FILED 1/28/2021
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FPSC - COMMISSION CLERK

Dianne M. Triplett
Deputy General Counsel

January 28, 2021

VIA ELECTRONIC FILING

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

Re: *Duke Energy Florida, LLC's Petition for Limited Proceeding to Approve 2021 Settlement Agreement, Including General Base Rate Increases;* **Docket No. 20210016-EI**;

Duke Energy Florida, LLC's Petition for Limited Proceeding for Recovery of Incremental Storm Restoration Costs Related to Hurricane Michael; **Docket No. 20190110**; and

Duke Energy Florida, LLC's Petition for Limited Proceeding for Recovery of Incremental Storm Restoration Costs Related to Hurricane Dorian and Tropical Storm Nestor; **Docket No. 20190222**

Dear Mr. Teitzman:

Enclosed for filing on behalf of Duke Energy Florida, LLC ("DEF") are Redacted Exhibit No. 1-DEF's Minimum Filing Requirements and Exhibit Nos. 4A and 4B-Clean and Legislative Tariffs to DEF's Petition for Limited Proceeding to Approve 2021 Settlement Agreement, Including General Base Rate Increases, filed on January 14, 2021:

Please note a Request for Confidential Classification concerning the confidential information contained in Exhibit No. 1 is being filed under separate cover.

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

Sincerely,

s/ Dianne M. Triplett

Dianne M. Triplett

DMT/mw
Enclosures

299 First Avenue North (33701) ▪ Post Office Box 14042 (33733) ▪ St. Petersburg, Florida
Phone: 727.820.4692 ▪ Fax: 727.820.5041 ▪ Email: dianne.triplett@duke-energy.com

CERTIFICATE OF SERVICE
Docket No. 20210016-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 28th day of January, 2021.

s/ Dianne M. Triplett

Attorney

Ashley Weisenfeld / Walter Trierweiler
Office of General Counsel
FL Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
aweisenf@psc.state.fl.us
wtrierwe@psc.state.fl.us

CERTIFICATE OF SERVICE
Docket No. 20190110-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to the following by electronic mail this 28th day of January, 2021, to all parties of record as indicated below.

s/ Dianne M. Triplett

Attorney

A. Weisenfeld / R. Dziechciarz Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 rdziechc@psc.state.fl.us aweisenf@psc.state.fl.us	Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison St., Rm. 812 Tallahassee, FL 32399-1400 rehwinkel.charles@leg.state.fl.us

CERTIFICATE OF SERVICE
Docket No. 20190222-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to the following by electronic mail this 28th day of January, 2020, to all parties of record as indicated below.

s/ Dianne M. Triplett

Attorney

B. Lherisson / J. Crawford / K. Schrader Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 blheriss@psc.state.fl.us jcrawfor@psc.state.fl.us kschrade@psc.state.fl.us	Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison St., Rm. 812 Tallahassee, FL 32399-1400 rehwinkel.charles@leg.state.fl.us James Brew / Laura Wynn Baker 1025 Thomas Jefferson St., N.W., Ste. 800 W Washington, DC 20007-5201 jbrew@smxblaw.com lwb@smxblaw.com

Exhibit Number	Description
Exhibit 1	Minimum Filing Requirements (“MFR”)
Exhibit 2	ECRC Costs Moving to Base Rates
Exhibit 3	SPPCRC Sample Rate Calculation
Exhibit 4A	Tariffs (clean)
Exhibit 4B	Tariffs (legislative)
Exhibit 5	Rebate Levels and Caps for New EV Rebate Program
Exhibit 6	Dismantlement Study
Exhibit 7	Modified Storm Reserve Study
Exhibit 8	Modified Depreciation Study
Exhibit 9	Stipulated Issues and Positions

EXHIBIT 1

MINIMUM FILING REQUIREMENTS

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION A - EXECUTIVE SUMMARY SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

Duke Energy Florida, LLC
Docket # 20210016-EI
Section A - Executive Summary Schedules
Projected Test Year 2023 & 2022

Table of Contents

Schedule	Title	Page No.
A-1	Full Revenue Requirements Increase Requested	1
A-2	Full Revenue Requirements Bill Comparison - Typical Monthly Bills	3
A-3	Summary of Tariffs	19
A-4	Interim Revenue Requirements Increase Requested*	
A-5	Interim Revenue Requirements Bill Comparison - Typical Monthly Bills*	

* Interim Revenue Requirements are not requested.

FLORIDA PUBLIC SERVICE COMMISSION

Company: DUKE ENERGY FLORIDA

Docket No. XXXXXX-EI

Explanation: Provide the calculation of the requested full revenue requirements increase.

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Description	(B) Source		(C) Amount ($000)
1	Jurisdictional Adjusted Rate Base	Schedule B-1		$ 17,875,478
2	Rate of Return on Rate Base Requested	Schedule D-1a		x 6.14%
3	Jurisdictional Net Operating Income Requested	Line 1 x Line 2		$ 1,098,352
4	Jurisdictional Adjusted Net Operating Income	Schedule C-1		1,061,896
5	Net Operating Income Deficiency (Excess)	Line 3 - Line 4		$ 36,456
6	Earned Rate of Return	Line 4/ Line 1	5.94%	
7	Net Operating Income Multiplier	Schedule C-44		x 1.3422
8	Revenue Increase (Decrease) Requested	Line 5 x Line 7		$ 48,933
9				
10				
11				
12	Note: Totals may not add due to rounding.			
13				
14				
15				
16				
17				
18				

Supporting Schedules: A-2, A-7, A-19a, A-18

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Company: DUKE ENERGY FLORIDA

Docket No. XXXXXX-EI

Explanation: Provide the calculation of the requested full revenue requirements increase.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Description	(B) Source		(C) Amount ($000)
1	Jurisdictional Adjusted Rate Base	Schedule B-1		$ 16,611,041
2	Rate of Return on Rate Base Requested	Schedule D-1a		x 6.09%
3	Jurisdictional Net Operating Income Requested	Line 1 x Line 2		$ 1,011,685
4	Jurisdictional Adjusted Net Operating Income	Schedule C-1		961,617
5	Net Operating Income Deficiency (Excess)	Line 3 - Line 4		$ 50,068
6	Earned Rate of Return	Line 4/ Line 1	5.79%	
7	Net Operating Income Multiplier	Schedule C-44		x 1.3431
8	Revenue Increase (Decrease) Requested	Line 5 x Line 7		$ 67,246
9				
10				
11				
12	Note: Totals may not add due to rounding.			
13				
14				
15				
16				
17				
18				

Supporting Schedules: A-2, A-7, A-19a, A-18

Recap Schedules:

2

SCHEDULE A-2 | FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS | Page 1 of 16

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates. | Type of Data Shown

COMPANY DUKE ENERGY FLORIDA | __X__ Projected Test Year Ended 12/31/23

DOCKET NO xxxxxxxx-EI | Witness Huber

RESIDENTIAL SERVICE

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical	Base	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	Base	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	RS-1	n/a 0	12.45	-	-	-	-	-	-	12.45	0.33	30.00	$12.67	-	-	-	-	-	-	12.67	0.33	30.00	-	0.00%	-	-
2																										
3	RS-1	n/a 100	19.29	3.07	1.20	0.28	0.04	0.33	0.25	24.44	0.64	30.00	$19.64	3.07	1.20	0.28	0.03	0.52	0.25	24.98	0.66	30.00	-	0.00%	30.000	30.000
4																										
5	RS-1	n/a 250	29.54	7.67	3.00	0.69	0.09	0.82	0.62	42.43	1.12	43.55	$30.10	7.67	3.00	0.69	0.07	1.31	0.62	43.45	1.15	44.60	1.05	2.41%	17.420	17.840
6																										
7	RS-1	n/a 500	46.64	15.34	6.00	1.38	0.19	1.64	1.25	72.41	1.91	74.32	$47.53	15.34	6.00	1.38	0.13	2.62	1.25	74.24	1.96	76.19	1.87	2.52%	14.864	15.239
8																										
9	RS-1	n/a 750	63.73	23.00	9.00	2.06	0.28	2.45	1.87	102.39	2.70	105.09	$64.96	23.00	9.00	2.06	0.20	3.93	1.87	105.02	2.77	107.79	2.70	2.57%	14.012	14.372
10																										
11	RS-1	n/a 1,000	80.82	30.67	12.00	2.75	0.37	3.27	2.49	132.37	3.49	135.86	$82.39	30.67	12.00	2.75	0.26	5.24	2.49	135.80	3.58	139.38	3.52	2.59%	13.586	13.938
12																										
13	RS-1	n/a 1,250	100.04	40.84	15.00	3.44	0.46	4.09	3.11	166.97	4.40	171.38	$99.83	40.84	15.00	3.44	0.33	6.55	3.11	169.09	4.46	173.55	2.17	1.27%	13.710	13.884
14																										
15	RS-1	n/a 1,500	119.25	51.01	18.00	4.13	0.56	4.91	3.74	201.57	5.31	206.89	$117.26	51.01	18.00	4.13	0.39	7.86	3.74	202.37	5.33	207.71	0.82	0.40%	13.792	13.847
16																										
17	RS-1	n/a 2,000	157.67	71.34	24.00	5.50	0.74	6.54	4.98	270.77	7.14	277.91	$152.12	71.34	24.00	5.50	0.52	10.48	4.98	268.94	7.09	276.03	(1.88)	-0.68%	13.895	13.801
18																										
19	RS-1	n/a 3,000	234.52	112.01	36.00	8.25	1.11	9.81	7.47	409.17	10.79	419.96	$221.84	112.01	36.00	8.25	0.78	15.72	7.47	402.07	10.60	412.67	(7.28)	-1.73%	13.999	13.756
20																										
21	RS-1	n/a 5,000	388.21	193.35	60.00	13.75	1.85	16.35	12.45	685.96	18.08	704.05	$361.29	193.35	60.00	13.75	1.30	26.20	12.45	668.34	17.62	685.96	(18.08)	-2.57%	14.081	13.719

* Present Base Rates, as proposed, effective January 2022 per E-13c

** Proposed Base Rates, as proposed, effective January 2023 per E-13c

*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

Supporting Schedules: E-13c, E-14 Supplement A | Recap Schedules:

3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO xxxxxxxx-EI

Witness Huber

RESIDENTIAL SERVICE

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical		Billing Adjustment ***						Sub-Total	GRT/RAF @	Total		Billing Adjustment ***						Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Base Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	Base Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	RST-1	n/a 0	12.45	-	-	-	-	-	-	12.45	0.33	30.00	12.67	-	-	-	-	-	-	12.67	0.33	30.00	-	0.00%	-	-
2																										
3	RST-1	n/a 100	19.52	3.07	1.20	0.28	0.04	0.33	0.25	24.68	0.65	30.00	19.87	3.07	1.20	0.28	0.03	0.52	0.25	25.21	0.66	30.00	-	0.00%	30.000	30.000
4																										
5	RST-1	n/a 250	30.13	7.67	3.00	0.69	0.09	0.82	0.62	43.01	1.13	44.15	30.68	7.67	3.00	0.69	0.07	1.31	0.62	44.03	1.16	45.19	1.04	2.36%	17.659	18.076
6																										
7	RST-1	n/a 500	47.80	15.34	6.00	1.38	0.19	1.64	1.25	73.58	1.94	75.52	48.68	15.34	6.00	1.38	0.13	2.62	1.25	75.39	1.99	77.38	1.86	2.46%	15.103	15.475
8																										
9	RST-1	n/a 750	65.48	23.00	9.00	2.06	0.28	2.45	1.87	104.14	2.75	106.89	66.69	23.00	9.00	2.06	0.20	3.93	1.87	106.75	2.81	109.56	2.68	2.50%	14.251	14.608
10																										
11	RST-1	n/a 1,000	83.15	30.67	12.00	2.75	0.37	3.27	2.49	134.70	3.55	138.25	84.70	30.67	12.00	2.75	0.26	5.24	2.49	138.11	3.64	141.75	3.49	2.53%	13.825	14.175
12																										
13	RST-1	n/a 1,250	100.83	40.84	15.00	3.44	0.46	4.09	3.11	167.77	4.42	172.19	102.70	40.84	15.00	3.44	0.33	6.55	3.11	171.97	4.53	176.50	4.31	2.50%	13.775	14.120
14																										
15	RST-1	n/a 1,500	118.50	51.01	18.00	4.13	0.56	4.91	3.74	200.83	5.29	206.12	120.71	51.01	18.00	4.13	0.39	7.86	3.74	205.83	5.43	211.25	5.13	2.49%	13.742	14.083
16																										
17	RST-1	n/a 2,000	153.86	71.34	24.00	5.50	0.74	6.54	4.98	266.96	7.04	273.99	156.73	71.34	24.00	5.50	0.52	10.48	4.98	273.55	7.21	280.76	6.76	2.47%	13.700	14.038
18																										
19	RST-1	n/a 3,000	224.56	112.01	36.00	8.25	1.11	9.81	7.47	399.21	10.52	409.73	228.75	112.01	36.00	8.25	0.78	15.72	7.47	408.98	10.78	419.76	10.03	2.45%	13.658	13.992
20																										
21	RST-1	n/a 5,000	365.97	193.35	60.00	13.75	1.85	16.35	12.45	663.72	17.50	681.21	372.81	193.35	60.00	13.75	1.30	26.20	12.45	679.86	17.92	697.78	16.57	2.43%	13.624	13.956

* Present Base Rates, as proposed, effective January 2022 per E-13c

** Proposed Base Rates, as proposed, effective January 2023 per E-13c

*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO xxxxxxxx-EI

Witness Huber

GENERAL SERVICE NON-DEMAND

Line	Rate Schedule	Typical KW	Typical KWH	Base Rate *	Billing Adjustment *** Fuel	CCR	ECCR	ECRC	SPP	ASC	Sub-Total Bill	GRT/RAF @ 2.6361%	Total Bill	Base Rate **	Billing Adjustment **** Fuel	CCR	ECCR	ECRC	SPP	ASC	Sub-Total Bill	GRT/RAF @ 2.6361%	Total Bill	$ (V) - (L)	% (W) / (L)	Present (L) / (B)	Proposed (V) / (B)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
				Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
1	GS-1	n/a	0	15.47	-	-	-	-	-	-	15.47	0.41	30.00	15.75	-	-	-	-	-	-	15.75	0.42	30.00	-	0.00%	-	-
2																											
3	GS-1	n/a	100	22.54	3.35	1.15	0.27	0.04	0.28	0.24	27.86	0.73	30.00	22.96	3.35	1.15	0.27	0.03	0.44	0.24	28.43	0.75	30.00	-	0.00%	30.000	30.000
4																											
5	GS-1	n/a	250	33.15	8.38	2.87	0.66	0.09	0.69	0.60	46.44	1.22	47.66	33.77	8.38	2.87	0.66	0.07	1.11	0.60	47.44	1.25	48.69	1.03	2.16%	19.066	19.477
6																											
7	GS-1	n/a	500	50.84	16.75	5.74	1.33	0.19	1.38	1.21	77.41	2.04	79.45	51.78	16.75	5.74	1.33	0.13	2.21	1.21	79.14	2.09	81.22	1.77	2.23%	15.890	16.244
8																											
9	GS-1	n/a	750	68.52	25.13	8.60	1.99	0.28	2.06	1.81	108.38	2.86	111.24	69.80	25.13	8.60	1.99	0.20	3.32	1.81	110.83	2.92	113.75	2.51	2.26%	14.832	15.167
10																											
11	GS-1	n/a	1,000	86.20	33.50	11.47	2.65	0.37	2.75	2.41	139.35	3.67	143.02	87.81	33.50	11.47	2.65	0.26	4.42	2.41	142.52	3.76	146.28	3.25	2.28%	14.302	14.628
12																											
13	GS-1	n/a	1,250	103.88	41.88	14.34	3.31	0.46	3.44	3.01	170.32	4.49	174.81	105.83	41.88	14.34	3.31	0.33	5.53	3.01	174.21	4.59	178.81	4.00	2.29%	13.985	14.304
14																											
15	GS-1	n/a	1,500	121.57	50.25	17.21	3.98	0.56	4.13	3.62	201.29	5.31	206.60	123.84	50.25	17.21	3.98	0.39	6.63	3.62	205.91	5.43	211.33	4.74	2.29%	13.773	14.089
16																											
17	GS-1	n/a	2,000	156.93	67.00	22.94	5.30	0.74	5.50	4.82	263.23	6.94	270.17	159.87	67.00	22.94	5.30	0.52	8.84	4.82	269.29	7.10	276.39	6.22	2.30%	13.508	13.819
18																											
19	GS-1	n/a	3,000	227.66	100.50	34.41	7.95	1.11	8.25	7.23	387.11	10.20	397.31	231.93	100.50	34.41	7.95	0.78	13.26	7.23	396.06	10.44	406.50	9.19	2.31%	13.244	13.550
20																											
21	GS-1	n/a	5,000	369.12	167.50	57.35	13.25	1.85	13.75	12.05	634.87	16.74	651.61	376.05	167.50	57.35	13.25	1.30	22.10	12.05	649.60	17.12	666.72	15.12	2.32%	13.032	13.334
22																											
23	GS-1	n/a	10,000	722.77	335.00	114.70	26.50	3.70	27.50	24.10	1,254.27	33.06	1,287.33	736.35	335.00	114.70	26.50	2.60	44.20	24.10	1,283.45	33.83	1,317.28	29.95	2.33%	12.873	13.173
24																											
25	GS-1	n/a	15,000	1,076.42	502.50	172.05	39.75	5.55	41.25	36.15	1,873.67	49.39	1,923.06	1,096.65	502.50	172.05	39.75	3.90	66.30	36.15	1,917.30	50.54	1,967.84	44.78	2.33%	12.820	13.119
26																											
27																											
28				* Present Base Rates, as proposed, effective January 2022 per E-13c																							
29				** Proposed Base Rates, as proposed, effective January 2023 per E-13c																							
30				*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others																							
31																											
32																											
33																											

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO xxxxxxxx-EI

Witness Huber

GENERAL SERVICE NON-DEMAND

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical	Base	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	Base	Billing Adjustment ****						Sub-Total	**GRT/RAF @**	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GST-1	n/a 0	15.47	-	-	-	-	-	-	15.47	0.41	30.00	15.75	-	-	-	-	-	-	15.75	0.42	30.00	-	0.00%	-	-
2																										
3	GST-1	n/a 100	22.54	3.35	1.15	0.27	0.04	0.28	0.24	27.85	0.73	30.00	22.95	3.35	1.15	0.27	0.03	0.44	0.24	28.42	0.75	30.00	-	0.00%	30.000	30.000
4																										
5	GST-1	n/a 250	33.14	8.38	2.87	0.66	0.09	0.69	0.60	46.43	1.22	47.66	33.76	8.38	2.87	0.66	0.07	1.11	0.60	47.44	1.25	48.69	1.03	2.16%	19.062	19.474
6																										
7	GST-1	n/a 500	50.82	16.75	5.74	1.33	0.19	1.38	1.21	77.39	2.04	79.43	51.77	16.75	5.74	1.33	0.13	2.21	1.21	79.12	2.09	81.21	1.77	2.23%	15.887	16.241
8																										
9	GST-1	n/a 750	68.49	25.13	8.60	1.99	0.28	2.06	1.81	108.35	2.86	111.21	69.77	25.13	8.60	1.99	0.20	3.32	1.81	110.81	2.92	113.73	2.52	2.26%	14.828	15.164
10																										
11	GST-1	n/a 1,000	86.17	33.50	11.47	2.65	0.37	2.75	2.41	139.32	3.67	142.99	87.78	33.50	11.47	2.65	0.26	4.42	2.41	142.49	3.76	146.25	3.26	2.28%	14.299	14.625
12																										
13	GST-1	n/a 1,250	103.84	41.88	14.34	3.31	0.46	3.44	3.01	170.28	4.49	174.77	105.79	41.88	14.34	3.31	0.33	5.53	3.01	174.18	4.59	178.77	4.00	2.29%	13.981	14.301
14																										
15	GST-1	n/a 1,500	121.51	50.25	17.21	3.98	0.56	4.13	3.62	201.24	5.30	206.54	123.80	50.25	17.21	3.98	0.39	6.63	3.62	205.86	5.43	211.29	4.74	2.30%	13.770	14.086
16																										
17	GST-1	n/a 2,000	156.86	67.00	22.94	5.30	0.74	5.50	4.82	263.16	6.94	270.10	159.81	67.00	22.94	5.30	0.52	8.84	4.82	269.23	7.10	276.33	6.23	2.31%	13.505	13.816
18																										
19	GST-1	n/a 3,000	227.56	100.50	34.41	7.95	1.11	8.25	7.23	387.01	10.20	397.21	231.84	100.50	34.41	7.95	0.78	13.26	7.23	395.97	10.44	406.41	9.20	2.32%	13.240	13.547
20																										
21	GST-1	n/a 5,000	368.95	167.50	57.35	13.25	1.85	13.75	12.05	634.70	16.73	651.43	375.90	167.50	57.35	13.25	1.30	22.10	12.05	649.45	17.12	666.57	15.14	2.32%	13.029	13.331
22																										
23	GST-1	n/a 10,000	722.43	335.00	114.70	26.50	3.70	27.50	24.10	1,253.93	33.05	1,286.98	736.05	335.00	114.70	26.50	2.60	44.20	24.10	1,283.15	33.83	1,316.98	29.99	2.33%	12.870	13.170
24																										
25	GST-1	n/a 15,000	1,075.91	502.50	172.05	39.75	5.55	41.25	36.15	1,873.16	49.38	1,922.54	1,096.21	502.50	172.05	39.75	3.90	66.30	36.15	1,916.86	50.53	1,967.39	44.85	2.33%	12.817	13.116
26																										
27																										

28 * Present Base Rates, as proposed, effective January 2022 per E-13c

29 ** Proposed Base Rates, as proposed, effective January 2023 per E-13c

30 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

31

32

33

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

SCHEDULE A-2 | FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS | Page 5 of 16

FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates. | Type of Data Shown

COMPANY DUKE ENERGY FLORIDA | __X__ Projected Test Year Ended 12/31/23

DOCKET NO xxxxxxxx-EI | Witness Huber

GENERAL SERVICE
NON-DEMAND
100% LOAD FACTOR

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
						Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical		Base	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	Base	Billing Adjustment ****						Sub-Total	**GRT/RAF @**	Total	$	%	Present	Proposed
Line	Schedule	KW	KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GS-2	n/a	0	15.94	-	-	-	-	-	-	15.94	0.42	16.36	16.23	-	-	-	-	-	-	16.23	0.43	16.66	0.30	1.82%	-	-
2																											
3	GS-2	n/a	100	18.67	3.35	0.69	0.19	0.04	0.13	0.15	23.21	0.61	23.82	19.01	3.35	0.69	0.19	0.03	0.21	0.15	23.62	0.62	24.24	0.42	1.77%	23.817	24.238
4																											
5	GS-2	n/a	250	22.76	8.38	1.73	0.47	0.09	0.33	0.37	34.10	0.90	35.00	23.18	8.38	1.73	0.47	0.06	0.53	0.37	34.69	0.91	35.61	0.61	1.73%	14.001	14.244
6																											
7	GS-2	n/a	500	29.58	16.75	3.45	0.93	0.18	0.65	0.73	52.27	1.38	53.64	30.12	16.75	3.45	0.93	0.13	1.05	0.73	53.16	1.40	54.56	0.92	1.71%	10.729	10.912
8																											
9	GS-2	n/a	750	36.40	25.13	5.18	1.40	0.26	0.98	1.10	70.43	1.86	72.29	37.07	25.13	5.18	1.40	0.19	1.58	1.10	71.62	1.89	73.51	1.22	1.69%	9.638	9.802
10																											
11	GS-2	n/a	1,000	43.22	33.50	6.90	1.86	0.35	1.30	1.46	88.59	2.34	90.93	44.02	33.50	6.90	1.86	0.25	2.10	1.46	90.09	2.37	92.46	1.53	1.69%	9.093	9.246
12																											
13	GS-2	n/a	1,250	50.05	41.88	8.63	2.33	0.44	1.63	1.83	106.76	2.81	109.57	50.97	41.88	8.63	2.33	0.31	2.63	1.83	108.55	2.86	111.42	1.84	1.68%	8.766	8.913
14																											
15	GS-2	n/a	1,500	56.87	50.25	10.35	2.79	0.53	1.95	2.19	124.92	3.29	128.21	57.91	50.25	10.35	2.79	0.38	3.15	2.19	127.02	3.35	130.37	2.15	1.68%	8.548	8.691
16																											
17	GS-2	n/a	2,000	70.51	67.00	13.80	3.72	0.70	2.60	2.92	161.25	4.25	165.50	71.81	67.00	13.80	3.72	0.50	4.20	2.92	163.95	4.32	168.27	2.77	1.67%	8.275	8.413
18																											
19	GS-2	n/a	3,000	97.79	100.50	20.70	5.58	1.05	3.90	4.38	233.90	6.17	240.07	99.60	100.50	20.70	5.58	0.75	6.30	4.38	237.81	6.27	244.08	4.01	1.67%	8.002	8.136
20																											
21				* Present Base Rates, as proposed, effective January 2022 per E-13c																									
22				** Proposed Base Rates, as proposed, effective January 2023 per E-13c																									
23				*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others																									
24																											
25																											

7

Supporting Schedules: E-13c, E-14 Supplement A | Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

GENERAL SERVICE
DEMAND

						(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
								Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Delivery	Load	Typical				Base	Billing Adjustment ***						Sub-Total	GRT/RAF @	Total	Base	Billing Adjustment ****						Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	Level	Factor	KW	KWH			Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GSD-1	Secondary	30%	50	10,950			675.96	366.83	180.00	44.50	3.94	40.50	20.91	1,332.64	35.13	1,367.77	689.62	366.83	180.00	44.50	2.85	64.50	20.91	1,369.20	36.09	1,405.30	37.52	2.74%	12.491	12.834
2																															
3	GSDT-1	Secondary	60%	50	21,900			971.39	733.65	180.00	44.50	7.88	40.50	41.83	2,019.75	53.24	2,073.00	988.70	733.65	180.00	44.50	5.69	64.50	41.83	2,058.87	54.27	2,113.15	40.15	1.94%	9.466	9.649
4	12% on peak use; 18% super off peak use																														
5																															
6	GSD-1	Secondary	30%	100	21,900			1,335.98	733.65	360.00	89.00	7.88	81.00	41.83	2,649.35	69.84	2,719.19	1,363.00	733.65	360.00	89.00	5.69	129.00	41.83	2,722.17	71.76	2,793.93	74.75	2.75%	12.416	12.758
7																															
8	GSDT-1	Secondary	60%	100	43,800			1,926.84	1,467.30	360.00	89.00	15.77	81.00	83.66	4,023.57	106.07	4,129.63	1,961.17	1,467.30	360.00	89.00	11.39	129.00	83.66	4,101.51	108.12	4,209.63	80.00	1.94%	9.428	9.611
9	12% on peak use; 18% super off peak use																														
10																															
11	GSD-1	Secondary	30%	250	54,750			3,316.05	1,834.13	900.00	222.50	19.71	202.50	104.57	6,599.46	173.97	6,773.43	3,383.16	1,834.13	900.00	222.50	14.24	322.50	104.57	6,781.09	178.76	6,959.85	186.42	2.75%	12.372	12.712
12																															
13	GSDT-1	Secondary	60%	250	109,500			4,793.19	3,668.25	900.00	222.50	39.42	202.50	209.15	10,035.00	264.53	10,299.54	4,878.57	3,668.25	900.00	222.50	28.47	322.50	209.15	10,229.44	269.66	10,499.10	199.56	1.94%	9.406	9.588
14	12% on peak use; 18% super off peak use																														
15																															
16	GSD-1	Secondary	30%	450	98,550			5,956.14	3,301.43	1,620.00	400.50	35.48	364.50	188.23	11,866.27	312.81	12,179.08	6,076.70	3,301.43	1,620.00	400.50	25.62	580.50	188.23	12,192.98	321.42	12,514.40	335.32	2.75%	12.358	12.699
17																															
18	GSDT-1	Secondary	60%	450	197,100			8,614.99	6,602.85	1,620.00	400.50	70.96	364.50	376.46	18,050.26	475.82	18,526.08	8,768.45	6,602.85	1,620.00	400.50	51.25	580.50	376.46	18,400.01	485.04	18,885.05	358.97	1.94%	9.399	9.581
19	12% on peak use; 18% super off peak use																														
20																															
21	GSDT-1	Primary	60%	1,000	438,000			17,852.25	14,528.46	3,560.00	880.00	157.68	760.00	827.82	38,566.21	1,016.64	39,582.85	18,182.97	14,528.46	3,560.00	880.00	113.88	1,230.00	827.82	39,323.13	1,036.60	40,359.73	776.88	1.96%	9.037	9.215
22	12% on peak use; 18% super off peak use																														
23																															
24	GSDT-1	Transmission	60%	3,000	1,314,000			41,974.72	43,138.62	10,590.00	2,610.00	459.90	450.00	2,457.18	101,680.42	2,680.40	104,360.82	42,552.45	43,138.62	10,590.00	2,610.00	328.50	750.00	2,457.18	102,426.75	2,700.07	105,126.82	766.01	0.73%	7.942	8.001
25	12% on peak use; 18% super off peak use																														
26																															

27 * Present Base Rates, as proposed, effective January 2022 per E-13c
28 ** Proposed Base Rates, as proposed, effective January 2023 per E-13c
29 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others
30

Supporting Schedules E-13c, E-14 Supplement A

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class calculate typical monthly bi ls for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
	Rate	Typical		Base Rate *	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	Base Rate **	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	$	%	Present	Proposed
Line	Schedule	KW	KWH	/ CS Credit	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	/ CS Credit	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(R) - (J)	(S) / (J)	(J) / (B)	(R) / (B)
1	CS-2 - Primary STD																										
2	Max Demand	1 000	219 000	13 955.13	7 264.23	1 370.00	290.00	74.46	520.00	291.27	23 765.09	626.47	24 391.56	14 225.68	7 264.23	1 370.00	290.00	52.56	830.00	291.27	24 323.74	641.20	24 964.94	573.38	2.35%	11.138	11.400
3	Curtailable Dem	800		(6 176.00)							(6 176.00)	(162.81)	(6 338.81)	(6 176.00)							(6 176.00)	(162.81)	(6 338.81)				
4	30% Load Factor			7 779.13									18 052.76	8 049.68									18 626.14	573.38	3.18%	8.243	8.505
5																											
6	CST-2 - Primary TOU																										
7	Base Demand	1 000	438 000	13 253.51	14 528.46	1 370.00	290.00	148.92	520.00	582.54	30 693.43	809.11	31 502.54	13 502.94	14 528.46	1 370.00	290.00	105.12	830.00	582.54	31 209.06	822.70	32 031.76	529.22	1.68%	7.192	7.313
8	Curtailable Dem	800		(6 176.00)							(6 176.00)	(162.81)	(6 338.81)	(6 176.00)							(6 176.00)	(162.81)	(6 338.81)				
9	60% Load Factor, 12% on peak use; 18% super off peak use			7 077.51									25 163.73	7 326.94									25 692.95	529.22	2.10%	5.745	5.866
11																											
12																											
13	CST-3 - Primary TOU																										
14	Base Demand	5 000	2 190 000	65 296.47	72 642.30	6 850.00	1 450.00	744.60	2 600.00	2 912.70	152 496.07	4 019.95	156 516.02	66 526.00	72 642.30	6 850.00	1 450.00	525.60	4 150.00	2 912.70	155 056.60	4 087.45	159 144.05	2 628.03	1.68%	7.147	7.267
15	Curtailable Dem	2 000		(15 440.00)							(15 440.00)	(407.01)	(15 847.01)	(15 440.00)							(15 440.00)	(407.01)	(15 847.01)				
16	60% Load Factor, 12% on peak use; 18% super off peak use			49 856.47									140 669.00	51 086.00									143 297.03	2 628.03	1.87%	6.423	6.543
17																											
20																											

21 * Present Base Rates, as projected, effective December 2021 per E-13c

22 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c

23 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

24

25

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

INTERRUPTIBLE
GENERAL SERVICE

Line	Rate Class	Typical KW	Typical KWH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
						Monthly Bill Under Present Rates - $								Monthly Bill Under Proposed Rates - $								Incr/ (Decr)		Cents/KWH	
						Base Rate * / IS Credit	Billing Adjustment *** Fuel	CCR	ECCR	ECRC	SPP	ASC	Sub-Total Bill	GRT/RAF @ 2.6361%	Total Bill	Base Rate ** / IS Credit	Billing Adjustment *** Fuel	CCR	ECCR	ECRC	SPP	ASC	Sub-Total Bill	GRT/RAF @ 2.6361%	Total Bill	$ (R) - (J)	% (S) / (J)	Present (J) / (B)	Proposed (R) / (B)
1	IS-2 - Primary STD																								
2	Max Demand	1,000	219,000			11,741.36	7,264.23	2,970.00	770.00	76.65	510.00	350.40	23,332.24	615.06	23,947.31	12,098.55	7,264.23	2,970.00	770.00	54.75	830.00	350.40	23,987.53	632.34	24,619.87	672.56	2.81%	10.935	11.242
3	30% Load Factor					(7,720.00)							(7,720.00)	(203.51)	(7,923.51)	(7,720.00)							(7,720.00)	(203.51)	(7,923.51)				
4						4,021.36									16,023.80	4,378.55									16,696.36	672.56	4.20%	7.317	7.624
5	IST-2 - Primary TOU																								
6	Base Demand	1,000	438,000			13,614.13	14,528.46	2,970.00	770.00	153.30	510.00	700.80	32,545.89	857.94	33,403.84	13,881.39	14,528.46	2,970.00	770.00	109.50	830.00	700.80	33,089.35	872.27	33,961.62	557.79	1.67%	7.626	7.754
7	60% Load Factor, 12% on peak use; 18% super off peak use					(7,720.00)							(7,720.00)	(203.51)	(7,923.51)	(7,720.00)							(7,720.00)	(203.51)	(7,923.51)				
8						5,894.13									25,480.33	6,161.39									26,038.12	557.79	2.19%	5.817	5.945
9																									
10	IST-2 - Transmission TOU																								
11	Max Demand	5,000	2,190,000			47,103.89	71,897.70	14,700.00	3,800.00	744.60	1,200.00	3,482.10	139,446.19	3,675.94	143,122.13	47,718.63	71,897.70	14,700.00	3,800.00	547.50	2,050.00	3,482.10	140,713.83	3,709.36	144,423.18	1,301.05	0.91%	32.676	32.973
12	60% Load Factor, 12% on peak use; 18% super off peak use					(38,600.00)							(38,600.00)	(1,017.53)	(39,617.53)	(38,600.00)							(38,600.00)	(1,017.53)	(39,617.53)				
13						8,503.89									103,504.60	9,118.63									104,805.65	1,301.05	1.26%	23.631	23.928
14																									
15																									

16 * Present Base Rates, as projected, effective December 2021 per E-13c
17 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c
18 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others
19

Supporting Schedules E-13c, E-14 Supplement A

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO 20210016-EI

Witness Huber

RESIDENTIAL SERVICE

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical		Base	Billing Adjustment ***						Sub-Total	**GRT @**	Total	Base	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	$	%	Present	Proposed
Line	Schedule	KW	KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.5641%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	RS-1	n/a	0	11.69	-	-	-	-	-	-	11.69	0.30	11.99	12.45	-	-	-	-	-	-	12.45	0.33	30.00	18.01	150.21%	-	-
2																											
3	RS-1	n/a	100	18.12	3.07	1.20	0.34	0.08	0.03	0.25	23.08	0.59	23.67	19.29	3.07	1.20	0.28	0.04	0.33	0.25	24.45	0.64	30.00	6.33	26.72%	23.675	30.000
4																											
5	RS-1	n/a	250	27.76	7.67	3.00	0.85	0.20	0.08	0.62	40.17	1.03	41.20	29.54	7.67	3.00	0.69	0.09	0.82	0.62	42.43	1.12	43.55	2.34	5.69%	16.481	17.418
6																											
7	RS-1	n/a	500	43.83	15.34	6.00	1.70	0.40	0.16	1.25	68.66	1.76	70.42	46.64	15.34	6.00	1.38	0.19	1.64	1.25	72.42	1.91	74.32	3.91	5.55%	14.083	14.865
8																											
9	RS-1	n/a	750	59.90	23.00	9.00	2.54	0.59	0.23	1.87	97.14	2.49	99.63	63.73	23.00	9.00	2.06	0.28	2.45	1.87	102.39	2.70	105.09	5.46	5.48%	13.284	14.012
10																											
11	RS-1	n/a	1,000	75.97	30.67	12.00	3.39	0.79	0.31	2.49	125.62	3.22	128.84	80.82	30.67	12.00	2.75	0.37	3.27	2.49	132.37	3.49	135.86	7.02	5.45%	12.884	13.586
12																											
13	RS-1	n/a	1,250	96.44	40.84	15.00	4.24	0.99	0.39	3.11	161.00	4.13	165.13	100.04	40.84	15.00	3.44	0.46	4.09	3.11	166.98	4.40	171.38	6.25	3.79%	13.210	13.710
14																											
15	RS-1	n/a	1,500	116.90	51.01	18.00	5.09	1.19	0.47	3.74	196.38	5.04	201.41	119.25	51.01	18.00	4.13	0.56	4.91	3.74	201.58	5.31	206.89	5.48	2.72%	13.427	13.793
16																											
17	RS-1	n/a	2,000	157.83	71.34	24.00	6.78	1.58	0.62	4.98	267.13	6.85	273.98	157.67	71.34	24.00	5.50	0.74	6.54	4.98	270.77	7.14	277.91	3.93	1.43%	13.699	13.895
18																											
19	RS-1	n/a	3,000	239.69	112.01	36.00	10.17	2.37	0.93	7.47	408.64	10.48	419.12	234.52	112.01	36.00	8.25	1.11	9.81	7.47	409.17	10.79	419.96	0.84	0.20%	13.971	13.999
20																											
21	RS-1	n/a	5,000	403.41	193.35	60.00	16.95	3.95	1.55	12.45	691.66	17.73	709.39	388.21	193.35	60.00	13.75	1.85	16.35	12.45	685.96	18.08	704.04	(5.35)	-0.75%	14.188	14.081
22																											

23 * Present Base Rates, as projected, effective December 2021 per E-13c

24 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c

25 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

26

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO 20210016-EI

Witness Huber

RESIDENTIAL SERVICE

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical		Base	Billing Adjustment ***						Sub-Total	GRT @	Total	Base	Billing Adjustment ***						Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW	KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.5641%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	RST-1	n/a	0	11.69	-	-	-	-	-	-	11.69	0.30	11.99	12.45	-	-	-	-	-	-	12.45	0.33	30.00	18.01	150.21%	-	-
2																											
3	RST-1	n/a	100	17.56	3.07	1.20	0.34	0.08	0.03	0.25	22.53	0.58	23.11	19.52	3.07	1.20	0.28	0.04	0.33	0.25	24.68	0.65	30.00	6.89	29.84%	23.105	30.000
4																											
5	RST-1	n/a	250	26.37	7.67	3.00	0.85	0.20	0.08	0.62	38.78	0.99	39.78	30.13	7.67	3.00	0.69	0.09	0.82	0.62	43.01	1.13	44.15	4.37	10.98%	15.912	17.659
6																											
7	RST-1	n/a	500	41.05	15.34	6.00	1.70	0.40	0.16	1.25	65.88	1.69	67.57	47.80	15.34	6.00	1.38	0.19	1.64	1.25	73.58	1.94	75.52	7.95	11.76%	13.514	15.103
8																											
9	RST-1	n/a	750	55.74	23.00	9.00	2.54	0.59	0.23	1.87	92.97	2.38	95.36	65.48	23.00	9.00	2.06	0.28	2.45	1.87	104.14	2.75	106.89	11.53	12.09%	12.714	14.251
10																											
11	RST-1	n/a	1,000	70.42	30.67	12.00	3.39	0.79	0.31	2.49	120.07	3.08	123.15	83.15	30.67	12.00	2.75	0.37	3.27	2.49	134.70	3.55	138.25	15.11	12.27%	12.315	13.825
12																											
13	RST-1	n/a	1,250	85.10	40.84	15.00	4.24	0.99	0.39	3.11	149.66	3.84	153.50	100.83	40.84	15.00	3.44	0.46	4.09	3.11	167.77	4.42	172.19	18.69	12.18%	12.280	13.775
14																											
15	RST-1	n/a	1,500	99.78	51.01	18.00	5.09	1.19	0.47	3.74	179.26	4.60	183.85	118.50	51.01	18.00	4.13	0.56	4.91	3.74	200.83	5.29	206.12	22.27	12.11%	12.257	13.742
16																											
17	RST-1	n/a	2,000	129.15	71.34	24.00	6.78	1.58	0.62	4.98	238.45	6.11	244.56	153.86	71.34	24.00	5.50	0.74	6.54	4.98	266.96	7.04	273.99	29.43	12.04%	12.228	13.700
18																											
19	RST-1	n/a	3,000	187.87	112.01	36.00	10.17	2.37	0.93	7.47	356.82	9.15	365.97	224.56	112.01	36.00	8.25	1.11	9.81	7.47	399.21	10.52	409.73	43.76	11.96%	12.199	13.658
20																											
21	RST-1	n/a	5,000	305.33	193.35	60.00	16.95	3.95	1.55	12.45	593.58	15.22	608.80	365.97	193.35	60.00	13.75	1.85	16.35	12.45	663.72	17.50	681.21	72.41	11.89%	12.176	13.624

* Present Base Rates, as projected, effective December 2021 per E-13c

** Proposed Base Rates, as proposed, effective January 2022 per E-13c

*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO 20210016-EI

Witness Huber

GENERAL SERVICE NON-DEMAND

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical	Base	Billing Adjustment ***						Sub-Total	GRT @	Total	Base	Billing Adjustment ***						Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.5641%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GS-1	n/a 0	15.47	-	-	-	-	-	-	15.47	0.40	15.87	15.47	-	-	-	-	-	-	15.47	0.41	30.00	14.13	89.08%	-	-
2																										
3	GS-1	n/a 100	22.45	3.35	1.15	0.33	0.08	0.03	0.24	27.62	0.71	28.33	22.54	3.35	1.15	0.27	0.04	0.28	0.24	27.86	0.73	30.00	1.67	5.90%	28.329	30.000
4																										
5	GS-1	n/a 250	32.92	8.38	2.87	0.82	0.20	0.07	0.60	45.85	1.18	47.02	33.15	8.38	2.87	0.66	0.09	0.69	0.60	46.44	1.22	47.66	0.64	1.36%	18.809	19.066
6																										
7	GS-1	n/a 500	50.38	16.75	5.74	1.64	0.40	0.13	1.21	76.23	1.95	78.18	50.84	16.75	5.74	1.33	0.19	1.38	1.21	77.41	2.04	79.45	1.27	1.63%	15.636	15.890
8																										
9	GS-1	n/a 750	67.83	25.13	8.60	2.45	0.59	0.20	1.81	106.60	2.73	109.34	68.52	25.13	8.60	1.99	0.28	2.06	1.81	108.38	2.86	111.24	1.90	1.74%	14.578	14.832
10																										
11	GS-1	n/a 1,000	85.28	33.50	11.47	3.27	0.79	0.26	2.41	136.98	3.51	140.49	86.20	33.50	11.47	2.65	0.37	2.75	2.41	139.35	3.67	143.02	2.53	1.80%	14.049	14.302
12																										
13	GS-1	n/a 1,250	102.73	41.88	14.34	4.09	0.99	0.33	3.01	167.36	4.29	171.65	103.88	41.88	14.34	3.31	0.46	3.44	3.01	170.32	4.49	174.81	3.16	1.84%	13.732	13.985
14																										
15	GS-1	n/a 1,500	120.19	50.25	17.21	4.91	1.19	0.39	3.62	197.74	5.07	202.81	121.57	50.25	17.21	3.98	0.56	4.13	3.62	201.29	5.31	206.60	3.79	1.87%	13.520	13.773
16																										
17	GS-1	n/a 2,000	155.09	67.00	22.94	6.54	1.58	0.52	4.82	258.49	6.63	265.12	156.93	67.00	22.94	5.30	0.74	5.50	4.82	263.23	6.94	270.17	5.05	1.91%	13.256	13.508
18																										
19	GS-1	n/a 3,000	224.90	100.50	34.41	9.81	2.37	0.78	7.23	380.00	9.74	389.74	227.66	100.50	34.41	7.95	1.11	8.25	7.23	387.11	10.20	397.31	7.57	1.94%	12.991	13.244
20																										
21	GS-1	n/a 5,000	364.52	167.50	57.35	16.35	3.95	1.30	12.05	623.02	15.97	638.99	369.12	167.50	57.35	13.25	1.85	13.75	12.05	634.87	16.74	651.61	12.61	1.97%	12.780	13.032
22																										
23	GS-1	n/a 10,000	713.57	335.00	114.70	32.70	7.90	2.60	24.10	1,230.57	31.55	1,262.12	722.77	335.00	114.70	26.50	3.70	27.50	24.10	1,254.27	33.06	1,287.33	25.21	2.00%	12.621	12.873
24																										
25	GS-1	n/a 15,000	1,062.62	502.50	172.05	49.05	11.85	3.90	36.15	1,838.12	47.13	1,885.25	1,076.42	502.50	172.05	39.75	5.55	41.25	36.15	1,873.67	49.39	1,923.06	37.81	2.01%	12.568	12.820
26																										
27				1,351.73	462.81	131.94	31.88	10.49	97.24					1,351.73	462.81	106.93	14.93	110.96	97.24							

* Present Base Rates, as projected, effective December 2021 per E-13c

** Proposed Base Rates, as proposed, effective January 2022 per E-13c

*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO 20210016-EI

Witness Huber

GENERAL SERVICE NON-DEMAND

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
			Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Typical	Base	Billing Adjustment ***						Sub-Total	GRT @	Total	Base	Billing Adjustment ****						Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	KW KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.5641%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GST-1	n/a 0	15.47	-	-	-	-	-	-	15.47	0.40	15.87	15.47	-	-	-	-	-	-	15.47	0.41	30.00	14.13	89.08%	-	-
2																										
3	GST-1	n/a 100	22.36	3.35	1.15	0.33	0.08	0.03	0.24	27.53	0.71	28.24	22.54	3.35	1.15	0.27	0.04	0.28	0.24	27.86	0.73	30.00	1.76	6.25%	28.235	30.000
4																										
5	GST-1	n/a 250	32.69	8.38	2.87	0.82	0.20	0.07	0.60	45.62	1.17	46.79	33.15	8.38	2.87	0.66	0.09	0.69	0.60	46.43	1.22	47.66	0.87	1.86%	18.715	19.063
6																										
7	GST-1	n/a 500	49.92	16.75	5.74	1.64	0.40	0.13	1.21	75.77	1.94	77.71	50.82	16.75	5.74	1.33	0.19	1.38	1.21	77.40	2.04	79.44	1.73	2.22%	15.542	15.888
8																										
9	GST-1	n/a 750	67.14	25.13	8.60	2.45	0.59	0.20	1.81	105.92	2.72	108.63	68.50	25.13	8.60	1.99	0.28	2.06	1.81	108.36	2.86	111.22	2.59	2.38%	14.484	14.829
10																										
11	GST-1	n/a 1,000	84.36	33.50	11.47	3.27	0.79	0.26	2.41	136.06	3.49	139.55	86.18	33.50	11.47	2.65	0.37	2.75	2.41	139.33	3.67	143.00	3.45	2.47%	13.955	14.300
12																										
13	GST-1	n/a 1,250	101.59	41.88	14.34	4.09	0.99	0.33	3.01	166.21	4.26	170.47	103.85	41.88	14.34	3.31	0.46	3.44	3.01	170.29	4.49	174.78	4.31	2.53%	13.638	13.982
14																										
15	GST-1	n/a 1,500	118.81	50.25	17.21	4.91	1.19	0.39	3.62	196.36	5.03	201.40	121.53	50.25	17.21	3.98	0.56	4.13	3.62	201.25	5.31	206.56	5.16	2.56%	13.426	13.771
16																										
17	GST-1	n/a 2,000	153.26	67.00	22.94	6.54	1.58	0.52	4.82	256.66	6.58	263.24	156.88	67.00	22.94	5.30	0.74	5.50	4.82	263.18	6.94	270.12	6.88	2.61%	13.162	13.506
18																										
19	GST-1	n/a 3,000	222.15	100.50	34.41	9.81	2.37	0.78	7.23	377.25	9.67	386.93	227.59	100.50	34.41	7.95	1.11	8.25	7.23	387.04	10.20	397.24	10.32	2.67%	12.898	13.241
20																										
21	GST-1	n/a 5,000	359.94	167.50	57.35	16.35	3.95	1.30	12.05	618.44	15.86	634.30	369.00	167.50	57.35	13.25	1.85	13.75	12.05	634.75	16.73	651.49	17.19	2.71%	12.686	13.030
22																										
23	GST-1	n/a 10,000	704.41	335.00	114.70	32.70	7.90	2.60	24.10	1,221.41	31.32	1,252.73	722.54	335.00	114.70	26.50	3.70	27.50	24.10	1,254.04	33.06	1,287.09	34.36	2.74%	12.527	12.871
24																										
25	GST-1	n/a 15,000	1,048.88	502.50	172.05	49.05	11.85	3.90	36.15	1,824.38	46.78	1,871.16	1,076.07	502.50	172.05	39.75	5.55	41.25	36.15	1,873.32	49.38	1,922.70	51.54	2.75%	12.474	12.818
26																										
27																										

28 * Present Base Rates, as projected, effective December 2021 per E-13c

29 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c

30 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

31

32

33

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION For each rate class, calculate typical monthly bills for present and proposed rates.

Type of Data Shown

COMPANY DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO 20210016-EI

Witness Huber

GENERAL SERVICE
NON-DEMAND
100% LOAD FACTOR

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
						Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
		Rate		Typical		Base	Billing Adjustment ***						Sub-Total	GRT @	Total	Base	Billing Adjustment ***						Sub-Total	**GRT/RAF @**	Total	$	%	Present	Proposed
Line		Schedule		KW	KWH	Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.5641%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1		GS-2		n/a	0	15.47	-	-	-	-	-	-	15.47	0.40	15.87	15.94	-	-	-	-	-	-	15.94	0.42	16.36	0.49	3.11%	-	-
2																													
3		GS-2		n/a	100	18.12	3.35	0.69	0.23	0.08	0.01	0.15	22.62	0.58	23.20	18.67	3.35	0.69	0.19	0.04	0.13	0.15	23.21	0.61	23.82	0.62	2.67%	23.198	23.817
4																													
5		GS-2		n/a	250	22.09	8.38	1.73	0.57	0.19	0.03	0.37	33.34	0.85	34.19	22.76	8.38	1.73	0.47	0.09	0.33	0.37	34.10	0.90	35.00	0.81	2.36%	13.678	14.001
6																													
7		GS-2		n/a	500	28.71	16.75	3.45	1.13	0.38	0.07	0.73	51.21	1.31	52.52	29.58	16.75	3.45	0.93	0.18	0.65	0.73	52.27	1.38	53.64	1.12	2.14%	10.505	10.729
8																													
9		GS-2		n/a	750	35.33	25.13	5.18	1.70	0.56	0.10	1.10	69.08	1.77	70.85	36.40	25.13	5.18	1.40	0.26	0.98	1.10	70.43	1.86	72.29	1.44	2.03%	9.447	9.638
10																													
11		GS-2		n/a	1,000	41.95	33.50	6.90	2.26	0.75	0.13	1.46	86.95	2.23	89.18	43.22	33.50	6.90	1.86	0.35	1.30	1.46	88.59	2.34	90.93	1.75	1.96%	8.918	9.093
12																													
13		GS-2		n/a	1,250	48.57	41.88	8.63	2.83	0.94	0.16	1.83	104.82	2.69	107.51	50.05	41.88	8.63	2.33	0.44	1.63	1.83	106.76	2.81	109.57	2.06	1.92%	8.601	8.766
14																													
15		GS-2		n/a	1,500	55.19	50.25	10.35	3.39	1.13	0.20	2.19	122.69	3.15	125.84	56.87	50.25	10.35	2.79	0.53	1.95	2.19	124.92	3.29	128.21	2.38	1.89%	8.389	8.548
16																													
17		GS-2		n/a	2,000	68.43	67.00	13.80	4.52	1.50	0.26	2.92	158.43	4.06	162.49	70.51	67.00	13.80	3.72	0.70	2.60	2.92	161.25	4.25	165.50	3.01	1.85%	8.125	8.275
18																													
19		GS-2		n/a	3,000	94.91	100.50	20.70	6.78	2.25	0.39	4.38	229.91	5.90	235.81	97.79	100.50	20.70	5.58	1.05	3.90	4.38	233.90	6.17	240.07	4.26	1.81%	7.860	8.002
20																													

21 * Present Base Rates, as projected, effective December 2021 per E-13c
22 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c
23 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others
24
25

Supporting Schedules: E-13c, E-14 Supplement A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

GENERAL SERVICE
DEMAND

						(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
								Monthly Bill Under Present Rates - $										Monthly Bill Under Proposed Rates - $										Incr/ (Decr)		Cents/KWH	
	Rate	Delivery	Load	Typical				Base	Billing Adjustment ***						Sub-Total	GRT @	Total	Base	Billing Adjustment ***						Sub-Total	GRT/RAF @	Total	$	%	Present	Proposed
Line	Schedule	Level	Factor	KW	KWH			Rate *	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.5641%	Bill	Rate **	Fuel	CCR	ECCR	ECRC	SPP	ASC	Bill	2.6361%	Bill	(V) - (L)	(W) / (L)	(L) / (B)	(V) / (B)
1	GSD-1	Secondary	30%	50	10,950			661.16	366.83	180.00	54.50	8.32	2.08	20.91	1,293.80	33.17	1,326.98	675.96	366.83	180.00	44.50	3.94	40.50	20.91	1,332.64	35.13	1,367.77	40.79	3.07%	12.119	12.491
2																															
3	GSDT-1	Secondary	60%	50	21,900			901.52	733.65	180.00	54.50	16.64	4.16	41.83	1,932.30	49.55	1,981.85	971.39	733.65	180.00	44.50	7.88	40.50	41.83	2,019.75	53.24	2,073.00	91.15	4.60%	9.050	9.466
4	12% on peak use; 18% super off peak use																														
5																															
6	GSD-1	Secondary	30%	100	21,900			1,306.86	733.65	360.00	109.00	16.64	4.16	41.83	2,572.14	65.95	2,638.09	1,335.98	733.65	360.00	89.00	7.88	81.00	41.83	2,649.35	69.84	2,719.19	81.10	3.07%	12.046	12.416
7																															
8	GSDT-1	Secondary	60%	100	43,800			1,777.67	1,467.30	360.00	109.00	33.29	8.32	83.66	3,839.24	98.44	3,937.68	1,926.84	1,467.30	360.00	89.00	15.77	81.00	83.66	4,023.57	106.07	4,129.63	191.95	4.87%	8.990	9.428
9	12% on peak use; 18% super off peak use																														
10																															
11	GSD-1	Secondary	30%	250	54,750			3,243.93	1,834.13	900.00	272.50	41.61	10.40	104.57	6,407.14	164.29	6,571.43	3,316.05	1,834.13	900.00	222.50	19.71	202.50	104.57	6,599.46	173.97	6,773.43	202.00	3.07%	12.003	12.372
12																															
13	GSDT-1	Secondary	60%	250	109,500			4,406.12	3,668.25	900.00	272.50	83.22	20.81	209.15	9,560.04	245.13	9,805.17	4,793.19	3,668.25	900.00	222.50	39.42	202.50	209.15	10,035.01	264.53	10,299.54	494.37	5.04%	8.954	9.406
14	12% on peak use; 18% super off peak use																														
15																															
16	GSD-1	Secondary	30%	450	98,550			5,826.70	3,301.43	1,620.00	490.50	74.90	18.72	188.23	11,520.48	295.40	11,815.88	5,956.14	3,301.43	1,620.00	400.50	35.48	364.50	188.23	11,866.27	312.81	12,179.08	363.20	3.07%	11.990	12.358
17																															
18	GSDT-1	Secondary	60%	450	197,100			7,910.72	6,602.85	1,620.00	490.50	149.80	37.45	376.46	17,187.78	440.71	17,628.49	8,615.00	6,602.85	1,620.00	400.50	70.96	364.50	376.46	18,050.26	475.82	18,526.09	897.60	5.09%	8.944	9.399
19	12% on peak use; 18% super off peak use																														
20																															
21	GSDT-1	Primary	60%	1,000	438,000			15,979.49	14,528.46	3,560.00	1,080.00	328.50	83.22	827.82	36,387.49	933.01	37,320.50	17,851.68	14,528.46	3,560.00	880.00	157.68	760.00	827.82	38,565.64	1,016.63	39,582.27	2,261.76	6.06%	8.521	9.037
22	12% on peak use; 18% super off peak use																														
23																															
24	GSDT-1	Transmission	60%	3,000	1,314,000			34,561.68	43,138.62	10,590.00	3,210.00	972.36	249.66	2,457.18	95,179.50	2,440.50	97,620.00	41,973.04	43,138.62	10,590.00	2,610.00	459.90	450.00	2,457.18	101,678.74	2,680.35	104,359.09	6,739.09	6.90%	7.429	7.942
25	12% on peak use; 18% super off peak use																														
26																															
27								* Present Base Rates, as projected, effective December 2021 per E-13c																									
28								** Proposed Base Rates, as proposed, effective January 2022 per E-13c																									
29								*** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others																									
30																															

Supporting Schedules E-13c, E-14 Supplement A

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class calculate typical monthly bills for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	Rate Schedule	(A) Typical KW	(B) Typical KWH	(C) Base Rate * / CS Credit	(D) Billing Adjustment *** Fuel	(E) CCR	(F) ECCR	(G) ECRC	(H) SPP	(I) ASC	(J) Sub-Total Bill	(K) GRT @ 2.5641%	(L) Total Bill	(M) Base Rate ** / CS Credit	(N) Billing Adjustment *** Fuel	(O) CCR	(P) ECCR	(Q) ECRC	(R) SPP	(S) ASC	(T) Sub-Total Bill	(U) GRT/RAF @ 2.6361%	(V) Total Bill	(W) $ (R) - (J)	(X) % (S) / (J)	(Y) Present (J) / (B)	(Z) Proposed (R) / (B)
1	CS-2 - Primary STD																										
2	Max Demand	1,000	219,000	13,594.52	7,264.23	1,370.00	460.00	155.49	56.94	291.27	23,192.45	594.68	23,787.13	13,955.13	7,264.23	1,370.00	290.00	74.46	520.00	291.27	23,765.09	626.47	24,391.56	604.43	2.54%	10.862	11.138
3	Curtailable Dem	800		(2,104.80)							(2,104.80)	(53.97)	(2,158.77)	(6,176.00)							(6,176.00)	(162.81)	(6,338.81)				
4	30% Load Factor			11,489.72									21,628.36	7,779.13									18,052.76	(3,575.60)	-16.53%	9.876	8.243
5																											
6	CST-2 - Primary TOU																										
7	Base Demand	1,000	438,000	14,716.87	14,528.46	1,370.00	460.00	310.98	113.88	582.54	32,082.73	822.63	32,905.36	13,253.51	14,528.46	1,370.00	290.00	148.92	520.00	582.54	30,693.43	809.11	31,502.54	(1,402.82)	-4.26%	7.513	7.192
8	Curtailable Dem	800		(4,209.60)							(4,209.60)	(107.94)	(4,317.54)	(6,176.00)							(6,176.00)	(162.81)	(6,338.81)				
9	60% Load Factor, 12% on peak use; 18% super off peak u			10,507.27									28,587.82	7,077.51									25,163.73	(3,424.09)	-11.98%	6.527	5.745
11																											
12																											
13	CST-3 - Primary TOU																										
14	Base Demand	5,000	2,190,000	72,641.91	72,642.30	6,850.00	2,300.00	1,554.90	569.40	2,912.70	159,471.21	4,089.00	163,560.21	65,296.47	72,642.30	6,850.00	1,450.00	744.60	2,600.00	2,912.70	152,496.07	4,019.95	156,516.02	(7,044.19)	-4.31%	7.469	7.147
15	Curtailable Dem	2,000		(10,524.00)							(10,524.00)	(269.85)	(10,793.85)	(15,440.00)							(15,440.00)	(407.01)	(15,847.01)				
16	60% Load Factor, 12% on peak use; 18% super off peak u			62,117.91									152,766.36	49,856.47									140,669.00	(12,097.36)	-7.92%	6.976	6.423
17																											
20																											

21 * Present Base Rates, as projected, effective December 2021 per E-13c

22 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c

23 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others

24

25

Supporting Schedules E-13c, E-14 Supplement A

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class calculate typical monthly b lls for present and proposed rates.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

INTERRUPTIBLE
GENERAL SERVICE

Line	Rate Class	Typical KW	Typical KWH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
						Monthly Bill Under Present Rates - $								Monthly Bill Under Proposed Rates - $								Incr/ (Decr)		Cents/KWH	
						Base Rate * / IS Credit	Billing Adjustment *** Fuel	CCR	ECCR	ECRC	SPP	ASC	Sub-Total Bill	GRT @ 2.5641%	Total Bill	Base Rate ** / IS Credit	Billing Adjustment *** Fuel	CCR	ECCR	ECRC	SPP	ASC	Sub-Total Bill	GRT/RAF @ 2.6361%	Total Bill	$ (R) - (J)	% (S) / (J)	Present (J) / (B)	Proposed (R) / (B)
1	IS-2 - Primary STD																								
2	Max Demand	1,000	219,000			10,867.02	7,264.23	2,970.00	940.00	157.68	28.47	350.40	22,227.40	569.93	22,797.34	11,741.36	7,264.23	2,970.00	770.00	76.65	510.00	350.40	23,332.24	615.06	23,947.31	1,149.97	5.04%	10.410	10.935
3	30% Load Factor					(3,510.00)							(3,510.00)	(90.00)	(3,600.00)	(7,720.00)							(7,720.00)	(203.51)	(7,923.51)				
4						7,357.02									19,197.34	4,021.36									16,023.80	(3,173.54)	-16.53%	8.766	7.317
5	IST-2 - Primary TOU																								
6	Base Demand	1,000	438,000			13,312.83	14,528.46	2,970.00	940.00	315.36	56.94	700.80	32,123.59	823.68	32,947.28	13,487.13	14,528.46	2,970.00	770.00	153.30	510.00	700.80	32,418.89	854.59	33,273.48	326.21	0.99%	7.522	7.597
7	60% Load Factor, 12% on peak use; 18% super off peak use					(7,020.00)							(7,020.00)	(180.00)	(7,200.00)	(7,720.00)							(7,720.00)	(203.51)	(7,923.51)				
8						6,292.83									25,747.28	5,767.13									25,349.98	(397.30)	-1.54%	5.878	5.788
9																									
10	IST-2 - Transmission TOU																								
11	Max Demand	5,000	2,190,000			42,620.77	71,897.70	14,700.00	4,650.00	1,576.80	284.70	3,482.10	135,729.97	3,480.25	139,210.22	46,475.28	71,897.70	14,700.00	3,800.00	744.60	1,200.00	3,482.10	138,817.58	3,659.37	142,476.95	3,266.73	2.35%	31.783	32.529
12	60% Load Factor, 12% on peak use; 18% super off peak use					(35,100.00)							(35,100.00)	(900.00)	(36,000.00)	(38,600.00)							(38,600.00)	(1,017.53)	(39,617.53)				
13						7,520.77									103,210.22	7,875.28									102,859.42	(350.81)	-0.34%	23.564	23.484
14																									
15																									

16 * Present Base Rates, as projected, effective December 2021 per E-13c
17 ** Proposed Base Rates, as proposed, effective January 2022 per E-13c
18 *** Billing Adjustments use projected rates for ECCR, ECRC, and SPP, but are rates as of January 2021 for all others
19

Supporting Schedules E-13c, E-14 Supplement A

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SC-1**	Initial Connection - $	58.00	**SC-1**	58.00	0.0%
3						
4		Reconnection - $	12.00		12.00	0.0%
5						
6		Transfer of Account - No LSA Contract - $	12.00		12.00	0.0%
7						
8		Transfer of Account - LSA Contract Required - $	4.00		4.00	0.0%
9						
10		Reconnect After Disconnect For Non-Pay - $	13.00		13.00	0.0%
11		Reconnect After Disconnect For Non-Pay After Hours -$	14.00		14.00	0.0%
12		Investigation of Unauthorized Use	200.00		200.00	0.0%
13						
14		Late Payment Charge	> $5.00 or 1.5%		>$5.00 or 1.5%	
15		Returned Check Charge	Per F.S. 68.065		Per F.S. 68.065	
16						
17	**TS-1**	Temporary Service Extension - Monthly $	310.00	**TS-1**	310.00	0.0%
18						
19						
20	**RS-1**	Customer Charge - $ per Line of Billing		**RS-1**		
21	**RST-1**	Standard	12.45	**RST-1**	12.67	1.8%
22	**RSL-1**	Time of Use		**RSL-1**		
23	**RSL-2**	Single Phase	12.45	**RSL-2**	12.67	1.8%
24		Three Phase	12.45		12.67	1.8%
25						
26		Energy and Demand Charge - cents per KWH				
27		Standard				
28		0 - 1,000 KWH (Winter)	7.623		7.783	2.1%
29		Over 1,000 KWH (Winter)	8.773		8.933	1.8%
30		0 - 1,000 KWH (Non-Winter)	6.587		6.714	1.9%
31		Over 1,000 KWH (Non-Winter)	7.474		7.598	1.7%
32		Time of Use - On Peak	8.818		8.982	1.9%
33		Time of Use - Off Peak	7.308		7.454	2.0%
34		Time of Use - Super Off Peak	4.237		4.270	0.8%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**GS-1**	Customer Charge - $ per Line of Billing		**GS-1**		
2	**GST-1**	Standard		**GST-1**		
3		Unmetered	8.74		8.90	1.8%
4		Secondary	15.47		15.75	1.8%
5		Primary	195.60		199.14	1.8%
6		Transmission	964.77		982.25	1.8%
7		Time of Use				
8		Single Phase	15.47		15.75	1.8%
9		Three Phase	15.47		15.75	1.8%
10		Primary	195.60		199.14	1.8%
11		Transmission	964.77		982.25	1.8%
12						
13		Energy and Demand Charge - cents per KWH				
14		Standard	7.073		7.206	1.9%
15		Time of Use - On Peak	8.878		9.054	2.0%
16		Time of Use - Off Peak	8.243		8.432	2.3%
17		Time of Use - Super Off Peak	4.692		4.724	0.7%
18						
19		Premium Distribution Charge - cents per KWH	1.339		1.363	1.8%
20						
21		Meter Voltage Adjustment - % of Demand & Energy Charges				
22		Primary	1.00%		1.00%	0.0%
23		Transmission	2.00%		2.00%	0.0%
24		Equipment Rental - % of Installed Equipment Cost	1.08%		1.08%	0.0%
25						
26	**GS-2**	Customer Charge - $ per Line of Billing		**GS-2**		
27		Standard				
28		Unmetered	9.01		9.17	1.8%
29		Metered	15.94		16.23	1.8%
30						
31		Energy and Demand Charge - cents per KWH				
32		Standard	2.728		2.779	1.9%
33						
34		Premium Distribution Charge - cents per KWH	0.237		0.241	1.7%
35						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**GSD-1**	Customer Charge - $ per Line of Billing		**GSD-1**		
2	**GSDT-1**	Standard		**GSDT-1**		
3		Secondary	15.94		16.23	1.8%
4		Primary	201.54		205.19	1.8%
5		Transmission	994.07		1,012.09	1.8%
6		Time of Use				
7		Secondary	15.94		16.23	1.8%
8		Secondary - Customer CIAC paid	15.94		16.23	1.8%
9		Primary	201.54		205.19	
10		Primary - Customer CIAC paid	201.54		205.19	1.8%
11		Transmission	994.07		1,012.09	1.8%
12		Transmission Customer CIAC paid	994.07		1,012.09	1.8%
13		Demand Charge - $ per KW				
14		Standard	6.73		6.88	2.2%
15		Time of Use				
16		Base	2.20		2.16	-1.8%
17		On Peak	1.16		1.25	7.8%
18		Mid Peak	4.18		4.36	4.3%
19						
20		Delivery Voltage Credits - $ per KW				
21		Primary	1.28		1.29	0.8%
22		Transmission < 230 kV	5.17		5.32	2.9%
23		Transmission ≥ 230 kV	7.04		7.36	4.5%
24		Premium Distribution Charge - $ per KW Month	1.45		1.48	2.1%
25						
26		Energy Charge - cents per KWH				
27		Standard	2.955		3.008	1.8%
28		Time of Use - On Peak	3.210		3.316	3.3%
29		Time of Use - Off Peak	2.694		2.729	1.3%
30		Time of Use - Super Off Peak	1.672		1.640	-1.9%
31						
32		Meter Voltage Adjustment - % of Demand & Energy Charges				
33		Primary	1.0%		1.0%	0.0%
34		Transmission	2.0%		2.0%	0.0%
35		Equipment Rental - % of Installed Equipment Cost	1.08%		1.08%	0.0%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**CS-2**			**CS-2**		
2	**CS-3**	Customer Charge - $ per Line of Billing		**CS-3**		
3	**CST-2**	Secondary	87.44	**CST-2**	89.02	1.8%
4	**CST-3**	Primary	242.77	**CST-3**	247.17	1.8%
5		Transmission	906.04		922.46	1.8%
6						
7		Demand Charge - $ per KW				
8		Standard	10.81		11.01	1.9%
9		Time of Use				
10		Base	1.55		1.60	3.2%
11		On Peak	1.26		1.31	4.0%
12		Mid Peak	4.54		4.71	3.7%
13						
14		Curtailable Demand Credit				
15		CS-2, CST-2 - $ per KW of On-pk Capability	7.72		7.72	0.0%
16		CS-3, CST-3 - $ per KW of Contract Demand	7.72		7.72	0.0%
17		Curtailable Event Incentive	0.25		0.25	0.0%
18						
19		Delivery Voltage Credits - $ per KW				
20		Primary	1.28		1.29	0.8%
21		Transmission < 230 kV	5.17		5.32	2.9%
22		Transmission ≥ 230 kV	7.04		7.36	4.5%
23		Premium Distribution Charge - $ per KW Month	1.45		1.48	2.1%
24						
25		Energy Charge - cents per KWH				
26		Standard	1.973		2.009	1.8%
27		Time of Use - On Peak	1.848		1.848	0.0%
28		Time of Use - Off Peak	1.607		1.601	-0.4%
29		Time of Use - Super Off Peak	1.011		1.011	0.0%
30						
31		Meter Voltage Adjustment - % of Demand & Energy Charges				
32		Primary	1.0%		1.0%	0.0%
33		Transmission	2.0%		2.0%	0.0%
34		Equipment Rental - % of Installed Equipment Cost	1.08%		1.08%	0.0%
35						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**IS-2**	Customer Charge - $ per Line of Billing		**IS-2**		
2	**IST-2**	Secondary	321.05	**IST-2**	326.87	1.8%
3		Primary	476.39		485.02	1.8%
4		Transmission	1,139.69		1,160.34	1.8%
5						
6		Demand Charge - $ per KW				
7		Standard	8.95		9.15	2.2%
8						
9		Time of Use				
10		Base	1.55		1.60	3.2%
11		On Peak	1.26		1.31	4.0%
12		Mid Peak	4.54		4.71	3.7%
13						
14		Interruptible Demand Credit				
15		IS-2, IST-2 - $ per KW On-Peak Demand	7.72		7.72	0.0%
16						
17		Delivery Voltage Credits - $ per KW				
18		Primary	1.28		1.29	0.8%
19		Transmission < 230 kV	5.17		5.32	2.9%
20		Transmission ≥ 230 kV	7.04		7.36	4.5%
21						
22		Premium Distribution Charge - $ per KW Month	1.45		1.48	2.1%
23						
24		Energy Charge - cents per KWH				
25		Standard	1.298		1.332	2.6%
26		Time of Use - On Peak	1.848		1.848	0.0%
27		Time of Use - Off Peak	1.607		1.601	-0.4%
28		Time of Use - Super Off Peak	1.011		1.011	0.0%
29						
30		Meter Voltage Adjustment - % of Demand & Energy Charges				
31		Primary	1.0%		1.0%	0.0%
32		Transmission	2.0%		2.0%	0.0%
33		Equipment Rental - % of Installed Equipment Cost	1.08%		1.08%	0.0%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**LS-1**	Customer Charge - $ per Line of Billing		**LS-1**		
2		Standard				
3		Unmetered	1.63		1.66	1.8%
4		Metered	4.69		4.77	1.7%
5						
6		Energy and Demand Charge - cents per KWH				
7		Standard	2.837		2.888	1.8%
8						
9		Fixture & Maintenance Charges - $ per fixture	various		various	
10		Pole Charges - $ per pole	various		various	
11						
12		Other Fixture Charge Rate - % of Installed Fixture Cost	1.08%		1.08%	0.0%
13		Other Pole Charge Rate - % of Installed Pole Cost	1.08%		1.08%	0.0%
14						
15	**SS-1**	Customer Charge - $ per Line of Billing		**SS-1**		
16		Secondary	138.50		141.01	1.8%
17		Primary	324.09		329.96	1.8%
18		Transmission	1,116.62		1,136.86	1.8%
19		Customer Owned	111.67		113.69	1.8%
20						
21		Base Rate Energy Customer Charge - cents per KWH	1.308		1.332	1.8%
22						
23		Distribution Charge - $ per KW				
24		Applicable to Specified SB Capacity	2.64		2.69	1.9%
25						
26		Generation and Transmission Capacity Charge				
27		Greater of : - $ per KW				
28		Monthly Reservation Charge				
29		Applicable to Specified SB Capacity	1.477		1.504	1.8%
30		Peak Day Utilized SB Power Charge of:	0.703		0.716	1.8%
31						
32		Delivery Voltage Credits - $ per KW				
33		Primary	1.28		1.29	0.8%
34		Transmission	n/a		n/a	n/a
35		Premium Distribution Charge - $ per KW	1.36		1.38	1.5%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SS-2**	Customer Charge - $ per Line of Billing		**SS-2**		
3		Secondary	349.56		355.90	1.8%
4		Primary	504.89		514.04	1.8%
5		Transmission	1,168.19		1,189.36	1.8%
6		Customer Owned	327.08		333.01	1.8%
7						
8		Base Rate Energy Customer Charge - cents per KWH	1.292		1.315	1.8%
9						
10		Distribution Charge - $ per KW				
11		Applicable to Specified SB Capacity	2.63		2.68	1.9%
12						
13		Generation and Transmission Capacity Charge				
14		Greater of : - $ per KW				
15		Monthly Reservation Charge				
16		Applicable to Specified SB Capacity	1.474		1.501	1.8%
17		Peak Day Utilized SB Power Charge of:	0.702		0.715	1.9%
18						
19		Interruptible Capacity Credit - $ per KW				
20						
21		Monthly Reservation Credit	1.170		1.170	0.0%
22		Daily Demand Credit	0.557		0.557	0.0%
23						
24		Delivery Voltage Credits - $ per KW				
25		Primary	1.28		1.29	0.8%
26		Transmission	n/a		n/a	n/a
27		Premium Distribution Charge - $ per KW Month	1.35		1.37	1.5%
28						
29						
30						
31						
32						
33						
34						
35						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/23

DOCKET NO: xxxxxxxx-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SS-3**	Customer Charge - $ per Line of Billing		**SS-3**		
3		Secondary	115.93		118.03	1.8%
4		Primary	271.25		276.17	1.8%
5		Transmission	934.55		951.49	1.8%
6		Customer Owned	93.45		95.14	1.8%
7						
8		Base Rate Energy Customer Charge - cents per KWH	1.297		1.321	1.9%
9						
10		Distribution Charge - $ per KW				
11		Applicable to Specified SB Capacity	2.63		2.68	1.9%
12						
13		Generation and Transmission Capacity Charge				
14		Greater of : - $ per KW				
15		Monthly Reservation Charge				
16		Applicable to Specified SB Capacity	1.474		1.501	1.8%
17		Peak Day Utilized SB Power Charge of:	0.702		0.715	1.9%
18						
19		Curtailable Capacity Credit - $ per KW				
20						
21		Monthly Reservation Credit	0.877		0.877	0.0%
22		Daily Demand Credit	0.418		0.418	0.0%
23						
24		Delivery Voltage Credits - $ per KW				
25		Primary	1.28		1.29	0.8%
26		Transmission	n/a		n/a	n/a
27		Premium Distribution Charge - $ per KW	1.35		1.37	1.5%
28						
29						
30						
31						
32						
33						
34						
35						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SC-1**	Initial Connection - $	61.00	**SC-1**	58.00	-4.9%
3						
4		Reconnection - $	28.00		12.00	-57.1%
5						
6		Transfer of Account - No LSA Contract - $	30.00		12.00	-60.0%
7						
8		Transfer of Account - LSA Contract Required - $	10.00		4.00	-60.0%
9						
10		Reconnect After Disconnect For Non-Pay - $	40.00		13.00	-67.5%
11		Reconnect After Disconnect For Non-Pay After Hours -$	50.00		14.00	-72.0%
12		Investigation of Unauthorized Use	75.00		200.00	166.7%
13						
14		Late Payment Charge	> $5.00 or 1.5%		>$5.00 or 1.5%	
15		Returned Check Charge	Per F.S. 68.065		Per F.S. 68.065	
16						
17	**TS-1**	Temporary Service Extension - Monthly $	227.00	**TS-1**	310.00	36.6%
18						
19						
20	**RS-1**	Customer Charge - $ per Line of Billing		**RS-1**		
21	**RST-1**	Standard	11.69	**RST-1**	12.45	6.5%
22	**RSS-1**	Seasonal (RSS-1)	6.13	**RSS-1 (Closed)**	-	-100.0%
23	**RSL-1**	Time of Use		**RSL-1**		
24	**RSL-2**	Single Phase	21.61	**RSL-2**	12.45	-42.4%
25		Three Phase	21.61		12.45	-42.4%
26		Customer CIAC Paid	11.69		12.45	6.5%
27						
28		TOU Metering CIAC - $ One Time Charge	90.00		-	-100.0%
29						
30		Energy and Demand Charge - cents per KWH				
31		Standard				
32		0 - 1,000 KWH (Winter)	6.428		7.623	18.6%
33		Over 1,000 KWH (Winter)	8.186		8.773	7.2%
34		0 - 1,000 KWH (Non-Winter)	6.428		6.587	2.5%
35		Over 1,000 KWH (Non-Winter)	8.186		7.474	-8.7%
36		Time of Use - On Peak	19.849		8.818	-55.6%
37		Time of Use - Off Peak	1.102		7.308	563.2%
38		Time of Use - Super Off Peak	-		4.237	#DIV/0!

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**GS-1**	Customer Charge - $ per Line of Billing		**GS-1**		
2	**GST-1**	Standard		**GST-1**		
3		Unmetered	8.74		8.74	0.0%
4		Secondary	15.47		15.47	0.0%
5		Primary	195.60		195.60	0.0%
6		Transmission	964.77		964.77	0.0%
7		Time of Use				
8		Single Phase	25.37		15.47	-39.0%
9		Three Phase	25.37		15.47	-39.0%
10		Customer CIAC Paid	15.47		15.47	0.0%
11		Primary	205.53		195.60	-4.8%
12		Transmission	974.67		964.77	-1.0%
13						
14		TOU Metering CIAC - $ One Time Charge	132.00		-	-100.0%
15						
16		Energy and Demand Charge - cents per KWH				
17		Standard	6.981		7.073	1.3%
18		Time of Use - On Peak	19.817		8.878	-55.2%
19		Time of Use - Off Peak	1.074		8.243	667.5%
20		Time of Use - Super Off Peak	-		4.692	#DIV/0!
21						
22		Premium Distribution Charge - cents per KWH	0.954		1.339	40.4%
23						
24		Meter Voltage Adjustment - % of Demand & Energy Charges				
25		Primary	1.00%		1.00%	0.0%
26		Transmission	2.00%		2.00%	0.0%
27		Equipment Rental - % of Installed Equipment Cost	1.67%		1.08%	-35.3%
28						
29	**GS-2**	Customer Charge - $ per Line of Billing		**GS-2**		
30		Standard				
31		Unmetered	8.74		9.01	3.1%
32		Metered	15.47		15.94	3.0%
33						
34		Energy and Demand Charge - cents per KWH				
35		Standard	2.648		2.728	3.0%
36						
37		Premium Distribution Charge - cents per KWH	0.193		0.237	22.8%
38						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**GSD-1**	Customer Charge - $ per Line of Billing		**GSD-1**		
2	**GSDT-1**	Standard		**GSDT-1**		
3		Secondary	15.47		15.94	3.0%
4		Primary	195.60		201.54	3.0%
5		Transmission	964.77		994.07	3.0%
6		Time of Use				
7		Secondary	25.37		15.94	-37.2%
8		Secondary - Customer CIAC paid	15.47		15.94	3.0%
9		Primary	203.25		201.54	
10		Primary - Customer CIAC paid	195.60		201.54	3.0%
11		Transmission	963.86		994.07	3.1%
12		Transmission Customer CIAC paid	964.77		994.07	3.0%
13		Demand Charge - $ per KW				
14		Standard	6.53		6.73	3.1%
15		Time of Use				
16		Base	1.62		2.20	35.8%
17		On Peak	4.85		1.16	-76.1%
18		Mid Peak	-		4.18	#DIV/0!
19						
20		Delivery Voltage Credits - $ per KW				
21		Primary	1.19		1.28	7.6%
22		Transmission < 230 kV	5.95		5.17	-13.1%
23		Transmission ≥ 230 kV	5.95		7.04	18.3%
24		Premium Distribution Charge - $ per KW Month	1.41		1.45	2.8%
25						
26		Energy Charge - cents per KWH				
27		Standard	2.915		2.955	1.4%
28		Time of Use - On Peak	6.346		3.210	-49.4%
29		Time of Use - Off Peak	1.063		2.694	153.4%
30		Time of Use - Super Off Peak	-		1.672	#DIV/0!
31						
32		Meter Voltage Adjustment - % of Demand & Energy Charges				
33		Primary	1.0%		1.0%	0.0%
34		Transmission	2.0%		2.0%	0.0%
35		Power Factor - $ per KVar	0.37		-	-100.0%
36		Equipment Rental - % of Installed Equipment Cost	1.67%		1.08%	-35.3%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1				**CS-2**		
2	**CS-1**	Customer Charge - $ per Line of Billing		**CS-3**		
3	**CS-2**	Secondary	84.86	**CST-2**	87.44	3.0%
4	**CS-3**	Primary	235.61	**CST-3**	242.77	3.0%
5	**CST-1**	Transmission	879.33		906.04	3.0%
6	**CST-2**					
7	**CST-3**	Demand Charge - $ per KW				
8		Standard	10.49		10.81	3.1%
9		Time of Use				
10		Base	1.57		1.55	-1.3%
11		On Peak	8.85		1.26	-85.8%
12		Mid Peak	-		4.54	#DIV/0!
13						
14		Curtailable Demand Credit				
15		CS-1, CST-1 - $ per KW of Curtailable Demand	5.03		Withdrawn	
16		CS-2, CST-2 - $ per KW of On-pk Capability	8.77		7.72	-12.0%
17		CS-3, CST-3 - $ per KW of Contract Demand	8.77		7.72	-12.0%
18		Curtailable Event Incentive	-		0.25	#DIV/0!
19						
20		Delivery Voltage Credits - $ per KW				
21		Primary	1.19		1.28	7.6%
22		Transmission < 230 kV	5.95		5.17	-13.1%
23		Transmission ≥ 230 kV	5.95		7.04	18.3%
24		Premium Distribution Charge - $ per KW Month	1.41		1.45	2.8%
25						
26		Energy Charge - cents per KWH				
27		Standard	1.915		1.973	3.0%
28		Time of Use - On Peak	3.516		1.848	-47.4%
29		Time of Use - Off Peak	1.057		1.607	52.0%
30		Time of Use - Super Off Peak	-		1.011	#DIV/0!
31						
32		Meter Voltage Adjustment - % of Demand & Energy Charges				
33		Primary	1.0%		1.0%	0.0%
34		Transmission	2.0%		2.0%	0.0%
35		Power Factor - $ per KVar	0.37		-	-100.0%
36		Equipment Rental - % of Installed Equipment Cost	1.67%		1.08%	-35.3%
37						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**IS-1**	Customer Charge - $ per Line of Billing		**IS-2**		
2	**IS-2**	Secondary	311.59	**IST-2**	321.05	3.0%
3	**IST-1**	Primary	462.35		476.39	3.0%
4	**IST-2**	Transmission	1,106.09		1,139.69	3.0%
5						
6		Demand Charge - $ per KW				
7		Standard	8.89		8.95	0.7%
8						
9		Time of Use				
10		Base	1.41		1.55	9.9%
11		On Peak	7.76		1.26	-83.8%
12		Mid Peak	-		4.54	#DIV/0!
13						
14		Interruptible Demand Credit				
15		IS-1, IST-1 - $ per KW of Billing/On-Peak Demand	6.71		Withdrawn	
16		IS-2, IST-2 - $ per KW of LF-Adjusted/On-Peak Demand	11.70		7.72	-34.0%
17						
18		Delivery Voltage Credits - $ per KW				
19		Primary	1.19		1.28	7.6%
20		Transmission < 230 kV	5.95		5.17	-13.1%
21		Transmission ≥ 230 kV	5.95		7.04	18.3%
22						
23		Premium Distribution Charge - $ per KW Month	1.41		1.45	2.8%
24						
25		Energy Charge - cents per KWH				
26		Standard	1.283		1.298	1.2%
27		Time of Use - On Peak	1.798		1.848	2.8%
28		Time of Use - Off Peak	1.049		1.607	53.2%
29		Time of Use - Super Off Peak	-		1.011	#DIV/0!
30						
31		Meter Voltage Adjustment - % of Demand & Energy Charges				
32		Primary	1.0%		1.0%	0.0%
33		Transmission	2.0%		2.0%	0.0%
34		Power Factor - $ per KVar	0.37		-	-100.0%
35		Equipment Rental - % of Installed Equipment Cost	1.67%		1.08%	-35.3%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1	**LS-1**	Customer Charge - $ per Line of Billing		**LS-1**		
2		Standard				
3		Unmetered	1.58		1.63	3.2%
4		Metered	4.55		4.69	3.1%
5						
6		Energy and Demand Charge - cents per KWH				
7		Standard	2.754		2.837	3.0%
8						
9		Fixture & Maintenance Charges - $ per fixture	various		various	
10		Pole Charges - $ per pole	various		various	
11						
12		Other Fixture Charge Rate - % of Installed Fixture Cost	1.59%		1.08%	-32.1%
13		Other Pole Charge Rate - % of Installed Pole Cost	1.67%		1.08%	-35.3%
14						
15	**SS-1**	Customer Charge - $ per Line of Billing		**SS-1**		
16		Secondary	134.42		138.50	3.0%
17		Primary	314.54		324.09	3.0%
18		Transmission	1,083.70		1,116.62	3.0%
19		Customer Owned	108.38		111.67	3.0%
20						
21		Base Rate Energy Customer Charge - cents per KWH	1.269		1.308	3.1%
22						
23		Distribution Charge - $ per KW				
24		Applicable to Specified SB Capacity	2.56		2.64	3.1%
25						
26		Generation and Transmission Capacity Charge				
27		Greater of : - $ per KW				
28		Monthly Reservation Charge				
29		Applicable to Specified SB Capacity	1.433		1.477	3.1%
30		Peak Day Utilized SB Power Charge of:	0.682		0.703	3.1%
31						
32		Delivery Voltage Credits - $ per KW				
33		Primary	1.19		1.28	7.6%
34		Transmission	n/a		n/a	n/a
35		Premium Distribution Charge - $ per KW	1.32		1.36	3.0%

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SS-2**	Customer Charge - $ per Line of Billing		**SS-2**		
3		Secondary	339.26		349.56	3.0%
4		Primary	490.01		504.89	3.0%
5		Transmission	1,133.75		1,168.19	3.0%
6		Customer Owned	317.44		327.08	3.0%
7						
8		Base Rate Energy Customer Charge - cents per KWH	1.254		1.292	3.0%
9						
10		Distribution Charge - $ per KW				
11		Applicable to Specified SB Capacity	2.55		2.63	3.1%
12						
13		Generation and Transmission Capacity Charge				
14		Greater of : - $ per KW				
15		Monthly Reservation Charge				
16		Applicable to Specified SB Capacity	1.431		1.474	3.0%
17		Peak Day Utilized SB Power Charge of:	0.681		0.702	3.1%
18						
19		Interruptible Capacity Credit - $ per KW				
20						
21		Monthly Reservation Credit	1.170		1.170	0.0%
22		Daily Demand Credit	0.557		0.557	0.0%
23						
24		Delivery Voltage Credits - $ per KW				
25		Primary	1.19		1.28	7.6%
26		Transmission	n/a		n/a	n/a
27		Premium Distribution Charge - $ per KW Month	1.31		1.35	3.1%
28						
29						
30						
31						
32						
33						
34						
35						

Supporting Schedules: E-14A

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of services, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: DUKE ENERGY FLORIDA

__X__ Projected Test Year Ended 12/31/22

DOCKET NO: 20210016-EI

Witness: Huber

Line	(A) Current Rate Schedule	(B) Type of Charge	(C) Current Rate	(D) Proposed Rate Schedule	(E) Proposed Rate	(F) Percent Incr / (Decr) [(E) - (C)] / (C)
1						
2	**SS-3**	Customer Charge - $ per Line of Billing		**SS-3**		
3		Secondary	112.51		115.93	3.0%
4		Primary	263.25		271.25	3.0%
5		Transmission	907.00		934.55	3.0%
6		Customer Owned	90.70		93.45	3.0%
7						
8		Base Rate Energy Customer Charge - cents per KWH	1.259		1.297	3.0%
9						
10		Distribution Charge - $ per KW				
11		Applicable to Specified SB Capacity	2.55		2.63	3.1%
12						
13		Generation and Transmission Capacity Charge				
14		Greater of : - $ per KW				
15		Monthly Reservation Charge				
16		Applicable to Specified SB Capacity	1.431		1.474	3.0%
17		Peak Day Utilized SB Power Charge of:	0.681		0.702	3.1%
18						
19		Curtailable Capacity Credit - $ per KW				
20						
21		Monthly Reservation Credit	0.877		0.877	0.0%
22		Daily Demand Credit	0.418		0.418	0.0%
23						
24		Delivery Voltage Credits - $ per KW				
25		Primary	1.19		1.28	7.6%
26		Transmission	n/a		n/a	n/a
27		Premium Distribution Charge - $ per KW	1.31		1.35	3.1%
28						
29						
30						
31						
32						
33						
34						
35						

Supporting Schedules: E-14A

Recap Schedules:

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION B - RATE BASE SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket # 20210016-EI
Section B - Rate Base Schedules
Projected Test Year 2023 & 2022

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Plant in Service	(C) Accumulated Provision for Depreciation & Amortization	(D) Net Plant in Service (B - C)	(E) CWIP - No AFUDC	(F) Plant Held for Future Use	(G) Net Utility Plant	(H) Working Capital Allowance	(I) Other Rate Base Items	(J) Total Rate Base
1	UTILITY PER BOOKS	26,664,174	6,785,583	19,878,591	1,263,210	135,780	21,277,581	464,225	-	21,741,805
2										
3	SEPARATION FACTOR	0.927591	0.946458	0.921151	0.836159	0.914433	0.916063	0.925018	-	0.916254
4										
5	JURISDICTIONAL UTILITY	24,733,461	6,422,272	18,311,188	1,056,245	124,161	19,491,595	429,416	-	19,921,011
6										
7	COMMISSION & COMPANY ADJUSTMENTS									
8	Asset Retirement Obligations	(26,855)	(49,003)	22,148	-	-	22,148	(45,731)	-	(23,583)
9	Energy Conservation Cost Recovery Clause	(17,242)	(16,899)	(343)	-	-	(343)	(4,641)	-	(4,984)
10	Environmental Cost Recovery Clause	(34,086)	(4,853)	(29,233)	-	-	(29,233)	(5,055)	-	(34,288)
11	Fuel Adjustment Clause	(4,331)	(4,696)	366	-	-	366	(77,006)	-	(76,641)
12	Storm Protection Plan Cost Recovery Clause	(841,326)	(25,947)	(815,379)	(42,577)	-	(857,956)	-	-	(857,956)
13	Capacity Cost Recovery Clause	-	-	-	-	-	-	(3,322)	-	(3,322)
14	Under Recovery-Clauses	-	-	-	-	-	-	(5,564)	-	(5,564)
15	Investments Earning a Return	-	-	-	-	-	-	(243,457)	-	(243,457)
16	Jobbing Accounts	-	-	-	-	-	-	(1,117)	-	(1,117)
17	Non-Regulated and Miscellaneous	(1,281)	(38,563)	37,283	-	-	37,283	30,318	-	67,601
18	CWIP - AFUDC	-	-	-	(273,857)	-	(273,857)	-	-	(273,857)
19	Capital & Operating Leases	(675,362)	(270,674)	(404,687)	-	-	(404,687)	382,057	-	(22,630)
20	Storm Capitalization Regulatory Asset	-	-	-	-	-	-	27,389	-	27,389
21	Rate Case Regulatory Asset	-	-	-	-	-	-	2,016	-	2,016
22	Depreciation Study Impact	-	229,216	(229,216)	-	-	(229,216)	-	-	(229,216)
23	Dismantlement Study Impact	-	24,419	(24,419)	-	-	(24,419)	24,419	-	0
24	Electric Vehicle Charging Station Program	10,125	750	9,375	-	-	9,375	5,091	-	14,466
25	Storm Reserve Study Impact	-	-	-	-	-	-	-	-	-
26	Reduce EPIS	(313,553)	(16,597)	(296,957)	-	-	(296,957)	-	-	(296,957)
27	Adjust Plant Retirements	-	(10,084)	10,084	-	-	10,084	-	-	10,084
28	Remove FERC Interconnect	-	-	-	(119,867)	-	(119,867)	146,980	-	27,113
29	Remove Levy Land	-	-	-	-	(91,629)	(91,629)	-	-	(91,629)
30	Tax Savings Regulatory Liability	-	-	-	-	-	-	(29,000)	-	(29,000)
31										
32	TOTAL COMMISSION & COMPANY ADJUSTMENTS	(1,903,909)	(182,930)	(1,720,979)	(436,301)	(91,629)	(2,248,909)	203,377	-	(2,045,533)
33										
34	JURISDICTIONAL ADJUSTED UTILITY	22,829,552	6,239,342	16,590,209	619,944	32,532	17,242,685	632,793	-	17,875,478
35										
36	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
37										

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

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Plant in Service	(C) Accumulated Provision for Depreciation & Amortization	(D) Net Plant in Service (B - C)	(E) CWIP - No AFUDC	(F) Plant Held for Future Use	(G) Net Utility Plant	(H) Working Capital Allowance	(I) Other Rate Base Items	(J) Total Rate Base
1	UTILITY PER BOOKS	24,556,957	6,407,632	18,149,325	1,229,347	135,780	19,514,451	590,717	-	20,105,168
2										
3	SEPARATION FACTOR	0.910405	0.927367	0.904417	0.836740	0.881293	0.899993	0.937327	-	0.901090
4										
5	JURISDICTIONAL UTILITY	22,356,785	5,942,226	16,414,559	1,028,643	119,662	17,562,864	553,695	-	18,116,559
6										
7	COMMISSION & COMPANY ADJUSTMENTS									
8	Asset Retirement Obligations	(26,855)	(48,161)	21,306	-	-	21,306	(36,526)	-	(15,221)
9	Energy Conservation Cost Recovery Clause	(16,999)	(16,360)	(639)	-	-	(639)	(7,759)	-	(8,398)
10	Environmental Cost Recovery Clause	(50,387)	(6,420)	(43,967)	-	-	(43,967)	(4,968)	-	(48,935)
11	Fuel Adjustment Clause	(4,129)	(4,339)	210	-	-	210	(83,558)	-	(83,348)
12	Storm Protection Plan Cost Recovery Clause	(330,098)	(5,475)	(324,623)	(33,988)	-	(358,611)	-	-	(358,611)
13	Capacity Cost Recovery Clause	-	-	-	-	-	-	(55,381)	-	(55,381)
14	Under Recovery-Clauses	-	-	-	-	-	-	(46,292)	-	(46,292)
15	Investments Earning a Return	-	-	-	-	-	-	(243,457)	-	(243,457)
16	Jobbing Accounts	-	-	-	-	-	-	(1,117)	-	(1,117)
17	Non-Regulated and Miscellaneous	(4,784)	(38,229)	33,444	-	-	33,444	32,920	-	66,365
18	CWIP - AFUDC	-	-	-	(261,230)	-	(261,230)	-	-	(261,230)
19	Capital & Operating Leases	(665,846)	(249,350)	(416,495)	-	-	(416,495)	397,020	-	(19,475)
20	Storm Capitalization Regulatory Asset	-	-	-	-	-	-	26,232	-	26,232
21	Rate Case Regulatory Asset	-	-	-	-	-	-	2,791	-	2,791
22	Depreciation Study Impact	-	73,078	(73,078)	-	-	(73,078)	-	-	(73,078)
23	Dismantlement Study Impact	-	7,760	(7,760)	-	-	(7,760)	7,760	-	(0)
24	Electric Vehicle Charging Station Program	3,375	103	3,272	-	-	3,272	1,483	-	4,755
25	Storm Reserve Study Impact	-	-	-	-	-	-	-	-	-
26	Reduce EPIS	(307,923)	(5,498)	(302,425)	-	-	(302,425)	-	-	(302,425)
27	Adjust Plant Retirements	-	(1,471)	1,471	-	-	1,471	-	-	1,471
28	Remove FERC Interconnect	-	-	-	(98,636)	-	(98,636)	116,089	-	17,453
29	Remove Levy Land	-	-	-	-	(87,360)	(87,360)	-	-	(87,360)
30	Tax Savings Regulatory Liability	-	-	-	-	-	-	(20,258)	-	(20,258)
31										
32	TOTAL COMMISSION & COMPANY ADJUSTMENTS	(1,403,646)	(294,362)	(1,109,284)	(393,854)	(87,360)	(1,590,498)	84,981	-	(1,505,517)
33										
34	JURISDICTIONAL ADJUSTED UTILITY	20,953,140	5,647,864	15,305,275	634,789	32,301	15,972,366	638,676	-	16,611,041
35										
36	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
37										

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

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
__X__	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Plant in Service	(C) Accumulated Provision for Depreciation & Amortization	(D) Net Plant in Service (B - C)	(E) CWIP - No AFUDC	(F) Plant Held for Future Use	(G) Net Utility Plant	(H) Working Capital Allowance	(I) Other Rate Base Items	(J) Total Rate Base
1	UTILITY PER BOOKS	22,238,671	6,090,941	16,147,730	1,417,751	135,780	17,701,261	876,654	-	18,577,916
2										
3	SEPARATION FACTOR	0.904415	0.921770	0.897869	0.850817	0.877453	0.893944	0.964945	-	0.897294
4										
5	JURISDICTIONAL UTILITY	20,112,995	5,614,448	14,498,547	1,206,246	119,140	15,823,934	845,923	-	16,669,857
6										
7	COMMISSION & COMPANY ADJUSTMENTS									
8	Asset Retirement Obligations	(26,855)	(47,318)	20,464	-	-	20,464	(31,164)	-	(10,700)
9	Energy Conservation Cost Recovery Clause	(16,608)	(15,430)	(1,178)	-	-	(1,178)	(12,180)	-	(13,358)
10	Environmental Cost Recovery Clause	(260,849)	(32,641)	(228,208)	(7,216)	-	(235,424)	(5,019)	-	(240,443)
11	Fuel Adjustment Clause	(4,130)	(4,202)	72	-	-	72	(90,109)	-	(90,037)
12	Storm Protection Plan Cost Recovery Clause	(36,542)	(378)	(36,164)	(14,311)	-	(50,474)	-	-	(50,474)
13	Capacity Cost Recovery Clause	-	-	-	-	-	-	(112,740)	-	(112,740)
14	Under Recovery-Clauses	-	-	-	-	-	-	(29,467)	-	(29,467)
15	Investments Earning a Return	-	-	-	-	-	-	(243,457)	-	(243,457)
16	Jobbing Accounts	-	-	-	-	-	-	(1,117)	-	(1,117)
17	Non-Regulated and Miscellaneous	(20,919)	(37,889)	16,971	-	(80,658)	(63,687)	39,303	-	(24,384)
18	CWIP - AFUDC	-	-	-	(580,247)	-	(580,247)	-	-	(580,247)
19	Capital & Operating Leases	(650,539)	(229,630)	(420,909)	-	-	(420,909)	406,277	-	(14,632)
20	Storm Reserve Deficiency	-	-	-	-	-	-	(22,817)	-	(22,817)
21	Rate Case Regulatory Asset	-	-	-	-	-	-	2,881	-	2,881
22										
23										
24										
25										
26										
27										
28	TOTAL COMMISSION & COMPANY ADJUSTMENTS	(1,016,441)	(367,488)	(648,954)	(601,773)	(80,658)	(1,331,384)	(99,609)	-	(1,430,993)
29										
30	JURISDICTIONAL ADJUSTED UTILITY	19,096,553	5,246,960	13,849,593	604,473	38,483	14,492,549	746,315	-	15,238,864
31										
32										
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
34										
35										

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

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
_X_	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Plant in Service	(C) Accumulated Provision for Depreciation & Amortization	(D) Net Plant in Service (B - C)	(E) CWIP - No AFUDC	(F) Plant Held for Future Use	(G) Net Utility Plant	(H) Working Capital Allowance	(I) Other Rate Base Items	(J) Total Rate Base
1	UTILITY PER BOOKS	20,824,335	5,833,713	14,990,622	950,856	135,063	16,076,541	1,203,342	-	17,279,883
2										
3	SEPARATION FACTOR	0.907781	0.923290	0.901746	0.814324	0.879090	0.896385	0.978437	-	0.902099
4										
5	JURISDICTIONAL UTILITY	18,903,942	5,386,207	13,517,736	774,304	118,733	14,410,773	1,177,394	-	15,588,167
6										
7	COMMISSION & COMPANY ADJUSTMENTS									
8	Asset Retirement Obligations	(26,983)	(22,750)	(4,233)	-	-	(4,233)	(7,729)	-	(11,963)
9	Energy Conservation Cost Recovery Clause	(19,923)	(16,769)	(3,154)	-	-	(3,154)	(17,078)	-	(20,232)
10	Environmental Cost Recovery Clause	(261,304)	(30,680)	(230,623)	(4,844)	-	(235,467)	(4,277)	-	(239,744)
11	Fuel Adjustment Clause	(8,083)	(8,027)	(56)	-	-	(56)	(93,774)	-	(93,830)
12	Capacity Cost Recovery Clause	-	-	-	-	-	-	(119,213)	-	(119,213)
13	Under Recovery-Clauses	-	-	-	-	-	-	(25,298)	-	(25,298)
14	Investments Earning a Return	-	-	-	-	-	-	(224,078)	-	(224,078)
15	Jobbing Accounts	-	-	-	-	-	-	(756)	-	(756)
16	Non-Regulated and Miscellaneous	(43,475)	(36,688)	(6,786)	-	(87,379)	(94,166)	41,921	-	(52,245)
17	CWIP - AFUDC	-	-	-	(202,166)	-	(202,166)	-	-	(202,166)
18	Capital & Operating leases	(650,556)	(162,091)	(488,465)	-	-	(488,465)	456,882	-	(31,583)
19	Storm Reserve Deficiency	-	-	-	-	-	-	(266,948)	-	(266,948)
20										-
21										-
22	TOTAL COMMISSION & COMPANY ADJUSTMENTS	(1,010,324)	(277,005)	(733,319)	(207,010)	(87,379)	(1,027,707)	(260,347)	-	(1,288,054)
23										
24	JURISDICTIONAL ADJUSTED UTILITY	17,893,619	5,109,202	12,784,417	567,295	31,354	13,383,066	917,048	-	14,300,113
25										
26										
27										
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
29										
30										
31										
32										
33										
34										
35										

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

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____ Projected Test Year 2 Ended 12/31/2023
____ Projected Test Year 1 Ended 12/31/2022
____ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
__X__ Historical Year Ended 12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Plant in Service	(C) Accumulated Provision for Depreciation & Amortization	(D) Net Plant in Service (B - C)	(E) CWIP - No AFUDC	(F) Plant Held for Future Use	(G) Net Utility Plant	(H) Working Capital Allowance	(I) Other Rate Base Items	(J) Total Rate Base
1	UTILITY PER BOOKS	19,004,096	5,572,343	13,431,753	923,016	133,438	14,488,207	1,453,652	-	15,941,859
2										
3	SEPARATION FACTOR	0.908223	0.922168	0.902438	0.821136	0.878511	0.897038	0.984361	-	0.905001
4										
5	JURISDICTIONAL UTILITY	17,259,964	5,138,639	12,121,325	757,922	117,227	12,996,473	1,430,918	-	14,427,391
6										
7	COMMISSION & COMPANY ADJUSTMENTS									
8	Asset Retirement Obligations	(22,308)	(19,746)	(2,562)	-	-	(2,562)	(14,761)	-	(17,324)
9	Energy Conservation Cost Recovery Clause	(22,829)	(16,590)	(6,239)	-	-	(6,239)	(20,633)	-	(26,872)
10	Environmental Cost Recovery Clause	(241,004)	(24,802)	(216,201)	(14,532)	-	(230,734)	(4,253)	-	(234,986)
11	Fuel Adjustment Clause	(8,083)	(7,825)	(258)	-	-	(258)	(103,497)	-	(103,755)
12	Capacity Cost Recovery Clause	-	-	-	-	-	-	(120,704)	-	(120,704)
13	Nuclear Cost Recovery Clause	-	-	-	-	-	-	(21,090)	-	(21,090)
14	Under Recovery-Clauses	-	-	-	-	-	-	(134,772)	-	(134,772)
15	Derivatives	-	-	-	-	-	-	3,503	-	3,503
16	Investments Earning a Return	-	-	-	-	-	-	(200,987)	-	(200,987)
17	Jobbing Accounts	-	-	-	-	-	-	198	-	198
18	Non-Regulated and Miscellaneous	(44,478)	(36,005)	(8,473)	-	(87,379)	(95,852)	44,928	-	(50,924)
19	CWIP - AFUDC	-	-	-	(117,961)	-	(117,961)	-	-	(117,961)
20	Imputed Off Balance Sheet Obligations	-	-	-	-	-	-	47,132	-	47,132
21	Capital & Operating Leases	(548,028)	(68,268)	(479,759)	-	-	(479,759)	468,847	-	(10,912)
22	Storm Reserve Deficiency	-	-	-	-	-	-	(386,321)	-	(386,321)
23										
24										
25	TOTAL COMMISSION & COMPANY ADJUSTMENTS	(886,730)	(173,237)	(713,492)	(132,493)	(87,379)	(933,365)	(442,410)	-	(1,375,775)
26										
27	JURISDICTIONAL ADJUSTED UTILITY	16,373,234	4,965,402	11,407,832	625,428	29,848	12,063,108	988,508	-	13,051,617
28										
29										
30										
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
32										
33										
34										
35										

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

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Adjustment Title	(B) Reason for Adjustment or Omission (provide supporting schedule)		(C) Adjustment Amount ($000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount of Adjustment ($000)
1	Asset Retirement Obligations	(1)	see page 2 of 6	(23,583)	1.0000	(23,583)
2	Energy Conservation Cost Recovery Clause	(2)	see page 2 of 6	(4,995)	0.9977	(4,984)
3	Environmental Cost Recovery Clause	(3)	see page 2 of 6	(34,692)	0.9884	(34,288)
4	Fuel Adjustment Clause	(4)	see page 2 of 6	(76,631)	1.0001	(76,641)
5	Storm Protection Plan Cost Recovery Clause	(5)	see page 2 of 6	(932,645)	0.9199	(857,956)
6	Capacity Cost Recovery Clause	(6)	see page 2 of 6	(3,322)	1.0000	(3,322)
7	Nuclear Cost Recovery Clause	(7)	see page 2 of 6	0	0.0000	0
8	Under Recovery-Clauses	(8)	see page 2 of 6	(5,564)	1.0000	(5,564)
9	Derivatives	(9)	see page 2 of 6	0	0.0000	0
10	Investments Earning a Return	(10)	see page 2 of 6	(243,457)	1.0000	(243,457)
11	Jobbing Accounts	(11)	see page 2 of 6	(1,117)	1.0000	(1,117)
12	Non-Regulated and Miscellaneous	(12)	see page 2 of 6	(26,471)	0.9077	(24,028)
13	CWIP - AFUDC	(13)	see page 2 of 6	(380,045)	0.7206	(273,857)
14	Imputed Off Balance Sheet Obligations	(14)	see page 2 of 6	0	0.0000	0
15	Capital & Operating leases	(15)	see page 2 of 6	(32,395)	0.6986	(22,630)
16	Storm Reserve Deficiency	(16)	see page 2 of 6	0	0.0000	0
17	Rate Case Regulatory Asset	(17)	see page 2 of 6	2,016	1.0000	2,016
18	Depreciation Study Impact	(18)	see page 2 of 6	(237,498)	0.9651	(229,216)
19	Dismantlement Study Impact	(19)	see page 2 of 6	(710)	0.0000	0
20	Electric Vehicle Charging Station Program	(20)	see page 2 of 6	14,466	1.0000	14,466
21	Storm Reserve Study Impact	(21)	see page 2 of 6	0	0.0000	0
22	Tax Savings Regulatory Liability	(22)	see page 2 of 6	(29,000)	1.0000	(29,000)
23	Adjust Plant Retirements	(23)	see page 2 of 6	11,082	0.9099	10,084
24	Reduce EPIS	(24)	see page 2 of 6	(297,584)	0.9979	(296,957)
25	Remove FERC Interconnect	(25)	see page 2 of 6	(14,211)	-1.9078	27,113
26	Storm Capitalization Regulatory Asset	(26)	see page 2 of 6	27,389	1.0000	27,389
27						
28	TOTAL COMMISSION & COMPANY ADJUSTMENTS			(2,288,967)		(2,045,533)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
X	Prior Year 2 Ended	12/31/2021
X	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.		(A) Adjustment Title	(B) Reason for Adjustment or Omission (provide supporting schedule)
1			
2	(1)	Asset Retirement Obligations	To remove Asset Retirement Obligations associated with the retirement of plants
3	(2)	Energy Conservation Cost Recovery Clause	To remove capitalized investments that are recovered through the Energy Conservation Cost Recovery Clause
4	(3)	Environmental Cost Recovery Clause	To remove capitalized investments that are recovered through the Environmental Cost Recovery Clause
5	(4)	Fuel Adjustment Clause	To remove capitalized investments that are recovered through the Fuel Adjustment Clause
6	(5)	Storm Protection Plan Cost Recovery Clause	To remove capitalized investments that are recovered through the Storm Protection Plan Cost Recovery Clause
7	(6)	Capacity Cost Recovery Clause	To remove capitalized investments that are recovered through the Capacity Cost Recovery Clause
8	(7)	Nuclear Cost Recovery Clause	To remove capitalized investments that are recovered through the Nuclear Cost Recovery Clause (N/A after 2019)
9	(8)	Under Recovery-Clauses	To remove net clause under-recovered deferred balances per Order No. PSC-1993-0165 and 1983 Order No. 12663
10	(9)	Derivatives	To remove fuel-related derivative instruments assets & liabilities (no activity after 2019)
11	(10)	Investments Earning a Return	To remove investments earning a return in accounts 123, 124 and 128 (primarily nuclear decommissioning trust fund)
12	(11)	Jobbing Accounts	To remove jobbing related accounts related to construction activities
13	(12)	Non-Regulated and Miscellaneous	To remove non-regulated and miscellaneous accounts, including electric plant acquisition adjustments and non-utility property
14	(13)	CWIP - AFUDC	To remove CWIP that qualifies for AFUDC under Rule 25-6.0141, F.A.C.
15	(14)	Imputed Off Balance Sheet Obligations	To remove imputed off balance sheet obligations (N/A after Dec 2018)
16	(15)	Capital & Operating leases	To remove plant and corresponding liabilities associated with capitalized leases
17	(16)	Storm Reserve Deficiency	To remove the under-recovered storm reserve balance which is earning interest in Docket No. 20190110
18	(17)	Rate Case Regulatory Asset	Company adjustment to include the cost of deferred rate case expenses to be amortized over four years beginning in January 2022
19	(18)	Depreciation Study Impact	Company adjustment to include the impact of the 2020 Depreciation Study in cost of service
20	(19)	Dismantlement Study Impact	Company adjustment to include the impact of the 2020 Dismantlement Study in cost of service
21	(20)	Electric Vehicle Charging Station Program	Company adjustment to include the proposed electric vehicle charging program in cost of service
22	(21)	Storm Reserve Study Impact	Company adjustment to include the impact of the 2020 Storm Reserve Study in cost of service. (Amount is zero per Settlement Agre
23	(22)	Tax Savings Regulatory Liability	To reflect the deferred tax savings regulatory asset resulting from the capitalization of storm costs per Settlement Agreement
24	(23)	Adjust Plant Retirements	To reflect the accumulated depreciation impact of increasing plant retirements per Settlement Agreement
25	(24)	Reduce EPIS	To reflect the accumulated depreciation impact of reducing electric plant in service per Settlement Agreement
26	(25)	Remove FERC Interconnect	To remove the CWIP and working capital account balances associated with the FERC Interconnect per Settlement Agreement
27	(26)	Storm Capitalization Regulatory Asset	To include the accumulated amortization of the storm capitalization regulatory asset over 27 years per Settlement Agreement

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Adjustment Title	(B) Reason for Adjustment or Omission (provide supporting schedule)		(C) Adjustment Amount ($000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount of Adjustment ($000)
1	Asset Retirement Obligations	(1)	see page 2 of 6	(15,221)	1.0000	(15,221)
2	Energy Conservation Cost Recovery Clause	(2)	see page 2 of 6	(8,429)	0.9964	(8,398)
3	Environmental Cost Recovery Clause	(3)	see page 2 of 6	(50,396)	0.9710	(48,935)
4	Fuel Adjustment Clause	(4)	see page 2 of 6	(83,331)	1.0002	(83,348)
5	Storm Protection Plan Cost Recovery Clause	(5)	see page 2 of 6	(392,585)	0.9135	(358,611)
6	Capacity Cost Recovery Clause	(6)	see page 2 of 6	(55,381)	1.0000	(55,381)
7	Nuclear Cost Recovery Clause	(7)	see page 2 of 6	0	0.0000	0
8	Under Recovery-Clauses	(8)	see page 2 of 6	(46,292)	1.0000	(46,292)
9	Derivatives	(9)	see page 2 of 6	0	0.0000	0
10	Investments Earning a Return	(10)	see page 2 of 6	(243,457)	1.0000	(243,457)
11	Jobbing Accounts	(11)	see page 2 of 6	(1,117)	1.0000	(1,117)
12	Non-Regulated and Miscellaneous	(12)	see page 2 of 6	(27,708)	0.7578	(20,996)
13	CWIP - AFUDC	(13)	see page 2 of 6	(357,204)	0.7313	(261,230)
14	Imputed Off Balance Sheet Obligations	(14)	see page 2 of 6	0	0.0000	0
15	Capital & Operating leases	(15)	see page 2 of 6	(32,395)	0.6012	(19,475)
16	Storm Reserve Deficiency	(16)	see page 2 of 6	0	0.0000	0
17	Rate Case Regulatory Asset	(17)	see page 2 of 6	2,791	1.0000	2,791
18	Depreciation Study Impact	(18)	see page 2 of 6	(79,343)	0.9210	(73,078)
19	Dismantlement Study Impact	(19)	see page 2 of 6	(617)	0.0000	0
20	Electric Vehicle Charging Station Program	(20)	see page 2 of 6	4,755	1.0000	4,755
21	Storm Reserve Study Impact	(21)	see page 2 of 6	0	0.0000	0
22	Tax Savings Regulatory Liability	(22)	see page 2 of 6	(20,258)	1.0000	(20,258)
23	Adjust Plant Retirements	(23)	see page 2 of 6	1,594	0.9231	1,471
24	Reduce EPIS	(24)	see page 2 of 6	(302,445)	0.9999	(302,423)
25	Remove FERC Interconnect	(25)	see page 2 of 6	(15,612)	-1.1179	17,452
26	Storm Capitalization Regulatory Asset	(26)	see page 2 of 6	26,232	1.0000	26,232
27						
28	TOTAL COMMISSION & COMPANY ADJUSTMENTS			(1,696,417)		(1,505,517)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
X	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Adjustment Title	(B) Reason for Adjustment or Omission (provide supporting schedule)	(C) Adjustment Amount ($000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount of Adjustment ($000)
1	Asset Retirement Obligations	(1) see page 2 of 6	(10,700)	1.0000	(10,700)
2	Energy Conservation Cost Recovery Clause	(2) see page 2 of 6	(13,444)	0.9936	(13,358)
3	Environmental Cost Recovery Clause	(3) see page 2 of 6	(248,073)	0.9692	(240,443)
4	Fuel Adjustment Clause	(4) see page 2 of 6	(90,032)	1.0001	(90,037)
5	Storm Protection Plan Cost Recovery Clause	(5) see page 2 of 6	(57,333)	0.8804	(50,474)
6	Capacity Cost Recovery Clause	(6) see page 2 of 6	(112,740)	1.0000	(112,740)
7	Nuclear Cost Recovery Clause	(7) see page 2 of 6	0	0.0000	0
8	Under Recovery-Clauses	(8) see page 2 of 6	(29,467)	1.0000	(29,467)
9	Derivatives	(9) see page 2 of 6	0	0.0000	0
10	Investments Earning a Return	(10) see page 2 of 6	(243,457)	1.0000	(243,457)
11	Jobbing Accounts	(11) see page 2 of 6	(1,117)	1.0000	(1,117)
12	Non-Regulated and Miscellaneous	(12) see page 2 of 6	(30,562)	0.7978	(24,384)
13	CWIP - AFUDC	(13) see page 2 of 6	(691,926)	0.8386	(580,247)
14	Imputed Off Balance Sheet Obligations	(14) see page 2 of 6	0	0.0000	0
15	Capital & Operating leases	(15) see page 2 of 6	(32,395)	0.4517	(14,632)
16	Storm Reserve Deficiency	(16) see page 2 of 6	(22,817)	1.0000	(22,817)
17	Rate Case Regulatory Asset	(17) see page 2 of 6	2,881	1.0000	2,881
18	Depreciation Study Impact	(18) see page 2 of 6	0	0.0000	0
19	Dismantlement Study Impact	(19) see page 2 of 6	0	0.0000	0
20	Electric Vehicle Charging Station Program	(20) see page 2 of 6	0	0.0000	0
21	Storm Reserve Study Impact	(21) see page 2 of 6	0	0.0000	0
22					
23					
24	TOTAL COMMISSION & COMPANY ADJUSTMENTS		(1,581,181)		(1,430,993)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
X	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Adjustment Title	(B) Reason for Adjustment or Omission (provide supporting schedule)	(C) Adjustment Amount ($000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount of Adjustment ($000)
1	Asset Retirement Obligations	(1) see page 2 of 6	(11,963)	1.0000	(11,963)
2	Energy Conservation Cost Recovery Clause	(2) see page 2 of 6	(20,437)	0.9900	(20,232)
3	Environmental Cost Recovery Clause	(3) see page 2 of 6	(255,525)	0.9382	(239,744)
4	Fuel Adjustment Clause	(4) see page 2 of 6	(93,834)	1.0000	(93,830)
5	Storm Protection Plan Cost Recovery Clause	(5) see page 2 of 6	0	0.0000	0
6	Capacity Cost Recovery Clause	(6) see page 2 of 6	(119,213)	1.0000	(119,213)
7	Nuclear Cost Recovery Clause	(7) see page 2 of 6	0	0.0000	0
8	Under Recovery-Clauses	(8) see page 2 of 6	(25,298)	1.0000	(25,298)
9	Derivatives	(9) see page 2 of 6	0	0.0000	0
10	Investments Earning a Return	(10) see page 2 of 6	(224,078)	1.0000	(224,078)
11	Jobbing Accounts	(11) see page 2 of 6	(756)	1.0000	(756)
12	Non-Regulated and Miscellaneous	(12) see page 2 of 6	(58,938)	0.8864	(52,245)
13	CWIP - AFUDC	(13) see page 2 of 6	(270,478)	0.7474	(202,166)
14	Imputed Off Balance Sheet Obligations	(14) see page 2 of 6	0	0.0000	0
15	Capital & Operating leases	(15) see page 2 of 6	(45,667)	0.6916	(31,583)
16	Storm Reserve Deficiency	(16) see page 2 of 6	(266,948)	1.0000	(266,948)
17	Rate Case Regulatory Asset	(17) see page 2 of 6	0	0.0000	0
18	Depreciation Study Impact	(18) see page 2 of 6	0	0.0000	0
19	Dismantlement Study Impact	(19) see page 2 of 6	0	0.0000	0
20	Electric Vehicle Charging Station Program	(20) see page 2 of 6	0	0.0000	0
21	Storm Reserve Study Impact	(21) see page 2 of 6	0	0.0000	0
22					
23					
24	TOTAL COMMISSION & COMPANY ADJUSTMENTS		(1,393,133)		(1,288,055)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Adjustment Title	(B) Reason for Adjustment or Omission (provide supporting schedule)	(C) Adjustment Amount ($000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount of Adjustment ($000)
1	Asset Retirement Obligations	(1) see page 2 of 6	(17,324)	1.0000	(17,324)
2	Energy Conservation Cost Recovery Clause	(2) see page 2 of 6	(26,872)	1.0000	(26,872)
3	Environmental Cost Recovery Clause	(3) see page 2 of 6	(253,827)	0.9258	(234,986)
4	Fuel Adjustment Clause	(4) see page 2 of 6	(103,774)	0.9998	(103,755)
5	Storm Protection Plan Cost Recovery Clause	(5) see page 2 of 6	0	0.0000	0
6	Capacity Cost Recovery Clause	(6) see page 2 of 6	(120,704)	1.0000	(120,704)
7	Nuclear Cost Recovery Clause	(7) see page 2 of 6	(21,090)	1.0000	(21,090)
8	Under Recovery-Clauses	(8) see page 2 of 6	(134,772)	1.0000	(134,772)
9	Derivatives	(9) see page 2 of 6	3,503	1.0000	3,503
10	Investments Earning a Return	(10) see page 2 of 6	(200,987)	1.0000	(200,987)
11	Jobbing Accounts	(11) see page 2 of 6	198	1.0000	198
12	Non-Regulated and Miscellaneous	(12) see page 2 of 6	(57,617)	0.8838	(50,924)
13	CWIP - AFUDC	(13) see page 2 of 6	(145,297)	0.8119	(117,961)
14	Imputed Off Balance Sheet Obligations	(14) see page 2 of 6	50,743	0.9289	47,132
15	Capital & Operating leases	(15) see page 2 of 6	(16,670)	0.6546	(10,912)
16	Storm Reserve Deficiency	(16) see page 2 of 6	(386,321)	1.0000	(386,321)
17	Rate Case Regulatory Asset	(17) see page 2 of 6	0	0.0000	0
18	Depreciation Study Impact	(18) see page 2 of 6	0	0.0000	0
19	Dismantlement Study Impact	(19) see page 2 of 6	0	0.0000	0
20	Electric Vehicle Charging Station Program	(20) see page 2 of 6	0	0.0000	0
21	Storm Reserve Study Impact	(21) see page 2 of 6	0	0.0000	0
22			0	0	0
23					
24	TOTAL COMMISSION & COMPANY ADJUSTMENTS		(1,430,812)		(1,375,775)

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2022	1/2023	2/2023	3/2023	4/2023	5/2023	6/2023	7/2023	8/2023	9/2023	10/2023	11/2023	12/2023	13-Month Average
1	Utility Plant:														
2	101 Electric Plant in Service	20,036,690	20,506,780	20,597,671	20,791,767	20,914,540	21,179,372	21,450,015	21,549,401	21,639,740	21,809,824	22,051,068	22,310,426	22,525,693	21,335,614
3	105 Electric Plant Held for Future Use	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780
4	106 Completed Construction Not Classified - Electri	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272
5	107 Construction Work in Progress-Electric	1,414,823	1,140,431	1,235,630	1,240,878	1,327,194	1,264,522	1,184,102	1,264,314	1,345,919	1,342,633	1,312,106	1,238,003	1,111,180	1,263,210
6	114 Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118 Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8	Total Electric Plant	26,894,422	27,090,120	27,276,210	27,475,554	27,684,644	27,886,804	28,077,027	28,256,625	28,428,568	28,595,366	28,806,083	28,991,337	29,079,782	28,041,734
9	108 Accum Prov for Depreciation	(6,337,935)	(6,369,004)	(6,401,202)	(6,433,086)	(6,465,183)	(6,498,433)	(6,534,195)	(6,570,507)	(6,606,971)	(6,640,969)	(6,675,451)	(6,710,550)	(6,746,824)	(6,537,716)
10	111 Accum Prov for Amortization	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)
11	115 Accum Prov for Amort of Electric Plant Acq Adj	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)
12	119 Acc Depr & Amort Util	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)
13	Net Electric/Utility Plant	20,317,618	20,482,248	20,636,139	20,803,599	20,980,593	21,149,502	21,303,964	21,447,249	21,582,729	21,715,529	21,891,764	22,041,919	22,094,089	21,265,149
14															
15	Other Property & Investments														
16	121 Non-Utility Property	21,803	21,741	21,679	21,617	21,555	21,493	21,431	21,369	21,307	21,244	21,182	21,120	21,058	21,431
17	122 Acc Provision for Non-Utility Property	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)
18	Subtotal	12,805	12,742	12,680	12,618	12,556	12,494	12,432	12,370	12,308	12,246	12,184	12,122	12,060	12,432
19	123 Investment in Associated Companies	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027
20	124 Other Investments	584	584	584	584	584	584	584	584	584	584	584	584	584	584
21	128 Other Special Funds	814,973	809,211	802,449	796,686	790,924	785,162	779,399	773,637	767,875	762,112	756,350	750,588	744,825	779,553
22	129 Other Special Funds (Non-Major)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Other Property and Investments	835,388	829,564	822,740	816,915	811,091	805,266	799,442	793,618	787,793	781,969	776,145	770,320	764,496	799,596
24															
25	131 Cash	19,848	20,828	21,241	21,690	22,432	23,176	23,430	24,173	24,918	25,220	25,964	26,710	26,864	23,576
26	142 Customer Accounts Receivable	332,238	353,664	338,764	343,876	344,579	401,637	438,587	447,429	440,706	433,662	344,756	342,863	331,467	376,479
27	143 Other Accounts Receivable	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034
28	144 Accumulated Provision for Uncollectibles	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)
29	145 Notes Receivable from Associated Co	-	-	-	-	-	-	202,328	210,411	277,093	285,816	316,734	62,334	3,789	104,500
30	146 Accounts Receivable from Associated Co	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228
31	151 Fuel Stock	127,209	126,922	126,853	126,766	126,759	126,468	126,220	126,048	125,918	125,817	125,751	125,671	125,659	126,312
32	154 Plant Materials & Operating Supplies	299,058	298,892	298,725	298,558	298,392	298,225	298,058	297,892	297,725	297,558	297,392	297,225	297,058	298,058
33	156 Other Materials & Supplies	367	367	367	367	367	367	367	367	367	367	367	367	367	367
34	158 Allowance Inventory	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227
35	163 Stores Expense Undistributed	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102
36	165 Prepayments	49,747	47,932	67,901	66,086	64,270	62,455	60,640	58,824	57,009	55,193	53,378	51,563	49,747	57,288
37	172 Rents Receivable	100	100	100	100	100	100	100	100	100	100	100	100	100	100
38	173 Accrued Utility Revenues	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561
39	174 Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	175 Derivative Instrument Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	176 Derivative Instrument Assets - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Current & Accrued Assets	998,501	1,018,639	1,023,885	1,027,377	1,026,833	1,082,362	1,319,665	1,335,179	1,393,770	1,393,667	1,334,377	1,076,766	1,004,987	1,156,616

12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2022	1/2023	2/2023	3/2023	4/2023	5/2023	6/2023	7/2023	8/2023	9/2023	10/2023	11/2023	12/2023	13-Month Average
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Deferred Debits:														
2	181	Unamortized Debt Expense	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579
3	182	Other Regulatory Asset	1,111,354	1,116,642	1,117,199	1,117,243	1,109,930	1,105,811	1,100,009	1,094,488	1,085,361	1,078,392	1,078,264	1,080,413	1,081,819	1,098,225
4	183	Prelim Survey and Investment Charges	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961
5	184	Clearing Accounts	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664
6	185	Temporary Facilities	80	80	80	80	80	80	80	80	80	80	80	80	80	80
7	186	Miscellaneous Deferred Debits	100,886	100,276	99,665	99,054	98,443	97,832	97,221	96,610	95,999	95,388	94,778	94,167	93,556	97,221
8	189	Unamortized Loss on Reacquired Bonds	4,710	4,631	4,552	4,473	4,395	4,316	4,237	4,158	4,079	4,000	3,921	3,843	3,764	4,237
9	190	Accumulated Deferred Income Taxes	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372
10		Total Deferred Debits	2,198,606	2,203,204	2,203,071	2,202,426	2,194,424	2,189,614	2,183,122	2,176,912	2,167,096	2,159,436	2,158,618	2,160,078	2,160,794	2,181,339
11		Total Assets & Other Debits	24 350 114	24 533 655	24 685 836	24 850 317	25 012 940	25 226 745	25 606 193	25 752 957	25 931 388	26 050 601	26 160 904	26 049 084	26 024 366	25 402 700
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	207	Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	214	Capital Stock Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	211	Miscellaneous Paid in Capital	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035
18	439	Cum Effect Accrt Change Tax	187	187	187	187	187	187	187	187	187	187	187	187	187	187
19	216	Unappropriated Retained Earnings	7,426,068	7,487,620	7,536,256	7,584,919	7,640,693	7,721,404	7,825,835	7,931,891	8,042,512	8,141,600	8,212,956	8,261,812	8,315,214	7,856,060
20	219	Accum Other Comprehensive Inc.	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579
21		Total Common Stock Equity	9,197,868	9,259,421	9,308,056	9,356,720	9,412,494	9,493,205	9,597,636	9,703,692	9,814,313	9,913,401	9,984,757	10,033,613	10,087,014	9,627,861
22	204	Preferred Stock ($____ Par)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Proprietary Capital	9,197,868	9,259,421	9,308,056	9,356,720	9,412,494	9,493,205	9,597,636	9,703,692	9,814,313	9,913,401	9,984,757	10,033,613	10,087,014	9,627,861
24																
25		Long Term Debt:														
26	221	Bonds Payable	7,825,061	7,825,061	7,825,061	7,825,061	7,825,061	7,825,061	8,525,061	8,525,061	8,525,061	8,525,061	8,525,061	8,525,061	8,525,061	8,201,984
27	224	Other Long-term Debt	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042
28	226	Unamortized Prem/Disc on Long-term Debt	977	1,357	1,737	2,118	2,498	2,879	3,259	3,640	4,020	4,401	4,781	5,161	5,542	3,259
29		Total Long-term Debt	8,239,079	8,239,460	8,239,840	8,240,221	8,240,601	8,240,982	8,941,362	8,941,743	8,942,123	8,942,503	8,942,884	8,943,264	8,943,645	8,618,285
30		Total Capitalization	17,436,948	17,498,881	17,547,897	17,596,941	17,653,095	17,734,186	18,538,998	18,645,435	18,756,436	18,855,905	18,927,641	18,976,878	19,030,659	18,246,146
31																
32		Other Non-Current Liabilities:														
33	227	Obligation Under Capital Lease	335,989	334,328	332,655	331,531	330,442	330,099	329,755	329,408	329,059	328,708	328,354	327,999	327,641	330,459
34	228	Misc Operating Provisions	317,503	315,878	314,252	312,626	311,001	309,375	307,750	306,124	304,499	302,873	301,247	299,622	297,996	307,750
35	229	Accumulated Prov for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	230	Asset Retirement Obligations	317,097	311,336	305,574	299,813	294,051	288,290	282,529	276,767	271,006	265,244	259,483	253,722	247,960	282,529
37		Total Other Non-current Liab	970,589	961,541	952,481	943,971	935,494	927,765	920,033	912,299	904,563	896,825	889,085	881,342	873,598	920,737
38																
39																

13

2021 Settlment-Updated B Schedules-000014

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2022	1/2023	2/2023	3/2023	4/2023	5/2023	6/2023	7/2023	8/2023	9/2023	10/2023	11/2023	12/2023	13-Month Average
1	Current and Accrued Liabilities:														
2	232 Accounts Payable	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544	472,544
3	233 Notes Payable to Associated Co	2,939	103,626	166,665	289,751	366,560	444,835	-	-	-	-	-	-	-	105,721
4	234 Accounts Payable to Associated Co	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897
5	235 Customer Deposits	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017
6	236 Taxes Accrued	89,311	108,771	127,037	134,772	154,903	183,116	217,916	256,017	296,089	301,650	326,380	143,417	101,895	187,790
7	237 Interest Accrued	64,150	55,747	72,466	71,734	73,428	87,509	64,166	55,747	72,466	71,734	73,428	87,509	64,166	70,327
8	238 Dividends Declared	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	241 Tax Collections Payable	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130
10	242 Misc Current and Accrued Liabilities	164,666	166,616	168,567	147,109	149,060	151,011	152,961	154,912	156,863	158,814	160,764	162,715	164,666	158,363
11	243 Obligations Under Capital Leases-Current	22,170	22,315	22,462	22,609	22,757	21,608	18,483	15,334	12,163	11,035	10,345	9,650	8,347	16,868
12	244 Derivatives Instrument Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	245 Derivatives Instrument Liabilities - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total Current and Accrued Liab	1,135,822	1,249,662	1,349,783	1,458,563	1,559,296	1,680,666	1,246,114	1,274,598	1,330,168	1,335,820	1,363,505	1,195,879	1,131,661	1,331,657
15															
16	Deferred Credits:														
17	252 Customer Advances for Construction	144,878	146,085	147,294	148,507	149,721	150,938	152,158	153,380	154,604	155,831	157,061	158,293	159,527	152,175
18	253 Other Deferred Credits	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544
19	254 Other Regulatory Liability	1,115,815	1,111,345	1,103,516	1,099,111	1,095,749	1,096,790	1,096,378	1,098,902	1,102,521	1,107,750	1,107,932	1,102,990	1,098,102	1,102,839
20	255 Accumulated Deferred ITC	270,662	272,376	274,091	275,805	277,519	279,233	280,947	282,661	284,376	286,090	287,804	289,518	291,232	280,947
21	Total Deferred Credits	1,553,900	1,552,350	1,547,446	1,545,967	1,545,534	1,549,506	1,552,028	1,557,488	1,564,045	1,572,216	1,575,341	1,573,345	1,571,406	1,558,506
22															
23	Accumulated Deferred Income Taxes:														
24	281 Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282 Other Property	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415
26	283 Other	1,008,441	1,026,807	1,043,814	1,060,461	1,075,106	1,090,207	1,104,606	1,118,723	1,131,761	1,145,421	1,160,917	1,177,225	1,172,628	1,101,240
27	Total Deferred Income Taxes	3,252,855	3,271,221	3,288,229	3,304,875	3,319,521	3,334,622	3,349,021	3,363,137	3,376,175	3,389,835	3,405,332	3,421,639	3,417,042	3,345,654
28															
29	Total Liabilities & Capital	24,350,114	24,533,655	24,685,836	24,850,317	25,012,940	25,226,745	25,606,193	25,752,957	25,931,388	26,050,601	26,160,904	26,049,084	26,024,366	25,402,700
30															
31															
32															
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36															
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38															
39															

Supporting Schedules: B-21

Recap Schedules: B-1, B-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2021	1/2022	2/2022	3/2022	4/2022	5/2022	6/2022	7/2022	8/2022	9/2022	10/2022	11/2022	12/2022	13-Month Average
1	Utility Plant:														
2	101 Electric Plant in Service	18,022,038	18,356,292	18,585,007	18,772,774	19,081,549	19,200,153	19,408,465	19,501,810	19,578,903	19,727,957	19,811,926	19,875,915	20,036,690	19,227,652
3	105 Electric Plant Held for Future Use	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780
4	106 Completed Construction Not Classified - Electri	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272
5	107 Construction Work in Progress-Electric	1,324,878	1,161,219	1,117,850	1,121,459	1,002,658	1,091,095	1,074,226	1,168,266	1,280,487	1,324,681	1,409,236	1,490,632	1,414,823	1,229,347
6	114 Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118 Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8	Total Electric Plant	24,789,825	24,960,420	25,145,766	25,337,142	25,527,116	25,734,157	25,925,601	26,112,985	26,302,299	26,495,547	26,664,070	26,809,456	26,894,422	25,899,908
9	108 Accum Prov for Depreciation	(5,990,399)	(6,016,546)	(6,043,430)	(6,070,238)	(6,097,223)	(6,125,603)	(6,156,243)	(6,187,505)	(6,219,122)	(6,248,067)	(6,277,465)	(6,307,166)	(6,337,935)	(6,159,765)
10	111 Accum Prov for Amortization	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)
11	115 Accum Prov for Amort of Electric Plant Acq Adj	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)
12	119 Acc Depr & Amort Util	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)
13	Net Electric/Utility Plant	18,560,557	18,705,006	18,863,468	19,028,035	19,191,025	19,369,686	19,530,490	19,686,612	19,844,308	20,008,612	20,147,737	20,263,421	20,317,618	19,501,275
14															
15	Other Property & Investments														
16	121 Non-Utility Property	22,548	22,486	22,424	22,362	22,299	22,237	22,175	22,113	22,051	21,989	21,927	21,865	21,803	22,175
17	122 Acc Provision for Non-Utility Property	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)
18	Subtotal	13,549	13,487	13,425	13,363	13,301	13,239	13,177	13,115	13,053	12,991	12,929	12,867	12,805	13,177
19	123 Investment in Associated Companies	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027
20	124 Other Investments	584	584	584	584	584	584	584	584	584	584	584	584	584	584
21	128 Other Special Funds	818,635	807,247	794,858	783,470	772,081	760,693	883,304	871,916	860,527	849,139	837,750	826,362	814,973	821,612
22	129 Other Special Funds (Non-Major)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Other Property and Investments	839,795	828,345	815,894	804,443	792,993	781,542	904,092	892,641	881,191	869,740	858,290	846,839	835,388	842,399
24															
25	131 Cash	12,877	13,853	14,263	14,708	15,446	16,185	16,437	17,176	17,915	18,215	18,955	19,695	19,848	16,582
26	142 Customer Accounts Receivable	319,451	351,236	338,307	344,849	345,319	403,255	439,919	448,536	441,908	435,436	346,965	344,406	332,238	376,294
27	143 Other Accounts Receivable	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034
28	144 Accumulated Provision for Uncollectibles	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)
29	145 Notes Receivable from Associated Co	12,970	0	0	0	0	0	0	0	204,288	166,604	246,577	60,223	-	53,128
30	146 Accounts Receivable from Associated Co	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228
31	151 Fuel Stock	125,426	125,777	126,044	126,248	126,328	126,548	126,677	126,888	127,032	127,120	127,182	127,209	127,209	126,591
32	154 Plant Materials & Operating Supplies	301,058	300,892	300,725	300,558	300,392	300,225	300,058	299,892	299,725	299,558	299,392	299,225	299,058	300,058
33	156 Other Materials & Supplies	367	367	367	367	367	367	367	367	367	367	367	367	367	367
34	158 Allowance Inventory	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227
35	163 Stores Expense Undistributed	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102
36	165 Prepayments	49,747	47,993	67,287	65,533	63,779	62,025	60,271	58,517	56,763	55,009	53,255	51,501	49,747	57,033
37	172 Rents Receivable	100	100	100	100	100	100	100	100	100	100	100	100	100	100
38	173 Accrued Utility Revenues	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561
39	174 Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	175 Derivative Instrument Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	176 Derivative Instrument Assets - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Current & Accrued Assets	991,931	1,010,152	1,017,027	1,022,298	1,021,666	1,078,639	1,113,764	1,121,410	1,318,033	1,272,345	1,262,727	1,072,660	998,501	1,100,089

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2021	1/2022	2/2022	3/2022	4/2022	5/2022	6/2022	7/2022	8/2022	9/2022	10/2022	11/2022	12/2022	13-Month Average
1		Deferred Debits:														
2	181	Unamortized Debt Expense	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579
3	182	Other Regulatory Asset	1,320,723	1,322,256	1,321,257	1,318,601	1,306,596	1,299,075	1,172,875	1,161,205	1,145,820	1,132,114	1,123,239	1,116,966	1,111,354	1,219,391
4	183	Prelim Survey and Investment Charges	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961
5	184	Clearing Accounts	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664
6	185	Temporary Facilities	80	80	80	80	80	80	80	80	80	80	80	80	80	80
7	186	Miscellaneous Deferred Debits	182,041	181,119	180,196	179,274	178,351	177,428	106,422	105,499	104,577	103,654	102,732	101,809	100,886	138,768
8	189	Unamortized Loss on Reacquired Bonds	5,656	5,577	5,499	5,420	5,341	5,262	5,183	5,104	5,025	4,947	4,868	4,789	4,710	5,183
9	190	Accumulated Deferred Income Taxes	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372
10		Total Deferred Debits	2,490,076	2,490,608	2,488,608	2,484,950	2,471,943	2,463,422	2,266,136	2,253,464	2,237,078	2,222,370	2,212,494	2,205,220	2,198,606	2,344,998
11		Total Assets & Other Debits	22 882 359	23 034 110	23 184 997	23 339 727	23 477 627	23 693 289	23 814 481	23 954 127	24 280 609	24 373 067	24 481 247	24 388 140	24 350 114	23 788 761
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	207	Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	214	Capital Stock Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	211	Miscellaneous Paid in Capital	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035
18	439	Cum Effect Accrt Change Tax	187	187	187	187	187	187	187	187	187	187	187	187	187	187
19	216	Unappropriated Retained Earnings	6,521,580	6,576,406	6,619,122	6,661,711	6,710,677	6,788,998	6,918,337	7,026,559	7,138,544	7,239,662	7,314,608	7,368,133	7,426,068	6,946,954
20	219	Accum Other Comprehensive Inc.	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579
21		Total Common Stock Equity	8,293,381	8,348,207	8,390,923	8,433,512	8,482,478	8,560,799	8,690,138	8,798,360	8,910,345	9,011,463	9,086,409	9,139,934	9,197,868	8,718,755
22	204	Preferred Stock ($____ Par)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Proprietary Capital	8,293,381	8,348,207	8,390,923	8,433,512	8,482,478	8,560,799	8,690,138	8,798,360	8,910,345	9,011,463	9,086,409	9,139,934	9,197,868	8,718,755
24																
25		Long Term Debt:														
26	221	Bonds Payable	7,325,061	7,325,061	7,325,061	7,325,061	7,325,061	7,325,061	7,325,061	7,325,061	7,825,061	7,825,061	7,825,061	7,825,061	7,825,061	7,517,369
27	224	Other Long-term Debt	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042
28	226	Unamortized Prem/Disc on Long-term Debt	(3,589)	(3,208)	(2,828)	(2,447)	(2,067)	(1,687)	(1,306)	(926)	(545)	(165)	216	596	977	(1,306)
29		Total Long-term Debt	7,734,514	7,734,895	7,735,275	7,735,655	7,736,036	7,736,416	7,736,797	7,737,177	8,237,558	8,237,938	8,238,319	8,238,699	8,239,079	7,929,104
30		Total Capitalization	16,027,896	16,083,101	16,126,198	16,169,167	16,218,514	16,297,216	16,426,935	16,535,537	17,147,903	17,249,401	17,324,727	17,378,633	17,436,948	16,647,860
31																
32		Other Non-Current Liabilities:														
33	227	Obligation Under Capital Lease	358,159	356,643	355,116	354,140	353,200	351,708	348,237	344,742	341,222	339,743	338,700	337,649	335,989	347,327
34	228	Misc Operating Provisions	274,801	286,424	298,047	309,671	321,294	326,387	325,118	323,849	322,580	321,311	320,042	318,772	317,503	312,754
35	229	Accumulated Prov for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	230	Asset Retirement Obligations	455,705	444,154	432,604	421,053	409,502	397,952	386,401	374,850	363,300	351,749	340,198	328,648	317,097	386,401
37		Total Other Non-current Liab	1,088,665	1,087,222	1,085,768	1,084,864	1,083,996	1,076,047	1,059,757	1,043,442	1,027,102	1,012,803	998,940	985,069	970,589	1,046,482
38																
39																

16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2021	1/2022	2/2022	3/2022	4/2022	5/2022	6/2022	7/2022	8/2022	9/2022	10/2022	11/2022	12/2022	13-Month Average
1	Current and Accrued Liabilities:														
2	232 Accounts Payable	450,199	450,199	450,199	455,785	455,785	455,785	461,371	461,371	461,371	466,957	466,957	466,957	472,544	459,652
3	233 Notes Payable to Associated Co	-	83,292	137,930	242,404	297,964	382,174	350,920	347,373	-	-	-	-	2,939	141,923
4	234 Accounts Payable to Associated Co	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897
5	235 Customer Deposits	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017
6	236 Taxes Accrued	63,715	72,262	99,870	113,545	133,823	161,761	223,443	261,835	302,021	279,582	305,690	143,946	89,311	173,139
7	237 Interest Accrued	64,145	55,731	72,450	71,719	73,412	87,494	64,150	55,731	72,450	71,719	73,412	87,494	64,150	70,312
8	238 Dividends Declared	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	241 Tax Collections Payable	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130
10	242 Misc Current and Accrued Liabilities	164,666	166,616	168,567	147,109	149,060	151,011	152,961	154,912	156,863	158,814	160,764	162,715	164,666	158,363
11	243 Obligations Under Capital Leases-Current	20,499	20,633	20,768	20,904	21,041	21,178	21,317	21,457	21,597	21,739	21,881	22,025	22,170	21,324
12	244 Derivatives Instrument Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	245 Derivatives Instrument Liabilities - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total Current and Accrued Liab	1,083,267	1,168,777	1,269,828	1,371,509	1,451,129	1,579,447	1,594,207	1,622,722	1,334,346	1,318,854	1,348,749	1,203,181	1,135,822	1,344,757
15															
16	Deferred Credits:														
17	252 Customer Advances for Construction	98,218	102,030	105,856	109,696	113,549	117,417	121,298	125,193	129,102	133,025	136,962	140,913	144,878	121,395
18	253 Other Deferred Credits	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544
19	254 Other Regulatory Liability	1,162,594	1,155,473	1,144,721	1,137,414	1,131,194	1,129,514	1,126,861	1,127,431	1,129,162	1,132,264	1,130,174	1,122,915	1,115,815	1,134,272
20	255 Accumulated Deferred ITC	243,571	245,829	248,086	250,344	252,602	254,859	257,117	259,374	261,632	263,890	266,147	268,405	270,662	257,117
21	Total Deferred Credits	1,526,928	1,525,876	1,521,208	1,519,998	1,519,890	1,524,335	1,527,820	1,534,543	1,542,441	1,551,723	1,555,828	1,554,778	1,553,900	1,535,328
22															
23	Accumulated Deferred Income Taxes:														
24	281 Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282 Other Property	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415
26	283 Other	911,189	924,719	937,580	949,774	959,685	971,830	961,348	973,469	984,403	995,871	1,008,588	1,022,064	1,008,441	969,920
27	Total Deferred Income Taxes	3,155,603	3,169,133	3,181,995	3,194,188	3,204,099	3,216,244	3,205,762	3,217,883	3,228,818	3,240,286	3,253,003	3,266,479	3,252,855	3,214,334
28															
29	Total Liabilities & Capital	22,882,359	23,034,110	23,184,997	23,339,727	23,477,627	23,693,289	23,814,481	23,954,127	24,280,609	24,373,067	24,481,247	24,388,140	24,350,114	23,788,761
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2020	1/2021	2/2021	3/2021	4/2021	5/2021	6/2021	7/2021	8/2021	9/2021	10/2021	11/2021	12/2021	13-Month Average
1	Utility Plant:														
2	101 Electric Plant in Service	16,178,990	16,405,710	16,447,069	16,574,053	16,621,587	16,800,240	16,953,057	16,984,345	17,015,440	17,165,617	17,232,606	17,411,337	18,022,038	16,908,622
3	105 Electric Plant Held for Future Use	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780	135,780
4	106 Completed Construction Not Classified - Electri	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272	5,284,272
5	107 Construction Work in Progress-Electric	1,034,746	998,336	1,132,540	1,187,980	1,333,865	1,383,056	1,409,947	1,552,319	1,697,130	1,719,638	1,829,494	1,826,840	1,324,878	1,417,751
6	114 Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118 Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8	Total Electric Plant	22,656,645	22,846,955	23,022,519	23,204,942	23,398,361	23,626,205	23,805,913	23,979,573	24,155,479	24,328,164	24,505,008	24,681,087	24,789,825	23,769,283
9	108 Accum Prov for Depreciation	(5,707,215)	(5,729,265)	(5,751,841)	(5,771,508)	(5,789,678)	(5,811,000)	(5,836,471)	(5,863,437)	(5,890,384)	(5,915,122)	(5,939,509)	(5,964,136)	(5,990,399)	(5,843,074)
10	111 Accum Prov for Amortization	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)	(231,389)
11	115 Accum Prov for Amort of Electric Plant Acq Adj	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)	(5,124)
12	119 Acc Depr & Amort Util	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)	(2,355)
13	Net Electric/Utility Plant	16,710,562	16,878,822	17,031,810	17,194,566	17,369,815	17,576,337	17,730,574	17,877,268	18,026,227	18,174,173	18,326,631	18,478,083	18,560,557	17,687,340
14															
15	Other Property & Investments														
16	121 Non-Utility Property	23,292	23,230	23,168	23,106	23,044	22,982	22,920	22,858	22,796	22,734	22,672	22,610	22,548	22,920
17	122 Acc Provision for Non-Utility Property	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)	(8,998)
18	Subtotal	14,294	14,232	14,170	14,108	14,046	13,984	13,922	13,860	13,797	13,735	13,673	13,611	13,549	13,922
19	123 Investment in Associated Companies	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027	7,027
20	124 Other Investments	584	584	584	584	584	584	584	584	584	584	584	584	584	584
21	128 Other Special Funds	933,506	924,017	913,528	904,039	894,549	885,060	875,571	866,082	856,592	847,103	837,614	828,125	818,635	875,725
22	129 Other Special Funds (Non-Major)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Other Property and Investments	955,411	945,860	935,308	925,757	916,206	906,654	897,103	887,552	878,000	868,449	858,898	849,346	839,795	897,257
24															
25	131 Cash	5,929	6,771	7,309	7,762	8,496	9,232	9,482	10,218	10,953	11,252	11,988	12,725	12,877	9,615
26	142 Customer Accounts Receivable	312,969	333,706	322,197	329,196	329,964	385,813	421,143	430,106	424,471	418,202	333,455	331,315	319,451	360,922
27	143 Other Accounts Receivable	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034	17,034
28	144 Accumulated Provision for Uncollectibles	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)	(15,217)
29	145 Notes Receivable from Associated Co	-	-	-	-	-	-	-	-	469,542	476,215	532,956	127,993	12,970	124,590
30	146 Accounts Receivable from Associated Co	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228
31	151 Fuel Stock	131,350	129,074	127,800	126,690	126,503	126,001	125,603	125,444	125,338	125,304	125,310	125,299	125,426	126,549
32	154 Plant Materials & Operating Supplies	306,058	305,642	305,225	304,808	304,392	303,975	303,558	303,142	302,725	302,308	301,892	301,475	301,058	303,558
33	156 Other Materials & Supplies	367	367	367	367	367	367	367	367	367	367	367	367	367	367
34	158 Allowance Inventory	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227
35	163 Stores Expense Undistributed	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102	12,102
36	165 Prepayments	49,747	48,053	66,694	64,999	63,305	61,610	59,915	58,221	56,526	54,831	53,137	51,442	49,747	56,787
37	172 Rents Receivable	100	100	100	100	100	100	100	100	100	100	100	100	100	100
38	173 Accrued Utility Revenues	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561	140,561
39	174 Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	175 Derivative Instrument Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	176 Derivative Instrument Assets - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Current & Accrued Assets	976,455	993,646	999,627	1,003,856	1,003,062	1,057,033	1,090,103	1,097,531	1,559,957	1,558,514	1,529,138	1,120,650	991,931	1,152,423

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
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__ Projected Test Year 1 Ended 12/31/2022
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($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2020	1/2021	2/2021	3/2021	4/2021	5/2021	6/2021	7/2021	8/2021	9/2021	10/2021	11/2021	12/2021	13-Month Average
1		Deferred Debits:														
2	181	Unamortized Debt Expense	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579	53,579
3	182	Other Regulatory Asset	1,347,356	1,354,424	1,355,965	1,357,981	1,351,344	1,349,006	1,344,763	1,341,121	1,333,390	1,326,537	1,324,533	1,322,742	1,320,723	1,340,760
4	183	Prelim Survey and Investment Charges	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961	7,961
5	184	Clearing Accounts	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664
6	185	Temporary Facilities	80	80	80	80	80	80	80	80	80	80	80	80	80	80
7	186	Miscellaneous Deferred Debits	144,454	147,366	149,141	151,002	154,871	157,550	160,291	166,624	169,071	172,394	176,602	179,158	182,041	162,351
8	189	Unamortized Loss on Reacquired Bonds	7,024	6,910	6,796	6,682	6,568	6,454	6,340	6,226	6,112	5,998	5,884	5,770	5,656	6,340
9	190	Accumulated Deferred Income Taxes	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372	918,372
10		Total Deferred Debits	2,480,490	2,490,356	2,493,558	2,497,321	2,494,439	2,494,666	2,493,050	2,495,626	2,490,229	2,486,585	2,488,675	2,489,326	2,490,076	2,491,107
11		Total Assets & Other Debits	21 122 918	21 308 684	21 460 304	21 621 500	21 783 521	22 034 690	22 210 830	22 357 977	22 954 413	23 087 721	23 203 342	22 937 405	22 882 359	22 228 128
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	207	Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	214	Capital Stock Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	211	Miscellaneous Paid in Capital	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035
18	439	Cum Effect Accrt Change Tax	187	187	187	187	187	187	187	187	187	187	187	187	187	187
19	216	Unappropriated Retained Earnings	5,758,006	5,802,953	5,840,574	5,878,309	5,924,198	5,992,873	6,091,109	6,185,461	6,283,300	6,370,781	6,433,938	6,477,103	6,521,580	6,120,014
20	219	Accum Other Comprehensive Inc.	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579	5,579
21		Total Common Stock Equity	7,529,807	7,574,754	7,612,375	7,650,110	7,695,999	7,764,674	7,862,910	7,957,262	8,055,100	8,142,582	8,205,739	8,248,904	8,293,381	7,891,815
22	204	Preferred Stock ($____ Par)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Proprietary Capital	7,529,807	7,574,754	7,612,375	7,650,110	7,695,999	7,764,674	7,862,910	7,957,262	8,055,100	8,142,582	8,205,739	8,248,904	8,293,381	7,891,815
24																
25		Long Term Debt:														
26	221	Bonds Payable	6,425,023	6,425,028	6,425,033	6,425,038	6,425,043	6,425,048	6,425,053	6,425,059	7,525,061	7,525,061	7,525,061	7,325,061	7,325,061	6,817,356
27	224	Other Long-term Debt	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042
28	226	Unamortized Prem/Disc on Long-term Debt	(8,634)	(8,200)	(7,767)	(7,333)	(6,900)	(6,466)	(6,033)	(5,599)	(5,180)	(4,775)	(4,371)	(3,969)	(3,589)	(6,063)
29		Total Long-term Debt	6,829,431	6,829,869	6,830,308	6,830,747	6,831,185	6,831,624	6,832,063	6,832,501	7,932,923	7,933,328	7,933,732	7,734,134	7,734,514	7,224,335
30		Total Capitalization	14,359,238	14,404,623	14,442,683	14,480,857	14,527,184	14,596,298	14,694,972	14,789,763	15,988,023	16,075,909	16,139,471	15,983,038	16,027,896	15,116,150
31																
32		Other Non-Current Liabilities:														
33	227	Obligation Under Capital Lease	378,658	377,276	375,885	375,044	374,240	372,886	369,555	366,199	362,819	361,482	360,581	359,675	358,159	368,651
34	228	Misc Operating Provisions	132,689	144,489	156,300	168,122	179,953	191,794	203,646	215,505	227,364	239,223	251,083	262,942	274,801	203,685
35	229	Accumulated Prov for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	230	Asset Retirement Obligations	570,337	560,784	551,232	541,679	532,126	522,574	513,021	503,468	493,916	484,363	474,810	465,258	455,705	513,021
37		Total Other Non-current Liab	1,081,684	1,082,550	1,083,417	1,084,845	1,086,320	1,087,254	1,086,221	1,085,172	1,084,099	1,085,068	1,086,474	1,087,874	1,088,665	1,085,357
38																
39																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2020	1/2021	2/2021	3/2021	4/2021	5/2021	6/2021	7/2021	8/2021	9/2021	10/2021	11/2021	12/2021	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	427,854	427,854	427,854	433,440	433,440	433,440	439,026	439,026	439,026	444,612	444,612	444,612	450,199	437,307
3	233	Notes Payable to Associated Co	183,541	278,122	354,651	462,867	536,902	653,666	679,612	677,764	-	-	-	-	-	294,394
4	234	Accounts Payable to Associated Co	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897	88,897
5	235	Customer Deposits	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017	204,017
6	236	Taxes Accrued	56,621	80,361	85,016	89,406	102,738	123,957	165,484	196,311	229,769	236,002	255,880	107,197	63,715	137,881
7	237	Interest Accrued	67,775	60,234	72,852	73,004	75,581	90,221	67,760	60,220	72,459	71,836	73,638	87,489	64,145	72,093
8	238	Dividends Declared	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	241	Tax Collections Payable	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130	27,130
10	242	Misc Current and Accrued Liabilities	163,498	164,890	166,841	147,554	149,505	151,456	152,961	154,912	156,863	158,814	160,764	162,715	164,666	158,111
11	243	Obligations Under Capital Leases-Current	18,961	19,084	19,209	19,334	19,460	19,586	19,714	19,843	19,972	20,103	20,234	20,366	20,499	19,720
12	244	Derivatives Instrument Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	245	Derivatives Instrument Liabilities - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14		Total Current and Accrued Liab	1,238,294	1,350,589	1,446,466	1,545,648	1,637,669	1,792,370	1,844,601	1,868,119	1,238,133	1,251,410	1,275,173	1,142,423	1,083,267	1,439,551
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	3,413	11,140	18,899	26,689	34,510	42,363	50,248	58,164	66,112	74,091	82,102	90,144	98,218	50,469
18	253	Other Deferred Credits	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544	22,544
19	254	Other Regulatory Liability	1,182,746	1,176,099	1,165,117	1,159,195	1,154,436	1,154,049	1,154,619	1,158,346	1,163,555	1,170,231	1,171,045	1,166,743	1,162,594	1,164,521
20	255	Accumulated Deferred ITC	180,105	185,394	190,682	195,971	201,260	206,549	211,838	217,127	222,416	227,705	232,994	238,282	243,571	211,838
21		Total Deferred Credits	1,388,809	1,395,177	1,397,243	1,404,399	1,412,751	1,425,505	1,439,249	1,456,181	1,474,627	1,494,571	1,508,685	1,517,714	1,526,928	1,449,372
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415	2,244,415
26	283	Other	810,478	831,330	846,081	861,336	875,183	888,847	901,372	914,327	925,115	936,348	949,124	961,941	911,189	893,282
27		Total Deferred Income Taxes	3,054,893	3,075,744	3,090,496	3,105,750	3,119,598	3,133,262	3,145,787	3,158,741	3,169,530	3,180,763	3,193,538	3,206,356	3,155,603	3,137,697
28																
29		Total Liabilities & Capital	21,122,918	21,308,684	21,460,304	21,621,500	21,783,521	22,034,690	22,210,830	22,357,977	22,954,413	23,087,721	23,203,342	22,937,405	22,882,359	22,228,128
30																
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2019	1/2020	2/2020	3/2020	4/2020	5/2020	6/2020	7/2020	8/2020	9/2020	10/2020	11/2020	12/2020	13-Month Average
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Utility Plant:														
2	101	Electric Plant in Service	15,032,011	15,080,385	15,091,149	15,866,528	15,881,730	16,014,244	16,246,502	16,259,685	16,268,670	16,415,636	16,424,993	16,481,788	16,895,575	15,996,838
3	105	Electric Plant Held for Future Use	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975	135,975
4	106	Completed Construction Not Classified - Electri	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491	4,781,491
5	107	Construction Work in Progress-Electric	1,032,581	1,152,559	1,270,075	657,360	776,480	797,054	715,475	851,562	987,028	979,982	1,113,163	1,168,861	858,945	950,856
6	114	Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118	Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8		Total Electric Plant	21,004,914	21,173,266	21,301,547	21,464,210	21,598,532	21,751,620	21,902,299	22,051,570	22,196,020	22,335,940	22,478,479	22,590,971	22,694,842	21,888,016
9	108	Accum Prov for Depreciation	(5,482,030)	(5,503,940)	(5,523,107)	(5,539,317)	(5,555,350)	(5,574,420)	(5,597,517)	(5,622,298)	(5,646,881)	(5,669,193)	(5,691,186)	(5,712,404)	(5,735,491)	(5,604,087)
10	111	Accum Prov for Amortization	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)	(213,973)
11	115	Accum Prov for Amort of Electric Plant Acq Adj	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)	(4,611)
12	119	Acc Depr & Amort Util	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)	(2,318)
13		Net Electric/Utility Plant	15,301,983	15,448,424	15,557,538	15,703,991	15,822,280	15,956,299	16,083,880	16,208,370	16,328,237	16,445,845	16,566,391	16,657,666	16,738,449	16,063,027
14																
15		Other Property & Investments														
16	121	Non-Utility Property	23,522	23,460	23,398	23,336	23,274	23,212	23,150	23,088	23,026	22,963	22,901	22,838	22,775	23,149
17	122	Acc Provision for Non-Utility Property	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)	(8,724)
18		Subtotal	14,798	14,736	14,674	14,612	14,551	14,488	14,426	14,364	14,302	14,239	14,177	14,114	14,051	14,426
19	123	Investment in Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	124	Other Investments	401	401	401	401	401	401	401	401	401	401	401	401	401	401
21	128	Other Special Funds	957,816	955,673	952,530	950,387	948,244	946,101	943,958	941,815	939,672	937,529	935,386	933,243	931,100	944,111
22	129	Other Special Funds (Non-Major)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Other Property and Investments	973,015	970,810	967,605	965,401	963,196	960,991	958,785	956,580	954,375	952,169	949,964	947,758	945,552	958,939
24																
25	131	Cash	17,024	6,951	7,664	8,089	8,682	9,397	9,520	10,237	48,994	93,514	205,105	74,729	12,591	39,423
26	142	Customer Accounts Receivable	313,070	326,751	316,966	328,821	335,222	404,868	448,106	461,785	446,472	438,234	351,250	334,279	326,558	371,722
27	143	Other Accounts Receivable	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612	32,612
28	144	Accumulated Provision for Uncollectibles	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)	(7,302)
29	145	Notes Receivable from Associated Co	172,715	-	-	-	-	-	-	-	-	-	-	-	-	13,286
30	146	Accounts Receivable from Associated Co	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732	7,732
31	151	Fuel Stock	142,276	144,416	146,556	148,696	150,836	152,976	155,116	157,255	159,395	161,535	163,675	165,815	167,955	155,116
32	154	Plant Materials & Operating Supplies	328,552	327,136	325,719	324,302	322,886	321,469	320,052	318,636	317,219	315,802	314,386	312,969	311,552	320,052
33	156	Other Materials & Supplies	331	331	331	331	331	331	331	331	331	331	331	331	331	331
34	158	Allowance Inventory	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227	3,227
35	163	Stores Expense Undistributed	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290	18,290
36	165	Prepayments	61,830	60,193	78,203	76,566	74,929	73,291	71,654	70,017	68,379	66,742	65,105	63,467	61,830	68,631
37	172	Rents Receivable	95	95	95	95	95	95	95	95	95	95	95	95	95	95
38	173	Accrued Utility Revenues	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711	94,711
39	174	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	175	Derivative Instrument Assets	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403	5,403
41	176	Derivative Instrument Assets - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		Total Current & Accrued Assets	1,190,564	1,020,543	1,030,205	1,041,571	1,047,651	1,117,099	1,159,546	1,173,027	1,195,558	1,230,925	1,254,618	1,106,357	1,035,585	1,123,327

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Type of Data Shown:
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($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2019	1/2020	2/2020	3/2020	4/2020	5/2020	6/2020	7/2020	8/2020	9/2020	10/2020	11/2020	12/2020	13-Month Average
1	Deferred Debits:														
2	181 Unamortized Debt Expense	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695	51,695
3	182 Other Regulatory Asset	1,602,084	1,596,332	1,605,515	1,608,003	1,601,465	1,590,535	1,577,833	1,563,065	1,546,825	1,534,344	1,529,946	1,539,073	1,548,679	1,572,592
4	183 Prelim Survey and Investment Charges	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061	5,061
5	184 Clearing Accounts	49	49	49	49	49	49	49	49	49	49	49	49	49	49
6	185 Temporary Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	186 Miscellaneous Deferred Debits	296,165	285,106	273,486	251,518	229,366	205,257	178,559	149,975	119,856	90,302	61,824	36,740	12,150	168,485
8	189 Unamortized Loss on Reacquired Bonds	8,313	8,194	8,075	7,956	7,837	7,717	7,598	7,479	7,360	7,241	7,122	7,002	6,883	7,598
9	190 Accumulated Deferred Income Taxes	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867	888,867
10	Total Deferred Debits	2,852,235	2,835,304	2,832,748	2,813,149	2,784,340	2,749,182	2,709,663	2,666,192	2,619,714	2,577,560	2,544,564	2,528,488	2,513,385	2,694,348
11	Total Assets & Other Debits	20 317 797	20 275 081	20 388 096	20 524 112	20 617 467	20 783 570	20 911 875	21 004 168	21 097 883	21 206 499	21 315 537	21 240 269	21 232 972	20 839 640
12															
13	Proprietary Capital:														
14	201 Common Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	207 Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	214 Capital Stock Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	211 Miscellaneous Paid in Capital	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035
18	439 Cum Effect Accrt Change Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	216 Unappropriated Retained Earnings	5,011,262	5,053,519	5,091,088	5,123,788	5,165,771	5,237,493	5,333,239	5,433,087	5,532,902	5,628,630	5,694,424	5,730,467	5,773,379	5,369,927
20	219 Accum Other Comprehensive Inc.	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381	5,381
21	Total Common Stock Equity	6,782,678	6,824,936	6,862,504	6,895,204	6,937,187	7,008,909	7,104,655	7,204,503	7,304,318	7,400,046	7,465,840	7,501,883	7,544,795	7,141,343
22	204 Preferred Stock ($____ Par)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Proprietary Capital	6,782,678	6,824,936	6,862,504	6,895,204	6,937,187	7,008,909	7,104,655	7,204,503	7,304,318	7,400,046	7,465,840	7,501,883	7,544,795	7,141,343
24															
25	Long Term Debt:														
26	221 Bonds Payable	6,425,000	6,185,448	6,192,611	6,199,881	5,957,043	5,964,206	5,971,368	5,978,531	6,485,696	6,492,864	6,500,031	6,507,199	6,514,367	6,259,557
27	224 Other Long-term Debt	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042	413,042
28	226 Unamortized Prem/Disc on Long-term Debt	(10,524)	(10,082)	(9,665)	(9,248)	(8,854)	(8,460)	(8,066)	(7,672)	(7,281)	(6,892)	(6,503)	(6,114)	(5,725)	(8,083)
29	Total Long-term Debt	6,827,518	6,588,407	6,595,988	6,603,675	6,361,231	6,368,788	6,376,344	6,383,901	6,891,457	6,899,014	6,906,570	6,914,127	6,921,683	6,664,516
30	Total Capitalization	13,610,196	13,413,343	13,458,492	13,498,879	13,298,419	13,377,697	13,480,999	13,588,404	14,195,775	14,299,060	14,372,410	14,416,010	14,466,478	13,805,859
31															
32	Other Non-Current Liabilities:														
33	227 Obligation Under Capital Lease	423,267	422,009	420,741	420,026	419,348	418,121	414,917	411,690	408,440	407,232	406,463	405,689	404,306	414,019
34	228 Misc Operating Provisions	(13,244)	(13,821)	(14,398)	(14,975)	(15,552)	(16,129)	(16,706)	(17,283)	(17,860)	(18,437)	(19,014)	(19,591)	(20,168)	(16,706)
35	229 Accumulated Prov for Rate Refunds	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793
36	230 Asset Retirement Obligations	577,373	575,490	573,606	571,723	569,840	567,957	566,073	564,190	562,307	560,424	558,540	556,657	554,774	566,073
37	Total Other Non-current Liab	990,190	986,471	982,743	979,568	976,429	972,742	967,078	961,390	955,680	952,013	948,783	945,549	941,706	966,180
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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($000)

Witness: O'Hara, Dirr

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	Account No. / Account Name	12/2019	1/2020	2/2020	3/2020	4/2020	5/2020	6/2020	7/2020	8/2020	9/2020	10/2020	11/2020	12/2020	13-Month Average
1	Current and Accrued Liabilities:														
2	232 Accounts Payable	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533	473,533
3	233 Notes Payable to Associated Co	(0)	148,903	192,256	294,834	578,241	615,643	617,155	566,848	-	-	-	-	7,609	232,422
4	234 Accounts Payable to Associated Co	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307	120,307
5	235 Customer Deposits	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870	208,870
6	236 Taxes Accrued	26,086	33,451	38,005	58,713	63,235	87,896	129,621	167,535	205,627	207,652	230,960	90,032	32,251	105,466
7	237 Interest Accrued	74,812	65,071	77,177	77,654	74,309	87,527	68,568	60,607	71,855	71,603	73,776	87,037	68,547	73,734
8	238 Dividends Declared	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	241 Tax Collections Payable	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685	20,685
10	242 Misc Current and Accrued Liabilities	188,643	188,264	190,276	149,616	151,628	153,641	152,864	154,876	156,889	158,901	160,913	162,926	164,938	164,183
11	243 Obligations Under Capital Leases-Current	17,544	17,658	17,772	17,887	18,003	18,120	18,238	18,356	18,475	18,596	18,717	18,838	18,961	18,244
12	244 Derivatives Instrument Liabilities	199	199	199	199	199	199	199	199	199	199	199	199	199	199
13	245 Derivatives Instrument Liabilities - Hedges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total Current and Accrued Liab	1,130,679	1,276,942	1,339,081	1,422,299	1,709,011	1,786,420	1,810,039	1,791,817	1,276,440	1,280,346	1,307,960	1,182,426	1,115,900	1,417,643
15															
16	Deferred Credits:														
17	252 Customer Advances for Construction	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069
18	253 Other Deferred Credits	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876	29,876
19	254 Other Regulatory Liability	1,400,261	1,393,981	1,384,681	1,379,787	1,376,889	1,379,491	1,378,901	1,380,567	1,381,731	1,386,373	1,387,899	1,383,009	1,377,681	1,383,942
20	255 Accumulated Deferred ITC	86,868	95,047	103,227	111,407	119,587	127,767	135,947	144,127	152,307	160,487	168,667	176,847	185,027	135,947
21	Total Deferred Credits	1,520,073	1,521,973	1,520,853	1,524,139	1,529,421	1,540,203	1,547,793	1,557,639	1,566,982	1,579,805	1,589,511	1,592,801	1,595,652	1,552,834
22															
23	Accumulated Deferred Income Taxes:														
24	281 Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282 Other Property	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039	2,138,039
26	283 Other	928,620	938,314	948,889	961,189	966,148	968,469	967,927	966,879	964,966	957,238	958,834	965,445	975,196	959,086
27	Total Deferred Income Taxes	3,066,659	3,076,353	3,086,927	3,099,228	3,104,187	3,106,508	3,105,966	3,104,918	3,103,005	3,095,277	3,096,873	3,103,484	3,113,235	3,097,124
28															
29	Total Liabilities & Capital	20,317,797	20,275,081	20,388,096	20,524,112	20,617,467	20,783,570	20,911,875	21,004,168	21,097,883	21,206,499	21,315,537	21,240,269	21,232,972	20,839,640
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2018	1/2019	2/2019	3/2019	4/2019	5/2019	6/2019	7/2019	8/2019	9/2019	10/2019	11/2019	12/2019	13-Month Average
(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Utility Plant:														
2	101	Electric Plant in Service	14,445,518	14,889,237	14,861,664	14,881,929	14,891,242	14,895,265	14,881,234	14,908,073	15,118,505	15,085,351	15,110,066	15,113,157	15,032,011	14,931,789
3	105	Electric Plant Held for Future Use	132,062	132,065	132,065	132,065	132,065	132,065	134,615	134,615	134,615	134,615	134,615	134,615	135,975	133,543
4	106	Completed Construction Not Classified - Electri	3,408,630	3,478,816	3,648,738	3,722,428	3,854,605	3,962,196	4,039,094	4,137,701	4,177,490	4,273,676	4,363,348	4,480,670	4,781,491	4,025,299
5	107	Construction Work in Progress-Electric	853,509	914,212	810,523	877,968	861,147	853,460	896,236	860,869	924,047	959,656	1,036,454	1,118,551	1,032,581	923,016
6	114	Elec Plant Acquisition Adjustments	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
7	118	Other Utility Plant	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
8		Total Electric Plant	18,862,577	19,437,188	19,475,847	19,637,246	19,761,916	19,865,843	19,974,036	20,064,115	20,377,514	20,476,155	20,667,340	20,869,850	21,004,914	20,036,503
9	108	Accum Prov for Depreciation	(5,293,104)	(5,307,062)	(5,283,437)	(5,245,739)	(5,257,345)	(5,277,197)	(5,300,192)	(5,298,981)	(5,440,841)	(5,449,457)	(5,479,600)	(5,523,174)	(5,482,030)	(5,356,782)
10	111	Accum Prov for Amortization	(188,312)	(190,187)	(192,097)	(193,976)	(195,918)	(198,105)	(200,117)	(202,472)	(204,892)	(207,123)	(209,296)	(211,658)	(213,973)	(200,625)
11	115	Accum Prov for Amort of Electric Plant Acq Adj	(3,730)	(3,804)	(3,877)	(3,950)	(4,024)	(4,097)	(4,170)	(4,244)	(4,317)	(4,391)	(4,464)	(4,537)	(4,611)	(4,170)
12	119	Acc Depr & Amort Util	(2,254)	(2,259)	(2,265)	(2,270)	(2,275)	(2,281)	(2,286)	(2,291)	(2,297)	(2,302)	(2,307)	(2,313)	(2,318)	(2,286)
13		Net Electric/Utility Plant	13,375,177	13,933,876	13,994,171	14,191,311	14,302,354	14,384,163	14,467,271	14,556,127	14,725,167	14,812,883	14,971,673	15,128,169	15,301,983	14,472,640
14																
15		Other Property & Investments														
16	121	Non-Utility Property	25,207	25,211	25,249	25,344	25,347	25,351	22,837	22,859	22,863	23,187	23,477	23,524	23,522	24,152
17	122	Acc Provision for Non-Utility Property	(8,219)	(8,255)	(8,311)	(8,367)	(8,406)	(8,446)	(8,488)	(8,528)	(8,567)	(8,606)	(8,645)	(8,685)	(8,724)	(8,481)
18		Subtotal	16,988	16,955	16,937	16,977	16,941	16,906	14,349	14,331	14,296	14,581	14,832	14,840	14,798	15,672
19	123	Investment in Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	124	Other Investments	398	398	398	398	401	400	400	400	401	401	401	401	401	400
21	128	Other Special Funds	848,882	845,234	884,406	913,054	910,934	925,456	929,243	925,548	931,662	921,807	920,505	928,373	957,816	910,994
22	129	Other Special Funds (Non-Major)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Other Property and Investments	866,268	862,587	901,741	930,428	928,276	942,762	943,992	940,279	946,359	936,789	935,738	943,615	973,015	927,065
24																
25	131	Cash	36,323	10,064	41,350	7,929	56,392	51,739	15,688	21,160	15,633	24,076	12,971	12,127	17,024	24,806
26	142	Customer Accounts Receivable	327,184	289,718	291,773	291,446	294,405	317,733	416,835	390,568	379,943	426,808	350,253	366,934	313,070	342,821
27	143	Other Accounts Receivable	83,205	36,045	37,321	31,795	29,064	29,609	23,998	29,918	29,331	31,977	27,401	29,607	32,612	34,760
28	144	Accumulated Provision for Uncollectibles	(5,679)	(5,680)	(5,676)	(5,876)	(5,875)	(5,874)	(6,588)	(6,587)	(6,586)	(6,145)	(6,083)	(6,095)	(7,302)	(6,157)
29	145	Notes Receivable from Associated Co	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	295,532	172,715	36,019
30	146	Accounts Receivable from Associated Co	30,895	93,556	58,904	41,536	35,396	56,881	25,917	9,725	9,102	8,189	9,366	28,194	7,732	31,953
31	151	Fuel Stock	193,825	194,657	195,855	197,027	188,637	186,125	176,297	161,624	158,097	152,730	138,212	131,903	142,276	170,559
32	154	Plant Materials & Operating Supplies	300,523	296,282	301,224	295,869	302,888	317,104	317,954	319,291	322,358	328,946	327,084	326,503	328,552	314,198
33	156	Other Materials & Supplies	378	436	557	508	483	478	443	391	422	386	409	376	331	431
34	158	Allowance Inventory	3,238	3,236	3,235	3,235	3,238	3,237	3,236	3,235	3,234	3,233	3,231	3,229	3,227	3,234
35	163	Stores Expense Undistributed	9,758	8,508	13,213	11,658	10,235	8,337	4,362	10,297	11,776	13,148	15,570	17,566	18,290	11,748
36	165	Prepayments	93,473	111,431	111,521	109,705	94,841	88,902	93,804	95,180	70,099	75,403	66,968	59,436	61,830	87,122
37	172	Rents Receivable	69	27	32	18	37	59	35	38	33	34	48	34	95	43
38	173	Accrued Utility Revenues	96,220	106,834	86,767	85,485	98,841	123,757	121,850	121,883	137,694	123,566	122,833	93,167	94,711	108,739
39	174	Miscellaneous Current & Accrued Assets	1,810	1,810	1,810	15,806	15,806	15,806	28,370	28,370	28,370	39,812	39,812	39,812	-	19,799
40	175	Derivative Instrument Assets	-	-	-	-	-	-	-	-	-	-	-	-	5,403	416
41	176	Derivative Instrument Assets - Hedges	90	-	-	-	-	-	-	-	-	-	-	-	-	7
42		Total Current & Accrued Assets	1,171,311	1,146,924	1,137,886	1,086,140	1,124,388	1,193,894	1,222,203	1,185,093	1,159,506	1,222,162	1,108,075	1,398,326	1,190,564	1,180,498

Supporting Schedules: B-21

Recap Schedules: B-1, B-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2018	1/2019	2/2019	3/2019	4/2019	5/2019	6/2019	7/2019	8/2019	9/2019	10/2019	11/2019	12/2019	13-Month Average
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Deferred Debits:														
2	181	Unamortized Debt Expense	49,839	49,398	48,945	48,926	48,476	48,027	47,576	47,125	46,673	46,222	45,796	49,026	51,695	48,287
3	182	Other Regulatory Asset	1,834,138	1,853,931	1,823,660	1,743,813	1,734,990	1,733,763	1,722,631	1,693,820	1,653,713	1,617,751	1,594,924	1,598,117	1,602,084	1,708,257
4	183	Prelim Survey and Investment Charges	4,283	4,376	1,314	1,360	1,484	1,627	1,730	1,831	1,532	7,968	8,214	3,015	5,061	3,369
5	184	Clearing Accounts	(1)	1,141	1,364	893	1,265	1,538	1,871	2,370	2,615	2,935	3,196	3,576	49	1,755
6	185	Temporary Facilities	7	103	187	289	67	150	226	83	198	-	72	127	-	116
7	186	Miscellaneous Deferred Debits	290,272	298,440	333,196	343,109	343,059	356,771	358,464	350,774	417,626	497,218	506,890	306,818	296,165	361,446
8	189	Unamortized Loss on Reacquired Bonds	9,502	9,403	9,304	9,205	9,106	9,007	8,908	8,809	8,710	8,611	8,511	8,412	8,313	8,908
9	190	Accumulated Deferred Income Taxes	898,955	898,955	1,016,613	995,089	995,089	1,009,456	975,789	975,789	977,849	908,992	908,992	860,317	888,867	946,981
10		Total Deferred Debits	3,086,997	3,115,746	3,234,583	3,142,684	3,133,536	3,160,339	3,117,193	3,080,600	3,108,915	3,089,696	3,076,596	2,829,409	2,852,235	3,079,118
11		Total Assets & Other Debits	18 499 753	19 059 133	19 268 381	19 350 564	19 488 555	19 681 158	19 750 659	19 762 098	19 939 948	20 061 529	20 092 081	20 299 518	20 317 797	19 659 321
12																
13		Proprietary Capital:														
14	201	Common Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	207	Premium on Capital Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	214	Capital Stock Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	211	Miscellaneous Paid in Capital	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035	1,766,035
18	439	Cum Effect Accrt Change Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	216	Unappropriated Retained Earnings	4,318,936	4,367,115	4,382,222	4,420,533	4,480,536	4,542,691	4,619,159	4,699,198	4,801,294	4,898,521	4,945,621	4,994,081	5,011,262	4,652,398
20	219	Accum Other Comprehensive Inc.	6,253	6,253	6,385	6,990	6,990	6,954	7,478	7,478	7,458	5,950	5,950	5,969	5,381	6,576
21		Total Common Stock Equity	6,091,224	6,139,403	6,154,642	6,193,558	6,253,562	6,315,681	6,392,672	6,472,711	6,574,787	6,670,507	6,717,606	6,766,086	6,782,678	6,425,009
22	204	Preferred Stock ($____ Par)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Total Proprietary Capital	6,091,224	6,139,403	6,154,642	6,193,558	6,253,562	6,315,681	6,392,672	6,472,711	6,574,787	6,670,507	6,717,606	6,766,086	6,782,678	6,425,009
24																
25		Long Term Debt:														
26	221	Bonds Payable	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	5,525,000	6,425,000	6,425,000	5,663,462
27	224	Other Long-term Debt	575,000	575,000	575,000	550,000	550,000	550,000	500,000	500,000	500,000	450,000	450,000	450,000	413,042	510,619
28	226	Unamortized Prem/Disc on Long-term Debt	(10,893)	(10,832)	(10,770)	(10,709)	(10,647)	(10,586)	(10,525)	(10,463)	(10,402)	(10,340)	(10,279)	(10,588)	(10,524)	(10,581)
29		Total Long-term Debt	6,089,107	6,089,168	6,089,230	6,064,291	6,064,353	6,064,414	6,014,475	6,014,537	6,014,598	5,964,660	5,964,721	6,864,412	6,827,518	6,163,499
30		Total Capitalization	12,180,331	12,228,571	12,243,872	12,257,849	12,317,914	12,380,095	12,407,147	12,487,248	12,589,385	12,635,166	12,682,327	13,630,498	13,610,196	12,588,508
31																
32		Other Non-Current Liabilities:														
33	227	Obligation Under Capital Lease	97,872	488,215	483,833	482,026	478,538	474,157	460,717	451,727	442,904	433,197	430,452	427,610	423,267	428,809
34	228	Misc Operating Provisions	54,945	68,449	81,119	116,548	127,178	138,528	151,845	163,985	175,880	138,196	150,461	(39,621)	(13,244)	101,098
35	229	Accumulated Prov for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	2,793	215
36	230	Asset Retirement Obligations	591,138	591,183	591,327	582,354	582,160	583,610	576,545	577,447	576,889	573,714	574,247	574,873	577,373	580,989
37		Total Other Non-current Liab	743,955	1,147,847	1,156,279	1,180,928	1,187,876	1,196,295	1,189,107	1,193,160	1,195,673	1,145,107	1,155,161	962,862	990,190	1,111,111
38																
39																

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara, Dirr

Line No.	Account No.	Account Name	12/2018	1/2019	2/2019	3/2019	4/2019	5/2019	6/2019	7/2019	8/2019	9/2019	10/2019	11/2019	12/2019	13-Month Average
1		Current and Accrued Liabilities:														
2	232	Accounts Payable	510,572	476,269	460,110	414,643	390,573	371,014	400,970	381,333	446,814	540,361	528,905	525,521	473,533	455,432
3	233	Notes Payable to Associated Co	108,258	221,029	239,581	399,299	431,432	420,998	477,194	384,951	331,682	355,530	356,360	(0)	(0)	286,640
4	234	Accounts Payable to Associated Co	90,882	43,677	112,109	29,623	69,212	72,683	61,669	77,503	91,210	160,192	120,933	85,712	120,307	87,363
5	235	Customer Deposits	207,833	207,814	208,228	208,810	208,968	209,449	209,617	208,971	209,288	210,092	209,951	209,767	208,870	209,051
6	236	Taxes Accrued	51,381	62,796	39,381	45,139	67,478	142,444	123,731	158,675	198,637	132,697	158,406	49,410	26,086	96,635
7	237	Interest Accrued	75,180	62,556	75,252	73,930	70,608	85,064	70,422	60,261	72,826	71,863	68,304	82,920	74,812	72,615
8	238	Dividends Declared	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	241	Tax Collections Payable	24,925	21,653	15,172	23,168	30,753	40,107	25,312	25,160	26,033	26,409	23,080	22,014	20,685	24,959
10	242	Misc Current and Accrued Liabilities	176,021	262,717	231,312	192,629	193,425	196,136	208,866	210,808	209,426	159,764	170,680	167,179	188,643	197,508
11	243	Obligations Under Capital Leases-Current	16,222	16,330	16,439	16,537	16,646	16,755	16,860	16,969	17,097	17,208	17,319	17,431	17,544	16,874
12	244	Derivatives Instrument Liabilities	3,296	3,296	3,296	17,646	17,646	16,601	39,316	39,316	39,316	48,288	43,499	42,595	199	24,178
13	245	Derivatives Instrument Liabilities - Hedges	5,594	6,111	5,891	-	-	-	-	-	-	-	-	-	-	1,354
14		Total Current and Accrued Liab	1,270,164	1,384,247	1,406,770	1,421,426	1,496,742	1,571,250	1,633,955	1,563,946	1,642,329	1,722,403	1,697,439	1,202,549	1,130,679	1,472,608
15																
16		Deferred Credits:														
17	252	Customer Advances for Construction	6,458	6,856	8,306	8,590	8,466	8,378	8,576	9,291	10,551	14,685	15,626	16,110	3,069	9,612
18	253	Other Deferred Credits	21,342	17,820	19,051	23,235	18,255	17,853	23,126	18,595	18,356	26,996	20,162	18,382	29,876	21,004
19	254	Other Regulatory Liability	1,351,450	1,347,739	1,352,129	1,367,705	1,368,475	1,378,581	1,366,960	1,368,070	1,365,410	1,368,186	1,372,381	1,376,577	1,400,261	1,367,994
20	255	Accumulated Deferred ITC	42,013	42,013	42,013	42,013	42,013	42,013	42,013	42,013	41,694	41,694	41,694	41,694	86,868	45,365
21		Total Deferred Credits	1,421,263	1,414,428	1,421,499	1,441,543	1,437,208	1,446,826	1,440,674	1,437,969	1,436,011	1,451,560	1,449,862	1,452,763	1,520,073	1,443,976
22																
23		Accumulated Deferred Income Taxes:														
24	281	Accelerated Amort Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	282	Other Property	1,891,921	1,891,921	2,033,370	2,058,484	2,058,484	2,070,696	2,071,319	2,071,319	2,093,728	2,117,205	2,117,205	2,097,120	2,138,039	2,054,678
26	283	Other	992,119	992,119	1,006,591	990,334	990,334	1,015,999	1,008,456	1,008,456	982,822	990,088	990,088	953,727	928,620	988,442
27		Total Deferred Income Taxes	2,884,040	2,884,040	3,039,961	3,048,818	3,048,818	3,086,695	3,079,775	3,079,775	3,076,550	3,107,292	3,107,292	3,050,847	3,066,659	3,043,120
28																
29		Total Liabilities & Capital	18,499,753	19,059,133	19,268,381	19,350,564	19,488,558	19,681,162	19,750,659	19,762,098	19,939,948	20,061,529	20,092,081	20,299,518	20,317,797	19,659,322
30																
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38																
39																

Supporting Schedules: B-21

Recap Schedules: B-1, B-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Dirr

($000)

Line No.	(A) Account No.	(B) Account Name	(C) 2018	(D) 2019
1		Utility Plant:		
2	101	Electric Plant in Service	$14,765,863	$14,931,789
3	105	Electric Plant Held for Future Use	131,800	133,543
4	106	Completed Construction Not Classified - Electric	1,854,536	4,025,299
5	107	Construction Work in Progress-Electric	1,671,974	923,016
6	114	Elec Plant Acquisition Adj	20,325	20,325
7	118	Other Utility Plant	2,531	2,531
8		Total Electric Plant	18,447,029	20,036,503
9	108	Accumulated Provision for Depreciation - Electric Utility Plant	(5,470,758)	(5,356,782)
10	111	Accumulated Provision for Amortization - Electric Utility Plant	(177,448)	(200,625)
11	115	Accumulated Provision for Amort of Electric Plant Acquisition Adj	(3,290)	(4,170)
12	119	Accumulated Provision for Depr and Amort of Other Utility Plant	(2,222)	(2,286)
13		Net Electric Plant	12,793,311	14,472,640
14				
15	121	NonUtility Property	25,627	24,152
16	122	Accumulated Provision for Depr & Amort of NonUtility Property	(10,583)	(8,481)
17		Subtotal	15,044	15,672
18	124	Other Investments	380	400
19	128	Other Special Funds	911,646	910,994
20	129	Other Special Funds (Non-Major)	-	-
21		Total Other Property and Investments	927,071	927,065
22				
23	131	Cash	17,519	24,806
24	142	Customer Accounts Receivable	320,896	342,821
25	143	Other Accounts Receivable	33,219	34,760
26	144	Accumulated Provision for Uncollectible Accounts-Credit	(5,447)	(6,157)
27	145	Notes Receivable from Associated Companies	234,748	36,019
28	146	Accounts Receivable from Associated Companies	41,104	31,953
29	151	Fuel Stock	208,971	170,559
30	154-163	Materials & Supplies & Other	327,814	329,611
31	165	Prepayments	87,627	87,122
32	172	Rents Receivable	68	43
33	173	Accrued Utility Revenue	96,500	108,739
34	174	Miscellaneous Current & Accrued Assets	1,506	19,799
35	175	Derivative Instrument Assets	-	416
36	176	Derivative Instrument Assets - Hedges	1,018	7
37		Total Current & Accrued Assets	1,365,544	1,180,498
38				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Dirr

($000)

Line No.	(A) Account No.	(B) Account Name	(C) 2018	(D) 2019
1		Deferred Debits:		
2	181	Unamortized Debt Expense	$47,302	$48,287
3	182	Other Regulatory Asset	1,705,665	1,708,257
4	183	Prelim Survey and Invest Charges	2,227	3,369
5	184	Clearing Accounts	1,776	1,755
6	185	Temporary Facilities	95	116
7	186	Miscellaneous Deferred Debits	446,492	361,446
8	189	Unamortized Loss on Reacquired Bonds	10,101	8,908
9	190	Accumulated Deferred Income Taxes	739,867	946,981
10		Total Deferred Debits	2,953,525	3,079,118
11		Total Assets & Other Debits	18,039,452	19,659,321
12				
13		Proprietary Capital:		
14	201	Common Stock Issued	-	-
15	204	Preferred Stock ($____ Par)	-	-
16	207	Premium on Capital Stock	-	-
17	214	Capital Stock Expense	-	-
18	211	Miscellaneous Paid in Capital	1,766,035	1,766,035
19	216	Unappropriated Retained Earnings	4,115,452	4,652,398
20	219	Accum Other Comprehensive Inc.	5,361	6,576
21		Total Common Stock Equity	5,886,848	6,425,009
22				
23		Total Proprietary Capital	5,886,848	6,425,009
24		Long Term Debt:		
25	221	Bonds Payable	5,294,231	5,663,462
26	224	Other Long-term Debt	690,385	510,619
27	225-226	Unamortized Prem/Disc on Long-term Debt	(10,497)	(10,581)
28		Total Long-term Debt	5,974,118	6,163,499
29		Total Capitalization	11,860,966	12,588,508
30				
31		Other Non-Current Liabilities:		
32	227	Obligation Under Capital Lease	106,040	428,809
33	228	Misc Operating Provisions	263,407	101,098
34	229	Accumulated Prov for Rate Refunds	27	215
35	230	Asset Retirement Obligations	662,146	580,989
36		Total Other Non-current Liab	1,031,619	1,111,111
37				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Dirr

($000)

Line No.	(A) Account No.	(B) Account Name	(C) 2018	(D) 2019
1		Current and Accrued Liabilities:		
2	232	Accounts Payable	$473,696	$455,432
3	233	Notes Payable to Associated Companies	8,328	286,640
4	234	Accounts Payable to Associated Companies	82,464	87,363
5	235	Customer Deposits	208,982	209,051
6	236	Taxes Accrued	55,932	96,635
7	237	Interest Accrued	71,022	72,615
8		Dividends Declared	-	-
9	241	Tax Collections Payable	21,334	24,959
10	242	Misc Current and Accrued Liabilities	96,780	197,508
11	243	Obligations Under Capital Leases-Current	15,618	16,874
12	244	Derivatives Instrument Liabilities	3,582	24,178
13	245	Derivatives Instrument Liabilities - Hedges	2,435	1,354
14		Total Current and Accrued Liab	1,040,173	1,472,608
15				
16		Deferred Credits:		
17	252	Customer Advances for Construction	5,459	9,612
18	253	Other Deferred Credits	47,743	21,004
19	254	Other Regulatory Liability	1,376,714	1,367,994
20	255	Accumulated Deferred ITC	12,093	45,365
21		Total Deferred Credits	1,442,008	1,443,976
22				
23		Accumulated Deferred Income Taxes:		
24	281	Accelerated Amort Property	21,115	0
25	282-283	Other Property & Non-Property	2,643,571	3,043,120
26		Total Deferred Income Taxes	2,664,686	3,043,120
27				
28		Total Liabilities & Capital	$18,039,452	$19,659,322
29				
30				
31				
32				
33				
34				
35				
36				
37				

Supporting Schedules:

Recap Schedules:

SCHEDULE B-5 DETAIL OF CHANGES IN RATE BASE Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara & Dirr

Line No.	(A) Account No.	(B) Account Name	(C) Test Year Ended 2023	(D) Test Year Ended 2022	(E) Increase/(Decrease) Amount (C)-(D)	(G) Percent (E)/(D)	(H) Reasons for Change
1	101	Electric Plant in Service	21,335,614	19,227,652	2,107,962	10.96%	Increase is due primarily to additions of new solar facilities and transmission and distribution investments, including those to be recovered through the Storm Protection Plan clause.
2	145	Notes Receivable from Associated Co	104,500	53,128	51,373	96.70%	Changes in this account reflect DEF's lendings and borrowings in Duke Energy's moneypool and are recorded in capital structure as short term debt.
3	186	Miscellaneous Deferred Debits	97,221	138,768	(41,547)	29.94%	Decrease is due primarily to the recovery of remaining independent spent fuel storage installation construction costs through the Capacity clause.
4	216	Unappropriated Retained Earnings	7,856,060	6,946,954	909,106	13.09%	Increase is due to earnings.
5	230	Asset Retirement Obligations	282,529	386,401	(103,873)	26.88%	Decrease in the ARO due to expenditures for nuclear decommissioning activities.
6	233	Notes Payable to Associated Co	105,721	141,923	(36,202)	25.51%	Changes in this account reflect DEF's lendings and borrowings in Duke Energy's moneypool and are recorded in capital structure as short term debt.
7	252	Customer Advances for Construction	152,175	121,395	30,780	25.36%	Increase is due to a customer advance for a transmission interconnection project that is expected to be completed in 2024. These advances offset the amount in CWIP.
8	283	Accumulated Deferred Income Taxes	1,101,240	969,920	131,320	13.54%	Increase is due to accelerated tax depreciation

Supporting Schedules: B-3 Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: O'Hara & Dirr

Line No.	(A) Account No.	(B) Account Name	(C) Test Year Ended 2022	(D) Prior Year Ended 2021	(E) Increase/(Decrease) Amount (C)-(D)	(G) Increase/(Decrease) Percent (E)/(D)	(H) Reasons for Change
1	101	Electric Plant in Service	19,227,652	16,908,622	2,319,030	13.72%	Increase is due primarily to additions of new solar facilities and transmission and distribution investments, including those to be recovered through the Storm Protection Plan clause.
2	107	Construction Work in Progress-Electric	1,229,347	1,417,751	(188,405)	13.29%	Decrease is primarily due to the completion of the construction of new solar facilities, transmission, and distribution investments.
3	145	Notes Receivable from Associated Co	53,128	124,590	(71,463)	57.36%	Changes in this account reflect DEF's lendings and borrowings in Duke Energy's moneypool and are recorded in capital structure as short term debt.
4	186	Other Deferred Debits	138,768	162,351	(23,583)	14.53%	Decrease is due primarily to the expected DOE reimbursement for the independent spent fuel storage installation construction costs and recovery of the remaining costs through the Capacity clause.
5	216	Unappropriated Retained Earnings	6,946,954	6,120,014	826,940	13.51%	Increase is due to earnings.
6	221	Bonds Payable	7,517,369	6,817,356	700,013	10.27%	Increase is due to issuance of new debt as shown on MFR D-4a
7	228	Misc. Operating Provisions	312,754	203,685	109,068	53.55%	Increase is due to storm reserve replenishment per Docket No. 20190110, and pension cash contribution and fund re-measurement (FAS 87).
8	230	Asset Retirement Obligations	386,401	513,021	(126,620)	24.68%	Decrease is due to expenditures for nuclear decommissioning activities.
9	233	Notes Payable to Associated Co	141,923	294,394	(152,471)	51.79%	Changes in this account reflect DEF's lendings and borrowings in Duke Energy's moneypool and are recorded in capital structure as short term debt.
10	236	Taxes Accrued	173,139	137,881	35,257	25.57%	Increase is due to an increase in federal income taxes payable property taxes due to plant additions.
11	252	Customer Advances for Construction	121,395	50,469	70,927	140.54%	Customer advance for a transmission interconnection project that is expected to be completed in 2024. These advances are offset by the amount in CWIP.
12	255	Accumulated Deferred ITC	257,117	211,838	45,279	21.37%	Increase is due to new ITC credits associated with solar construction projects

Supporting Schedules: B-3 Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000)

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Electric Plant in Service:**			
2	**Production:**			
3	Production Base	6,735,572	6,560,649	97.403%
4	Production Intermediate	550,062	509,560	92 637%
5	Production Peaking	698,497	664,341	95.110%
6	Production Solar	1,697,137	1,653,062	97.403%
7	**Total Production**	9,681,268	9,387,622	96 967%
8				
9	**Transmission:**			
10	350 Trans Land & Land Rights	130,308	93,876	72.042%
11	351 Trans Energy Storage Equipment	-	-	0.000%
12	352 Trans Structures & Improvements	263,502	189,832	72.042%
13	353 Trans Station Equip - Production Base	86,305	84,063	97.403%
14	353 Trans Station Equip - Production Intermediate	2,476	2,293	92 637%
15	353 Trans Station Equip - Production Peak	18,046	17,163	95.110%
16	353 Trans Station Equip - Production Solar	1,434	1,397	97.403%
17	353 Trans Station Equip - Transmission	2,017,027	1,453,107	72.042%
18	353.2 Trans Energy Control Center	78,174	56,318	72.042%
19	354 Trans Towers & Fixtures	66,286	47,754	72.042%
20	355 Trans Poles & Fixtures	1,796,849	1,294,486	72.042%
21	356 Trans Overhead Conductors & Devices - Transmission	828,564	596,914	72.042%
22	356 Radials (Re-assign from T to D)	332	332	100.000%
23	357 Trans Underground Conduit	32,215	23,208	72.042%
24	358 Trans Underground Conductors & Devices	86,740	62,489	72.042%
25	359 Trans Roads & Trails	63,857	46,004	72.042%
26	**Total Transmission**	5,472,114	3,969,237	72.536%
27				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Distribution:**			
2	Distribution - Energy Storage Equipment Total - Plant	94,607	94,607	1.0000
3	360 Dist Land and Land Rights - Primary	138,099	138,099	1.0000
4	361 Dist Structures & Improvements - Primary	38,773	38,773	1.0000
5	362 Dist Station Equipment - Primary	1,642,841	1,642,841	1.0000
6	362 Dist Station Equipment - IS Equipment	623	623	1.0000
7	363 Dist Energy Storage Equipment	-	-	-
8	364 Dist Poles, Towers & Fixtures - Primary	772,119	772,119	1.0000
9	364 Dist Poles, Towers & Fixtures - Secondary	357,673	357,673	1.0000
10	364 Dist Poles, Towers & Fixtures - Lighting	160,514	160,514	1.0000
11	365 Dist Overhead Conductors & Devices - Primary	867,013	867,013	1.0000
12	365 Dist Overhead Conductors & Devices - Secondary	371,577	371,577	1.0000
13	365 Dist Overhead Conductors & Devices - IS Equipment	3,142	3,142	1.0000
14	366 Dist Underground Conduit - Primary	471,098	471,098	1.0000
15	366 Dist Underground Conduit - Secondary	-	-	-
16	367 Dist Underground Conductors & Devices - Primary	801,423	801,423	1.0000
17	367 Dist Underground Conductors & Devices - Secondary	431,536	431,536	1.0000
18	368 Dist Line Transformers - Secondary	1,022,106	1,022,106	1.0000
19	369 Dist Services - Overhead	575,893	575,893	1.0000
20	369 Dist Services - Underground	53,027	53,027	1.0000
21	370 Dist Meter Equipment	357,789	353,388	0.9877
22	371 Dist Installs on Customer Premise (Premier Power Service)	22,471	22,194	0.9877
23	373 Dist Street Light & Signal Systems - Primary	111,919	111,919	1.0000
24	373 Dist Street Light & Signal Systems - Lighting	421,029	421,029	1.0000
25	**Total Distribution Plant**	8,715,271	8,710,594	0.9995

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**General & Intangible Property:**			
2	389 General Land & Land Rights	21,080	20,401	0.9678
3	390 General Structures & Improvements	321,004	310,652	0.9678
4	391 General Office Furn & Equip	85,181	82,437	0.9678
5	392 General Transporation Equipment	13,555	13,118	0.9678
6	393 General Stores Equipment	5,358	5,186	0.9678
7	394 General Tools Shop & Garage Equip	52,504	50,813	0.9678
8	395 General Laboratory Equip	-	-	-
9	396 General Power Operating Equip	8,295	8,028	0.9678
10	397 General Communication Equip (Remove ECCR)	58,118	56,246	0.9678
11	398 General Misc Equip	(89)	(86)	0.9678
12	389-399 General Equipment	-	-	-
13	101 - Capital Leases	-	-	-
14	301-303 Intangible Plant - Franchise	8,450	8,450	1.0000
15	301-303 Intangible Plant - Customer Connect	100,143	100,143	1.0000
16	301-303 Ingangible Plant - Software & Other	424,379	410,705	0.9678
17	**Total General & Intangible Property**	1,097,979	1,066,092	0.9710
18				
19	**Other Items**			
20	101 Contra-EPIS OATT	(2,490)	-	-
21	118 Other Utility Plant	2,531	2,531	1.0000
22	Miscellaneous Other	(3,199)	(3,085)	0.9643
23	**Total Other Items**	(3,158)	(556)	0.176
24				
25	**Electric Plant in Service Adjustments**			
26	Electric Vehicle Charging Stations	10,125	10,125	1.0000
27	Reduce EPIS	(314,190)	(313,562)	0.9980
28	**Total Adjustments to Electric Plant in Service**	(304,065)	(303,437)	0.9979
29				
30	**Total Electric Plant in Service**	24,659,409	22,829,552	0.9258
31				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000)

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Accumulated Depreciation:**			
2	**Production Base - Accum Depr:**			
3	Total Production Base - Accum Dep	1,994,497	1,942,699	0.9740
4	Total Production Intermediate - Accum Depr	195,944	181,516	0.9264
5	Total Production Peaking - Accum Depr	407,102	387,194	0.9511
6	Total Production Solar - Accum Depr	115,254	112,261	0.9740
7	**Total Production Plant - Accum Depr**	2,712,796	2,623,671	0.9671
8				
9	**FOSSIL DISMANTLEMENT:**			
10	Total FD - Production Base	64,833	63,150	0.9740
11	Total FD - Production Intermediate	47,939	44,410	0.9264
12	Total FD - Production Peaking	43,239	41,125	0.9511
13	Total FD - Production Solar	594	579	0.9740
14	**Total Fossil Dismantlement Reserve**	156,606	149,263	0.9531
15				
16	Transmission Plant - Accum Depr			
17	350 Trans Land & Land Rights	23,147	16,676	0.7204
18	351 Trans Energy Storage Equipment	-	-	-
19	352 Trans Structures & Improvements	(59,034)	(42,529)	0.7204
20	353 Trans Station Equip - Production Base	7,807	7,604	0.9740
21	353 Trans Station Equip - Production Intermediate	1,279	1,185	0.9264
22	353 Trans Station Equip - Production Peaking	1,256	1,194	0.9511
23	353 Trans Station Equip - Production Solar	3	2	0.9740
24	353 Trans Station Equip - Transmission	181,389	130,676	0.7204
25	353.2 Trans Energy Control Center	36,718	26,452	0.7204
26	354 Trans Towers & Fixtures	60,734	43,754	0.7204
27	355 Trans Poles & Fixtures	429,910	309,716	0.7204
28	356 Trans Overhead Conductors & Devices	40	40	1.0000
29	356 Trans Overhead Conductors & Devices - Transmission	173,630	125,087	0.7204
30	357 Trans Underground Conduit	10,033	7,228	0.7204
31	358 Trans Underground Conductors & Devices	26,605	19,167	0.7204
32	359 Trans Roads & Trails	3,541	2,551	0.7204
33				
34	**Total Transmission Plant - Accum Depr**	897,058	648,804	0.7233
35				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Distribution Plant - Accum Depr**			
2	Distribution - Energy Storage Equipment Total - Accumulated Depr	18,027	18,027	1.0000
3	360 Dist Land and Land Rights - Primary	4,643	4,643	1.0000
4	361 Dist Structures & Improvements - Primary	11,530	11,530	1.0000
5	362 Dist Station Equipment - Primary	166,047	166,047	1.0000
6	362 Dist Station Equipment - IS Equipment	305	305	1.0000
7	363 Dist Energy Storage Equipment	-	-	-
8	364 Dist Poles, Towers & Fixtures - Primary	352,679	352,679	1.0000
9	364 Dist Poles, Towers & Fixtures - Secondary	163,374	163,374	1.0000
10	364 Dist Poles, Towers & Fixtures - Lighting	73,318	73,318	1.0000
11	365 Dist Overhead Conductors & Devices - Primary	32,627	32,627	1.0000
12	365 Dist Overhead Conductors & Devices - Secondary	13,983	13,983	1.0000
13	365 Dist Overhead Conductors & Devices - IS Equipment	321	321	1.0000
14	366 Dist Underground Conduit - Primary	85,178	85,178	1.0000
15	366 Dist Underground Conduit - Secondary	-	-	-
16	367 Dist Underground Conductors & Devices - Primary	229,931	229,931	1.0000
17	367 Dist Underground Conductors & Devices - Secondary	123,809	123,809	1.0000
18	368 Dist Line Transformers - Secondary	336,209	336,209	1.0000
19	369 Dist Services - Overhead	233,487	233,487	1.0000
20	369 Dist Services - Underground	1,694	1,694	1.0000
21	370 Dist Meter Equipment	68,374	67,533	0.9877
22	373 Dist Street Light & Signal Systems - Lighting	8,701	8,594	0.9877
23	373 Dist Street Light & Signal Systems - Primary	40,530	40,530	1.0000
24	373 Dist Street Light & Signal Systems - Lighting	152,471	152,471	1.0000
25	**Total Distribution Plant - Accum Depr**	2,117,238	2,116,290	0.9996

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Total General - Accum Depr**			
2	389 General Land & Land Rights	-	-	-
3	390 General Structures & Improvements	90,290	87,380	0.9678
4	391 General Office Furn & Equip	58,485	56,601	0.9678
5	392 General Transportation Equipment	(49,030)	(47,450)	0.9678
6	393 General Stores Equipment	3,048	2,950	0.9678
7	394 General Tools Shop & Garage Equipment	37,372	36,168	0.9678
8	395 General Laboratory Equipment	(1,129)	(1,093)	0.9678
9	396 General Power Operating Equipment	2,655	2,570	0.9678
10	397 General Communication Equipment (Remove ECCR)	34,901	33,777	0.9678
11	398 General Misc Equipment	(1,035)	(1,002)	0.9678
12	301-303 Intangible Plant - Franchise	5,272	5,272	1.0000
13	301-303 Intangible Plant - Customer Connect	10,719	10,719	1.0000
14	301-303 Intangible Plant - Software & Other (Remove ECCR)	296,287	286,741	0.9678
15	**Total General - Accum Depr**	487,835	472,632	0.9688
16				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
X Projected Test Year 2 Ended 12/31/2023
____ Projected Test Year 1 Ended 12/31/2022
____ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
____ Historical Year Ended 12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1				
2	**Other Items from Balance Sheet Not Included Above:**			
3	Accum Deprec OATT Contra	(475)	-	-
4	Miscellaneous Other	1,009	977	0.9678
5	**Total Other Items from Balance Sheet Items Not Included Abov**	534	977	
6				
7	**Accumulated Depreciation Adjustments**			
8	**Depreciation Study**			
9	Depreciation Study (Base)	183,393	178,630	0.9740
10	Depreciation Study (Intermediate)	47,456	43,962	0.9264
11	Depreciation Study (Peaking)	2,636	2,507	0.9511
12	Depreciation Study (Solar)	451	439	0.9740
13	Depreciation Study (Transmission)	-	-	-
14	Depreciation Study (Distribution)	-	-	-
15	Depreciation Study (Lighting)	7,163	7,163	1.0000
16	Depreciation Study (General Plant)	(3,600)	(3,484)	0.9678
17	**Depreciation Study Total**	237,498	229,216	0.9651
18				
19	**Dismantlement Study**			
20	Dismantlement Study (Base)	12,255	11,936	0.9740
21	Dismantlement Study (Intermediate)	266	247	0.9264
22	Dismantlement Study (Peaking)	1,930	1,836	0.9511
23	Dismantlement Study (Solar)	10,677	10,400	0.9740
24	**Dismantlement Study Total**	25,129	24,419	0.9718
25				
26	**Accumulated Depreciation Adjustments**			
27	Electric Vehicle Charging Stations	750	750	1.0000
28	Adjust Transmission Plant Retirements	(3,552)	(2,559)	0.7204
29	Adjust Distribution Plant Retirements	(7,530)	(7,530)	1.0000
30	Reduce EPIS	(16,607)	(16,592)	0.9991
31	**Total Adjustments to Accumulated Depreciation**	(26,939)	(25,931)	0.9626
32				
33	**Total Accumulated Depreciation**	6,607,756	6,239,342	0.9442
34				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000)

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Net Plant In Service**	18,051,653	16,590,210	0.9190
2	**CWIP***			
3	Production Base	2,682	2,613	0.9740
4	Production Intermediate	443	410	0.9264
5	Production Peaking	613	583	0.9511
6	Production Solar	216,806	211,176	0.9740
7	Production - Other Electric	(70)	(68)	0.9740
8	Production - Energy Storage	-	-	-
9	Transmission	334,599	241,052	0.7204
10	Distribution	245,332	245,332	1.0000
11	Intangible	16,338	15,812	0.9678
12	General	23,665	22,902	0.9678
13	Remove FERC Interconnect	(166,386)	(119,867)	0.7204
14	**CWIP Not Bearing Interest**	674,022	619,944	0.9198
15				
16	**Plant Held for Future Use**			
17	PHFFU - 105.2 - Levy Rayonier Land	-	-	-
18	PHFFU - 105.2 - Levy Lybasse Land	-	-	-
19	PHFFU - 105.2 - Distribution	3,562	3,562	1.0000
20	PHFFU - 105.2 - Transmission	32,072	23,105	0.7204
21	PHFFU - 105.2 - Production Base	2,522	2,457	0.9740
22	PHFFU - 105.2 - Production Peaking	1,710	1,626	0.9511
23	PHFFU - 105.2 - General Plant	-	-	-
24	PHFFU - 105.1 - General Plant (Constr Complete)	1,814	1,755	0.9678
25	PHFFU - 105.1 - Production Base (Constr Complete)	-	-	-
26	PHFFU - 105.3 - General Plant (Reserve)	28	27	0.9678
27	**Total Plant Held for Future Use**	41,707	32,532	0.7800

*CWIP Bearing Interest has been removed from CWIP data

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Working Capital**			
2	**Other Property & Investments**			
3	123 - Investment in Associated Companies	-	-	-
4	124 - Other Investments	-	-	-
5	128 - Special Funds	-	-	-
6	**Total Other Property & Investments**	-	-	-
7				
8	**Current & Accrued Assets**			
9	131 - Cash	23,576	22,771	0.9659
10	134 - Special Deposits	-	-	-
11	136 - Short Term Investments	-	-	-
12	141 - Notes Receivable	-	-	-
13	142 - Customer Accounts Receivable	365,945	325,526	0.8896
14	143 - Other Accounts Receivable	16,288	15,732	0.9659
15	144 - Accum Prov for Uncollectible Accts	(15,217)	(15,217)	1.0000
16	146 - Accounts Receivable from Asso Co	12,228	11,810	0.9659
17	151 - Fuel Stock	126,312	124,017	0.9818
18	153-163 - Other Materials & Supplies	308,621	285,720	0.9258
19	165 - Prepayments	57,288	55,636	0.9712
20	171 - Interest Receivable	-	-	-
21	172 - Rents Receivable	100	97	0.9659
22	173 - Accrued Utility Revenues	140,561	140,561	1.0000
23	174 - Misc Current & Accrued Assets	-	-	-
24	175 - Derivative Assets	-	-	-
25	176 - Derivative Instrument Assets - Hedge	-	-	-
26	**Total Current & Accrued Assets**	1,035,702	966,653	0.9333
27				
28	**Deferred Debits**			
29	182 - Other Regulatory Assets	1,676	140	0.0834
30	182 - COR and Deferred Depreciation Reg Asset	478,171	478,171	1.0000
31	182 - Storm Capitalization Reg Asset	27,389	27,389	1.0000
32	182 - Pension & OPEB Reg Assets	461,062	445,321	0.9659
33	182 - Interest Rate Hedge Reg Assets	35,608	34,102	0.9577
34	182 - Non-AMI Meter Reg Asset	24,317	24,317	1.0000
35	182 - Dismantlement Study - Reg Asset	24,419	24,419	1.0000
36	183 - Prelim Survey & Invest Charges	7,961	7,689	0.9659
37	184 - Clearing Accounts	1,664	1,607	0.9659
38	185 - Temporary Facilities	80	77	0.9659
39	186 - Misc Deferred Debits	5,267	5,110	0.9703
40	186 - Customer Connect O&M Deferral	79,309	79,309	1.0000
41	186 - Deferred Rate Case Expense	2,270	2,270	1.0000
42	186 - SECI Deferred Debit	4,879	-	-
43	186 - EV Deferral 2017 Settlement	5,062	5,062	1.0000
44	186 - EV Deferral C&I Rebates	5,091	5,091	1.0000
45	**Total Deferred Debits**	1,164,225	1,140,075	0.9793
46				
47	**Total Working Capital Assets**	2,199,927	2,106,728	0.9576
48				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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X	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
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____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Non-Current Liabilities**			
2	227 - Oblig under Capital Leases	-	-	-
3	228.1 Accum Prov for Property Insurance	(131,514)	(131,514)	1.0000
4	228.1 Accum Prov for Property Insurance (Wholesale)	9,475	-	-
5	228 2 - Accum Prov. For Injuries & Damages	(21,824)	(21,079)	0.9659
6	228 3 - Accum Prov. For Pensions & Benefits	(132,398)	(127,878)	0.9659
7	228.4 - Accum Misc. Operating Provisions	(31,488)	(30,413)	0.9659
8	229 - Accum Prov for Rate Refunds	-	-	-
9	230 - Asset Retirement Obligations	-	-	-
10	**Total Non-Current Liabilities**	(307,750)	(310,885)	
11				
12	**Current & Accured Liabilities**			
13	232 - Accounts Payable	(472,527)	(456,392)	0.9659
14	234 - Accounts Payable to Asso Co	(88,897)	(85,862)	0.9659
15	236 - Taxes Accrued	(187,790)	(181,256)	0.9652
16	237 - Interest Accrued	(70,327)	(67,926)	0.9659
17	241 - Tax Collections Payable	(27,128)	(26,202)	0.9659
18	242 - Misc Current & Accrued Liabilities	(110,913)	(96,924)	0.8739
19	243 - Oblig under Capital Leases	-	-	-
20	244 - Derivative Liability	-	-	-
21	245 - Derivative Instrument Liab - Hedge	-	-	-
22	**Total Current & Accrued Liabilities**	(957,582)	(914,561)	0.9551
23				
24	**Deferred Credits**			
25	252 - Customer Advances for Construction	-	-	-
26	253 - Other Deferred Credits	(20,010)	(19,347)	0.9668
27	254 - OPEB Medical & Life	499	481	0.9639
28	254 - Tax Savings Reg Liability	(29,000)	(29,000)	1.0000
29	254 - CR4&5 Reg Liability	(200,000)	(200,000)	1.0000
30	254 - All Other Regulatory Liabilities	(627)	(627)	1.0000
31	**Total Deferred Credits**	(249,138)	(248,492)	0.9974
32				
33	**Total Working Capital Liabilities**	(1,514,470)	(1,473,939)	0.9732
34				
35	**Total Working Capital**	685,457	632,793	0.9232
36				
37				
38	**TOTAL ADJUSTED RATE BASE**	19,452,839	17,875,478	0.9189

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Electric Plant in Service:**			
2	**Production:**			
3	Production Base	6,705,381	6,226,952	92.865%
4	Production Intermediate	555,303	490,449	88.321%
5	Production Peaking	659,766	598,263	90.678%
6	Production Solar	1,320,639	1,226,411	92.865%
7	**Total Production**	9,241,089	8,542,075	92.436%
8				
9	**Transmission:**			
10	350 Trans Land & Land Rights	130,320	93,822	71.994%
11	351 Trans Energy Storage Equipment	-	-	0.000%
12	352 Trans Structures & Improvements	207,950	149,711	71.994%
13	353 Trans Station Equip - Production Base	86,305	80,147	92.865%
14	353 Trans Station Equip - Production Intermediate	2,476	2,187	88.321%
15	353 Trans Station Equip - Production Peak	18,046	16,364	90.678%
16	353 Trans Station Equip - Production Solar	1,434	1,332	92.865%
17	353 Trans Station Equip - Transmission	1,809,017	1,302,383	71.994%
18	353.2 Trans Energy Control Center	77,084	55,496	71.994%
19	354 Trans Towers & Fixtures	66,319	47,746	71.994%
20	355 Trans Poles & Fixtures	1,666,926	1,200,086	71.994%
21	356 Trans Overhead Conductors & Devices - Transmission	781,124	562,362	71.994%
22	356 Radials (Re-assign from T to D)	332	332	100.000%
23	357 Trans Underground Conduit	32,215	23,193	71.994%
24	358 Trans Underground Conductors & Devices	86,740	62,448	71.994%
25	359 Trans Roads & Trails	63,857	45,973	71.994%
26	**Total Transmission**	5,030,142	3,643,581	72.435%
27				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Distribution:**			
2	Distribution - Energy Storage Equipment Total - Plant	94,607	94,607	1.0000
3	360 Dist Land and Land Rights - Primary	129,248	129,248	1.0000
4	361 Dist Structures & Improvements - Primary	38,823	38,823	1.0000
5	362 Dist Station Equipment - Primary	1,478,515	1,478,515	1.0000
6	362 Dist Station Equipment - IS Equipment	622	622	1.0000
7	363 Dist Energy Storage Equipment	-	-	-
8	364 Dist Poles, Towers & Fixtures - Primary	671,208	671,208	1.0000
9	364 Dist Poles, Towers & Fixtures - Secondary	310,927	310,927	1.0000
10	364 Dist Poles, Towers & Fixtures - Lighting	139,536	139,536	1.0000
11	365 Dist Overhead Conductors & Devices - Primary	808,815	808,815	1.0000
12	365 Dist Overhead Conductors & Devices - Secondary	346,635	346,635	1.0000
13	365 Dist Overhead Conductors & Devices - IS Equipment	2,840	2,840	1.0000
14	366 Dist Underground Conduit - Primary	417,751	417,751	1.0000
15	366 Dist Underground Conduit - Secondary	-	-	-
16	367 Dist Underground Conductors & Devices - Primary	754,168	754,168	1.0000
17	367 Dist Underground Conductors & Devices - Secondary	406,090	406,090	1.0000
18	368 Dist Line Transformers - Secondary	969,407	969,407	1.0000
19	369 Dist Services - Overhead	562,204	562,204	1.0000
20	369 Dist Services - Underground	33,409	33,409	1.0000
21	370 Dist Meter Equipment	347,557	343,216	0 9875
22	371 Dist Installs on Customer Premise (Premier Power Service)	22,472	22,192	0 9875
23	373 Dist Street Light & Signal Systems - Primary	110,438	110,438	1.0000
24	373 Dist Street Light & Signal Systems - Lighting	415,457	415,457	1.0000
25	**Total Distribution Plant**	8,060,730	8,056,108	0 9994

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**General & Intangible Property:**			
2	389 General Land & Land Rights	21,080	20,114	0 9541
3	390 General Structures & Improvements	296,994	283,375	0 9541
4	391 General Office Furn & Equip	88,392	84,339	0 9541
5	392 General Transporation Equipment	31,334	29,898	0 9541
6	393 General Stores Equipment	5,363	5,117	0 9541
7	394 General Tools Shop & Garage Equip	54,575	52,073	0 9541
8	395 General Laboratory Equip	-	-	-
9	396 General Power Operating Equip	9,591	9,151	0 9541
10	397 General Communication Equip (Remove ECCR)	64,349	61,399	0 9541
11	398 General Misc Equip	1,216	1,160	0 9541
12	389-399 General Equipment	-	-	-
13	101 - Capital Leases	-	-	-
14	301-303 Intangible Plant - Franchise	8,450	8,450	1 0000
15	301-303 Intangible Plant - Customer Connect	98,681	98,681	1 0000
16	301-303 Ingangible Plant - Software & Other	380,119	362,689	0 9541
17	**Total General & Intangible Property**	1,060,146	1,016,444	0 9588
18				
19	**Other Items**			
20	101 Contra-EPIS OATT	(2,490)	-	-
21	118 Other Utility Plant	2,531	2,531	1 0000
22	Miscellaneous Other	(3,199)	(3,034)	0 9482
23	**Total Other Items**	(3,158)	(504)	0.160
24				
25	**Electric Plant in Service Adjustments**			
26	Electric Vehicle Charging Stations	3,375	3,375	1 0000
27	Reduce EPIS	(307,940)	(307,940)	1 0000
28	**Total Adjustments to Electric Plant in Service**	(304,565)	(304,565)	1 0000
29				
30	**Total Electric Plant in Service**	23,084,384	20,953,140	0 9077
31				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Type of Data Shown:

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X	Projected Test Year 1 Ended	12/31/2022
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____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Accumulated Depreciation:**			
2	**Production Base - Accum Depr:**			
3	Total Production Base - Accum Dep	1,892,302	1,757,287	0.9287
4	Total Production Intermediate - Accum Depr	194,447	171,738	0.8832
5	Total Production Peaking - Accum Depr	396,958	359,953	0.9068
6	Total Production Solar - Accum Depr	65,204	60,552	0.9286
7	**Total Production Plant - Accum Depr**	2,548,911	2,349,529	0.9218
8				
9	**FOSSIL DISMANTLEMENT:**			
10	Total FD - Production Base	66,771	62,007	0.9287
11	Total FD - Production Intermediate	46,904	41,426	0.8832
12	Total FD - Production Peaking	42,476	38,517	0.9068
13	Total FD - Production Solar	594	552	0.9287
14	**Total Fossil Dismantlement Reserve**	156,745	142,501	0.9091
15				
16	**Transmission Plant - Accum Depr**			
17	350 Trans Land & Land Rights	22,493	16,194	0.7199
18	351 Trans Energy Storage Equipment	-	-	-
19	352 Trans Structures & Improvements	(38,191)	(27,495)	0.7199
20	353 Trans Station Equip - Production Base	7,807	7,250	0.9287
21	353 Trans Station Equip - Production Intermediate	1,279	1,130	0.8832
22	353 Trans Station Equip - Production Peaking	1,256	1,139	0.9068
23	353 Trans Station Equip - Production Solar	3	2	0.9287
24	353 Trans Station Equip - Transmission	157,257	113,216	0.7199
25	353.2 Trans Energy Control Center	35,861	25,818	0.7199
26	354 Trans Towers & Fixtures	59,895	43,121	0.7199
27	355 Trans Poles & Fixtures	380,036	273,603	0.7199
28	356 Trans Overhead Conductors & Devices	40	40	1.0000
29	356 Trans Overhead Conductors & Devices - Transmission	161,962	116,603	0.7199
30	357 Trans Underground Conduit	9,657	6,953	0.7199
31	358 Trans Underground Conductors & Devices	24,876	17,909	0.7199
32	359 Trans Roads & Trails	2,947	2,122	0.7199
33				
34	**Total Transmission Plant - Accum Depr**	827,178	597,603	0.7225
35				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Distribution Plant - Accum Depr**			
2	Distribution - Energy Storage Equipment Total - Accumulated Depr	8,566	8,566	1.0000
3	360 Dist Land and Land Rights - Primary	3,429	3,429	1.0000
4	361 Dist Structures & Improvements - Primary	11,030	11,030	1.0000
5	362 Dist Station Equipment - Primary	144,997	144,997	1.0000
6	362 Dist Station Equipment - IS Equipment	289	289	1.0000
7	363 Dist Energy Storage Equipment	-	-	-
8	364 Dist Poles, Towers & Fixtures - Primary	325,067	325,067	1.0000
9	364 Dist Poles, Towers & Fixtures - Secondary	150,582	150,582	1.0000
10	364 Dist Poles, Towers & Fixtures - Lighting	67,577	67,577	1.0000
11	365 Dist Overhead Conductors & Devices - Primary	98,969	98,969	1.0000
12	365 Dist Overhead Conductors & Devices - Secondary	42,415	42,415	1.0000
13	365 Dist Overhead Conductors & Devices - IS Equipment	546	546	1.0000
14	366 Dist Underground Conduit - Primary	78,404	78,404	1.0000
15	366 Dist Underground Conduit - Secondary	-	-	-
16	367 Dist Underground Conductors & Devices - Primary	212,008	212,008	1.0000
17	367 Dist Underground Conductors & Devices - Secondary	114,158	114,158	1.0000
18	368 Dist Line Transformers - Secondary	319,953	319,953	1.0000
19	369 Dist Services - Overhead	225,534	225,534	1.0000
20	369 Dist Services - Underground	684	684	1.0000
21	370 Dist Meter Equipment	59,259	58,519	0.9875
22	373 Dist Street Light & Signal Systems - Lighting	7,887	7,788	0.9875
23	373 Dist Street Light & Signal Systems - Primary	39,411	39,411	1.0000
24	373 Dist Street Light & Signal Systems - Lighting	148,261	148,261	1.0000
25	**Total Distribution Plant - Accum Depr**	2,059,026	2,058,187	0.9996

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Total General - Accum Depr**			
2	389 General Land & Land Rights	-	-	-
3	390 General Structures & Improvements	82,463	78,681	0.9541
4	391 General Office Furn & Equip	49,154	46,900	0.9541
5	392 General Transportation Equipment	(32,472)	(30,983)	0.9541
6	393 General Stores Equipment	2,496	2,381	0.9541
7	394 General Tools Shop & Garage Equipment	31,666	30,214	0.9541
8	395 General Laboratory Equipment	(1,129)	(1,077)	0.9541
9	396 General Power Operating Equipment	3,429	3,271	0.9541
10	397 General Communication Equipment (Remove ECCR)	32,307	30,825	0.9541
11	398 General Misc Equipment	120	115	0.9541
12	301-303 Intangible Plant - Franchise	4,990	4,990	1.0000
13	301-303 Intangible Plant - Customer Connect	3,898	3,898	1.0000
14	301-303 Intangible Plant - Software & Other (Remove ECCR)	267,745	255,467	0.9541
15	**Total General - Accum Depr**	444,667	424,684	0.9551
16				
17				
18				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000)

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Other Items from Balance Sheet Not Included Above:**			
2	Accum Deprec OATT Contra	(474)	-	-
3	Miscellaneous Other	1,455	1,393	0.9576
4	**Total Other Items from Balance Sheet Items Not Included Above**	981	1,393	
5				
6	**Accumulated Depreciation Adjustments**			
7	**Depreciation Study**			
8	Depreciation Study (Base)	61,298	56,925	0.9287
9	Depreciation Study (Intermediate)	15,949	14,087	0.8832
10	Depreciation Study (Peaking)	790	717	0.9068
11	Depreciation Study (Solar)	150	139	0.9287
12	Depreciation Study (Transmission)	-	-	-
13	Depreciation Study (Distribution)	-	-	-
14	Depreciation Study (Lighting)	2,354	2,354	1.0000
15	Depreciation Study (General Plant)	(1,198)	(1,143)	0.9541
16	**Depreciation Study Total**	79,343	73,078	0.9210
17				
18	**Dismantlement Study**			
19	Dismantlement Study (Base)	4,085	3,793	0.9287
20	Dismantlement Study (Intermediate)	89	78	0.8832
21	Dismantlement Study (Peaking)	643	583	0.9068
22	Dismantlement Study (Solar)	3,559	3,305	0.9287
23	**Dismantlement Study Total**	8,376	7,760	0.9265
24				
25	**Accumulated Depreciation Adjustments**			
26	Electric Vehicle Charging Stations	103	103	1.0000
27	Adjust Transmission Plant Retirements	(420)	(302)	0.7199
28	Adjust Distribution Plant Retirements	(1,174)	(1,174)	1.0000
29	Reduce EPIS	(5,499)	(5,499)	1.0000
30	**Total Adjustments to Accumulated Depreciation**	(6,990)	(6,872)	0.9832
31				
32	**Total Accumulated Depreciation**	6,118,238	5,647,864	0.9231
33				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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X	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000)

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Net Plant In Service**	16,966,146	15,305,275	0.9021
2	**CWIP***			
3	Production Base	2,771	2,574	0.9286
4	Production Intermediate	314	277	0.8832
5	Production Peaking	386	350	0.9068
6	Production Solar	194,565	180,683	0.9286
7	Production - Other Electric	(70)	(65)	0.9287
8	Production - Energy Storage	-	-	-
9	Transmission	314,350	226,313	0.7199
10	Distribution	274,178	274,178	1.0000
11	Intangible	19,268	18,384	0.9541
12	General	32,207	30,730	0.9541
13	Remove FERC Interconnect	(137,006)	(98,636)	0.7199
14	**CWIP Not Bearing Interest**	700,964	634,789	0.9056
15				
16	**Plant Held for Future Use**			
17	PHFFU - 105.2 - Levy Rayonier Land	-	-	-
18	PHFFU - 105.2 - Levy Lybasse Land	-	-	-
19	PHFFU - 105.2 - Distribution	3,562	3,562	1.0000
20	PHFFU - 105.2 - Transmission	32,072	23,090	0.7199
21	PHFFU - 105.2 - Production Base	2,522	2,342	0.9287
22	PHFFU - 105.2 - Production Peaking	1,710	1,551	0.9068
23	PHFFU - 105.2 - General Plant	-	-	-
24	PHFFU - 105.1 - General Plant (Constr Complete)	1,814	1,731	0.9541
25	PHFFU - 105.1 - Production Base (Constr Complete)	-	-	-
26	PHFFU - 105.3 - General Plant (Reserve)	28	26	0.9541
27	**Total Plant Held for Future Use**	41,707	32,301	0.7745

*CWIP Bearing Interest has been removed from CWIP data

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Working Capital**			
2	**Other Property & Investments**			
3	123 - Investment in Associated Companies	-	-	-
4	124 - Other Investments	-	-	-
5	128 - Special Funds	-	-	-
6	**Total Other Property & Investments**	-	-	-
7				
8	**Current & Accrued Assets**			
9	131 - Cash	16,582	15,858	0.9563
10	134 - Special Deposits	-	-	-
11	136 - Short Term Investments	-	-	-
12	141 - Notes Receivable	-	-	-
13	142 - Customer Accounts Receivable	365,760	322,126	0.8807
14	143 - Other Accounts Receivable	16,288	15,576	0.9563
15	144 - Accum Prov for Uncollectible Accts	(15,217)	(15,217)	1.0000
16	146 - Accounts Receivable from Asso Co	12,228	11,693	0.9563
17	151 - Fuel Stock	126,591	121,780	0.9620
18	153-163 - Other Materials & Supplies	310,621	281,943	0.9077
19	165 - Prepayments	57,033	53,126	0.9315
20	171 - Interest Receivable	-	-	-
21	172 - Rents Receivable	100	96	0.9563
22	173 - Accrued Utility Revenues	140,561	140,561	1.0000
23	174 - Misc Current & Accrued Assets	-	-	-
24	175 - Derivative Assets	-	-	-
25	176 - Derivative Instrument Assets - Hedge	-	-	-
26	**Total Current & Accrued Assets**	1,030,547	947,541	0.9195
27				
28	**Deferred Debits**			
29	182 - Other Regulatory Assets	1,913	375	0.1961
30	182 - COR and Deferred Depreciation Reg Asset	478,171	478,171	1.0000
31	182 - Storm Capitalization Reg Asset	26,232	26,232	1.0000
32	182 - Pension & OPEB Reg Assets	461,062	440,907	0.9563
33	182 - Interest Rate Hedge Reg Assets	42,012	39,825	0.9480
34	182 - Non-AMI Meter Reg Asset	30,595	30,595	1.0000
35	182 - Dismantlement Study - Reg Asset	7,760	7,760	1.0000
36	183 - Prelim Survey & Invest Charges	7,961	7,613	0.9563
37	184 - Clearing Accounts	1,664	1,591	0.9563
38	185 - Temporary Facilities	80	77	0.9563
39	186 - Misc Deferred Debits	5,267	5,066	0.9619
40	186 - Customer Connect O&M Deferral	73,354	73,354	1.0000
41	186 - Deferred Rate Case Expense	3,046	3,046	1.0000
42	186 - SECI Deferred Debit	4,879	-	-
43	186 - EV Deferral 2017 Settlement	7,087	7,087	1.0000
44	186 - EV Deferral C&I Rebates	1,483	1,483	1.0000
45	**Total Deferred Debits**	1,152,566	1,123,183	0.9745
46				
47	**Total Working Capital Assets**	2,183,113	2,070,724	0.9485
48				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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___	Prior Year 2 Ended	12/31/2021
___	Prior Year 1 Ended	12/31/2020
___	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Non-Current Liabilities**			
2	227 - Oblig under Capital Leases	-	-	-
3	228.1 Accum Prov for Property Insurance	(119,150)	(119,150)	1.0000
4	228.1 Accum Prov for Property Insurance (Wholesale)	9,475	-	-
5	228.2 - Accum Prov. For Injuries & Damages	(21,824)	(20,870)	0.9563
6	228.3 - Accum Prov. For Pensions & Benefits	(149,767)	(143,220)	0.9563
7	228.4 - Accum Misc. Operating Provisions	(31,488)	(30,112)	0.9563
8	229 - Accum Prov for Rate Refunds	-	-	-
9	230 - Asset Retirement Obligations	-	-	-
10	**Total Non-Current Liabilities**	(312,754)	(313,351)	1 0019
11				
12	**Current & Accured Liabilities**			
13	232 - Accounts Payable	(459,632)	(439,540)	0.9563
14	234 - Accounts Payable to Asso Co	(88,897)	(85,011)	0.9563
15	236 - Taxes Accrued	(173,139)	(165,448)	0.9556
16	237 - Interest Accrued	(70,312)	(67,238)	0.9563
17	241 - Tax Collections Payable	(27,128)	(25,942)	0.9563
18	242 - Misc Current & Accrued Liabilities	(110,913)	(95,951)	0.8651
19	243 - Oblig under Capital Leases	-	-	-
20	244 - Derivative Liability	-	-	-
21	245 - Derivative Instrument Liab - Hedge	-	-	-
22	**Total Current & Accrued Liabilities**	(930,021)	(879,131)	0 9453
23				
24	**Deferred Credits**			
25	252 - Customer Advances for Construction	-	-	-
26	253 - Other Deferred Credits	(20,013)	(19,158)	0.9573
27	254 - OPEB Medical & Life	499	478	0.9563
28	254 - Tax Savings Reg Liability	(20,262)	(20,262)	1.0000
29	254 - CR4&5 Reg Liability	(200,000)	(200,000)	1.0000
30	254 - All Other Regulatory Liabilities	(627)	(627)	1.0000
31	**Total Deferred Credits**	(240,403)	(239,570)	0 9965
32				
33	**Total Working Capital Liabilities**	(1,483,178)	(1,432,052)	0 9655
34				
35	**Total Working Capital**	699,935	638,676	0.9125
36				
37	**TOTAL ADJUSTED RATE BASE**	18,408,752	16,611,041	0 9023

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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__X__	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Electric Plant in Service:**			
2	**Production:**			
3	Production Base	6,587,028	6,118,361	92.885%
4	Production Intermediate	320,328	232,888	72.703%
5	Production Peaking	598,457	574,064	95.924%
6	Production Solar	154,237	149,463	96.905%
7	Production - Energy Storage Equipment	-	-	0.000%
8	**Total Production**	7,660,051	7,074,777	92.359%
9				
10	**Transmission:**			
11	350 Trans Land & Land Rights	179,603	126,086	70.203%
12	351 Trans Energy Storage Equipment	-	-	0.000%
13	352 Trans Structures & Improvements	42,362	29,740	70.203%
14	353 Trans Station Equip - Production Base	67,492	62,690	92.885%
15	353 Trans Station Equip - Production Intermediate	4,424	3,216	72.703%
16	353 Trans Station Equip - Production Peak	17,033	16,339	95.924%
17	353 Trans Station Equip - Transmission	1,140,726	800,824	70.203%
18	353.2 Trans Energy Control Center - Prod Base	17,337	16,103	92.885%
19	353.2 Trans Energy Control Center - Prod Intermediate	1,210	880	72.703%
20	353.2 Trans Energy Control Center - Prod Peaking	1,577	1,513	95.924%
21	353.2 Trans Energy Control Center - Transmission	30,186	21,191	70.203%
22	354 Trans Towers & Fixtures	66,763	46,870	70.203%
23	355 Trans Poles & Fixtures	1,247,991	876,127	70.203%
24	356 Trans Overhead Conductors & Devices - Transmission	609,184	427,666	70.203%
25	357 Trans Underground Conduit	32,217	22,617	70.203%
26	358 Trans Underground Conductors & Devices	76,377	53,619	70.203%
27	359 Trans Roads & Trails	29,287	20,561	70.203%
28	**Total Transmission**	3,563,770	2,526,042	70.881%
29				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Distribution:**			
2	360 Dist Land and Land Rights - Primary	55,756	55,511	0.9956
3	361 Dist Structures & Improvements - Primary	31,939	31,799	0.9956
4	362 Dist Station Equipment - Primary	976,959	972,670	0.9956
5	362 Dist Station Equipment - IS Equipment	705	695	0.9852
6	363 Dist Energy Storage Equipment	-	0	-
7	364 Dist Poles, Towers & Fixtures - Primary	496,644	494,464	0.9956
8	364 Dist Poles, Towers & Fixtures - Secondary	212,847	212,847	1.0000
9	364 Dist Poles, Towers & Fixtures - Lighting	86,778	86,778	1.0000
10	365 Dist Overhead Conductors & Devices - Primary	654,025	651,154	0.9956
11	365 Dist Overhead Conductors & Devices - Secondary	280,296	280,296	1.0000
12	365 Dist Overhead Conductors & Devices - IS Equipment	1,320	1,300	0.9852
13	366 Dist Underground Conduit - Primary	243,277	242,209	0.9956
14	366 Dist Underground Conduit - Secondary	104,262	104,262	1.0000
15	367 Dist Underground Conductors & Devices - Primary	290,277	289,003	0.9956
16	367 Dist Underground Conductors & Devices - Secondary	654,017	654,017	1.0000
17	368 Dist Line Transformers - Secondary	839,859	839,859	1.0000
18	369 Dist Services - Services	552,010	552,010	1.0000
19	370 Dist Meter Equipment	204,787	199,612	0.9747
20	371 Dist Installs on Customer Premise (PPS PAR) - Metering	14,184	13,826	0.9747
21	373 Dist Street Light & Signal Systems - Lighting	466,219	466,219	1.0000
22	Remove ECRC (Distribution) from Above for Detail Breakout	(11)	-11	0.9956
23	**Total Distribution Plant**	6,166,149	6,148,518	0.9971

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Endec	12/31/2023
____	Projected Test Year 1 Endec	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**General & Intangible Property:**	15,738	14,671	0.9322
2	389 General Land & Land Rights	215,709	201,087	0.9322
3	390 General Structures & Improvements	62,716	58,465	0.9322
4	391 General Office Furn & Equip	75,973	70,823	0.9322
5	392 General Transporation Equipment	4,486	4,182	0.9322
6	393 General Stores Equipment	41,804	38,970	0.9322
7	394 General Tools Shop & Garage Equip	2	2	0.9322
8	395 General Laboratory Equip	10,247	9,552	0.9322
9	396 General Power Operating Equip	54,150	50,479	0.9322
10	397 General Communication Equip (Remove ECC	2,019	1,882	0.9322
11	398 General ECCR Equip	54,150	50,479	0.9322
12	389-399 General Equipment	-	0	-
13	101 - Capital Leases	8,450	8,450	1.0000
14	301-303 Intangible Plant - Franchise	-	0	-
15	301-303 Ingangible Plant - Software & Other	295,606	275,567	0.9322
16	**Total General & Intangible Property**	764,290	711,518	0.9310
17				
18	**Other Items**			
19	101 Contra-EPIS OATT	(2,490)	0	-
20	118 Other Utility Plant	2,531	2,531	1.0000
21	Miscellaneous Other	(97,058)	-90,151	0.9288
22	**Total Other Items**	(97,017)	(87,621)	0.903
23				
24	**Total Adjusted Electric Plant in Service**	18,057,243	16,373,234	0.9067
25				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Accumulated Depreciation:**			
2				
3	Total Production Base - Accum Dep	1,621,733	1,506,347	0.9289
4	Total Production Intermediate - Accum Depr	157,600	114,580	0.7270
5	Total Production Peaking - Accum Depr	382,148	366,572	0.9592
6	Total Production Solar - Accum Depr	3,938	3,816	0.9691
7	**Total Production Plant - Accum Depr**	2,165,419	1,991,315	0.9196
8				
9	**FOSSIL DISMANTLEMENT:**			
10	Total FD - Production Base	94,160	87,461	0.9289
11	Total FD - Production Intermediate	43,603	31,701	0.7270
12	Total FD - Production Peaking	40,188	38,550	0.9592
13	Total FD - Production Solar	29	28	0.9592
14	**Total Fossil Dismantlement Reserve**	177,980	157,739	0.8863
15				
16	Transmission Plant - Accum Depr			
17	350 Trans Land & Land Rights	22,278	15,640	0.7020
18	351 Trans Energy Storage Equipment	-	-	-
19	352 Trans Structures & Improvements	10,593	7,437	0.7020
20	353 Trans Station Equip - Production Base	12,410	11,527	0.9289
21	353 Trans Station Equip - Production Intermediate	453	329	0.7270
22	353 Trans Station Equip - Production Peaking	3,229	3,097	0.9592
23	353 Trans Station Equip - Transmission	127,869	89,768	0.7020
24	353.2 Tran Energy Control Center - Production Base	10,652	9,894	0.9289
25	353.2 Trans Energy Control Center - Production Intermedia	1,147	834	0.7270
26	353.2 Trans Energy Control Center - Production Peaking	2,522	2,419	0.9592
27	353.2 Tran Energy Control - Transmission	21,481	15,080	0.7020
28	354 Trans Towers & Fixtures	60,772	42,663	0.7020
29	355 Trans Poles & Fixtures	288,650	202,641	0.7020
30	356 Trans Overhead Conductors & Devices	139,438	97,890	0.7020
31	357 Trans Underground Conduit	9,033	6,341	0.7020
32	358 Trans Underground Conductors & Devices	19,554	13,728	0.7020
33	359 Trans Roads & Trails	1,422	998	0.7020
34	**Total Transmission Plant - Accum Depr**	731,502	520,286	0.7113
35				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Distribution Plant - Accum Depr**			
2	360 Dist Land and Land Rights - Primary	362	360	0.9956
3	361 Dist Structures & Improvements - Primary	10,450	10,405	0.9956
4	362 Dist Station Equipment - Primary	135,215	134,622	0.9956
5	362 Dist Station Equipment - IS Equipment	126	124	0.9852
6	363 Dist Energy Storage Equipment	-	-	-
7	364 Dist Poles, Towers & Fixtures - Primary	283,748	282,503	0.9956
8	364 Dist Poles, Towers & Fixtures - Secondary	121,606	121,606	1.0000
9	364 Dist Poles, Towers & Fixtures - Lighting	52,242	52,242	1.0000
10	365 Dist Overhead Conductors & Devices - Primary	217,378	216,424	0.9956
11	365 Dist Overhead Conductors & Devices - Secondary	93,162	93,162	1.0000
12	365 Dist Overhead Conductors & Devices - IS Equipment	571	563	0.9852
13	366 Dist Underground Conduit - Primary	45,476	45,277	0.9956
14	366 Dist Underground Conduit - Secondary	19,492	19,492	1.0000
15	367 Dist Underground Conductors & Devices - Primary	101,075	100,631	0.9956
16	367 Dist Underground Conductors & Devices - Secondary	175,594	175,594	1.0000
17	368 Dist Line Transformers - Secondary	292,234	292,234	1.0000
18	369 Dist Services - Overhead	224,474	224,474	1.0000
19	370 Dist Meter Equipment	32,396	31,577	0.9747
20	373 Dist Street Light & Signal Systems - Lighting	2,075	2,023	0.9747
21	373 Dist Street Light & Signal Systems - Lighting	195,887	195,887	1.0000
22	Remove ECRC (Distribution)	(4)	(4)	0.9956
23	**Total Distribution Plant - Accum Depr**	2,003,562	1,999,196	0.9978

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
__X__	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Total General - Accum Depr**			
2	389 General Land & Land Rights	-	-	-
3	390 General Structures & Improvements	68,655	64,001	0.9322
4	391 General Office Furn & Equip	23,464	21,873	0.9322
5	392 General Transportation Equipment	(2,012)	(1,876)	0.9322
6	393 General Stores Equipment	2,264	2,111	0.9322
7	394 General Tools Shop & Garage Equipment	13,383	12,476	0.9322
8	395 General Laboratory Equipment	(1,127)	(1,051)	0.9322
9	396 General Power Operating Equipment	4,450	4,149	0.9322
10	397 General Communication Equipment (Remove ECCR)	17,278	16,107	0.9322
11	398 General Misc Equipment	1,729	1,612	0.9322
12	301-303 Intangible Plant - Franchise	4,145	4,145	1.0000
13	301-303 Intangible Plant - Customer Connect	-	-	-
14	301-303 Intangible Plant - Software & Other (Remove ECCR)	195,241	182,006	0.9322
15	General ECCR Equipment	(16,376)	(16,376)	1.0000
16	**Total General - Accum Depr**	311,094	289,176	0.9295
17				
18	**Other Items from Balance Sheet Not Included Above:**			
19				
20	Acct 108060 Accum Deprec OATT Contra (0% Retail Allocator)	(424)	-	-
21	Acct 108087 - Accel Amort (CR 4&5)	12,500	12,500	1.0000
22	Acct 108640 ARO Liability - Ash Mgmt	(16)	(16)	1.0000
23	Miscellaneous Other	(5,162)	(4,797)	0.9294
24	**Total Other Items from Balance Sheet Items Not Included Above**	6,898	7,688	1.1146
25				
26				
27	**Total Accumulated Depreciation**	5,396,455	4,965,402	0.9201

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000)

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Net Plant In Service**	12,660,787	11,407,832	0.9010
2	**CWIP***			
3	Production Base	1,891	1,757	0.9288
4	Production Intermediate	4,642	3,375	0.7270
5	Production Peaking	7,823	7,504	0.9592
6	Production Solar	43,537	42,190	0.9690
7	Transmission	424,778	298,207	0.7020
8	Distribution	173,835	173,835	1.0000
9	Intangible	39,870	37,168	0.9322
10	Services Other	-	-	-
11	Other	1,431	1,431	-
12	Adjust (Base)	(15,646)	(14,532)	0.9289
13	General	79,920	74,503	0.9322
14	**CWIP Not Bearing Interest**	762,082	625,436	0.8207
15				
16	**Other Items from Balance Sheet Not Included Above:**			
17	Miscellaneous Other	(8)	(7)	0.9322
18				
19	**Adjusted Total CWIP Not Bearing Interest**	762,074	625,428	0.8207
20				
21				
22	PHFFU - 105.2 - Levy Rayonier Land	-	0	-
23	PHFFU - 105.2 - Levy Lybasse Land	-	0	-
24	PHFFU - 105.2 - Distribution	3,562	3,546	0.9956
25	PHFFU - 105.2 - Transmission	30,897	21,691	0.7020
26	PHFFU - 105.2 - Production Base	1,358	1,261	0.9289
27	PHFFU - 105.2 - Production Peaking	1,526	1,464	0.9592
28	PHFFU - 105.2 - General Plant	-	0	-
29	PHFFU - 105.1 - General Plant (Constr Complete)	1,813	1,690	0.9322
30	PHFFU - 105.1 - Production Base (Constr Complete)	-	0	-
31	PHFFU - 105.3 - General Plant (Reserve)	210	195	0.9322
32	Total Plant Held for Future Use	39,366	29,848	0.7582

*CWIP Bearing Interest has been removed from CWIP data

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Working Capital**			
2	**Other Property & Investments**			
3	123 - Investment in Associated Companies	0	0	1 0000
4	124 - Other Investments	-	-	-
5	128 - Special Funds	-	-	-
6	**Total Other Property & Investments**	0	0	1 0000
7				
8	**Current & Accrued Assets**			
9	131 - Cash	24,806	23,592	0 9511
10	134 - Special Deposits	-	-	-
11	136 - Short Term Investments	-	-	-
12	141 - Notes Receivable	-	-	-
13	142 - Customer Accounts Receivable	331,227	292,198	0 8822
14	143 - Other Accounts Receivable	34,014	32,349	0 9511
15	144 - Accum Prov for Uncollectible Accts	(6,157)	(6,157)	1 0000
16	146 - Accounts Receivable from Asso Co	31,951	30,387	0 9511
17	151 - Fuel Stock	170,559	163,267	0 9572
18	153-163 - Other Materials & Supplies	325,211	294,901	0 9068
19	165 - Prepayments	87,122	81,339	0 9336
20	171 - Interest Receivable	-	-	-
21	172 - Rents Receivable	43	41	0 9511
22	173 - Accrued Utility Revenues	108,739	108,739	1 0000
23	174 - Misc Current & Accrued Assets	-	-	-
24	175 - Derivative Assets	-	-	-
25	176 - Derivative Instrument Assets - Hedge	-	-	-
26	**Total Current & Accrued Assets**	1,107,515	1,020,656	0.9216
27				
28	**Deferred Debits**			
29	182 - Other Regulatory Assets	1,093,088	1,067,036	0 9762
30	183 - Prelim Survey & Invest Charges	3,369	3,204	0 9511
31	184 - Clearing Accounts	1,755	1,669	0 9511
32	185 - Temporary Facilities	116	110	0 9511
33	186 - Misc Deferred Debits	35,668	29,485	0 8267
34	**Total Deferred Debits**	1,133,995	1,101,504	0.9713
35				
36	**Total Working Capital Assets**	2,241,510	2,122,160	0 9468
37				

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	**Non-Current Liabilities**			
2	227 - Oblig under Capital Leases	-	-	-
3	228.2 - Accum Prov. For Injuries & Damages	(23,765)	(22,161)	0 9325
4	228.3 - Accum Prov. For Pensions & Benefits	(198,959)	(189,221)	0 9511
5	228.4 - Accum Misc. Operating Provisions	(32,616)	(31,019)	0 9511
6	229 - Accum Prov for Rate Refunds	(215)	-	-
7	230 - Asset Retirement Obligations	-	-	-
8	**Total Non-Current Liabilities**	(255,554)	(242,402)	0.9485
9				
10	**Current & Accured Liabilities**			
11	232 - Accounts Payable	(455,390)	(433,102)	0 9511
12	234 - Accounts Payable to Asso Co	(87,363)	(83,087)	0 9511
13	236 - Taxes Accrued	(96,635)	(91,828)	0 9502
14	237 - Interest Accrued	(72,615)	(69,061)	0 9511
15	241 - Tax Collections Payable	(25,065)	(23,832)	0 9508
16	242 - Misc Current & Accrued Liabilities	(140,249)	(128,344)	0 9151
17	243 - Oblig under Capital Leases	-	-	-
18	244 - Derivative Liability	(875)	(875)	1.0000
19	245 - Derivative Instrument Liab - Hedge	-	-	-
20	**Total Current & Accrued Liabilities**	(878,192)	(830,129)	0.9453
21				
22	**Deferred Credits**			
23	252 - Customer Advances for Construction	(9,612)	(9,142)	0 9511
24	253 - Other Deferred Credits	(18,208)	(17,236)	0 9466
25	254 - Other Regulatory Liabilities	(81,875)	(81,875)	1.0000
26	**Total Deferred Credits**	(109,695)	(108,253)	0.9869
27				
28	**Total Working Capital Liabilities**	(1,243,442)	(1,180,784)	0.9496
29				
30	**Imputed Off Balance Sheet Obligations**	50,743	47,132	0 9289
31				
32	**Total Working Capital**	1,048,811	988,508	0.94250
33				
34				
35				
36	**TOTAL ADJUSTED RATE BASE**	14,511,038	13,051,617	0.899427

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

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

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	STEAM PRODUCTION							
2	ANCLOTE							
3	311 STRUCTURES & IMPROVEMENTS	1.9%	45,019	89	(820)	-	44,289	44,647
4	312 BOILER PLANT EQUIPMENT	2.2%	215,294	1,705	(5,890)	-	211,109	213,165
5	314 TURBOGENERATOR UNITS	2.8%	157,068	309	(889)	-	156,488	156,753
6	315 ACCESSORY ELECTRIC EQUIPMENT	1.6%	36,883	74	(581)	-	36,376	36,623
7	316.1 MISC POWER PLANT EQUIPMENT	1.6%	9,638	19	(24)	-	9,633	9,634
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	117	0	(7)	-	110	113
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(76)	0	(85)	-	(161)	(119)
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		1,049	-	-	-	1,049	1,049
11	TOTAL ANCLOTE		464,991	2,197	(8,296)	-	458,892	461,864
12								
13	BARTOW							
14	311 STRUCTURES & IMPROVEMENTS	N/A	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	2.2%	1,807	3,464	-	-	5,271	3,539
16	314 TURBOGENERATOR UNITS	N/A	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	N/A	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	N/A	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	N/A	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	N/A	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	N/A	-	-	-	-	-	-
22	TOTAL BARTOW		1,807	3,464	-	-	5,271	3,539
23								
24	CRYSTAL RIVER 1&2							
25	311 STRUCTURES & IMPROVEMENTS	0.0%	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	3.7%	-	-	-	-	0	-
27	314 TURBOGENERATOR UNITS	2.5%	-	-	-	-	0	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	0	-
29	316.1 MISC POWER PLANT EQUIPMENT	2.1%	-	-	-	-	0	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		11,901	-	-	-	11,901	11,901
33	TOTAL CRYSTAL RIVER 1&2		11,901	-	-	-	11,901	11,901

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	CRYSTAL RIVER 4&5							
2	311 STRUCTURES & IMPROVEMENTS	1.5%	490,717	2,537	(529)	-	492,726	491,847
3	312 BOILER PLANT EQUIPMENT	2.5%	1,724,851	9,127	(15,536)	-	1,718,442	1,722,098
4	314 TURBOGENERATOR UNITS	1.0%	344,896	1,853	(3,127)	-	343,622	344,350
5	315 ACCESSORY ELECTRIC EQUIPMENT	1.0%	189,165	993	(87)	-	190,071	189,667
6	316.1 MISC POWER PLANT EQUIPMENT	2.1%	35,886	200	(933)	-	35,153	35,529
7	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	982	6	(40)	-	948	965
8	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	72	2	(125)	-	(52)	10
9	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
10	TOTAL CRYSTAL RIVER 4&5		2,786,568	14,718	(20,376)	-	2,780,910	2,784,467
11								
12	SUWANNEE							
13	311 STRUCTURES & IMPROVEMENTS	2.3%	-	-	-	-	0	-
14	312 BOILER PLANT EQUIPMENT	3.1%	-	-	-	-	0	-
15	314 TURBOGENERATOR UNITS	2.9%	-	-	-	-	0	-
16	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	0	-
17	316.1 MISC POWER PLANT EQUIPMENT	2.9%	-	-	-	-	0	-
18	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
19	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
20	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
21	TOTAL SUWANNEE		-	-	-	-	0	-
22								
23	BARTOW-ANCLOTE PIPELINE							
24	311 STRUCTURES & IMPROVEMENTS	1.8%	-	-	-	-	0	-
25	312 BOILER PLANT EQUIPMENT	2.6%	-	-	-	-	0	-
26	315 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	0	-
27	316.1 MISC POWER PLANT EQUIPMENT	3.4%	-	-	-	-	0	-
28	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
29	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
30	TOTAL BARTOW-ANCLOTE PIPELINE		-	-	-	-	0	-
31								
32	RAIL CARS	3.4%	4,446	-	-	-	4,446	4,446

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	CRYSTAL RIVER 1&2 COALPILE	3.7%	-	-	-	-	-	-
2								-
3	CRYSTAL RIVER 4&5 COALPILE	2.5%	1,701	-	(5)	-	1,696	1,698
4								-
5	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	20.0%	529	-	(14)	-	515	522
6	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	14.3%	(19)	-	(84)	-	(104)	(62)
7	TOTAL STEAM PRODUCTION		3,271,924	20,379	(28,776)	-	3,263,528	3,268,377
8								
9	NUCLEAR PRODUCTION							
10	CRYSTAL RIVER#3							
11	321 STRUCTURES & IMPROVEMENTS	1.5%	-	-	-	-	0	-
12	322 REACTOR PLANT EQUIPMENT	3.3%	-	-	-	-	0	-
13	323 TURBOGENERATOR UNITS	1.2%	-	-	-	-	0	-
14	324 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	0	-
15	325.1 MISCELLANEOUS POWER EQUIPMENT	1.7%	-	-	-	-	0	-
16	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
17	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
18	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT		-	-	-	-	-	-
19	TOTAL NUCLEAR		-	-	-	-	0	-
20								
21	OTHER PRODUCTION							
22	AVON PARK PEAKERS							
23	341 STRUCTURES AND IMPROVEMENTS	0.6%	483	-	(1)	-	481	482
24	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.8%	634	-	-	-	634	634
25	343 PRIME MOVERS	3.0%	6,006	-	(8)	-	5,999	6,002
26	344 GENERATORS	0.1%	1,808	-	-	-	1,808	1,808
27	345 ACCESSORY ELECTRIC EQUIPMENT	0.5%	1,169	-	(15)	-	1,154	1,162
28	346 MISC. POWER PLANT EQUIPMENT	3.2%	112	-	-	-	112	112
29	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
30	TOTAL AVON PARK PEAKERS		10,212	-	(24)	-	10,188	10,200
31								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	BARTOW							
2	341 STRUCTURES AND IMPROVEMENTS	1.7%	2,852	184	(2)	-	3,034	2,970
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	3,825	260	(3)	-	4,082	3,991
4	343 PRIME MOVERS	1.6%	24,223	1,714	(493)	-	25,444	25,081
5	344 GENERATORS	2.1%	7,877	535	-	-	8,412	8,222
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	4,042	290	(112)	-	4,221	4,173
7	346 MISC. POWER PLANT EQUIPMENT	0.4%	(550)	16	(327)	-	(862)	(704)
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
9	TOTAL BARTOW		42,269	2,999	(938)	-	44,331	43,733
10								
11	BARTOW 4X1							
12	341 STRUCTURES AND IMPROVEMENTS	3.3%	94,185	5,124	(110)	-	99,198	95,069
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	42,574	2,329	(56)	-	44,847	42,972
14	343 PRIME MOVERS	3.3%	500,099	27,769	(5,966)	-	521,902	502,204
15	344 GENERATORS	3.3%	49,490	2,583	-	-	52,073	49,963
16	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	38,988	2,156	(333)	-	40,811	39,217
17	346 MISC. POWER PLANT EQUIPMENT	3.3%	22,018	1,203	(4)	-	23,217	22,237
18	TOTAL BARTOW 4X1		747,353	41,165	(6,469)	-	782,049	751,662
19								
20	BAYBORO							
21	341 STRUCTURES AND IMPROVEMENTS	1.0%	1,964	-	(7)	-	1,957	1,961
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	1,836	-	(63)	-	1,773	1,804
23	343 PRIME MOVERS	2.3%	17,923	-	(27)	-	17,896	17,910
24	344 GENERATORS	1.4%	3,689	-	(107)	-	3,582	3,636
25	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	1,451	-	(11)	-	1,440	1,446
26	346 MISC. POWER PLANT EQUIPMENT	1.1%	591	-	(2)	-	590	590
27	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
28	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					
29	TOTAL BAYBORO		27,474	-	(216)	-	27,259	27,366
30								
31	CITRUS CC							
32	341 STRUCTURES AND IMPROVEMENTS	2.9%	398,779	852	-	-	399,631	399,195
33	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.9%	71,131	150	-	-	71,281	71,204

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	343 PRIME MOVERS	2.9%	712,768	1,526	-	-	714,294	713,513
2	344 GENERATORS	2.9%	156,417	341	-	-	156,758	156,583
3	345 ACCESSORY ELECTRIC EQUIPMENT	2.9%	43,213	92	-	-	43,305	43,258
4	346 MISC. POWER PLANT EQUIPMENT	2.9%	27,959	60	-	-	28,019	27,988
5	TOTAL CITRUS CC		1,410,266	3,021	-	-	1,413,287	1,411,742
6								
7	DEBARY (NEW)							
8	341 STRUCTURES AND IMPROVEMENTS	2.6%	4,886	289	(101)	-	5,075	4,916
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	6,854	457	(20)	-	7,291	6,970
10	343 PRIME MOVERS	3.7%	73,301	4,719	(1,319)	-	76,702	73,941
11	344 GENERATORS	3.3%	19,787	1,223	(11)	-	20,999	20,118
12	345 ACCESSORY ELECTRIC EQUIPMENT	3.4%	5,457	340	(23)	-	5,774	5,539
13	346 MISC. POWER PLANT EQUIPMENT	3.7%	1,107	69	(5)	-	1,171	1,123
14	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	0	-	(0)	-	0	0
15	TOTAL DEBARY (NEW)		111,393	7,098	(1,479)	-	117,011	112,607
16								
17	DEBARY (OLD)							
18	341 STRUCTURES AND IMPROVEMENTS	2.7%	6,240	-	(7)	-	6,233	6,237
19	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.6%	10,029	-	(106)	-	9,923	9,976
20	343 PRIME MOVERS	3.0%	23,931	-	(975)	-	22,956	23,444
21	344 GENERATORS	2.4%	6,580	-	(534)	-	6,047	6,313
22	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	6,503	-	(223)	-	6,281	6,392
23	346 MISC. POWER PLANT EQUIPMENT	3.3%	1,355	-	(2)	-	1,353	1,354
24	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
25	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					
26	TOTAL DEBARY (OLD)		54,659	-	(1,846)	-	52,812	53,736
27								
28	HIGGINS							
29	341 STRUCTURES AND IMPROVEMENTS	2.9%	1,154	-	(9)	-	1,146	1,150
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.4%	-	-	-	-	0	-
31	343 PRIME MOVERS	2.9%	-	-	-	-	0	-
32	344 GENERATORS	2.5%	-	-	-	-	0	-
33	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	-	-	-	-	0	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	346 MISC. POWER PLANT EQUIPMENT	4.6%	-	-	-	-	0	-
2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
4	TOTAL HIGGINS		1,154	-	(9)	-	1,146	1,150
5								
6	HINES #1							
7	341 STRUCTURES AND IMPROVEMENTS	2.9%	64,022	764	(623)	-	64,163	64,130
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	19,194	231	(246)	-	19,179	19,198
9	343 PRIME MOVERS	3.2%	238,438	3,090	(10,886)	-	230,642	234,691
10	344 GENERATORS	2.9%	49,250	575	(16)	-	49,809	49,557
11	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	50,088	589	(191)	-	50,486	50,316
12	346 MISC. POWER PLANT EQUIPMENT	3.1%	9,092	-	(163)	-	8,930	9,011
13	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	923	120	-	-	1,043	989
14	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					
15	TOTAL HINES #1		431,006	5,368	(12,123)	-	424,252	427,892
16								
17	HINES #2							
18	341 STRUCTURES AND IMPROVEMENTS	2.9%	20,217	159	(12)	-	20,364	20,298
19	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	12,950	105	(175)	-	12,879	12,920
20	343 PRIME MOVERS	3.3%	156,827	1,245	(6,048)	-	152,023	154,486
21	344 GENERATORS	2.9%	38,899	305	-	-	39,204	39,066
22	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	17,686	158	(1,025)	-	16,819	17,260
23	346 MISC. POWER PLANT EQUIPMENT	3.1%	3,100	24	(16)	-	3,107	3,105
24	TOTAL HINES #2		249,678	1,994	(7,276)	-	244,396	247,134
25								
26	HINES #3							
27	341 STRUCTURES AND IMPROVEMENTS	2.9%	12,621	207	(9)	-	12,820	12,731
28	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	16,095	273	(240)	-	16,128	16,125
29	343 PRIME MOVERS	3.3%	189,014	3,283	(4,838)	-	187,458	188,397
30	344 GENERATORS	2.9%	61,122	1,003	(0)	-	62,125	61,673
31	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	25,376	418	(50)	-	25,745	25,581
32	346 MISC. POWER PLANT EQUIPMENT	3.1%	1,795	31	(35)	-	1,790	1,794
33	TOTAL HINES #3		306,024	5,215	(5,173)	-	306,066	306,300

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
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__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	HINES #4							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	14,408	130	(8)	-	14,530	14,475
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	8,077	73	(7)	-	8,143	8,114
4	343 PRIME MOVERS	3.3%	176,406	1,798	(9,676)	-	168,528	172,555
5	344 GENERATORS	2.9%	48,658	440	(115)	-	48,984	48,843
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	26,537	241	(110)	-	26,668	26,614
7	346 MISC. POWER PLANT EQUIPMENT	3.1%	8,726	79	(12)	-	8,793	8,764
8	TOTAL HINES #4		282,813	2,761	(9,927)	-	275,646	279,365
9								
10	INTERCESSION CITY P1-6							
11	341 STRUCTURES AND IMPROVEMENTS	2.9%	5,787	10	(11)	-	5,786	5,786
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6.6%	3,662	8	(49)	-	3,622	3,642
13	343 PRIME MOVERS	2.7%	30,151	67	(282)	-	29,935	30,042
14	344 GENERATORS	2.6%	4,596	10	(46)	-	4,560	4,578
15	345 ACCESSORY ELECTRIC EQUIPMENT	3.1%	5,823	13	(73)	-	5,762	5,792
16	346 MISC. POWER PLANT EQUIPMENT	5.5%	1,902	4	(3)	-	1,904	1,903
17	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	14.3%	1	0	-	-	1	1
18	TOTAL INTERCESSION CITY P 1-6		51,922	112	(463)	-	51,571	51,744
19								
20	INTERCESSION CITY (NEW) P7-10							
21	341 STRUCTURES AND IMPROVEMENTS	2.5%	10,349	77	(9)	-	10,417	10,381
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.8%	8,607	64	(1)	-	8,670	8,637
23	343 PRIME MOVERS	2.6%	83,902	629	(376)	-	84,154	84,016
24	344 GENERATORS	2.5%	18,488	143	(348)	-	18,283	18,383
25	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	7,609	55	(9)	-	7,656	7,632
26	346 MISC. POWER PLANT EQUIPMENT	2.3%	1,117	8	(2)	-	1,124	1,120
27	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	43	0	(2)	-	41	42
28	TOTAL INTERCESSION CITY P 7-10		130,115	977	(747)	-	130,344	130,211
29								
30	INTERCESSION CITY P11							
31	341 STRUCTURES AND IMPROVEMENTS	4.0%	2,119	2	(1)	-	2,120	2,119
32	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.4%	2,186	2	-	-	2,188	2,187
33	343 PRIME MOVERS	4.6%	25,496	25	264	-	25,785	25,640

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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XX Projected Test Year 2 Ended 12/31/2023

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__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	344 GENERATORS	4.0%	4,222	4	-	-	4,226	4,224
2	345 ACCESSORY ELECTRIC EQUIPMENT	4.0%	4,823	5	-	-	4,827	4,825
3	346 MISC. POWER PLANT EQUIPMENT	3.8%	260	0	-	-	260	260
4	TOTAL INTERCESSION CITY P 11		39,105	39	263	-	39,407	39,255
5								
6	INTERCESSION CITY P12-14							
7	341 STRUCTURES AND IMPROVEMENTS	2.8%	1,468	10	(19)	-	1,459	1,463
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	5,911	35	(5)	-	5,940	5,925
9	343 PRIME MOVERS	2.9%	73,099	529	(934)	-	72,694	72,886
10	344 GENERATORS	2.5%	18,626	128	-	-	18,755	18,688
11	345 ACCESSORY ELECTRIC EQUIPMENT	2.6%	8,560	58	-	-	8,618	8,588
12	346 MISC. POWER PLANT EQUIPMENT	3.1%	173	1	-	-	174	173
13	TOTAL INTERCESSION CITY P 12-14		107,837	762	(959)	-	107,640	107,724
14								
15	INTERCESSION CITY UNDEFINED							
16	341 STRUCTURES AND IMPROVEMENTS		-	-	-	-	-	-
17								
18	OSPREY CC							
19	341 STRUCTURES AND IMPROVEMENTS	1.8%	77,329	6,204	-	-	83,534	81,648
20	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	15,138	1,246	-	-	16,384	16,005
21	343 PRIME MOVERS	1.8%	246,095	20,151	-	-	266,246	260,122
22	344 GENERATORS	1.8%	34,343	2,825	-	-	37,168	36,310
23	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	44,602	3,666	-	-	48,268	47,154
24	346 MISC. POWER PLANT EQUIPMENT	1.8%	9,552	780	-	-	10,333	10,096
25	TOTAL OSPREY CC		427,060	34,873	-	-	461,932	451,334
26								
27	RIO PINAR							
28	341 STRUCTURES AND IMPROVEMENTS	3.2%	-	-	-	-	0	-
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	-	-	-	-	0	-
30	343 PRIME MOVERS	2.3%	-	-	-	-	0	-
31	344 GENERATORS	2.3%	-	-	-	-	0	-
32	345 ACCESSORY ELECTRIC EQUIPMENT	4.2%	-	-	-	-	0	-
33	346 MISC. POWER PLANT EQUIPMENT	8.6%	-	-	-	-	0	-
34	TOTAL RIO PINAR		-	-	-	-	0	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	SUWANNEE							
2	341 STRUCTURES AND IMPROVEMENTS	1.3%	5,398	157	(11)	-	5,544	5,514
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.3%	10,016	644	(15)	-	10,645	10,507
4	343 PRIME MOVERS	1.3%	25,729	121	(745)	-	25,105	25,450
5	344 GENERATORS	1.4%	5,714	157	(41)	-	5,830	5,815
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	6,976	111	(3)	-	7,085	7,061
7	346 MISC. POWER PLANT EQUIPMENT	3.2%	2,285	49	(4)	-	2,331	2,321
8	TOTAL SUWANNEE		56,118	1,239	(819)	-	56,538	56,669
9								
10	341 STRUCTURES AND IMPROVEMENTS		33,004	-	-	-	33,004	33,004
11	346 MISC. POWER PLANT EQUIPMENT	1.5%	614	-	-	-	614	614
12	346.2 SYSTEM ASSETS (5 YEAR)	20.0%	32	-	-	-	32	32
13	TOTAL SYSTEM		33,649	-	-	-	33,649	33,649
14								
15	TIGER BAY							
16	341 STRUCTURES AND IMPROVEMENTS	1.7%	11,399	528	(11)	-	11,916	11,812
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	4,305	258	(533)	-	4,030	4,243
18	343 PRIME MOVERS	1.4%	53,089	2,461	(452)	-	55,098	54,813
19	344 GENERATORS	1.8%	9,416	495	(542)	-	9,370	9,538
20	345 ACCESSORY ELECTRIC EQUIPMENT	2.1%	7,297	413	(676)	-	7,033	7,286
21	346 MISC. POWER PLANT EQUIPMENT	1.4%	1,526	78	(66)	-	1,538	1,555
22	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
23	TOTAL TIGER BAY		87,032	4,233	(2,280)	-	88,986	89,246
24								
25	TURNER							
26	341 STRUCTURES AND IMPROVEMENTS	2.0%	-	-	-	-	0	-
27	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	-	-	-	-	0	-
28	343 PRIME MOVERS	1.2%	-	-	-	-	0	-
29	344 GENERATORS	2.4%	-	-	-	-	0	-
30	345 ACCESSORY ELECTRIC EQUIPMENT	3.0%	-	-	-	-	0	-
31	346 MISC. POWER PLANT EQUIPMENT	2.1%	-	-	-	-	0	-
32	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
33	TOTAL TURNER		-	-	-	-	0	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	UNIVERSITY OF FLORIDA							
2	341 STRUCTURES AND IMPROVEMENTS	1.8%	18,143	55	(12)	-	18,185	18,170
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.0%	6,694	52	(130)	-	6,617	6,661
4	343 PRIME MOVERS	2.5%	21,931	207	(2,346)	-	19,792	20,885
5	344 GENERATORS	1.8%	3,850	29	(2)	-	3,877	3,867
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.9%	6,374	49	(63)	-	6,361	6,373
7	346 MISC. POWER PLANT EQUIPMENT	1.5%	1,506	12	(16)	-	1,502	1,505
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	38	0	-	-	39	39
9	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
10	TOTAL UNIVERSITY OF FLORIDA		58,536	404	(2,568)	-	56,372	57,500
11								
12	HAMILTON-SOLAR							
13	341 SOLAR - STRUCT AND IMPR	3.3%	2,570	-	-	-	2,570	2,570
14	344 SOLAR GENERATORS	3.3%	96,866	-	-	-	96,866	96,866
15	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	9,720	-	-	-	9,720	9,720
16	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	19	-	-	-	19	19
17	347 SOLAR ASSET RETIREMENT COSTS		5,196	-	-	-	5,196	5,196
18	TOTAL HAMILTON-SOLAR		114,371	-	-	-	114,371	114,371
19								
20	OSCEOLA-SOLAR							
21	341 SOLAR - STRUCT AND IMPR	3.3%	86	-	-	-	86	86
22	344 SOLAR GENERATORS	3.3%	6,908	-	-	-	6,908	6,908
23	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	617	-	-	-	617	617
24	TOTAL OSCEOLA-SOLAR		7,611	-	-	-	7,611	7,611
25								
26	PERRY-SOLAR							
27	341 STRUCTURES AND IMPROVEMENTS	3.3%	347	-	-	-	347	347
28	344 SOLAR GENERATORS	3.3%	9,048	-	-	-	9,048	9,048
29	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	850	-	-	-	850	850
30	346 SOLAR MISC. POWER PLANT EQUIP		15	-	-	-	15	15
31	TOTAL PERRY-SOLAR		10,259	-	-	-	10,259	10,259
32								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
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Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	SUWANNEE SOLAR							
2	341 SOLAR - STRUCT AND IMPR	3.3%	60	-	-	-	60	60
3	344 SOLAR GENERATORS	3.3%	15,703	-	-	-	15,703	15,703
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	952	-	-	-	952	952
5	TOTAL SUWANNEE-SOLAR		16,715	-	-	-	16,715	16,715
6								
7	DEBARY SOLAR							
8	341 SOLAR - STRUCT AND IMPR	3.3%	6,807	-	-	-	6,807	6,807
9	344 SOLAR GENERATORS	3.3%	65,075	-	-	-	65,075	65,075
10	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	14,991	-	-	-	14,991	14,991
11	347 SOLAR ASSET RETIREMENT COSTS	3.3%	-	-	-	-	0	-
12	TOTAL DEBARY-SOLAR		86,873	-	-	-	86,873	86,873
13								
14	TRENTON SOLAR							
15	341 SOLAR - STRUCT AND IMPR	3.3%	6,009	-	-	-	6,009	6,009
16	344 SOLAR GENERATORS	3.3%	82,983	-	-	-	82,983	82,983
17	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,399	-	-	-	8,399	8,399
18	347 SOLAR ASSET RETIREMENT COSTS		4,419	-	-	-	4,419	4,419
19	TOTAL TRENTON SOLAR		101,809	-	-	-	101,809	101,809
20								
21	LAKE PLACID SOLAR							
22	341 SOLAR - STRUCT AND IMPR	3.3%	2,359	-	-	-	2,359	2,359
23	344 SOLAR GENERATORS	3.3%	48,332	-	-	-	48,332	48,332
24	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,377	-	-	-	8,377	8,377
25	347 SOLAR ASSET RETIREMENT COSTS		2,315	-	-	-	2,315	2,315
26	TOTAL LAKE PLACID SOLAR		61,382	-	-	-	61,382	61,382
27								
28	ST PETE PIER SOLAR							
29	341 SOLAR - STRUCT AND IMPR	3.3%	-	-	-	-	0	-
30	344 SOLAR GENERATORS	3.3%	1,452	-	-	-	1,452	1,452
31	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	94	-	-	-	94	94
32	TOTAL ST PETE PIER SOLAR		1,546	-	-	-	1,546	1,546
33								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
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Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	COLUMBIA SOLAR		-					
2	341 SOLAR - STRUCT AND IMPR	3.3%	2,465	-	-	-	2,465	2,465
3	344 SOLAR GENERATORS	3.3%	92,897	-	-	-	92,897	92,897
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	9,322	-	-	-	9,322	9,322
5	TOTAL COLUMBIA SOLAR		104,684	-	-	-	104,684	104,684
6								
7	BATTERY & SOLAR GROWTH							
8	341 SOLAR - STRUCT AND IMPR	3.3%	121,255	16,398	-	-	137,653	136,392
9	348 ENERGY STORAGE	n/a	94,607	-	-	-	94,607	94,607
10	TOTAL BATTERY & SOLAR GROWTH		215,863	16,398	-	-	232,260	230,999
11								
12	TOTAL OTHER PRODUCTION		5,386,785	128,657	(53,052)	-	5,462,390	5,426,468
13								
14	TRANSMISSION PLANT							
15	350.1 TRANSMISSION EASEMENTS	1.2%	54,732	-	-	-	54,732	54,732
16	352 STRUCTURES	1.4%	236,839	163,357	(4)	-	400,192	263,502
17	353.1 STATION EQUIPMENT	1.8%	1,981,424	400,071	(13,204)	-	2,368,290	2,146,856
18	353.2 ENERGY CONTROL CENTER	1.1%	77,033	15,500	(103)	-	92,431	78,174
19	354 TOWERS AND FIXTURES	1.3%	75,858	7,789	(33)	-	83,613	79,885
20	355 POLES AND FIXTURES	3.3%	1,803,843	240,262	(6,444)	-	2,037,660	1,924,456
21	356 OVERHEAD CONDUCTOR	1.9%	822,482	80,874	(3,661)	-	899,695	856,459
22	357 UNDERGROUND CONDUIT	1.2%	32,215	-	-	-	32,215	32,215
23	358 UNDERGROUND CONDUCTOR	2.0%	86,740	-	-	-	86,740	86,740
24	359 MISCELLANEOUS PLANT EQUIP.	0.9%	63,857	-	-	-	63,857	63,857
25	TOTAL TRANSMISSION PLANT		5,235,022	907,853	(23,450)		6,119,425	5,586,876
26								
27	DISTRIBUTION PLANT							
28	360.1 DISTRIBUTION EASEMENTS	1.4%	82,540	9,214	-	-	91,754	86,857
29	361 STRUCTURES	1.4%	38,798	-	(51)	-	38,747	38,773
30	362 STATION EQUIPMENT	1.8%	1,566,337	198,693	(7,877)	-	1,757,153	1,651,833
31	364 POLES AND FIXTURES	4.2%	1,552,281	552,509	(3,570)	-	2,101,220	1,846,813
32	365 OVERHEAD CONDUCTOR	2.7%	1,253,102	125,692	(10,454)	-	1,368,341	1,312,147

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

Projected Test Year 1 Ended 12/31/2022

Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	366 UNDERGROUND CONDUIT	1.6%	444,664	55,534	(391)	-	499,807	471,098
2	367 UNDERGROUND CONDUCTOR	3.0%	1,204,553	68,985	(7,800)	-	1,265,739	1,232,959
3	368 LINE TRANSFORMER	2.9%	1,002,077	73,535	(12,484)	-	1,063,128	1,030,650
4	369.1 OVERHEAD SERVICES	4.0%	63,318	20,720	(5,457)	-	78,580	70,870
5	369.2 UNDERGROUND SERVICES	2.2%	549,705	19,793	(354)	-	569,143	558,051
6	370 METERS	6.0%	74,595	20,584	(9,701)	-	85,479	79,286
7	370.2 AMI METERS	6.7%	278,504	-	-	-	278,504	278,504
8	371 INSTALL ON CUST. PREM.	3.6%	22,472	-	(1)	-	22,470	22,471
9	373 STREET LIGHTING	3.1%	528,688	19,405	(10,886)	-	537,207	532,948
10	TOTAL DISTRIBUTION PLANT		8,661,634	1,164,664	(69,025)		9,757,272	9,213,258
11								
12	GENERAL PLANT							
13	390 STRUCTURES	3.7%	309,360	28,180	(4,121)	-	333,418	321,004
14	391 OFFICE FURNITURE AND EQUIPMENT	14.3%	86,787	-	(3,210)	-	83,576	85,181
15	393 STORES EQUIPMENT	14.3%	5,361	-	(5)	-	5,356	5,358
16	394 TOOLS, SHOP & GARAGE EQUIP.	14.3%	53,540	-	(2,071)	-	51,469	52,504
17	395 LABORATORY EQUIPMENT	14.3%	-	-	-	-	0	-
18	396 POWER OPERATED EQUIPMENT	5.8%	8,943	-	(1,296)	-	7,648	8,295
19	397 COMMUNICATIONS EQUIPMENT	14.3%	62,984	-	(6,106)	-	56,878	59,931
20	398.2 MISCELLANEOUS EQUIPMENT	14.3%	563	-	(1,304)	-	(741)	(89)
21	399.1 GENERAL PLT ARO		1,974	-	-	-	1,974	1,974
22	TOTAL GENERAL PLANT		529,513	28,180	(18,114)		539,579	534,161
23								
24	TRANSPORTATION EQUIPMENT							
25	392.1 PASSENGER CARS	8.7%	2,582	-	(26)	-	2,556	2,569
26	392.2 LIGHT TRUCKS	8.7%	7,032	-	(4,480)	-	2,552	4,792
27	392.3 HEAVY TRUCKS	4.8%	1,718	-	(2,857)	-	(1,139)	290
28	392.4 SPECIAL EQUIPMENT	5.0%	(3,782)	-	(9,293)	-	(13,075)	(8,429)
29	392.5 TRAILERS	1.7%	14,895	-	(1,124)	-	13,771	14,333
30	TOTAL TRANSPORTATION EQUIPMENT		22,444	-	(17,780)		4,665	13,555
31								
32	TOTAL ELECTRIC PLANT		23,107,323	2,249,733	(210,197)	-	25,146,858	24,042,694

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	ENERGY CONSERVATION EQUIPMENT							
2	398.1 MISCELLANEOUS	20.0%	(84)	-	(125)	-	(209)	(147)
3	SUBTOTAL		(84)	-	(125)	-	(209)	(147)
4								
5	OTHER UTILITY PLANT (118)	various	2,531	-	-	-	2,531	2,531
6								
7	INTANGIBLE PLANT							
8	302 FRANCHISE COSTS APOPKA	3.3%	3,986	-	-	-	3,986	3,986
9	302 FRANCHISE COSTS CASSELBERRY	3.3%	1,152	-	-	-	1,152	1,152
10	302 FRANCHISE COSTS LONGWOOD	3.3%	43	-	-	-	43	43
11	302 FRANCHISE COSTS MAITLAND	3.3%	1,221	-	-	-	1,221	1,221
12	302 FRANCHISE COSTS	3.3%	2,048	-	-	-	2,048	2,048
13	303 INTANGIBLE PLANT - 5 Year	20.0%	332,858	25,346	-	-	358,203	335,252
14	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	10.0%	105,177	12,395	-	-	117,572	106,130
15	303.2 INTANGIBLE PLANT - 15 YEAR	n/a	99,288	-	-	-	99,288	99,288
16	SUBTOTAL		545,773	37,740	-		583,513	549,120
17								
18	311 STRUCTURES & IMPROVEMENTS	1.9%	12,118	4,316	-	-	16,434	13,897
19	342.9-343.9 GAS CONVERSION	0.0%	1,027	-	-	-	1,027	1,027
20	344 SOLAR GENERATORS	3.3%	804,596	372,862	-	-	1,177,459	1,122,360
21	345 SOLAR ACCESSORY ELECT EQUIP	0.5%	18,301	34,711	-	-	53,012	50,342
22								
23	TOTAL DEPRECIABLE PLANT		**24,491,585**	**2,699,362**	**(210,322)**	**-**	**26,980,625**	**25,781,825**
24								
25	OTHER PLANT							
26	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT		20,325	-	-	-	20,325	20,325
27	121 NON-UTILITY PROPERTY		21,803	-	(745)	-	21,058	21,431
28	101.1 CAPITAL LEASE		697,846	-	-	-	697,846	697,846
29	101.7 OATT - CONTRA EPIS		(2,490)	-	-	-	(2,490)	(2,490)
30	TOTAL OTHER PLANT ACCOUNTS		737,485	-	(745)	-	736,740	737,113
31								
32								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2022	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2023	(H) 13 Month Average 12/31/2023
1	LAND							
2	310 STEAM LAND & LAND RIGHTS		6,034	-	-	-	6,034	6,034
3	320 NUCLEAR LAND & LAND RIGHTS		66,404	-	-	-	66,404	66,404
4	340 OTH PROD SYSTEM LAND & LAND RIGHTS		41,490	-	-	-	41,490	41,490
5	350 TRANSMISSION LAND & LAND RIGHTS		106,479	-	(12)	-	106,467	106,473
6	360 DISTRIBUTION LAND & LAND RIGHTS		54,816	-	(25)	-	54,791	54,803
7	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS		48,776	-	-	-	48,776	48,776
8	TOTAL LAND		323,999	-	(36)	-	323,963	323,981
9								
10	ITC		(51,667)				(51,667)	(42,964)
11								
12	TOTAL PLANT IN SERVICE - FERC BALANCE SHEET		**25,501,401**	**2,699,362**	**(211,103)**	**-**	**27,989,661**	**26,799,955**
13								
14								
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Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	STEAM PRODUCTION							
2	ANCLOTE							
3	311 STRUCTURES & IMPROVEMENTS	1.9%	45,598	242	(820)	-	45,019	45,338
4	312 BOILER PLANT EQUIPMENT	2.2%	219,979	1,204	(5,890)	-	215,294	217,784
5	314 TURBOGENERATOR UNITS	2.8%	157,120	837	(889)	-	157,068	157,196
6	315 ACCESSORY ELECTRIC EQUIPMENT	1.6%	37,262	202	(581)	-	36,883	37,097
7	316.1 MISC POWER PLANT EQUIPMENT	1.6%	9,610	51	(24)	-	9,638	9,630
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	123	1	(7)	-	117	120
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	9	1	(85)	-	(76)	(34)
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		1,049	-	-	-	1,049	1,049
11	TOTAL ANCLOTE		470,750	2,537	(8,296)	-	464,991	468,180
12								
13	BARTOW							
14	311 STRUCTURES & IMPROVEMENTS	N/A	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	2.2%	208	1,599	-	-	1,807	1,008
16	314 TURBOGENERATOR UNITS	N/A	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	N/A	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	N/A	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	N/A	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	N/A	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	N/A	-	-	-	-	-	-
22	TOTAL BARTOW		208	1,599	-	-	1,807	1,008
23								
24	CRYSTAL RIVER 1&2							
25	311 STRUCTURES & IMPROVEMENTS	0.0%	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	3.7%	-	-	-	-	0	-
27	314 TURBOGENERATOR UNITS	2.5%	-	-	-	-	0	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	0	-
29	316.1 MISC POWER PLANT EQUIPMENT	2.1%	-	-	-	-	0	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		11,901	-	-	-	11,901	11,901
33	TOTAL CRYSTAL RIVER 1&2		11,901	-	-	-	11,902	11,901

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	CRYSTAL RIVER 4&5							
2	311 STRUCTURES & IMPROVEMENTS	1.5%	488,483	2,764	(529)	-	490,717	490,083
3	312 BOILER PLANT EQUIPMENT	2.5%	1,730,445	9,942	(15,536)	-	1,724,851	1,729,384
4	314 TURBOGENERATOR UNITS	1.0%	346,004	2,018	(3,127)	-	344,896	345,802
5	315 ACCESSORY ELECTRIC EQUIPMENT	1.0%	188,170	1,082	(87)	-	189,165	188,856
6	316.1 MISC POWER PLANT EQUIPMENT	2.1%	36,600	218	(933)	-	35,886	36,281
7	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1,016	6	(40)	-	983	1,000
8	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	195	2	(125)	-	72	134
9	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
10	TOTAL CRYSTAL RIVER 4&5		2,790,913	16,031	(20,376)	-	2,786,569	2,791,541
11								
12	SUWANNEE							
13	311 STRUCTURES & IMPROVEMENTS	2.3%	-	-	-	-	0	-
14	312 BOILER PLANT EQUIPMENT	3.1%	-	-	-	-	0	-
15	314 TURBOGENERATOR UNITS	2.9%	-	-	-	-	0	-
16	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	0	-
17	316.1 MISC POWER PLANT EQUIPMENT	2.9%	-	-	-	-	0	-
18	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
19	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
20	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
21	TOTAL SUWANNEE		-	-	-	-	0	-
22								
23	BARTOW-ANCLOTE PIPELINE							
24	311 STRUCTURES & IMPROVEMENTS	1.8%	-	-	-	-	0	-
25	312 BOILER PLANT EQUIPMENT	2.6%	-	-	-	-	0	-
26	315 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	0	-
27	316.1 MISC POWER PLANT EQUIPMENT	3.4%	-	-	-	-	0	-
28	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
29	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
30	TOTAL BARTOW-ANCLOTE PIPELINE		-	-	-	-	0	-
31								
32	RAIL CARS	3.4%	4,446	-	-	-	4,446	4,446
33								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	CRYSTAL RIVER 1&2 COALPILE	3.7%		-	-	-	0	-
2								
3	CRYSTAL RIVER 4&5 COALPILE	2.5%	1,706	-	(5)	-	1,701	1,703
4								
5	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	20.0%	544	-	(14)	-	530	537
6	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	14.3%	65	-	(84)	-	(19)	23
7								
8	TOTAL STEAM PRODUCTION		3,280,533	20,167	(28,776)	-	3,271,925	3,279,339
9								
10	NUCLEAR PRODUCTION							
11	CRYSTAL RIVER#3							
12	321 STRUCTURES & IMPROVEMENTS	1.5%	-	-	-	-	0	-
13	322 REACTOR PLANT EQUIPMENT	3.3%	-	-	-	-	0	-
14	323 TURBOGENERATOR UNITS	1.2%	-	-	-	-	0	-
15	324 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	0	-
16	325.1 MISCELLANEOUS POWER EQUIPMENT	1.7%	-	-	-	-	0	-
17	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
18	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
19	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT		-	-	-	-	-	-
20	TOTAL NUCLEAR		-	-	-	-	0	-
21								
22	OTHER PRODUCTION							
23	AVON PARK PEAKERS							
24	341 STRUCTURES AND IMPROVEMENTS	0.6%	484	-	(1)	-	483	483
25	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.8%	634	-	-	-	634	634
26	343 PRIME MOVERS	3.0%	6,014	-	(8)	-	6,006	6,010
27	344 GENERATORS	0.1%	1,808	-	-	-	1,808	1,808
28	345 ACCESSORY ELECTRIC EQUIPMENT	0.5%	1,184	-	(15)	-	1,169	1,176
29	346 MISC. POWER PLANT EQUIPMENT	3.2%	112	-	-	-	112	112
30	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
31	TOTAL AVON PARK PEAKERS		10,236	-	(24)	-	10,212	10,224
32								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	BARTOW							
2	341 STRUCTURES AND IMPROVEMENTS	1.7%	2,725	130	(2)	-	2,852	2,814
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	3,645	184	(3)	-	3,825	3,771
4	343 PRIME MOVERS	1.6%	23,506	1,211	(493)	-	24,223	24,101
5	344 GENERATORS	2.1%	7,499	378	-	-	7,877	7,762
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	3,948	205	(112)	-	4,042	4,035
7	346 MISC. POWER PLANT EQUIPMENT	0.4%	(234)	11	(327)	-	(550)	(390)
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
9	TOTAL BARTOW		41,088	2,119	(938)	-	42,269	42,092
10								
11	BARTOW 4X1							
12	341 STRUCTURES AND IMPROVEMENTS	3.3%	92,529	1,767	(110)	-	94,185	93,320
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	41,827	803	(56)	-	42,574	42,184
14	343 PRIME MOVERS	3.3%	496,490	9,574	(5,966)	-	500,099	498,096
15	344 GENERATORS	3.3%	48,599	891	-	-	49,490	49,026
16	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	38,578	743	(333)	-	38,988	38,768
17	346 MISC. POWER PLANT EQUIPMENT	3.3%	21,607	415	(4)	-	22,018	21,804
18	TOTAL BARTOW 4X1		739,630	14,193	(6,469)	-	747,353	743,197
19								
20	BAYBORO							
21	341 STRUCTURES AND IMPROVEMENTS	1.0%	1,965	6	(7)	-	1,964	1,966
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	1,893	6	(63)	-	1,836	1,866
23	343 PRIME MOVERS	2.3%	17,895	55	(27)	-	17,923	17,921
24	344 GENERATORS	1.4%	3,784	12	(107)	-	3,689	3,739
25	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	1,457	4	(11)	-	1,451	1,455
26	346 MISC. POWER PLANT EQUIPMENT	1.1%	591	2	(2)	-	591	591
27	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
28	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
29	TOTAL BAYBORO		27,605	85	(216)	-	27,474	27,559
30								
31	CITRUS CC							
32	341 STRUCTURES AND IMPROVEMENTS	2.9%	394,736	4,043	-	-	398,779	397,351
33	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.9%	70,420	711	-	-	71,131	70,880

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	343 PRIME MOVERS	2.9%	705,521	7,247	-	-	712,768	710,209
2	344 GENERATORS	2.9%	154,798	1,619	-	-	156,417	155,845
3	345 ACCESSORY ELECTRIC EQUIPMENT	2.9%	42,774	439	-	-	43,213	43,058
4	346 MISC. POWER PLANT EQUIPMENT	2.9%	27,675	284	-	-	27,959	27,859
5	TOTAL CITRUS CC		1,395,923	14,343	-	-	1,410,266	1,405,202
6								
7	DEBARY (NEW)							
8	341 STRUCTURES AND IMPROVEMENTS	2.6%	4,794	193	(101)	-	4,886	4,784
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	6,570	304	(20)	-	6,854	6,624
10	343 PRIME MOVERS	3.7%	71,476	3,143	(1,319)	-	73,301	71,473
11	344 GENERATORS	3.3%	18,984	814	(11)	-	19,787	19,149
12	345 ACCESSORY ELECTRIC EQUIPMENT	3.4%	5,254	227	(23)	-	5,457	5,290
13	346 MISC. POWER PLANT EQUIPMENT	3.7%	1,065	46	(5)	-	1,107	1,073
14	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	0	-	(0)	-	0	0
15	TOTAL DEBARY (NEW)		108,145	4,727	(1,479)	-	111,393	108,392
16								
17	DEBARY (OLD)							
18	341 STRUCTURES AND IMPROVEMENTS	2.7%	6,247	-	(7)	-	6,240	6,244
19	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.6%	10,135	-	(106)	-	10,029	10,082
20	343 PRIME MOVERS	3.0%	24,907	-	(975)	-	23,931	24,419
21	344 GENERATORS	2.4%	7,114	-	(534)	-	6,580	6,847
22	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	6,726	-	(223)	-	6,503	6,615
23	346 MISC. POWER PLANT EQUIPMENT	3.3%	1,357	-	(2)	-	1,355	1,356
24	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
25	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
26	TOTAL DEBARY (OLD)		56,505	-	(1,846)	-	54,659	55,582
27								
28	HIGGINS							
29	341 STRUCTURES AND IMPROVEMENTS	2.9%	1,163	-	(9)	-	1,154	1,158
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.4%	-	-	-	-	0	-
31	343 PRIME MOVERS	2.9%	-	-	-	-	0	-
32	344 GENERATORS	2.5%	-	-	-	-	0	-
33	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	-	-	-	-	0	-

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Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	346 MISC. POWER PLANT EQUIPMENT	4.6%	-	-	-	-	0	-
2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
4	TOTAL HIGGINS		1,163	-	(9)	-	1,154	1,158
5								
6	HINES #1							
7	341 STRUCTURES AND IMPROVEMENTS	2.9%	63,652	992	(623)	-	64,022	63,900
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	19,140	300	(246)	-	19,194	19,186
9	343 PRIME MOVERS	3.2%	245,309	4,015	(10,886)	-	238,438	242,130
10	344 GENERATORS	2.9%	48,519	746	(16)	-	49,250	48,932
11	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	49,514	766	(191)	-	50,088	49,850
12	346 MISC. POWER PLANT EQUIPMENT	3.1%	9,255	-	(163)	-	9,092	9,174
13	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	767	156	-	-	923	855
14	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
15	TOTAL HINES #1		436,156	6,974	(12,123)	-	431,006	434,027
16								
17	HINES #2							
18	341 STRUCTURES AND IMPROVEMENTS	2.9%	20,023	206	(12)	-	20,217	20,133
19	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	12,989	136	(175)	-	12,950	12,978
20	343 PRIME MOVERS	3.3%	161,257	1,617	(6,048)	-	156,827	159,145
21	344 GENERATORS	2.9%	38,503	396	-	-	38,899	38,726
22	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	18,505	205	(1,025)	-	17,686	18,109
23	346 MISC. POWER PLANT EQUIPMENT	3.1%	3,085	31	(16)	-	3,100	3,095
24	TOTAL HINES #2		254,363	2,590	(7,276)	-	249,678	252,186
25								
26	HINES #3							
27	341 STRUCTURES AND IMPROVEMENTS	2.9%	12,361	269	(9)	-	12,621	12,508
28	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	15,979	355	(240)	-	16,095	16,060
29	343 PRIME MOVERS	3.3%	189,587	4,264	(4,838)	-	189,014	189,573
30	344 GENERATORS	2.9%	59,820	1,302	(0)	-	61,123	60,555
31	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	24,883	543	(50)	-	25,376	25,165
32	346 MISC. POWER PLANT EQUIPMENT	3.1%	1,790	40	(35)	-	1,795	1,795
33	TOTAL HINES #3		304,422	6,775	(5,173)	-	306,024	305,656

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	HINES #4							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	14,247	169	(8)	-	14,408	14,338
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	7,990	95	(7)	-	8,077	8,039
4	343 PRIME MOVERS	3.3%	183,747	2,336	(9,676)	-	176,406	180,226
5	344 GENERATORS	2.9%	48,201	572	(115)	-	48,658	48,466
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	26,333	313	(110)	-	26,537	26,455
7	346 MISC. POWER PLANT EQUIPMENT	3.1%	8,636	102	(12)	-	8,726	8,688
8	TOTAL HINES #4		289,154	3,587	(9,927)	-	282,813	286,213
9								
10	INTERCESSION CITY P1-6							
11	341 STRUCTURES AND IMPROVEMENTS	2.9%	5,742	55	(11)	-	5,787	5,768
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6.6%	3,666	44	(49)	-	3,662	3,667
13	343 PRIME MOVERS	2.7%	30,067	366	(282)	-	30,151	30,135
14	344 GENERATORS	2.6%	4,586	56	(46)	-	4,596	4,595
15	345 ACCESSORY ELECTRIC EQUIPMENT	3.1%	5,825	72	(73)	-	5,823	5,829
16	346 MISC. POWER PLANT EQUIPMENT	5.5%	1,882	23	(3)	-	1,902	1,894
17	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	14.3%	1	0	-	-	1	1
18	TOTAL INTERCESSION CITY P 1-6		51,770	615	(463)	-	51,922	51,889
19								
20	INTERCESSION CITY (NEW) P7-10							
21	341 STRUCTURES AND IMPROVEMENTS	2.5%	9,935	423	(9)	-	10,349	10,172
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.8%	8,258	351	(1)	-	8,607	8,457
23	343 PRIME MOVERS	2.6%	80,821	3,457	(376)	-	83,902	82,606
24	344 GENERATORS	2.5%	18,048	788	(348)	-	18,488	18,324
25	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	7,314	304	(9)	-	7,609	7,483
26	346 MISC. POWER PLANT EQUIPMENT	2.3%	1,073	46	(2)	-	1,117	1,098
27	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	43	2	(2)	-	43	43
28	TOTAL INTERCESSION CITY P 7-10		125,493	5,370	(747)	-	130,115	128,184
29								
30	INTERCESSION CITY P11							
31	341 STRUCTURES AND IMPROVEMENTS	4.0%	2,108	12	(1)	-	2,119	2,114
32	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.4%	2,174	12	-	-	2,186	2,181
33	343 PRIME MOVERS	4.6%	25,092	140	264	-	25,496	25,304

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	344 GENERATORS	4.0%	4,198	24	-	-	4,222	4,212
2	345 ACCESSORY ELECTRIC EQUIPMENT	4.0%	4,796	27	-	-	4,823	4,811
3	346 MISC. POWER PLANT EQUIPMENT	3.8%	258	1	-	-	260	259
4	TOTAL INTERCESSION CITY P 11		38,626	216	263	-	39,105	38,880
5								
6	INTERCESSION CITY P12-14							
7	341 STRUCTURES AND IMPROVEMENTS	2.8%	1,430	57	(19)	-	1,468	1,453
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	5,723	193	(5)	-	5,911	5,831
9	343 PRIME MOVERS	2.9%	71,125	2,908	(934)	-	73,099	72,318
10	344 GENERATORS	2.5%	17,921	705	-	-	18,626	18,324
11	345 ACCESSORY ELECTRIC EQUIPMENT	2.6%	8,241	319	-	-	8,560	8,423
12	346 MISC. POWER PLANT EQUIPMENT	3.1%	166	7	-	-	173	170
13	TOTAL INTERCESSION CITY P 12-14		104,606	4,189	(959)	-	107,837	106,518
14								
15	INTERCESSION CITY UNDEFINED							
16	341 STRUCTURES AND IMPROVEMENTS		-	-	-		-	-
17								
18	OSPREY CC							
19	341 STRUCTURES AND IMPROVEMENTS	1.8%	71,745	5,585	-	-	77,329	76,020
20	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	14,017	1,121	-	-	15,138	14,875
21	343 PRIME MOVERS	1.8%	227,956	18,138	-	-	246,095	241,842
22	344 GENERATORS	1.8%	31,800	2,543	-	-	34,343	33,747
23	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	41,302	3,299	-	-	44,602	43,828
24	346 MISC. POWER PLANT EQUIPMENT	1.8%	8,850	702	-	-	9,552	9,388
25	TOTAL OSPREY CC		395,670	31,389	-	-	427,060	419,700
26								
27	RIO PINAR							
28	341 STRUCTURES AND IMPROVEMENTS	3.2%	-	-	-	-	0	-
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	-	-	-	-	0	-
30	343 PRIME MOVERS	2.3%	-	-	-	-	0	-
31	344 GENERATORS	2.3%	-	-	-	-	0	-
32	345 ACCESSORY ELECTRIC EQUIPMENT	4.2%	-	-	-	-	0	-
33	346 MISC. POWER PLANT EQUIPMENT	8.6%	-	-	-	-	0	-
34	TOTAL RIO PINAR		-	-	-	-	0	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	SUWANNEE							
2	341 STRUCTURES AND IMPROVEMENTS	1.3%	5,220	189	(11)	-	5,398	5,323
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.3%	9,256	775	(15)	-	10,016	9,691
4	343 PRIME MOVERS	1.3%	26,328	146	(745)	-	25,729	26,039
5	344 GENERATORS	1.4%	5,566	188	(41)	-	5,714	5,653
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	6,845	133	(3)	-	6,976	6,920
7	346 MISC. POWER PLANT EQUIPMENT	3.2%	2,230	59	(4)	-	2,285	2,262
8	TOTAL SUWANNEE		55,445	1,491	(819)	-	56,118	55,887
9								
10	341 STRUCTURES AND IMPROVEMENTS		-	33,004	-	-	33,004	17,164
11	346 MISC. POWER PLANT EQUIPMENT	1.5%	614	-	-	-	614	614
12	346.2 SYSTEM ASSETS (5 YEAR)	20.0%	32	-	-	-	32	32
13	TOTAL SYSTEM		645	33,004	-	-	33,649	17,810
14								
15	TIGER BAY							
16	341 STRUCTURES AND IMPROVEMENTS	1.7%	11,410	-	(11)	-	11,399	11,405
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	4,837	-	(533)	-	4,305	4,571
18	343 PRIME MOVERS	1.4%	53,540	-	(452)	-	53,089	53,314
19	344 GENERATORS	1.8%	9,958	-	(542)	-	9,416	9,687
20	345 ACCESSORY ELECTRIC EQUIPMENT	2.1%	7,973	-	(676)	-	7,297	7,635
21	346 MISC. POWER PLANT EQUIPMENT	1.4%	1,593	-	(66)	-	1,526	1,560
22	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
23	TOTAL TIGER BAY		89,312	-	(2,280)	-	87,032	88,172
24								
25	TURNER							
26	341 STRUCTURES AND IMPROVEMENTS	2.0%	-	-	-	-	0	-
27	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	-	-	-	-	0	-
28	343 PRIME MOVERS	1.2%	-	-	-	-	0	-
29	344 GENERATORS	2.4%	-	-	-	-	0	-
30	345 ACCESSORY ELECTRIC EQUIPMENT	3.0%	-	-	-	-	0	-
31	346 MISC. POWER PLANT EQUIPMENT	2.1%	-	-	-	-	0	-
32	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
33	TOTAL TURNER		-	-	-		0	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
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Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1								
2	UNIVERSITY OF FLORIDA							
3	341 STRUCTURES AND IMPROVEMENTS	1.8%	18,099	56	(12)	-	18,143	18,113
4	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.0%	6,771	53	(130)	-	6,694	6,725
5	343 PRIME MOVERS	2.5%	24,065	212	(2,346)	-	21,931	22,967
6	344 GENERATORS	1.8%	3,822	30	(2)	-	3,850	3,832
7	345 ACCESSORY ELECTRIC EQUIPMENT	1.9%	6,387	50	(63)	-	6,374	6,373
8	346 MISC. POWER PLANT EQUIPMENT	1.5%	1,510	12	(16)	-	1,506	1,506
9	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	38	0	-	-	39	38
10	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
11	TOTAL UNIVERSITY OF FLORIDA		60,692	413	(2,568)	-	58,536	59,554
12								
13	HAMILTON-SOLAR							
14	341 SOLAR - STRUCT AND IMPR	3.3%	2,570	-	-	-	2,570	2,570
15	344 SOLAR GENERATORS	3.3%	96,866	-	-	-	96,866	96,866
16	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	9,720	-	-	-	9,720	9,720
17	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	19	-	-	-	19	19
18	347 SOLAR ASSET RETIREMENT COSTS		5,196	-	-	-	5,196	5,196
19	TOTAL HAMILTON-SOLAR		114,371	-	-	-	114,371	114,371
20								
21	OSCEOLA-SOLAR							
22	341 SOLAR - STRUCT AND IMPR	3.3%	86	-	-	-	86	86
23	344 SOLAR GENERATORS	3.3%	6,908	-	-	-	6,908	6,908
24	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	617	-	-	-	617	617
25	TOTAL OSCEOLA-SOLAR		7,611	-	-	-	7,611	7,611
26								
27	PERRY-SOLAR							
28	341 STRUCTURES AND IMPROVEMENTS	3.3%	347	-	-	-	347	347
29	344 SOLAR GENERATORS	3.3%	9,048	-	-	-	9,048	9,048
30	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	850	-	-	-	850	850
31	346 SOLAR MISC. POWER PLANT EQUIP		15	-	-	-	15	15
32	TOTAL PERRY-SOLAR		10,259	-	-	-	10,259	10,259
33								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	SUWANNEE SOLAR							
2	341 SOLAR - STRUCT AND IMPR	3.3%	60	-	-	-	60	60
3	344 SOLAR GENERATORS	3.3%	15,703	-	-	-	15,703	15,703
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	952	-	-	-	952	952
5	TOTAL SUWANNEE-SOLAR		16,715	-	-	-	16,715	16,715
6								
7	DEBARY SOLAR							
8	341 SOLAR - STRUCT AND IMPR	3.3%	6,807	-	-	-	6,807	6,807
9	344 SOLAR GENERATORS	3.3%	65,075	-	-	-	65,075	65,075
10	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	14,991	-	-	-	14,991	14,991
11	347 SOLAR ASSET RETIREMENT COSTS	3.3%	-	-	-	-	0	-
12	TOTAL DEBARY-SOLAR		86,873	-	-		86,873	86,873
13								
14	TRENTON SOLAR							
15	341 SOLAR - STRUCT AND IMPR	3.3%	6,009	-	-	-	6,009	6,009
16	344 SOLAR GENERATORS	3.3%	82,983	-	-	-	82,983	82,983
17	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,399	-	-	-	8,399	8,399
18	347 SOLAR ASSET RETIREMENT COSTS		4,419	-	-	-	4,419	4,419
19	TOTAL TRENTON SOLAR		101,809	-	-	-	101,809	101,809
20								
21	LAKE PLACID SOLAR							
22	341 SOLAR - STRUCT AND IMPR	3.3%	2,359	-	-	-	2,359	2,359
23	344 SOLAR GENERATORS	3.3%	48,332	-	-	-	48,332	48,332
24	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,377	-	-	-	8,377	8,377
25	347 SOLAR ASSET RETIREMENT COSTS		2,315	-	-	-	2,315	2,315
26	TOTAL LAKE PLACID SOLAR		61,382	-	-	-	61,382	61,382
27								
28	ST PETE PIER SOLAR							
29	341 SOLAR - STRUCT AND IMPR	3.3%	-	-	-	-	0	-
30	344 SOLAR GENERATORS	3.3%	1,452	-	-	-	1,452	1,452
31	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	94	-	-	-	94	94
32	TOTAL ST PETE PIER SOLAR		1,546	-	-	-	1,546	1,546
33								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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Projected Test Year 2 Ended 12/31/2023
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Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	COLUMBIA SOLAR		-					
2	341 SOLAR - STRUCT AND IMPR	3.3%	2,465	-	-	-	2,465	2,465
3	344 SOLAR GENERATORS	3.3%	92,897	-	-	-	92,897	92,897
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	9,322	-	-	-	9,322	9,322
5	TOTAL COLUMBIA SOLAR		104,684	-	-	-	104,684	104,684
6								
7	BATTERY & SOLAR GROWTH							
8	341 SOLAR - STRUCT AND IMPR	3.3%	74,797	46,459	-	-	121,255	117,481
9	348 ENERGY STORAGE	n/a	94,607	-	-	-	94,607	94,607
10	TOTAL BATTERY & SOLAR GROWTH		169,404	46,459	-	-	215,863	212,089
11								
12	TOTAL OTHER PRODUCTION		5,261,301	178,537	(53,052)	-	5,386,787	5,355,422
13								
14	TRANSMISSION PLANT							
15	350.1 TRANSMISSION EASEMENTS	1.2%	54,732	-	-	-	54,732	54,732
16	352 STRUCTURES	1.4%	126,307	110,537	(4)	-	236,839	207,950
17	353.1 STATION EQUIPMENT	1.8%	1,844,065	150,563	(13,204)	-	1,981,424	1,938,846
18	353.2 ENERGY CONTROL CENTER	1.1%	77,136	-	(103)	-	77,033	77,084
19	354 TOWERS AND FIXTURES	1.3%	67,974	7,917	(33)	-	75,858	72,163
20	355 POLES AND FIXTURES	3.3%	1,566,099	244,188	(6,444)	-	1,803,843	1,711,265
21	356 OVERHEAD CONDUCTOR	1.9%	742,555	83,588	(3,661)	-	822,482	790,500
22	357 UNDERGROUND CONDUIT	1.2%	32,215	-	-	-	32,215	32,215
23	358 UNDERGROUND CONDUCTOR	2.0%	86,740	-	-	-	86,740	86,740
24	359 MISCELLANEOUS PLANT EQUIP.	0.9%	63,857	-	-	-	63,857	63,857
25	TOTAL TRANSMISSION PLANT		4,661,679	596,793	(23,450)	-	5,235,022	5,035,351
26								
27	DISTRIBUTION PLANT							
28	360.1 DISTRIBUTION EASEMENTS	1.4%	74,079	8,460	-	-	82,540	77,982
29	361 STRUCTURES	1.4%	38,849	-	(51)	-	38,798	38,823
30	362 STATION EQUIPMENT	1.8%	1,412,836	161,378	(7,877)	-	1,566,337	1,481,263
31	364 POLES AND FIXTURES	4.2%	1,096,880	458,971	(3,570)	-	1,552,281	1,331,334
32	365 OVERHEAD CONDUCTOR	2.7%	1,095,989	167,567	(10,454)	-	1,253,102	1,185,289

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	366 UNDERGROUND CONDUIT	1.6%	393,171	51,884	(391)	-	444,664	417,751
2	367 UNDERGROUND CONDUCTOR	3.0%	1,107,987	104,367	(7,800)	-	1,204,553	1,160,258
3	368 LINE TRANSFORMER	2.9%	947,930	66,630	(12,484)	-	1,002,077	972,626
4	369.1 OVERHEAD SERVICES	4.0%	52,305	16,470	(5,457)	-	63,318	56,826
5	369.2 UNDERGROUND SERVICES	2.2%	529,130	20,929	(354)	-	549,705	538,786
6	370 METERS	6.0%	65,183	19,112	(9,701)	-	74,595	69,053
7	370.2 AMI METERS	6.7%	278,504	-	-	-	278,504	278,504
8	371 INSTALL ON CUST. PREM.	3.6%	22,473	-	(1)	-	22,472	22,472
9	373 STREET LIGHTING	3.1%	523,102	16,473	(10,886)	-	528,689	525,895
10	TOTAL DISTRIBUTION PLANT		7,638,417	1,092,243	(69,025)	-	8,661,634	8,156,862
11								
12	GENERAL PLANT							
13	390 STRUCTURES	3.7%	286,483	26,999	(4,121)	-	309,360	296,994
14	391 OFFICE FURNITURE AND EQUIPMENT	14.3%	89,997	-	(3,210)	-	86,787	88,392
15	393 STORES EQUIPMENT	14.3%	5,365	-	(5)	-	5,361	5,363
16	394 TOOLS, SHOP & GARAGE EQUIP.	14.3%	55,611	-	(2,071)	-	53,540	54,575
17	395 LABORATORY EQUIPMENT	14.3%	-	-	-	-	0	-
18	396 POWER OPERATED EQUIPMENT	5.8%	10,239	-	(1,296)	-	8,943	9,591
19	397 COMMUNICATIONS EQUIPMENT	14.3%	69,091	-	(6,106)	-	62,985	66,038
20	398.2 MISCELLANEOUS EQUIPMENT	14.3%	1,868	-	(1,304)	-	564	1,216
21	399.1 GENERAL PLT ARO		1,974	-	-	-	1,974	1,974
22	TOTAL GENERAL PLANT		520,627	26,999	(18,114)	-	529,513	524,143
23								
24	TRANSPORTATION EQUIPMENT							
25	392.1 PASSENGER CARS	8.7%	2,608	-	(26)	-	2,582	2,595
26	392.2 LIGHT TRUCKS	8.7%	11,512	-	(4,480)	-	7,032	9,272
27	392.3 HEAVY TRUCKS	4.8%	4,575	-	(2,857)	-	1,718	3,147
28	392.4 SPECIAL EQUIPMENT	5.0%	5,511	-	(9,293)	-	(3,782)	865
29	392.5 TRAILERS	1.7%	16,019	-	(1,124)	-	14,895	15,457
30	TOTAL TRANSPORTATION EQUIPMENT		40,224	-	(17,780)	-	22,444	31,334
31								
32	TOTAL ELECTRIC PLANT		21,402,781	1,914,740	(210,198)	-	23,107,325	22,382,451

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Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	ENERGY CONSERVATION EQUIPMENT							
2	398.1 MISCELLANEOUS	20.0%	41	-	(125)	-	(84)	(22)
3								
4	SUBTOTAL		41	-	(125)	-	(84)	(22)
5								
6	OTHER UTILITY PLANT (118)	various	2,531	-	-	-	2,531	2,531
7								
8	INTANGIBLE PLANT							
9								
10	302 FRANCHISE COSTS APOPKA	3.3%	3,986	-	-	-	3,986	3,986
11	302 FRANCHISE COSTS CASSELBERRY	3.3%	1,152	-	-	-	1,152	1,152
12	302 FRANCHISE COSTS LONGWOOD	3.3%	43	-	-	-	43	43
13	302 FRANCHISE COSTS MAITLAND	3.3%	1,221	-	-	-	1,221	1,221
14	302 FRANCHISE COSTS	3.3%	2,048	-	-	-	2,048	2,048
15	303 INTANGIBLE PLANT - 5 Year	20.0%	305,169	27,689	-	-	332,858	307,785
16	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	10.0%	87,932	17,245	-	-	105,177	89,259
17	303.2 INTANGIBLE PLANT - 15 YEAR	n/a	96,523	2,765	-	-	99,288	97,905
18								
19	SUBTOTAL		498,074	47,699	-	-	545,773	503,399
20								
21	311 STRUCTURES & IMPROVEMENTS	1.9%	6,167	5,951	-	-	12,118	8,795
22	342.9-343.9 GAS CONVERSION	0.0%	1,027	-	-	-	1,027	1,027
23	344 SOLAR GENERATORS	3.3%	566,276	238,320	-	-	804,596	756,416
24	345 SOLAR ACCESSORY ELECT EQUIP	0.5%	-	18,301	-	-	18,301	16,469
25								
26	TOTAL DEPRECIABLE PLANT		**22,476,897**	**2,225,011**	**(210,323)**	**-**	**24,491,585**	**23,671,068**
27								
28	OTHER PLANT							
29	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT		20,325	-	-		20,325	20,325
30	121 NON-UTILITY PROPERTY		22,548	-	(745)	-	21,803	22,175
31	101.1 CAPITAL LEASE		697,846	-	-	-	697,846	697,846
32	101.7 OATT - CONTRA EPIS		(2,490)	-	-	-	(2,490)	(2,490)

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2021	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2022	(H) 13 Month Average 12/31/2022
1	TOTAL OTHER PLANT ACCOUNTS		738,230	-	(745)	-	737,485	737,857
2								
3	LAND							
4	310 STEAM LAND & LAND RIGHTS		6,034	-	-	-	6,034	6,034
5	320 NUCLEAR LAND & LAND RIGHTS		66,404	-	-	-	66,404	66,404
6	340 OTH PROD SYSTEM LAND & LAND RIGHTS		41,490	-	-	-	41,490	41,490
7	350 TRANSMISSION LAND & LAND RIGHTS		106,491	-	(12)	-	106,479	106,485
8	360 DISTRIBUTION LAND & LAND RIGHTS		54,840	-	(25)	-	54,816	54,828
9	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS		48,776	-	-	-	48,776	48,776
10	TOTAL LAND		324,035	-	(36)	-	323,999	324,017
11								
12	ITC		(51,667)				(51,667)	(40,206)
13								
14	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**		**23,487,494**	**2,225,011**	**(211,104)**	**-**	**25,501,402**	**24,692,736**
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	STEAM PRODUCTION							
2	ANCLOTE							
3	311 STRUCTURES & IMPROVEMENTS	1.9%	44,596	1,822	(820)	-	45,598	45,740
4	312 BOILER PLANT EQUIPMENT	2.2%	223,123	2,746	(5,890)	-	219,979	222,079
5	314 TURBOGENERATOR UNITS	2.8%	156,101	1,908	(889)	-	157,120	156,978
6	315 ACCESSORY ELECTRIC EQUIPMENT	1.6%	37,382	460	(581)	-	37,262	37,411
7	316.1 MISC POWER PLANT EQUIPMENT	1.6%	9,517	117	(24)	-	9,610	9,586
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	128	2	(7)	-	123	126
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	92	2	(85)	-	9	51
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		1,049	-	-	-	1,049	1,049
11	TOTAL ANCLOTE		471,989	7,057	(8,296)	-	470,750	473,019
12								
13	BARTOW							
14	311 STRUCTURES & IMPROVEMENTS	N/A	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	2.2%	-	208	-	-	208	48
16	314 TURBOGENERATOR UNITS	N/A	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	N/A	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	N/A	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	N/A	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	N/A	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	N/A	-	-	-	-	-	-
22	TOTAL BARTOW		-	208	-	-	208	48
23								
24	CRYSTAL RIVER 1&2							
25	311 STRUCTURES & IMPROVEMENTS	0.0%	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	3.7%	-	-	-	-	0	-
27	314 TURBOGENERATOR UNITS	2.5%	-	-	-	-	0	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	0	-
29	316.1 MISC POWER PLANT EQUIPMENT	2.1%	-	-	-	-	0	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		11,901	-	-	-	11,901	11,901
33	TOTAL CRYSTAL RIVER 1&2		11,901	-	-	-	11,902	11,901
34								
35	CRYSTAL RIVER 4&5							
36	311 STRUCTURES & IMPROVEMENTS	1.5%	477,887	11,124	(529)	-	488,483	483,687
37	312 BOILER PLANT EQUIPMENT	2.5%	1,737,081	8,900	(15,536)	-	1,730,445	1,734,371
38	314 TURBOGENERATOR UNITS	1.0%	347,324	1,807	(3,127)	-	346,004	346,788

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	315 ACCESSORY ELECTRIC EQUIPMENT	1.0%	187,289	968	(87)	-	188,170	187,795
2	316.1 MISC POWER PLANT EQUIPMENT	2.1%	37,338	195	(933)	-	36,600	36,983
3	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1,050	6	(40)	-	1,016	1,034
4	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	318	2	(125)	-	195	257
5	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
6	TOTAL CRYSTAL RIVER 4&5		2,788,288	23,002	(20,376)	-	2,790,913	2,790,913
7								
8	SUWANNEE							
9	311 STRUCTURES & IMPROVEMENTS	2.3%	-	-	-	-	0	-
10	312 BOILER PLANT EQUIPMENT	3.1%	-	-	-	-	0	-
11	314 TURBOGENERATOR UNITS	2.9%	-	-	-	-	0	-
12	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	0	-
13	316.1 MISC POWER PLANT EQUIPMENT	2.9%	-	-	-	-	0	-
14	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
15	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
16	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
17	TOTAL SUWANNEE		-	-	-	-	0	-
18								
19	BARTOW-ANCLOTE PIPELINE							
20	311 STRUCTURES & IMPROVEMENTS	1.8%	-	-	-	-	0	-
21	312 BOILER PLANT EQUIPMENT	2.6%	-	-	-	-	0	-
22	315 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	0	-
23	316.1 MISC POWER PLANT EQUIPMENT	3.4%	-	-	-	-	0	-
24	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
25	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
26	TOTAL BARTOW-ANCLOTE PIPELINE		-	-	-	-	0	-
27								
28	RAIL CARS	3.4%	4,446	-	-	-	4,446	4,446
29								
30	CRYSTAL RIVER 1&2 COALPILE	3.7%	-	-	-	-	0	-
31								
32	CRYSTAL RIVER 4&5 COALPILE	2.5%	1,711	-	(5)	-	1,705	1,708
33								
34	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	20.0%	558	-	(14)	-	544	551
35	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	14.3%	149	-	(84)	-	65	107
36								
37	TOTAL STEAM PRODUCTION		3,279,042	30,267	(28,776)	-	3,280,533	3,282,694
38								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	NUCLEAR PRODUCTION							
2	CRYSTAL RIVER#3							
3	321 STRUCTURES & IMPROVEMENTS	1.5%	-	-	-	-	0	-
4	322 REACTOR PLANT EQUIPMENT	3.3%	-	-	-	-	0	-
5	323 TURBOGENERATOR UNITS	1.2%	-	-	-	-	0	-
6	324 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	0	-
7	325.1 MISCELLANEOUS POWER EQUIPMENT	1.7%	-	-	-	-	0	-
8	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
9	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	0	-
10	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT		-	-	-	-	-	-
11	TOTAL NUCLEAR		-	-	-	-	0	-
12								
13	OTHER PRODUCTION							
14	AVON PARK PEAKERS							
15	341 STRUCTURES AND IMPROVEMENTS	0.6%	486	-	(1)	-	484	485
16	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.8%	634	-	-	-	634	634
17	343 PRIME MOVERS	3.0%	6,022	-	(8)	-	6,014	6,018
18	344 GENERATORS	0.1%	1,808	-	-	-	1,808	1,808
19	345 ACCESSORY ELECTRIC EQUIPMENT	0.5%	1,199	-	(15)	-	1,184	1,191
20	346 MISC. POWER PLANT EQUIPMENT	3.2%	112	-	-	-	112	112
21	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
22	TOTAL AVON PARK PEAKERS		10,260	-	(24)	-	10,236	10,248
23								
24	BARTOW							
25	341 STRUCTURES AND IMPROVEMENTS	1.7%	2,442	285.515	(2)	-	2,725	2,639
26	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	3,462	185.867	(3)	-	3,645	3,540
27	343 PRIME MOVERS	1.6%	22,774	1,224.497	(493)	-	23,506	23,052
28	344 GENERATORS	2.1%	7,116	382.296	-	-	7,499	7,280
29	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	3,852	207.434	(112)	-	3,948	3,885
30	346 MISC. POWER PLANT EQUIPMENT	0.4%	82	11.462	(327)	-	(234)	(77)
31	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
32	TOTAL BARTOW		39,729	2,297	(938)	-	41,088	40,320
33								
34	BARTOW 4X1							
35	341 STRUCTURES AND IMPROVEMENTS	3.3%	90,805	1,833.996	(110)	-	92,529	91,800
36	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	41,049	833.709	(56)	-	41,827	41,499
37	343 PRIME MOVERS	3.3%	492,517	9,939.964	(5,966)	-	496,491	495,227
38	344 GENERATORS	3.3%	47,675	924.712	-	-	48,599	48,204

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	38,140	771.678	(333)	-	38,578	38,415
2	346 MISC. POWER PLANT EQUIPMENT	3.3%	21,180	430.637	(4)	-	21,607	21,425
3	TOTAL BARTOW 4X1		731,365	14,735	(6,469)	-	739,630	736,570
4								
5	BAYBORO							
6	341 STRUCTURES AND IMPROVEMENTS	1.0%	1,900	71	(7)	-	1,965	1,962
7	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	1,936	20	(63)	-	1,893	1,923
8	343 PRIME MOVERS	2.3%	17,742	180	(27)	-	17,895	17,895
9	344 GENERATORS	1.4%	3,852	40	(107)	-	3,784	3,835
10	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	1,453	15	(11)	-	1,457	1,461
11	346 MISC. POWER PLANT EQUIPMENT	1.1%	587	6	(2)	-	591	591
12	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
13	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
14	TOTAL BAYBORO		27,489	331	(216)	-	27,605	27,687
15								
16	CITRUS CC							
17	341 STRUCTURES AND IMPROVEMENTS	2.9%	393,742	994	-	-	394,736	394,276
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.9%	70,251	169	-	-	70,420	70,340
19	343 PRIME MOVERS	2.9%	703,796	1,725	-	-	705,521	704,701
20	344 GENERATORS	2.9%	154,412	386	-	-	154,798	154,614
21	345 ACCESSORY ELECTRIC EQUIPMENT	2.9%	42,669	105	-	-	42,773	42,724
22	346 MISC. POWER PLANT EQUIPMENT	2.9%	27,607	68	-	-	27,675	27,643
23	TOTAL CITRUS CC		1,392,477	3,446	-	-	1,395,923	1,394,298
24								
25	DEBARY (NEW)							
26	341 STRUCTURES AND IMPROVEMENTS	2.6%	4,819	76	(101)	-	4,794	4,801
27	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	6,481	110	(20)	-	6,570	6,514
28	343 PRIME MOVERS	3.7%	71,657	1,138	(1,319)	-	71,476	71,443
29	344 GENERATORS	3.3%	18,701	295	(11)	-	18,984	18,811
30	345 ACCESSORY ELECTRIC EQUIPMENT	3.4%	5,196	82	(23)	-	5,254	5,216
31	346 MISC. POWER PLANT EQUIPMENT	3.7%	1,053	17	(5)	-	1,065	1,057
32	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1	-	(0)	-	1	0
33	TOTAL DEBARY (NEW)		107,906	1,718	(1,479)	-	108,145	107,842
34								
35	DEBARY (OLD)							
36	341 STRUCTURES AND IMPROVEMENTS	2.7%	6,254	-	(7)	-	6,247	6,251
37	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.6%	10,241	-	(106)	-	10,135	10,188
38	343 PRIME MOVERS	3.0%	25,882	-	(975)	-	24,906	25,395

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	344 GENERATORS	2.4%	7,647	-	(534)	-	7,114	7,380
2	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	6,949	-	(223)	-	6,726	6,837
3	346 MISC. POWER PLANT EQUIPMENT	3.3%	1,358	-	(2)	-	1,357	1,358
4	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
5	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
6	TOTAL DEBARY (OLD)		58,352	-	(1,846)	-	56,505	57,428
7								
8	HIGGINS							
9	341 STRUCTURES AND IMPROVEMENTS	2.9%	1,171	-	(9)	-	1,163	1,167
10	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.4%	-	-	-	-	0	-
11	343 PRIME MOVERS	2.9%	-	-	-	-	0	-
12	344 GENERATORS	2.5%	-	-	-	-	0	-
13	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	-	-	-	-	0	-
14	346 MISC. POWER PLANT EQUIPMENT	4.6%	-	-	-	-	0	-
15	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
16	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
17	TOTAL HIGGINS		1,171	-	(9)	-	1,163	1,167
18								
19	HINES #1							
20	341 STRUCTURES AND IMPROVEMENTS	2.9%	59,989	4,286	(623)	-	63,652	62,541
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	18,092	1,294	(246)	-	19,140	18,833
22	343 PRIME MOVERS	3.2%	238,851	17,344	(10,886)	-	245,309	244,994
23	344 GENERATORS	2.9%	45,309	3,225	(16)	-	48,519	47,456
24	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	46,397	3,308	(191)	-	49,514	48,511
25	346 MISC. POWER PLANT EQUIPMENT	3.1%	9,418	-	(163)	-	9,255	9,336
26	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	96	672	-	-	768	544
27	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
28	TOTAL HINES #1		418,150	30,129	(12,123)	-	436,156	432,216
29								
30	HINES #2							
31	341 STRUCTURES AND IMPROVEMENTS	2.9%	19,145	890	(12)	-	20,023	19,734
32	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	12,577	587	(175)	-	12,989	12,881
33	343 PRIME MOVERS	3.3%	160,320	6,985	(6,048)	-	161,257	161,963
34	344 GENERATORS	2.9%	36,794	1,709	-	-	38,503	37,936
35	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	18,644	886	(1,025)	-	18,505	18,724
36	346 MISC. POWER PLANT EQUIPMENT	3.1%	2,969	133	(16)	-	3,085	3,049
37	TOTAL HINES #2		250,448	11,191	(7,276)	-	254,363	254,286
38								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	HINES #3							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	11,206	1,164	(9)	-	12,361	11,979
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	14,685	1,535	(240)	-	15,980	15,590
4	343 PRIME MOVERS	3.3%	176,001	18,424	(4,838)	-	189,587	185,891
5	344 GENERATORS	2.9%	54,194	5,627	(0)	-	59,820	57,953
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	22,586	2,347	(50)	-	24,883	24,129
7	346 MISC. POWER PLANT EQUIPMENT	3.1%	1,654	172	(35)	-	1,790	1,751
8	TOTAL HINES #3		280,326	29,268	(5,173)	-	304,422	297,292
9								
10	HINES #4							
11	341 STRUCTURES AND IMPROVEMENTS	2.9%	13,526	728	(8)	-	14,247	14,009
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	7,588	409	(7)	-	7,990	7,857
13	343 PRIME MOVERS	3.3%	183,332	10,091	(9,676)	-	183,747	185,235
14	344 GENERATORS	2.9%	45,845	2,471	(115)	-	48,201	47,438
15	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	25,090	1,353	(110)	-	26,333	25,939
16	346 MISC. POWER PLANT EQUIPMENT	3.1%	8,206	442	(12)	-	8,636	8,496
17	TOTAL HINES #4		283,586	15,495	(9,927)	-	289,154	288,974
18								
19	INTERCESSION CITY P1-6							
20	341 STRUCTURES AND IMPROVEMENTS	2.9%	5,701	52	(11)	-	5,742	5,725
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6.6%	3,673	42	(49)	-	3,666	3,672
22	343 PRIME MOVERS	2.7%	30,001	348	(282)	-	30,067	30,055
23	344 GENERATORS	2.6%	4,578	53	(46)	-	4,586	4,585
24	345 ACCESSORY ELECTRIC EQUIPMENT	3.1%	5,830	68	(73)	-	5,825	5,831
25	346 MISC. POWER PLANT EQUIPMENT	5.5%	1,863	22	(3)	-	1,882	1,874
26	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	14.3%	1	0	-	-	1	1
27	TOTAL INTERCESSION CITY P 1-6		51,646	586	(463)	-	51,770	51,743
28								
29	INTERCESSION CITY (NEW) P7-10							
30	341 STRUCTURES AND IMPROVEMENTS	2.5%	9,542	403	(9)	-	9,936	9,763
31	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.8%	7,925	334	(1)	-	8,258	8,111
32	343 PRIME MOVERS	2.6%	77,905	3,293	(376)	-	80,821	79,558
33	344 GENERATORS	2.5%	17,645	750	(348)	-	18,048	17,891
34	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	7,034	290	(9)	-	7,314	7,191
35	346 MISC. POWER PLANT EQUIPMENT	2.3%	1,031	44	(2)	-	1,073	1,055
36	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	43	2	(2)	-	43	43
37	TOTAL INTERCESSION CITY P 7-10		121,125	5,115	(747)	-	125,493	123,612
38								

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Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
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Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	INTERCESSION CITY P11							
2	341 STRUCTURES AND IMPROVEMENTS	4.0%	2,097	11	(1)	-	2,108	2,103
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.4%	2,162	12	-	-	2,174	2,168
4	343 PRIME MOVERS	4.6%	24,696	133	264	-	25,092	24,902
5	344 GENERATORS	4.0%	4,175	23	-	-	4,198	4,188
6	345 ACCESSORY ELECTRIC EQUIPMENT	4.0%	4,770	26	-	-	4,796	4,784
7	346 MISC. POWER PLANT EQUIPMENT	3.8%	257	1	-	-	258	258
8	TOTAL INTERCESSION CITY P 11		38,157	206	263	-	38,626	38,403
9								
10	INTERCESSION CITY P12-14							
11	341 STRUCTURES AND IMPROVEMENTS	2.8%	1,394	55	(19)	-	1,430	1,415
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	5,545	184	(5)	-	5,723	5,645
13	343 PRIME MOVERS	2.9%	69,289	2,770	(934)	-	71,125	70,371
14	344 GENERATORS	2.5%	17,249	672	-	-	17,921	17,625
15	345 ACCESSORY ELECTRIC EQUIPMENT	2.6%	7,937	304	-	-	8,241	8,107
16	346 MISC. POWER PLANT EQUIPMENT	3.1%	160	6	-	-	166	163
17	TOTAL INTERCESSION CITY P 12-14		101,573	3,991	(959)	-	104,606	103,326
18								
19	INTERCESSION CITY UNDEFINED							
20	341 STRUCTURES AND IMPROVEMENTS		-	-	-	-	-	-
21								
22	OSPREY CC							
23	341 STRUCTURES AND IMPROVEMENTS	1.8%	70,947	798	-	-	71,745	71,476
24	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	13,857	160	-	-	14,017	13,963
25	343 PRIME MOVERS	1.8%	225,374	2,582	-	-	227,956	227,084
26	344 GENERATORS	1.8%	31,438	362	-	-	31,800	31,678
27	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	40,833	470	-	-	41,303	41,144
28	346 MISC. POWER PLANT EQUIPMENT	1.8%	8,750	100	-	-	8,850	8,816
29	TOTAL OSPREY CC		391,199	4,471	-	-	395,670	394,160
30								
31	RIO PINAR							
32	341 STRUCTURES AND IMPROVEMENTS	3.2%	-	-	-	-	0	-
33	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	-	-	-	-	0	-
34	343 PRIME MOVERS	2.3%	-	-	-	-	0	-
35	344 GENERATORS	2.3%	-	-	-	-	0	-
36	345 ACCESSORY ELECTRIC EQUIPMENT	4.2%	-	-	-	-	0	-
37	346 MISC. POWER PLANT EQUIPMENT	8.6%	-	-	-	-	0	-
38	TOTAL RIO PINAR		-	-	-	-	0	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1								
2	SUWANNEE							
3	341 STRUCTURES AND IMPROVEMENTS	1.3%	4,517	713	(11)	-	5,220	4,995
4	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.3%	6,344	2,928	(15)	-	9,256	8,318
5	343 PRIME MOVERS	1.3%	26,522	552	(745)	-	26,328	26,523
6	344 GENERATORS	1.4%	4,894	712	(41)	-	5,566	5,356
7	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	6,343	504	(3)	-	6,845	6,684
8	346 MISC. POWER PLANT EQUIPMENT	3.2%	2,009	225	(4)	-	2,230	2,159
9	TOTAL SUWANNEE		50,630	5,634	(819)	-	55,445	54,035
10								
11	341 STRUCTURES AND IMPROVEMENTS		-	-	-	-	-	-
12	346 MISC. POWER PLANT EQUIPMENT	1.5%	614	-	-	(614)	0	47
13	346.2 SYSTEM ASSETS (5 YEAR)	20.0%	32	-	-	(32)	0	2
14	TOTAL SYSTEM		645	-	-	(645)	0	50
15								
16	TIGER BAY							
17	341 STRUCTURES AND IMPROVEMENTS	1.7%	11,391	31	(11)	-	11,410	11,397
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	5,355	15	(533)	-	4,837	5,094
19	343 PRIME MOVERS	1.4%	53,848	143	(452)	-	53,540	53,675
20	344 GENERATORS	1.8%	10,471	29	(542)	-	9,958	10,211
21	345 ACCESSORY ELECTRIC EQUIPMENT	2.1%	8,625	24	(676)	-	7,973	8,296
22	346 MISC. POWER PLANT EQUIPMENT	1.4%	1,654	5	(66)	-	1,593	1,623
23	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
24	TOTAL TIGER BAY		91,345	247	(2,280)	-	89,312	90,296
25								
26	TURNER							
27	341 STRUCTURES AND IMPROVEMENTS	2.0%	-	-	-	-	0	-
28	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	-	-	-	-	0	-
29	343 PRIME MOVERS	1.2%	-	-	-	-	0	-
30	344 GENERATORS	2.4%	-	-	-	-	0	-
31	345 ACCESSORY ELECTRIC EQUIPMENT	3.0%	-	-	-	-	0	-
32	346 MISC. POWER PLANT EQUIPMENT	2.1%	-	-	-	-	0	-
33	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	0	-
34	TOTAL TURNER		-	-	-	-	0	-
35								
36	UNIVERSITY OF FLORIDA							
37	341 STRUCTURES AND IMPROVEMENTS	1.8%	17,917	194	(12)	-	18,099	18,047
38	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.0%	6,715	185	(130)	-	6,771	6,780

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

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Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	343 PRIME MOVERS	2.5%	25,674	738	(2,346)	-	24,065	25,018
2	344 GENERATORS	1.8%	3,722	103	(2)	-	3,823	3,793
3	345 ACCESSORY ELECTRIC EQUIPMENT	1.9%	6,275	174	(63)	-	6,387	6,366
4	346 MISC. POWER PLANT EQUIPMENT	1.5%	1,485	41	(16)	-	1,510	1,506
5	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	37	1	-	-	38	38
6	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
7	TOTAL UNIVERSITY OF FLORIDA		61,824	1,436	(2,568)	-	60,692	61,548
8								
9	HAMILTON-SOLAR							
10	341 SOLAR - STRUCT AND IMPR	3.3%	2,570	-	-	-	2,570	2,570
11	344 SOLAR GENERATORS	3.3%	96,866	-	-	-	96,866	96,866
12	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	9,720	-	-	-	9,720	9,720
13	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	19	-	-	-	19	19
14	347 SOLAR ASSET RETIREMENT COSTS		5,196	-	-	-	5,196	5,196
15	TOTAL HAMILTON-SOLAR		114,371	-	-	-	114,371	114,371
16								
17	OSCEOLA-SOLAR							
18	341 SOLAR - STRUCT AND IMPR	3.3%	86	-	-	-	86	86
19	344 SOLAR GENERATORS	3.3%	6,908	-	-	-	6,908	6,908
20	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	617	-	-	-	617	617
21	TOTAL OSCEOLA-SOLAR		7,611	-	-	-	7,611	7,611
22								
23	PERRY-SOLAR							
24	341 STRUCTURES AND IMPROVEMENTS	3.3%	347	-	-	-	347	347
25	344 SOLAR GENERATORS	3.3%	9,048	-	-	-	9,048	9,048
26	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	850	-	-	-	850	850
27	346 SOLAR MISC. POWER PLANT EQUIP		15	-	-	-	15	15
28	TOTAL PERRY-SOLAR		10,259	-	-	-	10,259	10,259
29								
30	SUWANNEE SOLAR							
31	341 SOLAR - STRUCT AND IMPR	3.3%	60	-	-	-	60	60
32	344 SOLAR GENERATORS	3.3%	15,703	-	-	-	15,703	15,703
33	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	952	-	-	-	952	952
34	TOTAL SUWANNEE-SOLAR		16,715	-	-	-	16,715	16,715
35								
36	DEBARY SOLAR							
37	341 SOLAR - STRUCT AND IMPR	3.3%	6,807	-	-	-	6,807	6,807
38	344 SOLAR GENERATORS	3.3%	65,075	-	-	-	65,075	65,075

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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1	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	14,991	-	-	-	14,991	14,991
2	347 SOLAR ASSET RETIREMENT COSTS	3.3%	-	-	-	-	0	-
3	TOTAL DEBARY-SOLAR		86,873	-	-	-	86,873	86,873
4								
5	TRENTON SOLAR							
6	341 SOLAR - STRUCT AND IMPR	3.3%	6,009	-	-	-	6,009	6,009
7	344 SOLAR GENERATORS	3.3%	82,983	-	-	-	82,983	82,983
8	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,399	-	-	-	8,399	8,399
9	347 SOLAR ASSET RETIREMENT COSTS		4,419	-	-	-	4,419	4,419
10	TOTAL TRENTON SOLAR		101,809	-	-	-	101,809	101,809
11								
12	LAKE PLACID SOLAR							
13	341 SOLAR - STRUCT AND IMPR	3.3%	2,359	-	-	-	2,359	2,359
14	344 SOLAR GENERATORS	3.3%	48,332	-	-	-	48,332	48,332
15	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,377	-	-	-	8,377	8,377
16	347 SOLAR ASSET RETIREMENT COSTS		2,315	-	-	-	2,315	2,315
17	TOTAL LAKE PLACID SOLAR		61,382	-	-	-	61,382	61,382
18								
19	ST PETE PIER SOLAR							
20	341 SOLAR - STRUCT AND IMPR	3.3%	-	-	-	-	0	-
21	344 SOLAR GENERATORS	3.3%	1,452	-	-	-	1,452	1,452
22	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	94	-	-	-	94	94
23	TOTAL ST PETE PIER SOLAR		1,546	-	-	-	1,546	1,546
24								
25	COLUMBIA SOLAR							
26	341 SOLAR - STRUCT AND IMPR	3.3%	2,465	-	-	-	2,465	2,465
27	344 SOLAR GENERATORS	3.3%	92,897	-	-	-	92,897	92,897
28	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	9,322	-	-	-	9,322	9,322
29	TOTAL COLUMBIA SOLAR		104,684	-	-	-	104,684	104,684
30								
31	BATTERY & SOLAR GROWTH							
32	341 SOLAR - STRUCT AND IMPR	3.3%	26,213	48,584	-	-	74,797	29,950
33	348 ENERGY STORAGE	n/a	38,354	56,253	-	-	94,607	42,682
34	TOTAL BATTERY & SOLAR GROWTH		64,567	104,837	-	-	169,404	72,631
35								
36	TOTAL OTHER PRODUCTION		5,079,221	235,132	(53,052)	(645)	5,260,655	5,143,384
37								
38								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	TRANSMISSION PLANT							
2	350.1 TRANSMISSION EASEMENTS	1.2%	54,732	-	-	-	54,732	54,732
3	352 STRUCTURES	1.4%	109,316	16,995	(4)	-	126,307	111,936
4	353.1 STATION EQUIPMENT	1.8%	1,640,282	216,987	(13,204)	-	1,844,065	1,727,711
5	353.2 ENERGY CONTROL CENTER	1.1%	52,318	24,920	(103)	-	77,136	75,100
6	354 TOWERS AND FIXTURES	1.3%	66,369	1,638	(33)	-	67,974	67,221
7	355 POLES AND FIXTURES	3.3%	1,471,972	100,572	(6,444)	-	1,566,099	1,505,190
8	356 OVERHEAD CONDUCTOR	1.9%	710,143	36,073	(3,661)	-	742,555	723,587
9	357 UNDERGROUND CONDUIT	1.2%	32,215	-	-	-	32,215	32,215
10	358 UNDERGROUND CONDUCTOR	2.0%	86,740	-	-	-	86,740	86,740
11	359 MISCELLANEOUS PLANT EQUIP.	0.9%	63,857	-	-	-	63,857	63,857
12	TOTAL TRANSMISSION PLANT		4,287,943	397,187	(23,450)	-	4,661,680	4,448,288
13								
14								
15	DISTRIBUTION PLANT							
16	360.1 DISTRIBUTION EASEMENTS	1.4%	62,846	11,234	-	-	74,079	65,621
17	361 STRUCTURES	1.4%	38,900	-	(51)	-	38,849	38,874
18	362 STATION EQUIPMENT	1.8%	1,252,664	168,049	(7,877)	-	1,412,836	1,320,283
19	364 POLES AND FIXTURES	4.2%	920,071	180,378	(3,570)	-	1,096,880	1,003,677
20	365 OVERHEAD CONDUCTOR	2.7%	997,155	109,287	(10,454)	-	1,095,989	1,037,161
21	366 UNDERGROUND CONDUIT	1.6%	364,728	28,835	(391)	-	393,171	374,438
22	367 UNDERGROUND CONDUCTOR	3.0%	1,051,502	64,284	(7,800)	-	1,107,987	1,069,142
23	368 LINE TRANSFORMER	2.9%	916,753	43,661	(12,484)	-	947,930	928,598
24	369.1 OVERHEAD SERVICES	4.0%	47,885	9,877	(5,457)	-	52,305	49,129
25	369.2 UNDERGROUND SERVICES	2.2%	512,671	16,813	(354)	-	529,130	519,542
26	370 METERS	6.0%	55,912	18,972	(9,701)	-	65,183	59,354
27	370.2 AMI METERS	6.7%	278,504	-	-	-	278,504	278,504
28	371 INSTALL ON CUST. PREM.	3.6%	22,474	-	(1)	-	22,473	22,474
29	373 STREET LIGHTING	3.1%	520,004	13,984	(10,886)	-	523,102	521,553
30	TOTAL DISTRIBUTION PLANT		7,042,068	665,374	(69,025)	-	7,638,417	7,288,349
31								
32	GENERAL PLANT							
33	390 STRUCTURES	3.7%	260,838	29,766	(4,121)	-	286,483	272,675
34	391 OFFICE FURNITURE AND EQUIPMENT	14.3%	84,008	9,200	(3,210)	-	89,997	86,295
35	393 STORES EQUIPMENT	14.3%	5,370	-	(5)	-	5,366	5,368
36	394 TOOLS, SHOP & GARAGE EQUIP.	14.3%	57,682	-	(2,071)	-	55,611	56,646
37	395 LABORATORY EQUIPMENT	14.3%	-	-	-	-	0	-
38	396 POWER OPERATED EQUIPMENT	5.8%	11,534	-	(1,296)	-	10,239	10,887

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	397 COMMUNICATIONS EQUIPMENT	14.3%	75,197	-	(6,106)	-	69,091	72,144
2	398.2 MISCELLANEOUS EQUIPMENT	14.3%	3,172	-	(1,304)	-	1,868	2,520
3	399.1 GENERAL PLT ARO		1,974	-	-	-	1,974	1,974
4	TOTAL GENERAL PLANT		499,775	38,966	(18,114)	-	520,628	508,508
5								
6	TRANSPORTATION EQUIPMENT							
7	392.1 PASSENGER CARS	8.7%	2,634	-	(26)	-	2,608	2,621
8	392.2 LIGHT TRUCKS	8.7%	15,991	-	(4,480)	-	11,512	13,752
9	392.3 HEAVY TRUCKS	4.8%	7,432	-	(2,857)	-	4,575	6,003
10	392.4 SPECIAL EQUIPMENT	5.0%	14,805	-	(9,293)	-	5,511	10,158
11	392.5 TRAILERS	1.7%	17,143	-	(1,124)	-	16,019	16,581
12	TOTAL TRANSPORTATION EQUIPMENT		58,004	-	(17,780)	-	40,225	49,114
13								
14	TOTAL ELECTRIC PLANT		20,246,053	1,366,926	(210,198)	(645)	21,402,136	20,720,337
15								
16	ENERGY CONSERVATION EQUIPMENT							
17	398.1 MISCELLANEOUS	20.0%	166	-	(125)	-	41	103
18	SUBTOTAL		166	-	(125)	-	41	103
19								
20	OTHER UTILITY PLANT (118)	various	2,531	-	-	-	2,531	2,531
21								
22	INTANGIBLE PLANT							
23	302 FRANCHISE COSTS APOPKA	3.3%	3,986	-	-	-	3,986	3,986
24	302 FRANCHISE COSTS CASSELBERRY	3.3%	1,152	-	-	-	1,152	1,152
25	302 FRANCHISE COSTS LONGWOOD	3.3%	43	-	-	-	43	43
26	302 FRANCHISE COSTS MAITLAND	3.3%	1,221	-	-	-	1,221	1,221
27	302 FRANCHISE COSTS	3.3%	2,048	-	-	-	2,048	2,048
28	303 INTANGIBLE PLANT - 5 Year	20.0%	286,358	18,811	-	-	305,169	288,281
29	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	10.0%	76,412	11,521	-	-	87,933	77,298
30	303.2 INTANGIBLE PLANT - 15 YEAR	n/a	-	96,523	-	-	96,523	14,735
31	SUBTOTAL		371,220	126,854	-	-	498,074	388,764
32								
33	311 STRUCTURES & IMPROVEMENTS	1.9%	(6,092)	12,259	-	-	6,167	1,004
34	342.9-343.9 GAS CONVERSION	0.0%	1,027	-	-	-	1,027	1,027
35	344 SOLAR GENERATORS	3.3%	18,908	547,368	-	-	566,276	222,250
36	345 SOLAR ACCESSORY ELECT EQUIP	0.5%	-	-	-	-	0	-
37								
38	TOTAL DEPRECIABLE PLANT		**20,633,813**	**2,053,406**	**(210,323)**	**(645)**	**22,476,251**	**21,336,016**

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2020	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2021	(H) 13 Month Average 12/31/2021
1	OTHER PLANT							
2	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT		20,325	-			20,325	20,325
3	121 NON-UTILITY PROPERTY		23,292	-	(745)	-	22,548	22,920
4	101.1 CAPITAL LEASE		697,846	-		-	697,846	697,846
5	101.7 OATT - CONTRA EPIS		(2,490)	-	-	-	(2,490)	(2,490)
6	TOTAL OTHER PLANT ACCOUNTS		738,974	-	(745)	-	738,230	738,602
7								
8	LAND							
9	310 STEAM LAND & LAND RIGHTS		6,034	-	-	-	6,034	6,034
10	320 NUCLEAR LAND & LAND RIGHTS		66,404	-	-	-	66,404	66,404
11	340 OTH PROD SYSTEM LAND & LAND RIGHTS		41,490	-	-	-	41,490	41,490
12	350 TRANSMISSION LAND & LAND RIGHTS		106,502	-	(12)	-	106,491	106,496
13	360 DISTRIBUTION LAND & LAND RIGHTS		54,865	-	(25)	-	54,840	54,852
14	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS		48,776	-	-	-	48,776	48,776
15	TOTAL LAND		324,071	-	(36)	-	324,035	324,053
16								
17	ITC		(51,667)			645	(51,022)	(24,220)
18								
19	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**		**21,645,192**	**2,053,406**	**(211,104)**	**(0)**	**23,487,494**	**22,374,451**
20								
21								
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35								
36								
37								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
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XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	STEAM PRODUCTION							
2	ANCLOTE							
3	311 STRUCTURES & IMPROVEMENTS	1.9%	45,002	6,687	(822)	-	50,867	47,897
4	312 BOILER PLANT EQUIPMENT	2.2%	224,309	-	(5,904)	-	218,405	221,366
5	314 TURBOGENERATOR UNITS	2.8%	155,837	-	(891)	-	154,946	155,392
6	315 ACCESSORY ELECTRIC EQUIPMENT	1.6%	37,607	-	(582)	-	37,025	37,317
7	316.1 MISC POWER PLANT EQUIPMENT	1.6%	9,531	-	(35)	-	9,496	9,513
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	131	-	(7)	-	124	127
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	128	-	(86)	-	42	85
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		1,049	-	-	-	1,049	1,049
11	TOTAL ANCLOTE		473,594	6,687	(8,327)	-	471,954	472,748
12								
13	BARTOW							
14	311 STRUCTURES & IMPROVEMENTS	N/A	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	N/A	-	-	-	-	-	-
16	314 TURBOGENERATOR UNITS	N/A	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	N/A	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	N/A	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	N/A	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	N/A	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	N/A	-	-	-	-	-	-
22	TOTAL BARTOW		-	-	-	-	-	-
23								
24	CRYSTAL RIVER 1&2							
25	311 STRUCTURES & IMPROVEMENTS	0.0%	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	3.7%	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	2.5%	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	2.1%	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		11,901	(13,783)	-	-	(1,882)	1,508
33	TOTAL CRYSTAL RIVER 1&2		11,901	(13,783)	-	-	(1,882)	1,508
34								
35	CRYSTAL RIVER 4&5							
36	311 STRUCTURES & IMPROVEMENTS	1.5%	477,447	15,472	(530)	-	492,389	486,354

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
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Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	312 BOILER PLANT EQUIPMENT	2.5%	1,717,592	12,990	(15,573)	-	1,715,009	1,715,645
2	314 TURBOGENERATOR UNITS	1.0%	348,628	-	(3,134)	-	345,494	347,065
3	315 ACCESSORY ELECTRIC EQUIPMENT	1.0%	186,856	-	(87)	-	186,769	186,813
4	316.1 MISC POWER PLANT EQUIPMENT	2.1%	37,680	-	(935)	-	36,745	37,214
5	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1,067	-	(40)	-	1,027	1,047
6	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	370	-	(126)	-	244	308
7	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
8	TOTAL CRYSTAL RIVER 4&5		2,769,640	28,463	(20,425)	-	2,777,677	2,774,445
9								
10	SUWANNEE							
11	311 STRUCTURES & IMPROVEMENTS	2.3%	-	-	-	-	-	-
12	312 BOILER PLANT EQUIPMENT	3.1%	-	-	-	-	-	-
13	314 TURBOGENERATOR UNITS	2.9%	-	-	-	-	-	-
14	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	-	-
15	316.1 MISC POWER PLANT EQUIPMENT	2.9%	-	-	-	-	-	-
16	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
17	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
18	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
19	TOTAL SUWANNEE		-	-	-	-	-	-
20								
21	BARTOW-ANCLOTE PIPELINE							
22	311 STRUCTURES & IMPROVEMENTS	1.8%	-	-	-	-	-	-
23	312 BOILER PLANT EQUIPMENT	2.6%	-	-	-	-	-	-
24	315 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	-	-
25	316.1 MISC POWER PLANT EQUIPMENT	3.4%	-	-	-	-	-	-
26	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
27	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
28	TOTAL BARTOW-ANCLOTE PIPELINE		-	-	-	-	-	-
29								
30	RAIL CARS	3.4%	8,702	-	-	-	8,702	8,702
31								
32	CRYSTAL RIVER 1&2 COALPILE	3.7%	-	-	-	-	-	-
33								
34	CRYSTAL RIVER 4&5 COALPILE	2.5%	1,713	-	(5)	-	1,708	1,710
35								
36	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	20.0%	564	-	(14)	-	550	557

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	14.3%	184	-	(85)	-	99	142
2								
3	TOTAL STEAM PRODUCTION		3,266,298	21,366	(28,856)	-	3,258,808	3,259,812
4								
5	NUCLEAR PRODUCTION							
6	CRYSTAL RIVER#3							
7	321 STRUCTURES & IMPROVEMENTS	1.5%	-	-	-	-	-	-
8	322 REACTOR PLANT EQUIPMENT	3.3%	-	-	-	-	-	-
9	323 TURBOGENERATOR UNITS	1.2%	-	-	-	-	-	-
10	324 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	-	-
11	325.1 MISCELLANEOUS POWER EQUIPMENT	1.7%	-	-	-	-	-	-
12	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
13	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
14	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT		-	-	-	-	-	-
15	TOTAL NUCLEAR		-	-	-	-	-	-
16								
17	OTHER PRODUCTION							
18	AVON PARK PEAKERS							
19	341 STRUCTURES AND IMPROVEMENTS	0.6%	486	-	(1)	-	485	486
20	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.8%	634	-	-	-	634	634
21	343 PRIME MOVERS	3.0%	6,025	-	(8)	-	6,017	6,021
22	344 GENERATORS	0.1%	1,808	-	-	-	1,808	1,808
23	345 ACCESSORY ELECTRIC EQUIPMENT	0.5%	1,205	-	(15)	-	1,190	1,197
24	346 MISC. POWER PLANT EQUIPMENT	3.2%	112	-	-	-	112	112
25	TOTAL AVON PARK PEAKERS		10,270	-	(24)	-	10,246	10,258
26								
27	BARTOW							
28	341 STRUCTURES AND IMPROVEMENTS	1.7%	2,437	-	(2)	-	2,435	2,436
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	3,454	-	(3)	-	3,451	3,453
30	343 PRIME MOVERS	1.6%	22,758	-	(494)	-	22,264	22,511
31	344 GENERATORS	2.1%	7,105	-	-	-	7,105	7,105
32	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	3,855	-	(112)	-	3,743	3,799
33	346 MISC. POWER PLANT EQUIPMENT	0.4%	213	-	(328)	-	(115)	53
34	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
35	TOTAL BARTOW		39,822	-	(940)	-	38,882	39,358
36								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	BARTOW 4X1							
2	341 STRUCTURES AND IMPROVEMENTS	3.3%	90,869	15,936	(111)	-	106,695	94,107
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	41,308	-	(56)	-	41,252	41,280
4	343 PRIME MOVERS	3.3%	492,493	-	(5,980)	-	486,513	489,512
5	344 GENERATORS	3.3%	45,816	-	-	-	45,816	45,816
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	38,234	-	(334)	-	37,900	38,068
7	346 MISC. POWER PLANT EQUIPMENT	3.3%	21,337	-	(4)	-	21,333	21,331
8	TOTAL BARTOW 4X1		730,057	15,936	(6,485)	-	739,509	730,113
9								
10	BAYBORO							
11	341 STRUCTURES AND IMPROVEMENTS	1.0%	1,903	-	(7)	-	1,896	1,900
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	1,959	-	(63)	-	1,896	1,928
13	343 PRIME MOVERS	2.3%	17,753	-	(27)	-	17,726	17,740
14	344 GENERATORS	1.4%	3,896	-	(107)	-	3,789	3,843
15	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	1,447	-	(11)	-	1,436	1,442
16	346 MISC. POWER PLANT EQUIPMENT	1.1%	567	-	(2)	-	565	566
17	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
18	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
19	TOTAL BAYBORO		27,545	-	(216)	-	27,329	27,437
20								
21	CITRUS CC							
22	341 STRUCTURES AND IMPROVEMENTS	2.9%	391,818	9,362	-	-	401,180	396,151
23	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.9%	68,876	-	-	-	68,876	68,877
24	343 PRIME MOVERS	2.9%	702,236	-	-	-	702,236	702,236
25	344 GENERATORS	2.9%	156,907	-	-	-	156,907	156,907
26	345 ACCESSORY ELECTRIC EQUIPMENT	2.9%	42,554	-	-	-	42,554	42,554
27	346 MISC. POWER PLANT EQUIPMENT	2.9%	27,509	-	-	-	27,509	27,510
28	TOTAL CITRUS CC		1,389,900	9,362	-	-	1,399,262	1,394,234
29								
30	DEBARY (NEW)							
31	341 STRUCTURES AND IMPROVEMENTS	2.6%	4,387	2,120	(100)	-	6,406	5,337
32	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	6,924	-	(20)	-	6,904	6,914
33	343 PRIME MOVERS	3.7%	71,545	-	(1,322)	-	70,223	70,886
34	344 GENERATORS	3.3%	18,537	-	(11)	-	18,526	18,531
35	345 ACCESSORY ELECTRIC EQUIPMENT	3.4%	5,158	-	(24)	-	5,134	5,146
36	346 MISC. POWER PLANT EQUIPMENT	3.7%	1,046	-	(5)	-	1,041	1,046

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1	-	(0)	-	1	1
2	TOTAL DEBARY (NEW)		107,598	2,120	(1,482)	-	108,235	107,862
3								
4	DEBARY (OLD)							
5	341 STRUCTURES AND IMPROVEMENTS	2.7%	6,223	-	(7)	-	6,216	6,218
6	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.6%	9,117	-	(106)	-	9,011	9,064
7	343 PRIME MOVERS	3.0%	26,287	-	(978)	-	25,309	25,800
8	344 GENERATORS	2.4%	7,869	-	(535)	-	7,334	7,602
9	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	6,158	-	(223)	-	5,935	6,047
10	346 MISC. POWER PLANT EQUIPMENT	3.3%	1,341	-	(2)	-	1,339	1,337
11	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
12	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
13	TOTAL DEBARY (OLD)		57,015	-	(1,851)	-	55,164	56,089
14								
15	HIGGINS							
16	341 STRUCTURES AND IMPROVEMENTS	2.9%	1,175	-	(9)	-	1,166	1,171
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.4%	-	-	-	-	-	-
18	343 PRIME MOVERS	2.9%	1	-	-	-	1	-
19	344 GENERATORS	2.5%	-	-	-	-	-	-
20	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	-	-	-	-	-	-
21	346 MISC. POWER PLANT EQUIPMENT	4.6%	(1)	-	-	-	(1)	-
22	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
23	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
24	TOTAL HIGGINS		1,175	-	(9)	-	1,166	1,171
25								
26	HINES #1							
27	341 STRUCTURES AND IMPROVEMENTS	2.9%	59,606	23,424	(621)	-	82,409	70,801
28	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	17,998	-	(246)	-	17,752	17,875
29	343 PRIME MOVERS	3.2%	241,205	-	(10,912)	-	230,293	235,765
30	344 GENERATORS	2.9%	44,851	-	(16)	-	44,835	44,843
31	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	46,005	-	(192)	-	45,813	45,909
32	346 MISC. POWER PLANT EQUIPMENT	3.1%	9,327	-	(163)	-	9,164	9,259
33	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	16	-	-	-	16	16
34	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
35	TOTAL HINES #1		419,008	23,424	(12,149)	-	430,283	424,469
36								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	HINES #2							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	19,038	7,481	(12)	-	26,507	22,706
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	12,552	-	(171)	-	12,381	12,466
4	343 PRIME MOVERS	3.3%	149,345	-	(6,062)	-	143,283	146,323
5	344 GENERATORS	2.9%	36,546	-	-	-	36,546	36,546
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	18,943	-	(1,027)	-	17,916	18,431
7	346 MISC. POWER PLANT EQUIPMENT	3.1%	2,846	-	(16)	-	2,830	2,838
8	TOTAL HINES #2		239,270	7,481	(7,289)	-	239,462	239,310
9								
10	HINES #3							
11	341 STRUCTURES AND IMPROVEMENTS	2.9%	11,044	4,340	(9)	-	15,375	13,171
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	14,566	-	(241)	-	14,325	14,446
13	343 PRIME MOVERS	3.3%	174,833	-	(4,850)	-	169,983	172,416
14	344 GENERATORS	2.9%	53,393	-	(0)	-	53,393	53,393
15	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	22,273	-	(50)	-	22,223	22,248
16	346 MISC. POWER PLANT EQUIPMENT	3.1%	1,631	-	(36)	-	1,595	1,613
17	TOTAL HINES #3		277,740	4,340	(5,185)	-	276,895	277,287
18								
19	HINES #4							
20	341 STRUCTURES AND IMPROVEMENTS	2.9%	13,426	5,276	(8)	-	18,694	16,013
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	7,532	-	(7)	-	7,525	7,529
22	343 PRIME MOVERS	3.3%	185,988	-	(9,699)	-	176,289	181,153
23	344 GENERATORS	2.9%	45,541	-	(115)	-	45,426	45,484
24	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	24,943	-	(110)	-	24,833	24,888
25	346 MISC. POWER PLANT EQUIPMENT	3.1%	8,148	-	(12)	-	8,136	8,142
26	TOTAL HINES #4		285,578	5,276	(9,951)	-	280,903	283,209
27								
28	INTERCESSION CITY P1-6							
29	341 STRUCTURES AND IMPROVEMENTS	2.9%	4,508	-	(11)	-	4,497	4,502
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6.6%	3,661	-	(49)	-	3,612	3,636
31	343 PRIME MOVERS	2.7%	30,103	-	(283)	-	29,820	29,962
32	344 GENERATORS	2.6%	4,581	-	(46)	-	4,535	4,558
33	345 ACCESSORY ELECTRIC EQUIPMENT	3.1%	5,889	-	(74)	-	5,815	5,852
34	346 MISC. POWER PLANT EQUIPMENT	5.5%	1,876	-	(3)	-	1,873	1,875
35	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	14.3%	1	-	-	-	1	1
36	TOTAL INTERCESSION CITY P 1-6		50,619	-	(464)	-	50,155	50,387

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	INTERCESSION CITY (NEW) P7-10							
2	341 STRUCTURES AND IMPROVEMENTS	2.5%	9,421	-	(9)	-	9,412	9,416
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.8%	7,822	-	(1)	-	7,821	7,821
4	343 PRIME MOVERS	2.6%	77,039	-	(377)	-	76,662	76,850
5	344 GENERATORS	2.5%	17,557	-	(349)	-	17,208	17,383
6	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	6,776	-	(9)	-	6,767	6,772
7	346 MISC. POWER PLANT EQUIPMENT	2.3%	1,019	-	(2)	-	1,017	1,018
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	44	-	(2)	-	42	43
9	TOTAL INTERCESSION CITY P 7-10		119,678	-	(749)	-	118,929	119,302
10								
11	INTERCESSION CITY P11							
12	341 STRUCTURES AND IMPROVEMENTS	4.0%	2,094	-	(1)	-	2,093	2,094
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.4%	2,158	-	-	-	2,158	2,158
14	343 PRIME MOVERS	4.6%	24,545	-	264	-	24,809	24,677
15	344 GENERATORS	4.0%	4,168	-	-	-	4,168	4,168
16	345 ACCESSORY ELECTRIC EQUIPMENT	4.0%	4,737	-	-	-	4,737	4,737
17	346 MISC. POWER PLANT EQUIPMENT	3.8%	256	-	-	-	256	256
18	TOTAL INTERCESSION CITY P 11		37,958	-	263	-	38,221	38,090
19								
20	INTERCESSION CITY P12-14							
21	341 STRUCTURES AND IMPROVEMENTS	2.8%	1,385	-	(19)	-	1,366	1,375
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	4,663	-	(5)	-	4,658	4,661
23	343 PRIME MOVERS	2.9%	70,246	-	(936)	-	69,310	69,778
24	344 GENERATORS	2.5%	17,039	-	-	-	17,039	17,039
25	345 ACCESSORY ELECTRIC EQUIPMENT	2.6%	7,706	-	-	-	7,706	7,706
26	346 MISC. POWER PLANT EQUIPMENT	3.1%	158	-	-	-	158	158
27	TOTAL INTERCESSION CITY P 12-14		101,197	-	(961)	-	100,236	100,716
28								
29	INTERCESSION CITY UNDEFINED							
30	341 STRUCTURES AND IMPROVEMENTS			8,405	-	-	8,405	1,487
31								
32	OSPREY CC							
33	341 STRUCTURES AND IMPROVEMENTS	1.8%	68,817	2,470	-	-	71,287	69,007
34	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	13,817	-	-	-	13,817	13,817
35	343 PRIME MOVERS	1.8%	223,514	-	-	-	223,514	223,514
36	344 GENERATORS	1.8%	31,338	-	-	-	31,338	31,338

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	40,659	-	-	-	40,659	40,658
2	346 MISC. POWER PLANT EQUIPMENT	1.8%	8,655	-	-	-	8,655	8,656
3	TOTAL OSPREY CC		386,800	2,470	-	-	389,270	386,989
4								
5	RIO PINAR							
6	341 STRUCTURES AND IMPROVEMENTS	3.2%	-	-	-	-	-	-
7	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	-	-	-	-	-	-
8	343 PRIME MOVERS	2.3%	-	-	-	-	-	-
9	344 GENERATORS	2.3%	-	-	-	-	-	-
10	345 ACCESSORY ELECTRIC EQUIPMENT	4.2%	-	-	-	-	-	-
11	346 MISC. POWER PLANT EQUIPMENT	8.6%	-	-	-	-	-	-
12	TOTAL RIO PINAR		-	-	-	-	-	-
13								
14	SUWANNEE							
15	341 STRUCTURES AND IMPROVEMENTS	1.3%	4,479	830	(9)	-	5,300	4,538
16	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.3%	6,335	-	(15)	-	6,320	6,328
17	343 PRIME MOVERS	1.3%	26,001	-	(747)	-	25,254	25,629
18	344 GENERATORS	1.4%	4,900	-	(41)	-	4,859	4,880
19	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	6,324	-	(3)	-	6,321	6,323
20	346 MISC. POWER PLANT EQUIPMENT	3.2%	1,995	-	(4)	-	1,991	1,993
21	TOTAL SUWANNEE		50,034	830	(819)	-	50,045	49,690
22								
23	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)			29,724	-	-	29,724	27,437
24	346.0 SYSTEM ASSETS	1.5%	614	3,441	-	-	4,055	878
25	346.2 SYSTEM ASSETS (5 YEAR)	20.0%	32	-	-	-	32	32
26	TOTAL SYSTEM		646	33,165	-	-	33,811	28,347
27								
28	TIGER BAY							
29	341 STRUCTURES AND IMPROVEMENTS	1.7%	11,375	94	(98)	-	11,371	11,333
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	5,566	-	(534)	-	5,032	5,300
31	343 PRIME MOVERS	1.4%	53,035	-	(453)	-	52,582	52,809
32	344 GENERATORS	1.8%	10,677	-	(543)	-	10,134	10,406
33	345 ACCESSORY ELECTRIC EQUIPMENT	2.1%	8,890	-	(678)	-	8,212	8,552
34	346 MISC. POWER PLANT EQUIPMENT	1.4%	1,678	-	(66)	-	1,612	1,645
35	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
36	TOTAL TIGER BAY		91,221	94	(2,372)	-	88,943	90,046

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	TURNER							
2	341 STRUCTURES AND IMPROVEMENTS	2.0%	-	-	-	-	-	-
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	-	-	-	-	-	-
4	343 PRIME MOVERS	1.2%	-	-	-	-	-	-
5	344 GENERATORS	2.4%	-	-	-	-	-	-
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.0%	-	-	-	-	-	-
7	346 MISC. POWER PLANT EQUIPMENT	2.1%	-	-	-	-	-	-
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
9	TOTAL TURNER		-	-	-	-	-	-
10								
11	UNIVERSITY OF FLORIDA							
12	341 STRUCTURES AND IMPROVEMENTS	1.8%	6,707	10,239	(12)	-	16,934	9,630
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.0%	6,401	-	(130)	-	6,271	6,336
14	343 PRIME MOVERS	2.5%	25,512	-	(2,352)	-	23,160	24,339
15	344 GENERATORS	1.8%	3,559	-	(2)	-	3,557	3,558
16	345 ACCESSORY ELECTRIC EQUIPMENT	1.9%	6,025	-	(70)	-	5,955	5,989
17	346 MISC. POWER PLANT EQUIPMENT	1.5%	1,416	-	(16)	-	1,400	1,408
18	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	35	-	-	-	35	35
19	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346.2 - total balance fully depreciated)					
20	TOTAL UNIVERSITY OF FLORIDA		49,655	10,239	(2,582)	-	57,313	51,297
21								
22	HAMILTON-SOLAR							
23	341 SOLAR - STRUCT AND IMPR	3.3%	2,945	-	-	-	2,945	2,945
24	344 SOLAR GENERATORS	3.3%	99,352	-	-	-	99,352	99,352
25	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	4,851	-	-	-	4,851	4,851
26	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	3,051	-	-	-	3,051	3,051
27	347 SOLAR ASSET RETIREMENT COSTS		5,196	-	-	-	5,196	5,196
28	TOTAL HAMILTON-SOLAR		115,395	-	-	-	115,395	115,396
29								
30	OSCEOLA-SOLAR							
31	341 SOLAR - STRUCT AND IMPR	3.3%	86	-	-	-	86	86
32	344 SOLAR GENERATORS	3.3%	6,908	-	-	-	6,908	6,908
33	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	617	-	-	-	617	617
34	TOTAL OSCEOLA-SOLAR		7,611	-	-	-	7,611	7,611
35								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	PERRY-SOLAR							
2	341 STRUCTURES AND IMPROVEMENTS	3.3%	345	-	-	-	345	345
3	344 SOLAR GENERATORS	3.3%	9,048	-	-	-	9,048	9,048
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	850	-	-	-	850	850
5	346 SOLAR MISC. POWER PLANT EQUIP		15	-	-	-	15	15
6	TOTAL PERRY-SOLAR		10,258	-	-	-	10,258	10,258
7								
8	SUWANNEE SOLAR							
9	341 SOLAR - STRUCT AND IMPR	3.3%	60	-	-	-	60	60
10	344 SOLAR GENERATORS	3.3%	15,702	-	-	-	15,702	15,702
11	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	952	-	-	-	952	952
12	TOTAL SUWANNEE-SOLAR		16,714	-	-	-	16,714	16,715
13								
14	TRENTON SOLAR							
15	341 SOLAR - STRUCT AND IMPR	3.3%	5,619	-	-	-	5,619	5,619
16	344 SOLAR GENERATORS	3.3%	77,608	-	-	-	77,608	77,608
17	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	7,855	-	-	-	7,855	7,855
18	347 SOLAR ASSET RETIREMENT COSTS		4,503	-	-	-	4,503	693
19	TOTAL TRENTON SOLAR		95,585	-	-	-	95,585	91,775
20								
21	LAKE PLACID SOLAR							
22	341 SOLAR - STRUCT AND IMPR	3.3%	2,319	-	-	-	2,319	2,319
23	344 SOLAR GENERATORS	3.3%	47,510	-	-	-	47,510	47,510
24	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	8,234	-	-	-	8,234	8,234
25	347 SOLAR ASSET RETIREMENT COSTS		2,359	-	-	-	2,359	363
26								
27	TOTAL LAKE PLACID SOLAR		60,422	-	-	-	60,422	58,426
28								
29	ST PETE PIER SOLAR							
30	341 SOLAR - STRUCT AND IMPR	3.3%	-	-	-	-	-	-
31	344 SOLAR GENERATORS	3.3%	1,349	-	-	-	1,349	1,349
32	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	87	-	-	-	87	87
33	TOTAL ST PETE PIER SOLAR		1,436	-	-	-	1,436	1,436
34								
35	COLUMBIA SOLAR							
36	341 SOLAR - STRUCT AND IMPR	3.3%		-	-	-	-	-

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

Type of Data Shown:

	Projected Test Year 1 Ended	12/31/2023
	Projected Test Year 2 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	344 SOLAR GENERATORS	3.3%		-	-	-	-	-
2	345 SOLAR ACCESSORY ELECT EQUIP	3.3%		-	-	-	-	-
3	TOTAL COLUMBIA SOLAR		-	-	-	-	-	-
4								
5	BATTERY & SOLAR GROWTH							
6	341 SOLAR - STRUCT AND IMPR			430,956	-	-	430,956	181,944
7	348 ENERGY STORAGE			40,640	-	-	40,640	3,126
8	TOTAL BATTERY & SOLAR GROWTH		-	471,596	-	-	471,596	185,071
9								
10	TOTAL OTHER PRODUCTION		4,780,207	594,738	(53,264)	-	5,321,682	4,993,836
11								
12	TRANSMISSION PLANT							
13	350.1 TRANSMISSION EASEMENTS	1.2%	54,702	-	-	-	54,702	54,702
14	352 STRUCTURES	1.4%	43,001	588,437	(4)	-	631,433	401,265
15	353.1 STATION EQUIPMENT	1.8%	1,327,856	-	(13,236)	-	1,314,620	1,323,365
16	353.2 ENERGY CONTROL CENTER	1.1%	52,368	-	(103)	-	52,265	52,316
17	354 TOWERS AND FIXTURES	1.3%	67,743	-	(33)	-	67,710	67,726
18	355 POLES AND FIXTURES	3.3%	1,283,255	-	(6,460)	-	1,276,795	1,280,671
19	356 OVERHEAD CONDUCTOR	1.9%	643,175	-	(3,670)	-	639,505	641,345
20	357 UNDERGROUND CONDUIT	1.2%	32,217	-	-	-	32,217	32,217
21	358 UNDERGROUND CONDUCTOR	2.0%	78,896	-	-	-	78,896	78,896
22	359 MISCELLANEOUS PLANT EQUIP.	0.9%	64,016	-	-	-	64,016	64,016
23	TOTAL TRANSMISSION PLANT		3,647,229	588,437	(23,506)	-	4,212,159	3,996,520
24								
25	DISTRIBUTION PLANT							
26	360.1 DISTRIBUTION EASEMENTS	1.4%	58,007	-	-	-	58,007	58,118
27	361 STRUCTURES	1.4%	31,408	57,640	(51)	-	88,997	60,404
28	362 STATION EQUIPMENT	1.8%	1,012,034	129,059	(7,896)	-	1,133,197	1,092,301
29	364 POLES AND FIXTURES	4.2%	837,221	45,108	(2,818)	-	879,511	859,094
30	365 OVERHEAD CONDUCTOR	2.7%	975,292	344,280	(10,479)	-	1,309,094	1,150,661
31	366 UNDERGROUND CONDUIT	1.6%	352,366	9,708	(997)	-	361,077	356,076
32	367 UNDERGROUND CONDUCTOR	3.0%	989,732	38,778	(5,972)	-	1,022,538	1,003,540
33	368 LINE TRANSFORMER	2.9%	875,436	36,354	(13,236)	-	898,555	884,616
34	369.1 OVERHEAD SERVICES	4.0%	60,506	16,965	(5,470)	-	72,001	65,122
35	369.2 UNDERGROUND SERVICES	2.2%	496,850	-	(355)	-	496,495	496,673
36	370 METERS	6.0%	49,984	17,363	(9,724)	-	57,623	52,649

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 1 Ended 12/31/2023
Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	370.2 AMI METERS	6.7%	169,885	95,696	-	-	265,581	227,621
2	371 INSTALL ON CUST. PREM.	3.6%	15,126	-	(2)	-	15,124	15,332
3	373 STREET LIGHTING	3.1%	487,671	16,911	(10,912)	-	493,669	489,515
4	TOTAL DISTRIBUTION PLANT		6,411,518	807,862	(67,912)	-	7,151,469	6,811,722
5								
6	GENERAL PLANT							
7	390 STRUCTURES	3.7%	230,678	30,639	(4,130)	-	257,187	242,219
8	391 OFFICE FURNITURE AND EQUIPMENT	14.3%	67,051	11,138	(3,218)	-	74,970	70,176
9	393 STORES EQUIPMENT	14.3%	5,434	-	(5)	-	5,429	5,431
10	394 TOOLS, SHOP & GARAGE EQUIP.	14.3%	50,389	-	(2,076)	-	48,313	49,354
11	395 LABORATORY EQUIPMENT	14.3%	-	-	-	-	-	-
12	396 POWER OPERATED EQUIPMENT	5.8%	11,270	-	(1,299)	-	9,971	10,623
13	397 COMMUNICATIONS EQUIPMENT	14.3%	64,969	-	(8,955)	-	56,014	60,504
14	398.2 MISCELLANEOUS EQUIPMENT	14.3%	3,395	-	(1,307)	-	2,088	2,734
15	399.1 GENERAL PLT ARO		1,974	-	-	-	1,974	1,974
16	TOTAL GENERAL PLANT		435,160	41,777	(20,990)	-	455,947	443,016
17								
18	TRANSPORTATION EQUIPMENT							
19	392.1 PASSENGER CARS	8.7%	2,644	-	(26)	-	2,618	2,631
20	392.2 LIGHT TRUCKS	8.7%	17,833	-	(3,988)	-	13,845	15,844
21	392.3 HEAVY TRUCKS	4.8%	7,442	-	(2,970)	-	4,472	5,961
22	392.4 SPECIAL EQUIPMENT	5.0%	19,863	-	(9,316)	-	10,547	15,219
23	392.5 TRAILERS	1.7%	17,540	-	(1,127)	-	16,413	16,978
24	TOTAL TRANSPORTATION EQUIPMENT		65,322	-	(17,426)	-	47,896	56,634
25								
26	TOTAL ELECTRIC PLANT		18,605,734	2,054,180	(211,953)	-	20,447,961	19,561,539
27								
28	ENERGY CONSERVATION EQUIPMENT							
29	398.1 MISCELLANEOUS	20.0%	218	-	(125)	-	93	155
30	SUBTOTAL		218	-	(125)	-	93	155
31								
32	OTHER UTILITY PLANT (118)	various	2,531	-	-	-	2,531	2,531
33								
34	INTANGIBLE PLANT							
35	302 FRANCHISE COSTS APOPKA	3.3%	3,986	-	-	-	3,986	3,986

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
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Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2019	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2020	(H) 13 Month Average 12/31/2020
1	302 FRANCHISE COSTS CASSELBERRY	3.3%	1,152	-	-	-	1,152	1,152
2	302 FRANCHISE COSTS LONGWOOD	3.3%	43	-	-	-	43	43
3	302 FRANCHISE COSTS MAITLAND	3.3%	1,221	-	-	-	1,221	1,221
4	302 INTANGIBLE PLANT	3.3%	2,048	-	-	-	2,048	2,048
5	303 INTANGIBLE PLANT - 5 Year	20.0%	263,198	7,854	-	-	271,052	266,914
6	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	10.0%	50,388	13,647	-	-	64,035	55,777
7								
8	SUBTOTAL		322,036	21,501	-	-	343,537	331,141
9								
10	342.9-343.9 GAS CONVERSION	0.0%	1,027	-	-	-	1,027	1,027
11								
12	TOTAL DEPRECIABLE PLANT		18,931,546	2,075,681	(212,079)	-	20,795,148	19,896,394
13								
14	OTHER PLANT							
15	101 ARO (NOT LISTED ABOVE)		2,447				2,447	2,447
16	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT		20,325	-			20,325	20,325
17	121 NON-UTILITY PROPERTY		23,522	-	(746)		22,775	23,149
18	101.1 CAPITAL LEASE		697,865	-		-	697,865	697,865
19	TOTAL OTHER PLANT ACCOUNTS		744,158	-	(746)	-	743,412	743,786
20								
21	LAND							
22	310 STEAM LAND & LAND RIGHTS		6,034	-	-	-	6,034	6,034
23	320 NUCLEAR LAND & LAND RIGHTS		66,404	-	-	-	66,404	66,404
24	340 OTH PROD SYSTEM LAND & LAND RIGHTS		41,490	-	-	-	41,490	41,490
25	350 TRANSMISSION LAND & LAND RIGHTS		106,184	-	(12)	-	106,172	106,178
26	360 DISTRIBUTION LAND & LAND RIGHTS		54,695	-	(25)	-	54,670	54,682
27	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS		45,341	-	-	-	45,341	45,341
28	TOTAL LAND		320,148	-	(36)	-	320,112	320,130
29								
30	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**		**19,995,853**	**2,075,681**	**(212,861)**	**-**	**21,858,672**	**20,960,310**
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

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__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	STEAM PRODUCTION							
2	ANCLOTE							
3	311 STRUCTURES & IMPROVEMENTS	1.9%	44,051	1,040	(89)	-	45,002	44,128
4	312 BOILER PLANT EQUIPMENT	2.2%	225,103	691	(1,485)	-	224,309	224,915
5	314 TURBOGENERATOR UNITS	2.8%	150,625	7,301	(2,089)	-	155,837	152,344
6	315 ACCESSORY ELECTRIC EQUIPMENT	1.6%	37,417	356	(166)	-	37,607	37,525
7	316.1 MISC POWER PLANT EQUIPMENT	1.6%	9,379	200	(48)	-	9,531	9,421
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	131	-	-	-	131	131
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	186	(58)	-	-	128	177
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		508	541	-	-	1,049	549
11	TOTAL ANCLOTE		467,400	10,071	(3,877)	-	473,594	469,190
12								
13	BARTOW							
14	311 STRUCTURES & IMPROVEMENTS	N/A	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	N/A	-	-	-	-	-	(1,845)
16	314 TURBOGENERATOR UNITS	N/A	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	N/A	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	N/A	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	N/A	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	N/A	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	N/A	-	-	-	-	-	-
22	TOTAL BARTOW		-	-	-	-	-	(1,845)
23								
24	CRYSTAL RIVER 1&2							
25	311 STRUCTURES & IMPROVEMENTS	0.0%	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	3.7%	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	2.5%	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	2.1%	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		14,900	(10,733)	7,734	-	11,901	13,977
33	TOTAL CRYSTAL RIVER 1&2		14,900	(10,733)	7,734	-	11,901	13,977
34								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Prior Year 1 Ended 12/31/2020
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Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	CRYSTAL RIVER 4&5							
2	311 STRUCTURES & IMPROVEMENTS	1.5%	394,807	84,386	(1,746)	-	477,447	446,573
3	312 BOILER PLANT EQUIPMENT	2.5%	1,694,672	33,678	(10,758)	-	1,717,592	1,708,133
4	314 TURBOGENERATOR UNITS	1.0%	347,493	1,819	(684)	-	348,628	348,076
5	315 ACCESSORY ELECTRIC EQUIPMENT	1.0%	185,994	1,286	(424)	-	186,856	186,313
6	316.1 MISC POWER PLANT EQUIPMENT	2.1%	37,313	367	-	-	37,680	37,276
7	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	1,067	-	-	-	1,067	1,067
8	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	370	-	-	-	370	370
9	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
10	TOTAL CRYSTAL RIVER 4&5		2,661,716	121,536	(13,612)	-	2,769,640	2,727,809
11								
12	SUWANNEE							
13	311 STRUCTURES & IMPROVEMENTS	2.3%	-	-	-	-	-	-
14	312 BOILER PLANT EQUIPMENT	3.1%	-	-	-	-	-	-
15	314 TURBOGENERATOR UNITS	2.9%	-	-	-	-	-	-
16	315 ACCESSORY ELECTRIC EQUIPMENT	2.6%	-	-	-	-	-	-
17	316.1 MISC POWER PLANT EQUIPMENT	2.9%	-	-	-	-	-	-
18	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
19	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
20	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
21	TOTAL SUWANNEE		-	-	-	-	-	-
22								
23	BARTOW-ANCLOTE PIPELINE							
24	311 STRUCTURES & IMPROVEMENTS	1.8%	-	-	-	-	-	-
25	312 BOILER PLANT EQUIPMENT	2.6%	-	-	-	-	-	-
26	315 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	-	-
27	316.1 MISC POWER PLANT EQUIPMENT	3.4%	-	-	-	-	-	-
28	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
29	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-	-	-	-	-
30	TOTAL BARTOW-ANCLOTE PIPELINE		-	-	-	-	-	-
31								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	RAIL CARS	3.4%	8,702	-	-	-	8,702	8,702
2								
3	CRYSTAL RIVER 1&2 COALPILE	3.7%	-	-	-	-	-	-
4								
5	CRYSTAL RIVER 4&5 COALPILE	2.5%	1,713	-	-	-	1,713	1,713
6								
7	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	20.0%	564	-	-	-	564	564
8	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	14.3%	184	-	-	-	184	184
9								
10	TOTAL STEAM PRODUCTION		3,155,179	120,874	(9,755)	-	3,266,298	3,220,294
11								
12	NUCLEAR PRODUCTION							
13	CRYSTAL RIVER#3							
14	321 STRUCTURES & IMPROVEMENTS	1.5%	-	-	-	-	-	-
15	322 REACTOR PLANT EQUIPMENT	3.3%	-	-	-	-	-	-
16	323 TURBOGENERATOR UNITS	1.2%	-	-	-	-	-	-
17	324 ACCESSORY ELECTRIC EQUIPMENT	1.4%	-	-	-	-	-	-
18	325.1 MISCELLANEOUS POWER EQUIPMENT	1.7%	-	-	-	-	-	-
19	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
20	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	14.3%	-	-	-	-	-	-
21	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT		-	543	(543)	-	-	-
22	TOTAL NUCLEAR		-	543	(543)	-	-	-
23								
24	OTHER PRODUCTION							
25	AVON PARK PEAKERS							
26	341 STRUCTURES AND IMPROVEMENTS	0.6%	478	5	3	-	486	482
27	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.8%	634	-	-	-	634	634
28	343 PRIME MOVERS	3.0%	6,021	4	-	-	6,025	6,024
29	344 GENERATORS	0.1%	1,808	-	-	-	1,808	1,808
30	345 ACCESSORY ELECTRIC EQUIPMENT	0.5%	1,205	-	-	-	1,205	1,205
31	346 MISC. POWER PLANT EQUIPMENT	3.2%	106	6	-	-	112	109
32								
33	TOTAL AVON PARK PEAKERS		10,252	15	3	-	10,270	10,262
34								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

Type of Data Shown:
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__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	BARTOW							
2	341 STRUCTURES AND IMPROVEMENTS	1.7%	1,597	840	-	-	2,437	1,740
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	3,454	-	-	-	3,454	3,454
4	343 PRIME MOVERS	1.6%	22,928	296	(466)	-	22,758	22,938
5	344 GENERATORS	2.1%	7,105	-	-	-	7,105	7,105
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	3,650	312	(107)	-	3,855	3,717
7	346 MISC. POWER PLANT EQUIPMENT	0.4%	215	-	(2)	-	213	214
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
9	TOTAL BARTOW		38,949	1,448	(575)	-	39,822	39,168
10								
11	BARTOW 4X1							
12	341 STRUCTURES AND IMPROVEMENTS	3.3%	90,574	323	(28)	-	90,869	90,696
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	41,169	229	(90)	-	41,308	41,086
14	343 PRIME MOVERS	3.3%	487,662	72,480	(67,649)	-	492,493	491,448
15	344 GENERATORS	3.3%	45,778	277	(239)	-	45,816	45,781
16	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	37,807	585	(173)	15	38,234	37,834
17	346 MISC. POWER PLANT EQUIPMENT	3.3%	20,496	654	43	144	21,337	20,766
18	TOTAL BARTOW 4X1		723,486	74,548	(68,136)	159	730,057	727,611
19								
20	BAYBORO							
21	341 STRUCTURES AND IMPROVEMENTS	1.0%	1,903	-	-	-	1,903	1,903
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	1,952	-	7	-	1,959	1,957
23	343 PRIME MOVERS	2.3%	17,768	(10)	(5)	-	17,753	17,762
24	344 GENERATORS	1.4%	3,896	-	-	-	3,896	3,896
25	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	1,498	18	(69)	-	1,447	1,477
26	346 MISC. POWER PLANT EQUIPMENT	1.1%	440	129	(2)	-	567	477
27	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
28	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					
29	TOTAL BAYBORO		27,477	137	(69)	-	27,545	27,492
30								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

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Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	CITRUS CC							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	388,117	3,701	-	-	391,818	393,622
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.9%	45,708	23,168	-	-	68,876	54,605
4	343 PRIME MOVERS	2.9%	691,818	10,437	(19)	-	702,236	709,120
5	344 GENERATORS	2.9%	164,701	(9,454)	1,660	-	156,907	163,908
6	345 ACCESSORY ELECTRIC EQUIPMENT	2.9%	41,215	1,339	-	-	42,554	42,299
7	346 MISC. POWER PLANT EQUIPMENT	2.9%	26,080	1,429	-	-	27,509	26,806
8	TOTAL CITRUS CC		1,357,639	30,620	1,641	-	1,389,900	1,390,359
9								
10	DEBARY (NEW)							
11	341 STRUCTURES AND IMPROVEMENTS	2.6%	4,388	-	(1)	-	4,387	4,387
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	6,972	8	(56)	-	6,924	6,928
13	343 PRIME MOVERS	3.7%	70,936	2,210	(1,601)	-	71,545	71,484
14	344 GENERATORS	3.3%	18,406	131	-	-	18,537	18,477
15	345 ACCESSORY ELECTRIC EQUIPMENT	3.4%	5,158	-	-	-	5,158	5,158
16	346 MISC. POWER PLANT EQUIPMENT	3.7%	1,046	-	-	-	1,046	1,046
17	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)		-	-	1	-	1	0
18	TOTAL DEBARY (NEW)		106,906	2,349	(1,657)	-	107,598	107,481
19								
20	DEBARY (OLD)							
21	341 STRUCTURES AND IMPROVEMENTS	2.7%	5,708	523	(8)	-	6,223	6,067
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.6%	10,381	358	(1,622)	-	9,117	10,361
23	343 PRIME MOVERS	3.0%	26,290	4	(7)	-	26,287	25,979
24	344 GENERATORS	2.4%	7,970	(157)	56	-	7,869	7,940
25	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	6,149	28	(19)	-	6,158	6,147
26	346 MISC. POWER PLANT EQUIPMENT	3.3%	1,168	247	(74)	-	1,341	1,255
27	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	20	-	-	-	20	20
28	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					-
29	TOTAL DEBARY (OLD)		57,686	1,003	(1,674)	-	57,015	57,769
30								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	HIGGINS							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	2,005	-	(830)		1,175	1,872
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5.4%	1,960	27	(1,987)	-	-	678
4	343 PRIME MOVERS	2.9%	11,226	(6)	(11,220)	-	1	7,202
5	344 GENERATORS	2.5%	2,640	-	(2,640)	-	-	2,006
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.3%	2,877	-	(2,862)	(15)	-	1,674
7	346 MISC. POWER PLANT EQUIPMENT	4.6%	347	96	(300)	(144)	(1)	180
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	15	-	(15)	-	-	3
9	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					-
10	TOTAL HIGGINS		21,070	117	(19,854)	(159)	1,175	13,616
11								
12	HINES #1							
13	341 STRUCTURES AND IMPROVEMENTS	2.9%	59,302	458	(154)	-	59,606	59,393
14	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	17,891	129	(22)	-	17,998	17,894
15	343 PRIME MOVERS	3.2%	244,573	7,147	(10,515)	-	241,205	242,617
16	344 GENERATORS	2.9%	44,851	-	-	-	44,851	44,851
17	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	45,842	186	(23)	-	46,005	45,908
18	346 MISC. POWER PLANT EQUIPMENT	3.1%	8,315	2,092	(1,026)	(54)	9,327	8,993
19	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	16	-	-	-	16	2
20	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					-
21	TOTAL HINES #1		420,790	10,012	(11,740)	(54)	419,008	419,660
22								
23	HINES #2							
24	341 STRUCTURES AND IMPROVEMENTS	2.9%	19,044	2	(8)	-	19,038	19,043
25	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	12,549	11	(8)	-	12,552	12,552
26	343 PRIME MOVERS	3.3%	149,180	179	(14)	-	149,345	149,259
27	344 GENERATORS	2.9%	36,546	-	-	-	36,546	36,546
28	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	18,929	14	-	-	18,943	18,933
29	346 MISC. POWER PLANT EQUIPMENT	3.1%	2,811	35	-	-	2,846	2,840
30	TOTAL HINES #2		239,059	241	(30)	-	239,270	239,174
31								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	HINES #3							
2	341 STRUCTURES AND IMPROVEMENTS	2.9%	11,001	73	(30)	-	11,044	11,013
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	14,566	-	-	-	14,566	14,566
4	343 PRIME MOVERS	3.3%	175,359	3,155	(3,681)	-	174,833	174,923
5	344 GENERATORS	2.9%	53,393	-	-	-	53,393	53,393
6	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	22,165	133	(25)	-	22,273	22,190
7	346 MISC. POWER PLANT EQUIPMENT	3.1%	1,561	71	(1)	-	1,631	1,559
8	TOTAL HINES #3		278,045	3,432	(3,737)	-	277,740	277,644
9								
10	HINES #4							
11	341 STRUCTURES AND IMPROVEMENTS	2.9%	13,461	(35)	-	-	13,426	13,434
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.2%	7,532	-	-	-	7,532	7,532
13	343 PRIME MOVERS	3.3%	181,152	15,534	(10,698)	-	185,988	181,030
14	344 GENERATORS	2.9%	45,541	-	-	-	45,541	45,541
15	345 ACCESSORY ELECTRIC EQUIPMENT	3.2%	24,807	206	(70)	-	24,943	24,845
16	346 MISC. POWER PLANT EQUIPMENT	3.1%	8,088	60	-	-	8,148	8,097
17	TOTAL HINES #4		280,581	15,765	(10,768)	-	285,578	280,479
18								
19	INTERCESSION CITY P1-6							
20	341 STRUCTURES AND IMPROVEMENTS	2.9%	3,914	695	(101)	-	4,508	4,115
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6.6%	3,632	29	-	-	3,661	3,645
22	343 PRIME MOVERS	2.7%	30,084	16	3	-	30,103	30,092
23	344 GENERATORS	2.6%	4,581	-	-	-	4,581	4,581
24	345 ACCESSORY ELECTRIC EQUIPMENT	3.1%	5,890	-	(1)	-	5,889	5,889
25	346 MISC. POWER PLANT EQUIPMENT	5.5%	1,653	230	(7)	-	1,876	1,715
26	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	14.3%	1	-	-	-	1	1
27	TOTAL INTERCESSION CITY P 1-6		49,755	970	(106)	-	50,619	50,039
28								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	INTERCESSION CITY (NEW) P7-10							
2	341 STRUCTURES AND IMPROVEMENTS	2.5%	9,423	-	(2)	-	9,421	9,422
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.8%	7,187	706	(71)	-	7,822	7,720
4	343 PRIME MOVERS	2.6%	71,406	10,064	(3,757)	(674)	77,039	73,854
5	344 GENERATORS	2.5%	17,558	(1)	-	-	17,557	17,557
6	345 ACCESSORY ELECTRIC EQUIPMENT	2.5%	5,375	1,407	(6)	-	6,776	5,599
7	346 MISC. POWER PLANT EQUIPMENT	2.3%	1,019	-	-	-	1,019	1,019
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	44	-	-	-	44	44
9	TOTAL INTERCESSION CITY P 7-10		112,012	12,176	(3,836)	(674)	119,678	115,214
10								
11	INTERCESSION CITY P11							
12	341 STRUCTURES AND IMPROVEMENTS	4.0%	2,086	8	-	-	2,094	2,087
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.4%	2,158	-	-	-	2,158	2,158
14	343 PRIME MOVERS	4.6%	24,546	-	(1)	-	24,545	24,546
15	344 GENERATORS	4.0%	4,168	-	-	-	4,168	4,168
16	345 ACCESSORY ELECTRIC EQUIPMENT	4.0%	4,737	-	-	-	4,737	4,737
17	346 MISC. POWER PLANT EQUIPMENT	3.8%	257	(1)	-	-	256	257
18	TOTAL INTERCESSION CITY P 11		37,952	7	(1)	-	37,958	37,953
19								
20	INTERCESSION CITY P12-14							
21	341 STRUCTURES AND IMPROVEMENTS	2.8%	1,386	-	(1)	-	1,385	1,386
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	4,286	706	(329)	-	4,663	4,621
23	343 PRIME MOVERS	2.9%	70,015	(31)	(412)	674	70,246	70,144
24	344 GENERATORS	2.5%	17,039	-	-	-	17,039	17,039
25	345 ACCESSORY ELECTRIC EQUIPMENT	2.6%	7,043	663	-	-	7,706	7,168
26	346 MISC. POWER PLANT EQUIPMENT	3.1%	159	(1)	-	-	158	158
27	TOTAL INTERCESSION CITY P 12-14		99,928	1,337	(742)	674	101,197	100,516
28								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	OSPREY CC							
2	341 STRUCTURES AND IMPROVEMENTS	1.8%	68,613	319	(115)	-	68,817	68,715
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	13,817	-	-	-	13,817	13,817
4	343 PRIME MOVERS	1.8%	223,165	594	(245)	-	223,514	224,057
5	344 GENERATORS	1.8%	31,320	18	-	-	31,338	31,330
6	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	40,612	239	(192)	-	40,659	40,675
7	346 MISC. POWER PLANT EQUIPMENT	1.8%	8,570	103	(18)	-	8,655	8,595
8	TOTAL OSPREY CC		386,097	1,273	(570)	-	386,800	387,189
9								
10	RIO PINAR							
11	341 STRUCTURES AND IMPROVEMENTS	3.2%	-	-	-	-	-	-
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4.0%	-	-	-	-	-	-
13	343 PRIME MOVERS	2.3%	-	-	-	-	-	-
14	344 GENERATORS	2.3%	-	-	-	-	-	-
15	345 ACCESSORY ELECTRIC EQUIPMENT	4.2%	-	-	-	-	-	-
16	346 MISC. POWER PLANT EQUIPMENT	8.6%	-	-	-	-	-	-
17	TOTAL RIO PINAR		-	-	-	-	-	-
18								
19	SUWANNEE							
20	341 STRUCTURES AND IMPROVEMENTS	1.3%	3,843	641	(5)	-	4,479	4,073
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.3%	6,340	21	(26)	-	6,335	6,324
22	343 PRIME MOVERS	1.3%	25,714	449	(162)	-	26,001	25,815
23	344 GENERATORS	1.4%	4,900	-	-	-	4,900	4,900
24	345 ACCESSORY ELECTRIC EQUIPMENT	1.8%	4,055	2,467	(198)	-	6,324	4,900
25	346 MISC. POWER PLANT EQUIPMENT	3.2%	707	1,320	(32)	-	1,995	1,222
26	TOTAL SUWANNEE		45,559	4,898	(423)	-	50,034	47,234
27								
28	346.0 SYSTEM ASSETS	1.5%	656	-	-	(42)	614	617
29	346.2 SYSTEM ASSETS (5 YEAR)	20.0%	32	-	-	-	32	32
30	TOTAL SYSTEM		688	-	-	(42)	646	649
31								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	TIGER BAY							
2	341 STRUCTURES AND IMPROVEMENTS	1.7%	11,351	35	(11)	-	11,375	11,363
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1.8%	5,538	34	(6)	-	5,566	5,555
4	343 PRIME MOVERS	1.4%	53,021	188	(174)	-	53,035	53,017
5	344 GENERATORS	1.8%	10,677	-	-	-	10,677	10,677
6	345 ACCESSORY ELECTRIC EQUIPMENT	2.1%	8,950	7	(67)	-	8,890	8,937
7	346 MISC. POWER PLANT EQUIPMENT	1.4%	1,596	13	-	69	1,678	1,651
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
9	TOTAL TIGER BAY		91,133	277	(258)	69	91,221	91,200
10								
11	TURNER							
12	341 STRUCTURES AND IMPROVEMENTS	2.0%	-	-	-	-	-	-
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3.0%	-	-	-	-	-	-
14	343 PRIME MOVERS	1.2%	-	-	-	-	-	-
15	344 GENERATORS	2.4%	-	-	-	-	-	-
16	345 ACCESSORY ELECTRIC EQUIPMENT	3.0%	-	-	-	-	-	-
17	346 MISC. POWER PLANT EQUIPMENT	2.1%	-	-	(27)	27	-	-
18	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	-	-	-	-	-	-
19	TOTAL TURNER		-	-	(27)	27	-	-
20								
21	UNIVERSITY OF FLORIDA							
22	341 STRUCTURES AND IMPROVEMENTS	1.8%	6,688	26	(7)	-	6,707	6,694
23	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2.0%	6,383	21	(3)	-	6,401	6,395
24	343 PRIME MOVERS	2.5%	25,360	302	(150)	-	25,512	25,402
25	344 GENERATORS	1.8%	3,535	24	-	-	3,559	3,553
26	345 ACCESSORY ELECTRIC EQUIPMENT	1.9%	6,014	11	-	-	6,025	6,016
27	346 MISC. POWER PLANT EQUIPMENT	1.5%	1,404	12	-	-	1,416	1,409
28	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20.0%	35	-	-	-	35	36
29	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	14.3%	(all assets for this line are depreciated with depr group 346 2 - total balance fully depreciated)					
30	TOTAL UNIVERSITY OF FLORIDA		49,419	396	(160)	-	49,655	49,505
31								

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Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	HAMILTON-SOLAR							
2	341 SOLAR - STRUCT AND IMPR	3.3%	2,843	102	-	-	2,945	2,873
3	344 SOLAR GENERATORS	3.3%	95,925	3,427	-	-	99,352	96,927
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	4,684	167	-	-	4,851	4,733
5	346 SOLAR MISC. POWER PLANT EQUIP	3.3%	2,936	115	-	-	3,051	2,971
6	347 SOLAR ASSET RETIREMENT COSTS		5,196	-	-	-	5,196	5,196
7	TOTAL HAMILTON-SOLAR							
8			111,584	3,811	-	-	115,395	112,700
9	OSCEOLA-SOLAR							
10	341 SOLAR - STRUCT AND IMPR	3.3%	77	9	-	-	86	82
11	344 SOLAR GENERATORS	3.3%	6,908	-	-	-	6,908	6,908
12	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	617	-	-	-	617	617
13	TOTAL OSCEOLA-SOLAR		7,602	9	-	-	7,611	7,607
14								
15	PERRY-SOLAR							
16	341 STRUCTURES AND IMPROVEMENTS	3.3%	-	345	-	-	345	27
17	344 SOLAR GENERATORS	3.3%	9,048	-	-	-	9,048	9,048
18	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	850	-	-	-	850	850
19	346 SOLAR MISC. POWER PLANT EQUIP		15	-	-	-	15	15
20	TOTAL PERRY-SOLAR		9,913	345	-	-	10,258	9,939
21								
22	SUWANNEE SOLAR							
23	341 SOLAR - STRUCT AND IMPR	3.3%	60	-	-	-	60	60
24	344 SOLAR GENERATORS	3.3%	15,493	209	-	-	15,702	15,752
25	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	952	-	-	-	952	952
26	TOTAL SUWANNEE-SOLAR		16,505	209	-	-	16,714	16,764
27								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	TRENTON SOLAR							
2	341 SOLAR - STRUCT AND IMPR	3.3%	-	5,619	-	-	5,619	432
3	344 SOLAR GENERATORS	3.3%	-	77,608	-	-	77,608	5,970
4	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	7,855	-	-	7,855	604
5	347 SOLAR ASSET RETIREMENT COSTS		-	4,503	-	-	4,503	346
6	TOTAL TRENTON SOLAR		-	95,585	-	-	95,585	7,353
7								
8	LAKE PLACID SOLAR							
9	341 SOLAR - STRUCT AND IMPR	3.3%	-	2,319	-	-	2,319	178
10	344 SOLAR GENERATORS	3.3%	-	47,510	-	-	47,510	3,655
11	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	8,234	-	-	8,234	633
12	347 SOLAR ASSET RETIREMENT COSTS		-	2,359	-	-	2,359	181
13	TOTAL LAKE PLACID SOLAR		-	60,422	-	-	60,422	4,648
14								
15	ST PETE PIER SOLAR							
16	341 SOLAR - STRUCT AND IMPR	3.3%	-	-	-	-	-	-
17	344 SOLAR GENERATORS	3.3%	-	1,349	-	-	1,349	104
18	345 SOLAR ACCESSORY ELECT EQUIP	3.3%	-	87	-	-	87	7
19	TOTAL ST PETE PIER SOLAR		-	1,436	-	-	1,436	110
20								
21	TOTAL OTHER PRODUCTION		4,580,087	322,838	(122,719)	-	4,780,207	4,629,333
22								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	TRANSMISSION PLANT							
2	350.1 TRANSMISSION EASEMENTS	1.2%	109,709	-	(7)	(55,000)	54,702	105,620
3	352 STRUCTURES	1.4%	37,037	5,942	22	-	43,001	42,961
4	353.1 STATION EQUIPMENT	1.8%	1,170,013	170,040	(12,197)	-	1,327,856	1,237,634
5	353.2 ENERGY CONTROL CENTER	1.1%	48,972	3,689	(293)	-	52,368	50,168
6	354 TOWERS AND FIXTURES	1.3%	66,366	1,466	(89)	-	67,743	66,743
7	355 POLES AND FIXTURES	3.3%	1,183,182	127,088	(27,015)	-	1,283,255	1,239,290
8	356 OVERHEAD CONDUCTOR	1.9%	575,320	73,984	(6,129)	-	643,175	607,977
9	357 UNDERGROUND CONDUIT	1.2%	32,217	-	-	-	32,217	32,217
10	358 UNDERGROUND CONDUCTOR	2.0%	72,952	12,716	(6,772)	-	78,896	76,186
11	359 MISCELLANEOUS PLANT EQUIP.	0.9%	3,134	60,882	-	-	64,016	29,287
12								
13	TOTAL TRANSMISSION PLANT		3,298,902	455,807	(52,480)	(55,000)	3,647,229	3,488,084
14								
15	DISTRIBUTION PLANT							
16	360.1 DISTRIBUTION EASEMENTS	1.4%	787	2,246	(26)	55,000	58,007	5,348
17	361 STRUCTURES	1.4%	31,511	1,105	(1,208)	-	31,408	31,787
18	362 STATION EQUIPMENT	1.8%	900,078	127,528	(15,572)	-	1,012,034	957,950
19	364 POLES AND FIXTURES	4.2%	750,785	90,911	(4,475)	-	837,221	795,578
20	365 OVERHEAD CONDUCTOR	2.7%	890,057	99,935	(14,700)	-	975,292	928,379
21	366 UNDERGROUND CONDUIT	1.6%	342,425	10,191	(250)	-	352,366	347,491
22	367 UNDERGROUND CONDUCTOR	3.0%	892,634	106,013	(8,915)	-	989,732	939,008
23	368 LINE TRANSFORMER	2.9%	788,018	102,508	(15,090)	-	875,436	837,420
24	369.1 OVERHEAD SERVICES	4.0%	61,041	4,730	(5,265)	-	60,506	423,833
25	369.2 UNDERGROUND SERVICES	2.2%	481,888	20,495	(5,533)	-	496,850	128,174
26	370 METERS	6.0%	113,996	23,915	(87,927)	-	49,984	81,394
27	370.2 AMI METERS	6.7%	74,226	95,659	-	-	169,885	123,393
28	371 INSTALL ON CUST. PREM.	3.6%	13,449	1,677	-	-	15,126	13,941
29	373 STREET LIGHTING	3.1%	446,346	56,255	(14,930)	-	487,671	464,929
30								
31	TOTAL DISTRIBUTION PLANT		5,787,241	743,168	(173,891)	55,000	6,411,518	6,078,625
32								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	GENERAL PLANT							
2	390 STRUCTURES	3.7%	207,209	24,176	(707)	-	230,678	212,218
3	391 OFFICE FURNITURE AND EQUIPMENT	14.3%	58,508	9,625	(1,082)	-	67,051	62,583
4	393 STORES EQUIPMENT	14.3%	4,459	2,793	(2,855)	1,037	5,434	4,479
5	394 TOOLS, SHOP & GARAGE EQUIP.	14.3%	34,768	17,126	(1,505)	-	50,389	41,804
6	395 LABORATORY EQUIPMENT	14.3%	3	-	(3)	-	-	2
7	396 POWER OPERATED EQUIPMENT	5.8%	9,691	3,050	(434)	(1,037)	11,270	10,247
8	397 COMMUNICATIONS EQUIPMENT	14.3%	44,608	22,351	(1,990)	-	64,969	52,143
9	398.2 MISCELLANEOUS EQUIPMENT	14.3%	1,924	1,840	(369)	-	3,395	2,020
10	399.1 GENERAL PLT ARO		1,974	-	-	-	1,974	1,974
11	TOTAL GENERAL PLANT		363,144	80,961	(8,945)	-	435,160	387,470
12								
13	TRANSPORTATION EQUIPMENT							
14	392.1 PASSENGER CARS	8.7%	2,666	-	(22)	-	2,644	2,665
15	392.2 LIGHT TRUCKS	8.7%	22,628	(74)	(5,878)	1,157	17,833	21,044
16	392.3 HEAVY TRUCKS	4.8%	13,945	(863)	(4,483)	(1,157)	7,442	10,277
17	392.4 SPECIAL EQUIPMENT	5.0%	26,513	(1,273)	(5,377)	-	19,863	23,186
18	392.5 TRAILERS	1.7%	18,464	(413)	(511)	-	17,540	18,800
19	TOTAL TRANSPORTATION EQUIPMENT		84,216	(2,623)	(16,271)	-	65,322	75,973
20								
21	TOTAL ELECTRIC PLANT		17,268,769	1,721,568	(384,604)	-	18,605,734	17,879,777
22								
23	ENERGY CONSERVATION EQUIPMENT							
24	398.1 MISCELLANEOUS	20.0%	218	-	-	-	218	218
25								
26	SUBTOTAL		218	-	-	-	218	218
27								
28	OTHER UTILITY PLANT (118)	various	2,531	-	-	-	2,531	2,531
29								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-7

PLANT BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Dirr, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) Depreciation Rate*	(C) Plant Balance 12/31/2018	(D) Total Plant Additions	(E) Total Plant Retired	(F) Adjust or Transfers	(G) Plant Balance 12/31/2019	(H) 13 Month Average 12/31/2019
1	INTANGIBLE PLANT							
2	302 INTANGIBLE PLANT	3.3%	8,450	-	-	-	8,450	8,450
3	303 INTANGIBLE PLANT - 5 Year	20.0%	227,550	35,648	-	-	263,198	245,218
4	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	10.0%	50,388	-	-	-	50,388	50,388
5								
6	SUBTOTAL		286,388	35,648	-	-	322,036	304,056
7								
8	342.9-343.9 GAS CONVERSION	0.0%	1,027	-	-	-	1,027	1,027
9								
10	TOTAL OTHER PLANT ACCOUNTS		290,164	35,648	-	-	325,812	307,832
11								
12	TOTAL DEPRECIABLE PLANT		**17,558,933**	**1,757,216**	**(384,604)**	**-**	**18,931,546**	**18,187,609**
13								
14	OTHER PLANT							
15	UNASSIGNED		2,470		(23)		2,447	2,563
16	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT		20,325				20,325	20,325
17	121 NON-UTILITY PROPERTY		25,207		(1,686)		23,522	24,152
18	101.1 CAPITAL LEASE		119,999	577,865			697,865	587,880
19								
20	TOTAL OTHER PLANT ACCOUNTS		168,002	577,865	(1,709)	-	744,158	634,921
21								
22	LAND							
23	310 STEAM LAND & LAND RIGHTS		3,549	(37)	-	2,522	6,034	4,879
24	320 NUCLEAR LAND & LAND RIGHTS		66,404	-	-	-	66,404	66,404
25	340 OTH PROD SYSTEM LAND & LAND RIGHTS		41,490	-	-	-	41,490	41,490
26	350 TRANSMISSION LAND & LAND RIGHTS		102,426	3,758	-	-	106,184	104,880
27	360 DISTRIBUTION LAND & LAND RIGHTS		51,932	2,763	-	-	54,695	53,840
28	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS		41,538	3,803	-	-	45,341	43,616
29	TOTAL LAND		307,340	10,287	-	2,522	320,149	315,109
30								
31			-	-	-	-		
32	**TOTAL:**		**18,034,275**	**2,345,368**	**(386,313)**	**2,522**	**19,995,853**	**19,137,639**
33								
34								
35								
36								

Supporting Schedules:

Recap Schedules: B-1

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	STEAM PRODUCTION														
2	ANCLOTE														
3	311 STRUCTURES & IMPROVEMENTS	45,019	44,951	44,883	44,823	44,755	44,712	44,643	44,575	44,536	44,468	44,399	44,355	44,289	44,647
4	312 BOILER PLANT EQUIPMENT	215,294	214,908	214,522	214,178	213,793	213,533	213,147	212,762	212,523	212,137	211,751	211,483	211,109	213,165
5	314 TURBOGENERATOR UNITS	157,068	156,994	156,920	156,875	156,801	156,815	156,741	156,667	156,695	156,621	156,547	156,554	156,488	156,753
6	315 ACCESSORY ELECTRIC EQUIPMENT	36,883	36,834	36,786	36,744	36,696	36,669	36,620	36,572	36,548	36,500	36,451	36,422	36,376	36,623
7	316.1 MISC POWER PLANT EQUIPMENT	9,638	9,636	9,634	9,633	9,631	9,635	9,633	9,631	9,635	9,633	9,631	9,634	9,633	9,634
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	117	116	115	115	114	114	113	113	112	112	111	111	110	113
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(76)	(83)	(90)	(97)	(105)	(112)	(119)	(126)	(133)	(140)	(147)	(154)	(161)	(119)
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049
11	TOTAL ANCLOTE	464,991	464,404	463,818	463,321	462,734	462,414	461,828	461,241	460,965	460,379	459,793	459,453	458,892	461,864
12															
13	BARTOW														
14	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	1,807	2,096	2,385	2,673	2,962	3,251	3,539	3,828	4,117	4,405	4,694	4,983	5,271	3,539
16	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL BARTOW	1,807	2,096	2,385	2,673	2,962	3,251	3,539	3,828	4,117	4,405	4,694	4,983	5,271	3,539
23															
24	CRYSTAL RIVER 1&2														
25	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901
33	TOTAL CRYSTAL RIVER 1&2	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901
34															
35	CRYSTAL RIVER 4&5														
36	311 STRUCTURES & IMPROVEMENTS	490,717	490,896	491,071	491,371	491,591	491,804	492,001	492,094	492,258	492,388	492,475	492,617	492,726	491,847
37	312 BOILER PLANT EQUIPMENT	1,724,851	1,724,357	1,723,853	1,723,795	1,723,448	1,723,080	1,722,652	1,721,851	1,721,305	1,720,636	1,719,814	1,719,187	1,718,442	1,722,098
38	314 TURBOGENERATOR UNITS	344,896	344,798	344,697	344,688	344,620	344,547	344,463	344,302	344,194	344,060	343,895	343,770	343,622	344,350
39	315 ACCESSORY ELECTRIC EQUIPMENT	189,165	189,245	189,324	189,451	189,547	189,640	189,727	189,774	189,848	189,909	189,953	190,019	190,071	189,667
40	316.1 MISC POWER PLANT EQUIPMENT	35,886	35,825	35,765	35,714	35,658	35,600	35,541	35,474	35,413	35,349	35,282	35,219	35,153	35,529
41	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	982	979	977	974	971	969	966	963	960	957	954	951	948	965
42	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	72	61	51	41	31	20	10	(0)	(10)	(21)	(31)	(41)	(52)	10
43	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	TOTAL CRYSTAL RIVER 4&5	2,786,568	2,786,162	2,785,738	2,786,034	2,785,865	2,785,661	2,785,361	2,784,458	2,783,968	2,783,278	2,782,342	2,781,721	2,780,910	2,784,467
45															
46	SUWANNEE														
47	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL SUWANNEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	BARTOW-ANCLOTE PIPELINE														
2	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL BARTOW-ANCLOTE PIPELINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	RAIL CARS	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446
11															
12	CRYSTAL RIVER 1&2 COALPILE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	CRYSTAL RIVER 4&5 COALPILE	1,701	1,700	1,700	1,700	1,699	1,699	1,698	1,698	1,697	1,697	1,697	1,696	1,696	1,698
15															
16	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	529	528	527	526	525	524	522	521	520	519	518	516	515	522
17	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	(19)	(26)	(33)	(40)	(48)	(55)	(62)	(69)	(76)	(83)	(90)	(97)	(104)	(62)
18															
19	TOTAL STEAM PRODUCTION	3,271,925	3,271,213	3,270,482	3,270,561	3,270,086	3,269,841	3,269,235	3,268,026	3,267,540	3,266,543	3,265,301	3,264,621	3,263,528	3,268,377
20															
21	NUCLEAR PRODUCTION														
22	CRYSTAL RIVER#3														
23	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	322 REACTOR PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	323 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL NUCLEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32															
33	OTHER PRODUCTION														
34	AVON PARK PEAKERS														
35	341 STRUCTURES AND IMPROVEMENTS	483	483	483	482	482	482	482	482	482	482	482	481	481	482
36	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	634	634	634	634	634	634	634	634	634	634	634	634	634	634
37	343 PRIME MOVERS	6,006	6,006	6,005	6,004	6,004	6,003	6,002	6,002	6,001	6,000	6,000	5,999	5,999	6,002
38	344 GENERATORS	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
39	345 ACCESSORY ELECTRIC EQUIPMENT	1,169	1,168	1,167	1,165	1,164	1,163	1,162	1,160	1,159	1,158	1,157	1,156	1,154	1,162
40	346 MISC. POWER PLANT EQUIPMENT	112	112	112	112	112	112	112	112	112	112	112	112	112	112
41	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL AVON PARK PEAKERS	10,212	10,210	10,208	10,206	10,204	10,202	10,200	10,198	10,196	10,194	10,192	10,190	10,188	10,200
43															
44	BARTOW														
45	341 STRUCTURES AND IMPROVEMENTS	2,852	2,852	2,888	2,951	2,987	3,001	3,001	3,001	3,001	3,001	3,008	3,029	3,034	2,970
46	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,825	3,825	3,875	3,965	4,016	4,037	4,036	4,036	4,036	4,035	4,046	4,075	4,082	3,991
47	343 PRIME MOVERS	24,223	24,182	24,472	25,023	25,318	25,417	25,376	25,335	25,294	25,253	25,282	25,436	25,444	25,081
48	344 GENERATORS	7,877	7,877	7,980	8,165	8,270	8,314	8,314	8,314	8,314	8,314	8,336	8,397	8,412	8,222
49	345 ACCESSORY ELECTRIC EQUIPMENT	4,042	4,032	4,079	4,170	4,218	4,232	4,223	4,214	4,204	4,195	4,198	4,221	4,221	4,173
50	346 MISC. POWER PLANT EQUIPMENT	(550)	(578)	(602)	(623)	(648)	(674)	(701)	(728)	(755)	(783)	(809)	(835)	(862)	(704)
51	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	TOTAL BARTOW	42,269	42,191	42,692	43,651	44,161	44,328	44,249	44,171	44,093	44,015	44,061	44,323	44,331	43,733
53															
54	BARTOW 4X1														
55	341 STRUCTURES AND IMPROVEMENTS	94,185	94,200	94,213	94,225	94,222	94,261	94,251	94,253	94,300	94,369	95,096	99,119	99,198	95,069

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	42,574	42,580	42,585	42,591	42,589	42,606	42,601	42,601	42,622	42,653	42,983	44,811	44,847	42,972
2	343 PRIME MOVERS	500,099	499,734	499,353	498,975	498,511	498,272	497,775	497,337	497,145	497,070	500,561	521,918	521,902	502,204
3	344 GENERATORS	49,490	49,502	49,513	49,524	49,527	49,551	49,551	49,557	49,585	49,624	49,995	52,029	52,073	49,963
4	345 ACCESSORY ELECTRIC EQUIPMENT	38,988	38,971	38,952	38,934	38,908	38,901	38,873	38,850	38,846	38,851	39,133	40,802	40,811	39,217
5	346 MISC. POWER PLANT EQUIPMENT	22,018	22,023	22,028	22,033	22,034	22,045	22,045	22,047	22,060	22,078	22,250	23,197	23,217	22,237
6	TOTAL BARTOW 4X1	747,353	747,011	746,644	746,281	745,791	745,635	745,096	744,646	744,558	744,645	750,018	781,875	782,049	751,662
7															
8	BAYBORO														
9	341 STRUCTURES AND IMPROVEMENTS	1,964	1,963	1,963	1,962	1,962	1,961	1,961	1,960	1,960	1,959	1,959	1,958	1,957	1,961
10	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,836	1,831	1,825	1,820	1,815	1,810	1,804	1,799	1,794	1,789	1,783	1,778	1,773	1,804
11	343 PRIME MOVERS	17,923	17,921	17,918	17,916	17,914	17,912	17,910	17,907	17,905	17,903	17,901	17,898	17,896	17,910
12	344 GENERATORS	3,689	3,680	3,671	3,663	3,654	3,645	3,636	3,627	3,618	3,609	3,600	3,591	3,582	3,636
13	345 ACCESSORY ELECTRIC EQUIPMENT	1,451	1,450	1,449	1,448	1,447	1,447	1,446	1,445	1,444	1,443	1,442	1,441	1,440	1,446
14	346 MISC. POWER PLANT EQUIPMENT	591	591	591	591	591	590	590	590	590	590	590	590	590	590
15	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
16	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
17	TOTAL BAYBORO	27,474	27,456	27,438	27,420	27,402	27,384	27,366	27,348	27,330	27,313	27,295	27,277	27,259	27,366
18															
19	CITRUS CC														
20	341 STRUCTURES AND IMPROVEMENTS	398,779	398,798	398,847	398,936	398,984	399,152	399,197	399,242	399,423	399,452	399,481	399,611	399,631	399,195
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	71,131	71,134	71,143	71,158	71,167	71,196	71,204	71,212	71,244	71,249	71,254	71,277	71,281	71,204
22	343 PRIME MOVERS	712,768	712,803	712,890	713,049	713,136	713,436	713,517	713,598	713,923	713,975	714,027	714,260	714,294	713,513
23	344 GENERATORS	156,417	156,425	156,444	156,480	156,499	156,566	156,584	156,602	156,675	156,686	156,698	156,750	156,758	156,583
24	345 ACCESSORY ELECTRIC EQUIPMENT	43,213	43,215	43,220	43,230	43,235	43,253	43,258	43,263	43,283	43,286	43,289	43,303	43,305	43,258
25	346 MISC. POWER PLANT EQUIPMENT	27,959	27,960	27,964	27,970	27,973	27,985	27,988	27,991	28,004	28,006	28,008	28,017	28,019	27,988
26	TOTAL CITRUS CC	1,410,266	1,410,335	1,410,507	1,410,822	1,410,994	1,411,588	1,411,749	1,411,909	1,412,552	1,412,655	1,412,758	1,413,219	1,413,287	1,411,742
27															
28	DEBARY (NEW)														
29	341 STRUCTURES AND IMPROVEMENTS	4,886	4,878	4,877	4,879	4,880	4,884	4,875	4,867	4,874	4,912	4,977	5,041	5,075	4,916
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,854	6,852	6,862	6,877	6,890	6,908	6,906	6,904	6,927	6,998	7,113	7,225	7,290	6,970
31	343 PRIME MOVERS	73,301	73,191	73,198	73,257	73,300	73,391	73,281	73,172	73,316	73,953	75,052	76,114	76,702	73,941
32	344 GENERATORS	19,787	19,786	19,816	19,859	19,897	19,948	19,948	19,947	20,011	20,204	20,516	20,819	20,999	20,118
33	345 ACCESSORY ELECTRIC EQUIPMENT	5,457	5,455	5,462	5,472	5,481	5,494	5,492	5,490	5,506	5,558	5,643	5,726	5,774	5,539
34	346 MISC. POWER PLANT EQUIPMENT	1,107	1,106	1,108	1,110	1,111	1,114	1,114	1,113	1,117	1,127	1,144	1,161	1,171	1,123
35	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	0
36	TOTAL DEBARY (NEW)	111,393	111,269	111,323	111,453	111,560	111,739	111,615	111,492	111,751	112,751	114,445	116,085	117,011	112,607
37															
38	DEBARY (OLD)														
39	341 STRUCTURES AND IMPROVEMENTS	6,240	6,240	6,239	6,238	6,238	6,237	6,237	6,236	6,236	6,235	6,234	6,234	6,233	6,237
40	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	10,029	10,020	10,011	10,003	9,994	9,985	9,976	9,967	9,958	9,950	9,941	9,932	9,923	9,976
41	343 PRIME MOVERS	23,931	23,850	23,769	23,687	23,606	23,525	23,444	23,362	23,281	23,200	23,118	23,037	22,956	23,444
42	344 GENERATORS	6,580	6,536	6,491	6,447	6,402	6,358	6,313	6,269	6,224	6,180	6,135	6,091	6,047	6,313
43	345 ACCESSORY ELECTRIC EQUIPMENT	6,503	6,485	6,466	6,448	6,429	6,411	6,392	6,373	6,355	6,336	6,318	6,299	6,281	6,392
44	346 MISC. POWER PLANT EQUIPMENT	1,355	1,355	1,355	1,355	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,353	1,353	1,354
45	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
46	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
47	TOTAL DEBARY (OLD)	54,659	54,505	54,351	54,197	54,043	53,890	53,736	53,582	53,428	53,274	53,120	52,966	52,812	53,736
48															
49	HIGGINS														
50	341 STRUCTURES AND IMPROVEMENTS	1,154	1,153	1,153	1,152	1,151	1,151	1,150	1,149	1,148	1,148	1,147	1,146	1,146	1,150
51	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
3	TOTAL HIGGINS	1,154	1,153	1,153	1,152	1,151	1,151	1,150	1,149	1,148	1,148	1,147	1,146	1,146	1,150
4															
5	HINES #1														
6	341 STRUCTURES AND IMPROVEMENTS	64,022	63,979	63,937	63,962	64,031	64,021	63,985	63,943	63,931	63,894	64,853	64,964	64,163	64,130
7	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	19,194	19,177	19,159	19,162	19,178	19,170	19,154	19,137	19,128	19,112	19,397	19,426	19,179	19,198
8	343 PRIME MOVERS	238,438	237,569	236,700	236,105	235,688	234,947	234,108	233,239	232,493	231,648	234,831	234,580	230,642	234,691
9	344 GENERATORS	49,250	49,255	49,261	49,318	49,408	49,437	49,449	49,455	49,483	49,493	50,253	50,373	49,809	49,557
10	345 ACCESSORY ELECTRIC EQUIPMENT	50,088	50,080	50,071	50,115	50,192	50,208	50,205	50,196	50,211	50,207	50,971	51,080	50,486	50,316
11	346 MISC. POWER PLANT EQUIPMENT	9,092	9,079	9,065	9,051	9,038	9,024	9,011	8,997	8,984	8,970	8,957	8,943	8,929	9,011
12	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	923	924	926	938	957	963	966	968	974	976	1,135	1,160	1,043	989
13	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
14	TOTAL HINES #1	431,006	430,062	429,118	428,651	428,493	427,771	426,879	425,934	425,203	424,302	430,396	430,526	424,251	427,892
15															
16	HINES #2														
17	341 STRUCTURES AND IMPROVEMENTS	20,217	20,218	20,219	20,234	20,258	20,266	20,268	20,269	20,276	20,279	20,488	20,520	20,364	20,298
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,950	12,936	12,923	12,919	12,921	12,912	12,900	12,887	12,878	12,865	12,989	12,997	12,879	12,920
19	343 PRIME MOVERS	156,827	156,338	155,849	155,471	155,165	154,728	154,251	153,762	153,323	152,844	153,987	153,748	152,023	154,486
20	344 GENERATORS	38,899	38,903	38,906	38,937	38,986	39,002	39,009	39,012	39,028	39,034	39,438	39,502	39,204	39,066
21	345 ACCESSORY ELECTRIC EQUIPMENT	17,686	17,602	17,519	17,449	17,389	17,312	17,230	17,147	17,070	16,987	17,111	17,059	16,819	17,260
22	346 MISC. POWER PLANT EQUIPMENT	3,100	3,099	3,098	3,099	3,101	3,101	3,100	3,099	3,099	3,098	3,128	3,132	3,107	3,105
23	TOTAL HINES #2	249,678	249,096	248,514	248,110	247,820	247,321	246,758	246,176	245,674	245,108	247,140	246,958	244,396	247,134
24															
25	HINES #3														
26	341 STRUCTURES AND IMPROVEMENTS	12,621	12,623	12,625	12,645	12,678	12,688	12,692	12,694	12,704	12,707	12,981	13,024	12,820	12,731
27	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	16,095	16,078	16,062	16,069	16,093	16,087	16,073	16,057	16,051	16,036	16,378	16,417	16,128	16,125
28	343 PRIME MOVERS	189,014	188,651	188,288	188,217	188,335	188,108	187,777	187,414	187,182	186,845	190,787	191,081	187,458	188,397
29	344 GENERATORS	61,122	61,135	61,147	61,249	61,408	61,461	61,483	61,496	61,548	61,568	62,895	63,108	62,125	61,673
30	345 ACCESSORY ELECTRIC EQUIPMENT	25,376	25,377	25,378	25,416	25,479	25,497	25,502	25,503	25,521	25,525	26,074	26,159	25,744	25,581
31	346 MISC. POWER PLANT EQUIPMENT	1,795	1,792	1,790	1,790	1,792	1,790	1,788	1,786	1,784	1,782	1,819	1,823	1,790	1,794
32	TOTAL HINES #3	306,024	305,657	305,290	305,387	305,783	305,632	305,316	304,949	304,789	304,464	310,934	311,611	306,066	306,300
33															
34	HINES #4														
35	341 STRUCTURES AND IMPROVEMENTS	14,408	14,409	14,410	14,422	14,442	14,449	14,451	14,452	14,458	14,460	14,631	14,658	14,530	14,475
36	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	8,077	8,078	8,078	8,085	8,096	8,099	8,100	8,101	8,104	8,105	8,200	8,215	8,143	8,114
37	343 PRIME MOVERS	176,406	175,622	174,838	174,214	173,692	172,983	172,216	171,432	170,719	169,949	171,522	171,098	168,528	172,555
38	344 GENERATORS	48,658	48,654	48,650	48,685	48,745	48,759	48,759	48,755	48,769	48,768	49,341	49,425	48,984	48,843
39	345 ACCESSORY ELECTRIC EQUIPMENT	26,537	26,530	26,524	26,540	26,569	26,572	26,569	26,562	26,566	26,562	26,872	26,914	26,668	26,614
40	346 MISC. POWER PLANT EQUIPMENT	8,726	8,726	8,726	8,733	8,745	8,748	8,749	8,749	8,752	8,752	8,856	8,871	8,793	8,764
41	TOTAL HINES #4	282,813	282,020	281,226	280,679	280,289	279,610	278,844	278,050	277,367	276,595	279,422	279,181	275,646	279,365
42															
43	INTERCESSION CITY P1-6														
44	341 STRUCTURES AND IMPROVEMENTS	5,787	5,786	5,785	5,785	5,785	5,787	5,788	5,787	5,787	5,786	5,786	5,787	5,786	5,786
45	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,662	3,658	3,654	3,650	3,648	3,646	3,643	3,639	3,636	3,632	3,628	3,626	3,622	3,642
46	343 PRIME MOVERS	30,151	30,128	30,105	30,084	30,072	30,065	30,053	30,031	30,010	29,987	29,968	29,957	29,935	30,042
47	344 GENERATORS	4,596	4,592	4,588	4,585	4,583	4,581	4,579	4,576	4,572	4,569	4,565	4,564	4,560	4,578
48	345 ACCESSORY ELECTRIC EQUIPMENT	5,823	5,817	5,811	5,805	5,801	5,799	5,795	5,789	5,783	5,777	5,772	5,768	5,762	5,792
49	346 MISC. POWER PLANT EQUIPMENT	1,902	1,902	1,902	1,902	1,902	1,903	1,904	1,903	1,903	1,903	1,903	1,904	1,904	1,903
50	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
51	TOTAL INTERCESSION CITY P 1-6	51,922	51,883	51,846	51,812	51,793	51,783	51,763	51,726	51,693	51,655	51,623	51,606	51,571	51,744
52															
53	INTERCESSION CITY (NEW) P7-10														
54	341 STRUCTURES AND IMPROVEMENTS	10,349	10,348	10,348	10,351	10,363	10,382	10,394	10,395	10,397	10,397	10,401	10,415	10,417	10,381
55	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	8,607	8,607	8,608	8,610	8,621	8,637	8,648	8,649	8,652	8,652	8,656	8,668	8,670	8,637

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	343 PRIME MOVERS	83,902	83,871	83,847	83,839	83,919	84,047	84,122	84,101	84,097	84,070	84,077	84,167	84,154	84,016
2	344 GENERATORS	18,488	18,459	18,432	18,408	18,404	18,412	18,407	18,380	18,358	18,330	18,309	18,308	18,283	18,383
3	345 ACCESSORY ELECTRIC EQUIPMENT	7,609	7,609	7,609	7,610	7,619	7,632	7,641	7,641	7,643	7,642	7,645	7,655	7,656	7,632
4	346 MISC. POWER PLANT EQUIPMENT	1,117	1,117	1,117	1,117	1,118	1,120	1,121	1,121	1,122	1,122	1,122	1,123	1,123	1,120
5	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	43	43	42	42	42	42	42	42	41	41	41	41	41	42
6	TOTAL INTERCESSION CITY P 7-10	130,115	130,054	130,002	129,977	130,087	130,272	130,375	130,329	130,309	130,254	130,252	130,378	130,344	130,211
7															
8	INTERCESSION CITY P11														
9	341 STRUCTURES AND IMPROVEMENTS	2,119	2,119	2,119	2,119	2,119	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,119
10	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,186	2,186	2,186	2,186	2,186	2,187	2,187	2,187	2,187	2,187	2,188	2,188	2,188	2,187
11	343 PRIME MOVERS	25,496	25,518	25,540	25,563	25,589	25,618	25,644	25,666	25,690	25,712	25,735	25,762	25,785	25,640
12	344 GENERATORS	4,222	4,222	4,222	4,222	4,223	4,224	4,225	4,225	4,225	4,225	4,225	4,226	4,226	4,224
13	345 ACCESSORY ELECTRIC EQUIPMENT	4,823	4,823	4,823	4,823	4,824	4,825	4,826	4,826	4,826	4,826	4,826	4,827	4,827	4,825
14	346 MISC. POWER PLANT EQUIPMENT	260	260	260	260	260	260	260	260	260	260	260	260	260	260
15	TOTAL INTERCESSION CITY P 11	39,105	39,127	39,149	39,172	39,201	39,233	39,262	39,284	39,308	39,330	39,354	39,384	39,407	39,255
16															
17	INTERCESSION CITY P12-14														
18	341 STRUCTURES AND IMPROVEMENTS	1,468	1,466	1,465	1,464	1,464	1,465	1,465	1,464	1,463	1,461	1,460	1,461	1,459	1,463
19	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,911	5,910	5,910	5,911	5,917	5,925	5,931	5,931	5,932	5,932	5,934	5,940	5,940	5,925
20	343 PRIME MOVERS	73,099	73,022	72,950	72,892	72,907	72,963	72,975	72,906	72,851	72,777	72,732	72,756	72,694	72,886
21	344 GENERATORS	18,626	18,627	18,628	18,633	18,655	18,688	18,710	18,712	18,717	18,718	18,726	18,751	18,755	18,688
22	345 ACCESSORY ELECTRIC EQUIPMENT	8,560	8,560	8,561	8,563	8,573	8,588	8,598	8,599	8,601	8,602	8,605	8,617	8,618	8,588
23	346 MISC. POWER PLANT EQUIPMENT	173	173	173	173	173	173	174	174	174	174	174	174	174	173
24	TOTAL INTERCESSION CITY P 12-14	107,837	107,758	107,687	107,635	107,690	107,803	107,852	107,785	107,738	107,664	107,631	107,698	107,640	107,724
25															
26	INTERCESSION CITY UNDEFINED														
27	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28															
29	OSPREY CC														
30	341 STRUCTURES AND IMPROVEMENTS	77,329	77,717	78,120	79,434	81,743	82,705	83,284	83,481	83,515	83,515	83,515	83,534	83,534	81,648
31	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	15,138	15,216	15,297	15,561	16,024	16,218	16,334	16,373	16,380	16,380	16,380	16,384	16,384	16,005
32	343 PRIME MOVERS	246,095	247,353	248,664	252,932	260,429	263,554	265,434	266,074	266,186	266,186	266,186	266,246	266,246	260,122
33	344 GENERATORS	34,343	34,520	34,703	35,302	36,353	36,791	37,055	37,144	37,160	37,160	37,160	37,168	37,168	36,310
34	345 ACCESSORY ELECTRIC EQUIPMENT	44,602	44,831	45,069	45,846	47,209	47,778	48,120	48,236	48,257	48,257	48,257	48,268	48,268	47,154
35	346 MISC. POWER PLANT EQUIPMENT	9,552	9,601	9,652	9,817	10,107	10,228	10,301	10,326	10,330	10,330	10,330	10,333	10,333	10,096
36	TOTAL OSPREY CC	427,060	429,237	431,506	438,892	451,865	457,274	460,527	461,634	461,828	461,828	461,828	461,932	461,932	451,334
37															
38	RIO PINAR														
39	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	TOTAL RIO PINAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46															
47	SUWANNEE														
48	341 STRUCTURES AND IMPROVEMENTS	5,398	5,400	5,528	5,522	5,524	5,533	5,535	5,534	5,542	5,541	5,540	5,545	5,544	5,514
49	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	10,016	10,028	10,554	10,530	10,541	10,581	10,592	10,591	10,625	10,623	10,622	10,646	10,644	10,507
50	343 PRIME MOVERS	25,729	25,669	25,706	25,640	25,580	25,526	25,466	25,404	25,348	25,286	25,224	25,167	25,105	25,450
51	344 GENERATORS	5,714	5,714	5,839	5,829	5,829	5,836	5,835	5,832	5,837	5,834	5,830	5,833	5,830	5,815
52	345 ACCESSORY ELECTRIC EQUIPMENT	6,976	6,978	7,069	7,065	7,067	7,074	7,076	7,075	7,081	7,081	7,081	7,085	7,085	7,061
53	346 MISC. POWER PLANT EQUIPMENT	2,285	2,286	2,326	2,324	2,324	2,327	2,328	2,328	2,330	2,330	2,329	2,331	2,331	2,321
54	TOTAL SUWANNEE	56,118	56,075	57,023	56,909	56,864	56,877	56,832	56,764	56,763	56,695	56,627	56,606	56,538	56,669
55															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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XX Projected Test Year 2 Ended 12/31/2023
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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	341 STRUCTURES AND IMPROVEMENTS	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004	33,004
2	346.0 SYSTEM ASSETS	614	614	614	614	614	614	614	614	614	614	614	614	614	614
3	346.2 SYSTEM ASSETS (5 YEAR)	32	32	32	32	32	32	32	32	32	32	32	32	32	32
4	TOTAL SYSTEM	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649	33,649
5															
6	TIGER BAY														
7	341 STRUCTURES AND IMPROVEMENTS	11,399	11,398	11,397	11,396	11,395	11,394	11,393	11,392	11,391	11,564	13,694	13,821	11,916	11,812
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,305	4,260	4,216	4,172	4,127	4,083	4,038	3,994	3,950	3,990	4,988	5,007	4,030	4,243
9	343 PRIME MOVERS	53,089	53,051	53,013	52,976	52,938	52,900	52,863	52,825	52,788	53,557	63,455	64,013	55,098	54,813
10	344 GENERATORS	9,416	9,371	9,326	9,281	9,236	9,190	9,145	9,100	9,055	9,172	11,127	11,202	9,370	9,538
11	345 ACCESSORY ELECTRIC EQUIPMENT	7,297	7,241	7,184	7,128	7,072	7,015	6,959	6,903	6,846	6,925	8,534	8,578	7,033	7,286
12	346 MISC. POWER PLANT EQUIPMENT	1,526	1,521	1,515	1,510	1,504	1,499	1,493	1,488	1,482	1,502	1,811	1,825	1,538	1,555
13	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TIGER BAY	87,032	86,842	86,652	86,462	86,272	86,082	85,892	85,702	85,512	86,710	103,610	104,445	88,986	89,246
15															
16	TURNER														
17	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL TURNER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	UNIVERSITY OF FLORIDA														
27	341 STRUCTURES AND IMPROVEMENTS	18,143	18,147	18,149	18,159	18,168	18,177	18,176	18,175	18,183	18,182	18,181	18,186	18,185	18,170
28	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,694	6,689	6,681	6,681	6,679	6,678	6,667	6,656	6,654	6,643	6,632	6,627	6,617	6,661
29	343 PRIME MOVERS	21,931	21,756	21,572	21,419	21,262	21,104	20,909	20,713	20,550	20,354	20,159	19,988	19,792	20,885
30	344 GENERATORS	3,850	3,853	3,854	3,860	3,865	3,870	3,870	3,870	3,874	3,874	3,874	3,877	3,877	3,867
31	345 ACCESSORY ELECTRIC EQUIPMENT	6,374	6,374	6,371	6,376	6,380	6,384	6,379	6,373	6,376	6,371	6,365	6,366	6,361	6,373
32	346 MISC. POWER PLANT EQUIPMENT	1,506	1,506	1,505	1,506	1,507	1,508	1,506	1,505	1,506	1,504	1,503	1,503	1,502	1,505
33	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	38	38	38	38	39	39	39	39	39	39	39	39	39	39
34	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
35	TOTAL UNIVERSITY OF FLORIDA	58,536	58,362	58,170	58,040	57,900	57,760	57,546	57,332	57,180	56,966	56,752	56,586	56,372	57,500
36															
37	HAMILTON-SOLAR														
38	341 SOLAR - STRUCT AND IMPR	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
39	344 SOLAR GENERATORS	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866
40	345 SOLAR ACCESSORY ELECT EQUIP	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720
41	346 SOLAR MISC. POWER PLANT EQUIP	19	19	19	19	19	19	19	19	19	19	19	19	19	19
42	347 SOLAR ASSET RETIREMENT COSTS	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196
43	TOTAL HAMILTON-SOLAR	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371
44															
45	OSCEOLA-SOLAR														
46	341 SOLAR - STRUCT AND IMPR	86	86	86	86	86	86	86	86	86	86	86	86	86	86
47	344 SOLAR GENERATORS	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908
48	345 SOLAR ACCESSORY ELECT EQUIP	617	617	617	617	617	617	617	617	617	617	617	617	617	617
49	TOTAL OSCEOLA-SOLAR	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611
50															
51	PERRY-SOLAR														
52	341 STRUCTURES AND IMPROVEMENTS	347	347	347	347	347	347	347	347	347	347	347	347	347	347
53	344 SOLAR GENERATORS	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048
54	345 SOLAR ACCESSORY ELECT EQUIP	850	850	850	850	850	850	850	850	850	850	850	850	850	850
55	346 SOLAR MISC. POWER PLANT EQUIP	15	15	15	15	15	15	15	15	15	15	15	15	15	15
56	TOTAL PERRY-SOLAR	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	SUWANNEE SOLAR														
2	341 SOLAR - STRUCT AND IMPR	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	344 SOLAR GENERATORS	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703
4	345 SOLAR ACCESSORY ELECT EQUIP	952	952	952	952	952	952	952	952	952	952	952	952	952	952
5	TOTAL SUWANNEE-SOLAR	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715
6															
7	DEBARY SOLAR														
8	341 SOLAR - STRUCT AND IMPR	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807
9	344 SOLAR GENERATORS	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075
10	345 SOLAR ACCESSORY ELECT EQUIP	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991
11	347 SOLAR ASSET RETIREMENT COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL DEBARY-SOLAR	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873
13															
14	TRENTON SOLAR														
15	341 SOLAR - STRUCT AND IMPR	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009
16	344 SOLAR GENERATORS	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983
17	345 SOLAR ACCESSORY ELECT EQUIP	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399
18	347 SOLAR ASSET RETIREMENT COSTS	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419
19	TOTAL TRENTON SOLAR	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809
20															
21	LAKE PLACID SOLAR														
22	341 SOLAR - STRUCT AND IMPR	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359
23	344 SOLAR GENERATORS	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332
24	345 SOLAR ACCESSORY ELECT EQUIP	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377
25	347 SOLAR ASSET RETIREMENT COSTS	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315
26	TOTAL LAKE PLACID SOLAR	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382
27															
28	ST PETE PIER SOLAR														
29	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	344 SOLAR GENERATORS	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452
31	345 SOLAR ACCESSORY ELECT EQUIP	94	94	94	94	94	94	94	94	94	94	94	94	94	94
32	TOTAL ST PETE PIER SOLAR	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
33															
34	COLUMBIA SOLAR														
35	341 SOLAR - STRUCT AND IMPR	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465
36	344 SOLAR GENERATORS	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897
37	345 SOLAR ACCESSORY ELECT EQUIP	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322
38	TOTAL COLUMBIA SOLAR	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684
39															
40	BATTERY & SOLAR GROWTH														
41	341 SOLAR - STRUCT AND IMPR	121,255	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653	137,653	136,392
42	348 ENERGY STORAGE	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607
43	TOTAL BATTERY & SOLAR GROWTH	215,863	232,260	232,260	232,260	232,260	232,260	232,260	232,260	232,260	232,260	232,260	232,260	232,260	230,999
44															
45	TOTAL OTHER PRODUCTION	5,386,786	5,401,462	5,401,658	5,408,068	5,420,523	5,424,492	5,424,167	5,421,322	5,419,580	5,418,724	5,459,764	5,495,152	5,462,390	5,426,468
46															
47	TRANSMISSION PLANT														
48	350.1 TRANSMISSION EASEMENTS	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732
49	352 STRUCTURES	236,839	236,840	236,840	236,841	236,841	236,842	241,294	241,294	241,295	241,295	241,296	397,820	400,192	263,502
50	353.1 STATION EQUIPMENT	1,981,424	1,980,344	1,979,264	2,003,638	2,002,558	2,155,318	2,182,955	2,185,151	2,187,347	2,214,983	2,330,954	2,336,902	2,368,290	2,146,856
51	353.2 ENERGY CONTROL CENTER	77,033	77,025	77,016	77,008	76,999	76,990	76,982	76,973	76,965	76,956	76,948	76,939	92,431	78,174
52	354 TOWERS AND FIXTURES	75,858	75,855	75,852	76,012	77,145	79,576	81,683	82,329	82,326	82,324	82,754	83,183	83,613	79,885
53	355 POLES AND FIXTURES	1,803,843	1,830,917	1,840,567	1,865,711	1,879,727	1,892,146	1,947,967	1,954,541	1,960,784	1,985,068	2,006,928	2,012,069	2,037,660	1,924,456
54	356 OVERHEAD CONDUCTOR	822,482	823,910	825,337	834,392	835,820	837,248	866,363	868,837	871,482	881,297	882,801	884,304	899,695	856,459
55	357 UNDERGROUND CONDUIT	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215
56	358 UNDERGROUND CONDUCTOR	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	359 MISCELLANEOUS PLANT EQUIP.	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857
2	TOTAL TRANSMISSION PLANT	5,235,022	5,262,433	5,272,420	5,331,145	5,346,633	5,515,664	5,634,788	5,646,669	5,657,742	5,719,467	5,859,224	6,028,761	6,119,425	5,586,876
3															
4	DISTRIBUTION PLANT														
5	360.1 DISTRIBUTION EASEMENTS	82,540	83,228	83,906	84,738	85,399	86,053	86,866	87,510	88,154	88,994	89,666	90,336	91,754	86,857
6	361 STRUCTURES	38,798	38,794	38,790	38,785	38,781	38,777	38,773	38,768	38,764	38,760	38,756	38,751	38,747	38,773
7	362 STATION EQUIPMENT	1,566,337	1,573,496	1,580,805	1,612,908	1,620,069	1,627,173	1,659,077	1,666,094	1,673,111	1,705,266	1,712,544	1,719,795	1,757,153	1,651,833
8	364 POLES AND FIXTURES	1,552,281	1,584,446	1,630,949	1,688,792	1,748,209	1,805,386	1,867,396	1,925,245	1,973,640	2,015,946	2,045,628	2,069,427	2,101,220	1,846,813
9	365 OVERHEAD CONDUCTOR	1,253,102	1,260,246	1,270,336	1,283,121	1,294,222	1,303,976	1,315,529	1,325,165	1,333,598	1,343,245	1,350,412	1,356,619	1,368,341	1,312,147
10	366 UNDERGROUND CONDUIT	444,664	448,673	452,675	458,012	462,005	465,996	471,325	475,314	479,313	484,740	488,828	492,914	499,807	471,098
11	367 UNDERGROUND CONDUCTOR	1,204,553	1,209,049	1,213,465	1,219,041	1,223,334	1,227,579	1,233,013	1,237,185	1,241,358	1,247,002	1,251,392	1,255,759	1,265,739	1,232,959
12	368 LINE TRANSFORMER	1,002,077	1,006,129	1,010,327	1,016,583	1,020,867	1,025,073	1,031,261	1,035,410	1,039,415	1,045,504	1,049,431	1,053,247	1,063,128	1,030,650
13	369.1 OVERHEAD SERVICES	63,318	64,545	65,729	67,313	68,432	69,526	71,035	72,089	73,124	74,725	75,876	77,015	78,580	70,870
14	369.2 UNDERGROUND SERVICES	549,705	550,738	551,771	553,954	554,987	556,020	558,201	559,234	560,287	562,488	563,540	564,593	569,143	558,051
15	370 METERS	74,595	75,159	75,701	77,101	77,611	78,108	79,468	79,946	80,424	81,840	82,376	82,906	85,479	79,286
16	370.2 AMI METERS	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504
17	371 INSTALL ON CUST. PREM.	22,472	22,471	22,471	22,471	22,471	22,471	22,471	22,471	22,471	22,471	22,470	22,470	22,470	22,471
18	373 STREET LIGHTING	528,688	529,398	530,108	530,818	531,528	532,238	532,948	533,658	534,368	535,078	535,788	536,497	537,207	532,948
19	TOTAL DISTRIBUTION PLANT	8,661,634	8,724,877	8,805,536	8,932,141	9,026,417	9,116,879	9,245,865	9,336,593	9,416,529	9,524,563	9,585,210	9,638,832	9,757,272	9,213,258
20															
21	GENERAL PLANT														
22	390 STRUCTURES	309,360	310,948	312,537	315,373	316,962	318,550	321,388	322,977	324,565	327,403	328,992	330,580	333,418	321,004
23	391 OFFICE FURNITURE AND EQUIPMENT	86,787	86,519	86,252	85,984	85,717	85,449	85,181	84,914	84,646	84,379	84,111	83,844	83,576	85,181
24	393 STORES EQUIPMENT	5,361	5,360	5,360	5,360	5,359	5,359	5,358	5,358	5,358	5,357	5,357	5,356	5,356	5,358
25	394 TOOLS, SHOP & GARAGE EQUIP.	53,540	53,367	53,195	53,022	52,850	52,677	52,504	52,332	52,159	51,987	51,814	51,642	51,469	52,504
26	395 LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	396 POWER OPERATED EQUIPMENT	8,943	8,835	8,727	8,619	8,511	8,403	8,295	8,187	8,079	7,971	7,863	7,755	7,647	8,295
28	397 COMMUNICATIONS EQUIPMENT	62,984	62,476	61,967	61,458	60,949	60,440	59,931	59,423	58,914	58,405	57,896	57,387	56,878	59,931
29	398.2 MISCELLANEOUS EQUIPMENT	563	455	346	237	129	20	(89)	(197)	(306)	(415)	(524)	(632)	(741)	(89)
30	399.1 GENERAL PLT ARO	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974
31	TOTAL GENERAL PLANT	529,513	529,935	530,357	532,028	532,450	532,872	534,545	534,967	535,389	537,062	537,484	537,906	539,579	534,161
32															
33	TRANSPORTATION EQUIPMENT														
34	392.1 PASSENGER CARS	2,582	2,580	2,578	2,576	2,574	2,571	2,569	2,567	2,565	2,563	2,561	2,559	2,556	2,569
35	392.2 LIGHT TRUCKS	7,032	6,658	6,285	5,912	5,538	5,165	4,792	4,418	4,045	3,672	3,298	2,925	2,552	4,792
36	392.3 HEAVY TRUCKS	1,718	1,480	1,242	1,004	766	528	290	52	(187)	(425)	(663)	(901)	(1,139)	290
37	392.4 SPECIAL EQUIPMENT	(3,782)	(4,557)	(5,331)	(6,105)	(6,880)	(7,654)	(8,429)	(9,203)	(9,978)	(10,752)	(11,527)	(12,301)	(13,076)	(8,429)
38	392.5 TRAILERS	14,895	14,801	14,708	14,614	14,520	14,427	14,333	14,239	14,146	14,052	13,958	13,865	13,771	14,333
39	TOTAL TRANSPORTATION EQUIPMENT	22,444	20,963	19,481	17,999	16,518	15,036	13,555	12,073	10,591	9,110	7,628	6,146	4,665	13,555
40															
41	TOTAL ELECTRIC PLANT	23,107,323	23,210,883	23,299,935	23,491,942	23,612,627	23,874,785	24,122,153	24,219,649	24,307,372	24,475,468	24,714,611	24,971,419	25,146,858	24,042,694
42															
43	ENERGY CONSERVATION EQUIPMENT														
44	398.1 MISCELLANEOUS	(84)	(94)	(105)	(115)	(126)	(136)	(147)	(157)	(167)	(178)	(188)	(199)	(209)	(147)
45	SUBTOTAL	(84)	(94)	(105)	(115)	(126)	(136)	(147)	(157)	(167)	(178)	(188)	(199)	(209)	(147)
46															
47	OTHER UTILITY PLANT (118)	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
48															
49	INTANGIBLE PLANT														
50	302 FRANCHISE COSTS APOPKA	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986
51	302 FRANCHISE COSTS CASSELBERRY	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
52	302 FRANCHISE COSTS LONGWOOD	43	43	43	43	43	43	43	43	43	43	43	43	43	43
53	302 FRANCHISE COSTS MAITLAND	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
54	302 FRANCHISE COSTS	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048
55	303 INTANGIBLE PLANT - 5 Year	332,858	332,945	333,033	333,120	333,208	333,295	333,383	333,470	333,558	333,645	333,733	333,820	358,203	335,252

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2022	(C) 01/2023	(D) 02/2023	(E) 03/2023	(F) 04/2023	(G) 05/2023	(H) 06/2023	(I) 07/2023	(J) 08/2023	(K) 09/2023	(L) 10/2023	(M) 11/2023	(N) 12/2023	(O) 13-Month Average
1	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	105,177	105,177	105,177	105,177	105,177	105,177	105,177	105,177	105,177	105,177	105,177	105,177	117,572	106,130
2	303.2 INTANGIBLE PLANT - 15 YEAR	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288	99,288
3	SUBTOTAL	545,773	545,860	545,948	546,035	546,123	546,210	546,298	546,385	546,473	546,560	546,648	546,735	583,513	549,120
4															
5	311 STRUCTURES & IMPROVEMENTS	12,118	12,170	12,220	12,521	12,821	13,707	13,810	13,913	14,740	14,940	15,253	16,014	16,434	13,897
6	342.9-343.9 GAS CONVERSION	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
7	344 SOLAR GENERATORS	804,596	1,134,575	1,134,575	1,134,575	1,134,575	1,134,575	1,155,959	1,155,959	1,155,959	1,155,959	1,155,959	1,155,959	1,177,459	1,122,360
8	345 SOLAR ACCESSORY ELECT EQUIP	18,301	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	50,342
9	TOTAL DEPRECIABLE PLANT	**24,491,585**	**24,959,964**	**25,049,144**	**25,241,529**	**25,362,591**	**25,625,712**	**25,894,644**	**25,992,319**	**26,080,946**	**26,249,319**	**26,488,852**	**26,746,499**	**26,980,625**	**25,781,825**
10															
11	OTHER PLANT														
12	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
13	121 NON-UTILITY PROPERTY	21,803	21,741	21,679	21,617	21,555	21,493	21,431	21,369	21,307	21,244	21,182	21,120	21,058	21,431
14	101.1 CAPITAL LEASE	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846
15	101.7 OATT - CONTRA EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
16	TOTAL OTHER PLANT ACCOUNTS	737,485	737,423	737,361	737,299	737,237	737,175	737,113	737,051	736,988	736,926	736,864	736,802	736,740	737,113
17															
18	LAND														
19	310 STEAM LAND & LAND RIGHTS	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034
20	320 NUCLEAR LAND & LAND RIGHTS	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404
21	340 OTH PROD SYSTEM LAND & LAND RIGHTS	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490
22	350 TRANSMISSION LAND & LAND RIGHTS	106,479	106,478	106,477	106,476	106,475	106,474	106,473	106,472	106,471	106,470	106,469	106,468	106,467	106,473
23	360 DISTRIBUTION LAND & LAND RIGHTS	54,816	54,814	54,811	54,809	54,807	54,805	54,803	54,801	54,799	54,797	54,795	54,793	54,791	54,803
24	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776
25															
26	TOTAL LAND	323,999	323,996	323,993	323,990	323,987	323,984	323,981	323,978	323,975	323,972	323,969	323,966	323,963	323,981
27															
28	ITC	(51,667)	(49,953)	(48,239)	(46,525)	(44,810)	(43,096)	(41,382)	(39,668)	(37,954)	(36,240)	(34,525)	(32,811)	(51,667)	(42,964)
29															
30	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**	**25,501,402**	**25,971,430**	**26,062,259**	**26,256,293**	**26,379,004**	**26,643,774**	**26,914,355**	**27,013,679**	**27,103,956**	**27,273,978**	**27,515,160**	**27,774,455**	**27,989,661**	**26,799,954**
31															
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140

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	STEAM PRODUCTION														
2	ANCLOTE														
3	311 STRUCTURES & IMPROVEMENTS	45,598	45,529	45,480	45,463	45,472	45,447	45,379	45,310	45,272	45,203	45,135	45,088	45,019	45,338
4	312 BOILER PLANT EQUIPMENT	219,979	219,489	219,090	218,855	218,754	218,477	217,986	217,496	217,152	216,661	216,170	215,784	215,294	217,784
5	314 TURBOGENERATOR UNITS	157,120	157,046	157,036	157,140	157,337	157,411	157,337	157,263	157,291	157,217	157,143	157,142	157,068	157,196
6	315 ACCESSORY ELECTRIC EQUIPMENT	37,262	37,213	37,180	37,175	37,192	37,179	37,131	37,082	37,059	37,010	36,962	36,931	36,883	37,097
7	316.1 MISC POWER PLANT EQUIPMENT	9,610	9,608	9,610	9,619	9,634	9,641	9,639	9,637	9,641	9,639	9,637	9,640	9,638	9,630
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	123	122	122	121	121	120	120	119	119	118	118	117	117	120
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	9	2	(6)	(13)	(19)	(26)	(34)	(41)	(48)	(55)	(62)	(69)	(76)	(34)
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049
11	TOTAL ANCLOTE	470,750	470,058	469,561	469,408	469,538	469,299	468,607	467,916	467,535	466,843	466,152	465,682	464,991	468,180
12															
13	BARTOW														
14	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	208	341	475	608	741	874	1,008	1,141	1,274	1,407	1,541	1,674	1,807	1,008
16	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL BARTOW	208	341	475	608	741	874	1,008	1,141	1,274	1,407	1,541	1,674	1,807	1,008
23															
24	CRYSTAL RIVER 1&2														
25	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901
33	TOTAL CRYSTAL RIVER 1&2	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901
34															
35	CRYSTAL RIVER 4&5														
36	311 STRUCTURES & IMPROVEMENTS	488,483	489,056	489,383	489,737	490,077	490,383	490,452	490,421	490,463	490,590	490,621	490,692	490,717	490,083
37	312 BOILER PLANT EQUIPMENT	1,730,445	1,731,372	1,731,410	1,731,549	1,731,638	1,731,600	1,730,711	1,729,466	1,728,480	1,727,803	1,726,775	1,725,896	1,724,851	1,729,384
38	314 TURBOGENERATOR UNITS	346,004	346,195	346,205	346,235	346,255	346,250	346,072	345,821	345,623	345,488	345,282	345,106	344,896	345,802
39	315 ACCESSORY ELECTRIC EQUIPMENT	188,170	188,405	188,542	188,691	188,834	188,964	189,001	188,999	189,025	189,085	189,107	189,145	189,165	188,856
40	316.1 MISC POWER PLANT EQUIPMENT	36,600	36,571	36,523	36,477	36,429	36,379	36,310	36,234	36,163	36,098	36,027	35,958	35,886	36,281
41	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	1,016	1,014	1,012	1,009	1,007	1,004	1,001	998	995	992	989	985	982	1,000
42	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	195	185	175	165	154	144	134	123	113	103	92	82	72	134
43	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	TOTAL CRYSTAL RIVER 4&5	2,790,913	2,792,798	2,793,249	2,793,862	2,794,395	2,794,724	2,793,681	2,792,062	2,790,862	2,790,159	2,788,892	2,787,865	2,786,568	2,791,541
45															
46	SUWANNEE														
47	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL SUWANNEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	BARTOW-ANCLOTE PIPELINE														
2	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL BARTOW-ANCLOTE PIPELINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	RAIL CARS	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446
11															
12	CRYSTAL RIVER 1&2 COALPILE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	CRYSTAL RIVER 4&5 COALPILE	1,706	1,705	1,705	1,704	1,704	1,704	1,703	1,703	1,702	1,702	1,702	1,701	1,701	1,703
15															
16	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	544	543	541	540	539	538	537	535	534	533	532	531	529	537
17	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	65	58	51	44	37	30	23	16	9	2	(5)	(12)	(19)	23
18															
19	TOTAL STEAM PRODUCTION	3,280,533	3,281,851	3,281,930	3,282,515	3,283,302	3,283,516	3,281,906	3,279,720	3,278,264	3,276,994	3,275,161	3,273,788	3,271,925	3,279,339
20															
21	NUCLEAR PRODUCTION														
22	CRYSTAL RIVER#3														
23	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	322 REACTOR PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	323 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL NUCLEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32															
33	OTHER PRODUCTION														
34	AVON PARK PEAKERS														
35	341 STRUCTURES AND IMPROVEMENTS	484	484	484	484	484	484	483	483	483	483	483	483	483	483
36	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	634	634	634	634	634	634	634	634	634	634	634	634	634	634
37	343 PRIME MOVERS	6,014	6,013	6,013	6,012	6,011	6,011	6,010	6,010	6,009	6,008	6,008	6,007	6,006	6,010
38	344 GENERATORS	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
39	345 ACCESSORY ELECTRIC EQUIPMENT	1,184	1,183	1,181	1,180	1,179	1,178	1,176	1,175	1,174	1,173	1,172	1,170	1,169	1,176
40	346 MISC. POWER PLANT EQUIPMENT	112	112	112	112	112	112	112	112	112	112	112	112	112	112
41	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL AVON PARK PEAKERS	10,236	10,234	10,232	10,230	10,228	10,226	10,224	10,222	10,220	10,218	10,216	10,214	10,212	10,224
43															
44	BARTOW														
45	341 STRUCTURES AND IMPROVEMENTS	2,725	2,727	2,730	2,754	2,822	2,854	2,854	2,853	2,853	2,853	2,853	2,853	2,852	2,814
46	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,645	3,648	3,651	3,687	3,782	3,827	3,827	3,827	3,827	3,826	3,826	3,826	3,825	3,771
47	343 PRIME MOVERS	23,506	23,486	23,469	23,662	24,252	24,511	24,470	24,429	24,387	24,346	24,305	24,264	24,223	24,101
48	344 GENERATORS	7,499	7,506	7,513	7,586	7,783	7,877	7,877	7,877	7,877	7,877	7,877	7,877	7,877	7,762
49	345 ACCESSORY ELECTRIC EQUIPMENT	3,948	3,942	3,937	3,968	4,065	4,107	4,097	4,088	4,079	4,070	4,060	4,051	4,042	4,035
50	346 MISC. POWER PLANT EQUIPMENT	(234)	(261)	(288)	(313)	(335)	(359)	(387)	(414)	(441)	(468)	(496)	(523)	(550)	(390)
51	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	TOTAL BARTOW	41,088	41,048	41,013	41,344	42,369	42,816	42,738	42,660	42,582	42,504	42,425	42,347	42,269	42,092
53															

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Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	BARTOW 4X1														
2	341 STRUCTURES AND IMPROVEMENTS	92,529	92,526	92,562	92,717	93,064	93,471	93,522	93,513	93,560	93,580	93,813	94,122	94,185	93,320
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	41,827	41,825	41,841	41,911	42,068	42,252	42,275	42,271	42,291	42,300	42,405	42,546	42,574	42,184
4	343 PRIME MOVERS	496,490	496,026	495,775	496,167	497,603	499,358	499,192	498,695	498,500	498,160	498,975	500,207	500,099	498,096
5	344 GENERATORS	48,599	48,602	48,625	48,708	48,888	49,097	49,128	49,128	49,156	49,171	49,293	49,454	49,490	49,026
6	345 ACCESSORY ELECTRIC EQUIPMENT	38,578	38,553	38,545	38,586	38,708	38,855	38,853	38,825	38,821	38,805	38,880	38,986	38,988	38,768
7	346 MISC. POWER PLANT EQUIPMENT	21,607	21,608	21,618	21,656	21,740	21,837	21,851	21,851	21,864	21,870	21,927	22,001	22,018	21,804
8	TOTAL BARTOW 4X1	739,630	739,140	738,966	739,744	742,071	744,871	744,822	744,283	744,192	743,886	745,292	747,316	747,353	743,197
9															
10	BAYBORO														
11	341 STRUCTURES AND IMPROVEMENTS	1,965	1,964	1,964	1,966	1,968	1,968	1,967	1,967	1,966	1,966	1,965	1,965	1,964	1,966
12	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,893	1,888	1,882	1,880	1,878	1,873	1,867	1,862	1,857	1,852	1,846	1,841	1,836	1,866
13	343 PRIME MOVERS	17,895	17,893	17,891	17,917	17,937	17,939	17,936	17,934	17,932	17,930	17,927	17,925	17,923	17,921
14	344 GENERATORS	3,784	3,775	3,767	3,764	3,760	3,752	3,743	3,734	3,725	3,716	3,707	3,698	3,689	3,739
15	345 ACCESSORY ELECTRIC EQUIPMENT	1,457	1,456	1,455	1,457	1,458	1,457	1,456	1,455	1,455	1,454	1,453	1,452	1,451	1,455
16	346 MISC. POWER PLANT EQUIPMENT	591	591	591	591	592	592	592	592	592	591	591	591	591	591
17	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
18	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
19	TOTAL BAYBORO	27,605	27,587	27,570	27,595	27,612	27,600	27,582	27,564	27,546	27,528	27,510	27,492	27,474	27,559
20															
21	CITRUS CC														
22	341 STRUCTURES AND IMPROVEMENTS	394,736	394,986	395,364	395,789	396,231	398,199	398,410	398,434	398,608	398,625	398,641	398,766	398,779	397,351
23	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	70,420	70,464	70,531	70,605	70,683	71,029	71,066	71,070	71,101	71,104	71,107	71,129	71,131	70,880
24	343 PRIME MOVERS	705,521	705,970	706,648	707,410	708,201	711,729	712,107	712,149	712,461	712,491	712,520	712,745	712,768	710,209
25	344 GENERATORS	154,798	154,898	155,049	155,220	155,396	156,185	156,269	156,278	156,348	156,355	156,361	156,412	156,417	155,845
26	345 ACCESSORY ELECTRIC EQUIPMENT	42,774	42,801	42,842	42,888	42,936	43,150	43,173	43,175	43,194	43,196	43,198	43,211	43,213	43,058
27	346 MISC. POWER PLANT EQUIPMENT	27,675	27,693	27,719	27,749	27,780	27,918	27,933	27,935	27,947	27,948	27,949	27,958	27,959	27,859
28	TOTAL CITRUS CC	1,395,923	1,396,812	1,398,153	1,399,661	1,401,227	1,408,211	1,408,958	1,409,041	1,409,658	1,409,719	1,409,776	1,410,222	1,410,266	1,405,202
29															
30	DEBARY (NEW)														
31	341 STRUCTURES AND IMPROVEMENTS	4,794	4,786	4,777	4,770	4,762	4,756	4,748	4,739	4,745	4,774	4,801	4,855	4,886	4,784
32	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,570	6,569	6,567	6,567	6,565	6,568	6,566	6,564	6,585	6,643	6,697	6,793	6,854	6,624
33	343 PRIME MOVERS	71,476	71,366	71,256	71,162	71,052	70,989	70,879	70,769	70,886	71,394	71,857	72,761	73,301	71,473
34	344 GENERATORS	18,984	18,983	18,983	18,986	18,985	18,996	18,995	18,994	19,052	19,211	19,358	19,620	19,787	19,149
35	345 ACCESSORY ELECTRIC EQUIPMENT	5,254	5,252	5,250	5,249	5,247	5,249	5,247	5,245	5,259	5,302	5,341	5,412	5,457	5,290
36	346 MISC. POWER PLANT EQUIPMENT	1,065	1,065	1,064	1,064	1,064	1,064	1,064	1,063	1,066	1,075	1,083	1,097	1,107	1,073
37	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	TOTAL DEBARY (NEW)	108,145	108,022	107,898	107,798	107,675	107,621	107,498	107,375	107,593	108,399	109,137	110,538	111,393	108,392
39															
40	DEBARY (OLD)														
41	341 STRUCTURES AND IMPROVEMENTS	6,247	6,247	6,246	6,245	6,245	6,244	6,244	6,243	6,243	6,242	6,241	6,241	6,240	6,244
42	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	10,135	10,126	10,117	10,109	10,100	10,091	10,082	10,073	10,064	10,056	10,047	10,038	10,029	10,082
43	343 PRIME MOVERS	24,907	24,826	24,744	24,663	24,582	24,500	24,419	24,338	24,256	24,175	24,094	24,013	23,931	24,419
44	344 GENERATORS	7,114	7,069	7,025	6,980	6,936	6,891	6,847	6,802	6,758	6,713	6,669	6,625	6,580	6,847
45	345 ACCESSORY ELECTRIC EQUIPMENT	6,726	6,707	6,689	6,670	6,652	6,633	6,615	6,596	6,578	6,559	6,540	6,522	6,503	6,615
46	346 MISC. POWER PLANT EQUIPMENT	1,357	1,357	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,355	1,355	1,355	1,355	1,356
47	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
48	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
49	TOTAL DEBARY (OLD)	56,505	56,351	56,197	56,044	55,890	55,736	55,582	55,428	55,274	55,120	54,967	54,813	54,659	55,582
50															
51	HIGGINS														
52	341 STRUCTURES AND IMPROVEMENTS	1,163	1,162	1,161	1,161	1,160	1,159	1,158	1,158	1,157	1,156	1,156	1,155	1,154	1,158
53	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
5	TOTAL HIGGINS	1,163	1,162	1,161	1,161	1,160	1,159	1,158	1,158	1,157	1,156	1,156	1,155	1,154	1,158
6															
7	HINES #1														
8	341 STRUCTURES AND IMPROVEMENTS	63,652	63,627	63,625	63,704	63,834	63,836	63,800	63,752	63,744	64,324	64,355	64,428	64,022	63,900
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	19,140	19,128	19,123	19,142	19,176	19,172	19,156	19,137	19,130	19,300	19,304	19,322	19,194	19,186
10	343 PRIME MOVERS	245,309	244,511	243,806	243,427	243,256	242,568	241,726	240,831	240,104	241,754	241,182	240,781	238,438	242,130
11	344 GENERATORS	48,519	48,538	48,574	48,671	48,807	48,846	48,857	48,858	48,890	49,364	49,425	49,518	49,250	48,932
12	345 ACCESSORY ELECTRIC EQUIPMENT	49,514	49,519	49,541	49,626	49,751	49,776	49,773	49,759	49,778	50,250	50,298	50,378	50,088	49,850
13	346 MISC. POWER PLANT EQUIPMENT	9,255	9,241	9,228	9,214	9,201	9,187	9,174	9,160	9,146	9,133	9,119	9,106	9,092	9,174
14	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	767	772	779	800	828	837	839	840	847	946	959	979	923	855
15	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
16	TOTAL HINES #1	436,156	435,335	434,676	434,584	434,853	434,222	433,325	432,336	431,639	435,071	434,643	434,511	431,006	434,027
17															
18	HINES #2														
19	341 STRUCTURES AND IMPROVEMENTS	20,023	20,028	20,037	20,063	20,100	20,110	20,112	20,112	20,120	20,251	20,267	20,292	20,217	20,133
20	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,989	12,978	12,970	12,973	12,984	12,977	12,964	12,950	12,942	13,014	13,010	13,013	12,950	12,978
21	343 PRIME MOVERS	161,257	160,797	160,375	160,084	159,876	159,460	158,982	158,483	158,052	158,578	158,209	157,909	156,827	159,145
22	344 GENERATORS	38,503	38,514	38,534	38,586	38,659	38,680	38,687	38,688	38,706	38,958	38,991	39,041	38,899	38,726
23	345 ACCESSORY ELECTRIC EQUIPMENT	18,505	18,425	18,350	18,292	18,244	18,170	18,088	18,003	17,927	17,972	17,904	17,844	17,686	18,109
24	346 MISC. POWER PLANT EQUIPMENT	3,085	3,085	3,085	3,088	3,092	3,092	3,092	3,090	3,090	3,109	3,110	3,112	3,100	3,095
25	TOTAL HINES #2	254,363	253,827	253,351	253,086	252,955	252,489	251,925	251,327	250,837	251,881	251,491	251,211	249,678	252,186
26															
27	HINES #3														
28	341 STRUCTURES AND IMPROVEMENTS	12,361	12,367	12,380	12,415	12,464	12,478	12,481	12,481	12,493	12,664	12,685	12,719	12,621	12,508
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	15,979	15,969	15,967	15,994	16,039	16,038	16,024	16,005	16,001	16,207	16,217	16,242	16,095	16,060
30	343 PRIME MOVERS	189,587	189,300	189,111	189,270	189,649	189,477	189,144	188,753	188,542	190,855	190,808	190,942	189,014	189,573
31	344 GENERATORS	59,820	59,856	59,921	60,093	60,332	60,402	60,424	60,427	60,486	61,316	61,424	61,588	61,122	60,555
32	345 ACCESSORY ELECTRIC EQUIPMENT	24,883	24,894	24,917	24,984	25,080	25,105	25,110	25,107	25,128	25,469	25,511	25,575	25,376	25,165
33	346 MISC. POWER PLANT EQUIPMENT	1,790	1,789	1,788	1,790	1,794	1,793	1,791	1,788	1,787	1,810	1,810	1,812	1,795	1,795
34	TOTAL HINES #3	304,422	304,174	304,084	304,546	305,357	305,294	304,973	304,563	304,437	308,321	308,455	308,878	306,024	305,656
35															
36	HINES #4														
37	341 STRUCTURES AND IMPROVEMENTS	14,247	14,251	14,259	14,280	14,311	14,319	14,321	14,321	14,328	14,435	14,448	14,469	14,408	14,338
38	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,990	7,992	7,996	8,008	8,024	8,029	8,030	8,030	8,033	8,093	8,100	8,112	8,077	8,039
39	343 PRIME MOVERS	183,747	183,004	182,315	181,816	181,438	180,759	179,991	179,191	178,490	179,172	178,560	178,048	176,406	180,226
40	344 GENERATORS	48,201	48,207	48,226	48,292	48,387	48,409	48,409	48,401	48,417	48,772	48,810	48,872	48,658	48,466
41	345 ACCESSORY ELECTRIC EQUIPMENT	26,333	26,333	26,339	26,371	26,420	26,427	26,423	26,415	26,420	26,611	26,628	26,658	26,537	26,455
42	346 MISC. POWER PLANT EQUIPMENT	8,636	8,638	8,642	8,655	8,672	8,677	8,678	8,677	8,680	8,745	8,752	8,764	8,726	8,688
43	TOTAL HINES #4	289,154	288,424	287,777	287,422	287,253	286,620	285,851	285,035	284,369	285,826	285,298	284,923	282,813	286,213
44															
45	INTERCESSION CITY P1-6														
46	341 STRUCTURES AND IMPROVEMENTS	5,742	5,742	5,744	5,747	5,769	5,777	5,778	5,777	5,777	5,777	5,786	5,787	5,787	5,768
47	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,666	3,662	3,661	3,660	3,674	3,678	3,675	3,671	3,668	3,664	3,669	3,666	3,662	3,667
48	343 PRIME MOVERS	30,067	30,044	30,042	30,046	30,172	30,208	30,200	30,176	30,156	30,138	30,183	30,173	30,151	30,135
49	344 GENERATORS	4,586	4,582	4,581	4,582	4,601	4,606	4,604	4,601	4,597	4,594	4,601	4,599	4,596	4,595
50	345 ACCESSORY ELECTRIC EQUIPMENT	5,825	5,819	5,817	5,816	5,839	5,845	5,842	5,835	5,830	5,825	5,832	5,829	5,823	5,829
51	346 MISC. POWER PLANT EQUIPMENT	1,882	1,882	1,883	1,884	1,893	1,897	1,898	1,897	1,897	1,897	1,902	1,902	1,902	1,894
52	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
53	TOTAL INTERCESSION CITY P 1-6	51,770	51,731	51,729	51,736	51,950	52,011	51,998	51,960	51,926	51,897	51,974	51,957	51,922	51,889
54															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	INTERCESSION CITY (NEW) P7-10														
2	341 STRUCTURES AND IMPROVEMENTS	9,935	9,935	9,959	9,990	10,162	10,230	10,247	10,246	10,249	10,255	10,334	10,347	10,349	10,172
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	8,258	8,258	8,278	8,304	8,448	8,505	8,520	8,519	8,522	8,527	8,593	8,605	8,607	8,457
4	343 PRIME MOVERS	80,821	80,792	80,964	81,189	82,575	83,103	83,220	83,188	83,184	83,204	83,826	83,914	83,902	82,606
5	344 GENERATORS	18,048	18,019	18,036	18,066	18,360	18,459	18,463	18,434	18,412	18,394	18,514	18,512	18,488	18,324
6	345 ACCESSORY ELECTRIC EQUIPMENT	7,314	7,314	7,331	7,353	7,477	7,525	7,537	7,537	7,538	7,542	7,599	7,609	7,609	7,483
7	346 MISC. POWER PLANT EQUIPMENT	1,073	1,073	1,076	1,079	1,097	1,105	1,106	1,106	1,106	1,107	1,115	1,117	1,117	1,098
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	43	43	43	43	43	43	43	43	43	43	43	43	43	43
9	TOTAL INTERCESSION CITY P 7-10	125,493	125,433	125,687	126,023	128,163	128,970	129,137	129,074	129,055	129,072	130,024	130,148	130,115	128,184
10															
11	INTERCESSION CITY P11														
12	341 STRUCTURES AND IMPROVEMENTS	2,108	2,108	2,108	2,109	2,114	2,116	2,116	2,116	2,116	2,116	2,118	2,119	2,119	2,114
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,174	2,174	2,174	2,175	2,180	2,182	2,183	2,183	2,183	2,183	2,185	2,186	2,186	2,181
14	343 PRIME MOVERS	25,092	25,114	25,145	25,177	25,256	25,301	25,329	25,351	25,374	25,398	25,446	25,473	25,496	25,304
15	344 GENERATORS	4,198	4,198	4,199	4,201	4,211	4,215	4,216	4,216	4,216	4,216	4,221	4,222	4,222	4,212
16	345 ACCESSORY ELECTRIC EQUIPMENT	4,796	4,796	4,797	4,799	4,810	4,815	4,816	4,816	4,816	4,816	4,821	4,822	4,823	4,811
17	346 MISC. POWER PLANT EQUIPMENT	258	258	258	259	259	259	259	259	260	260	260	260	260	259
18	TOTAL INTERCESSION CITY P 11	38,626	38,648	38,682	38,720	38,831	38,888	38,919	38,941	38,964	38,989	39,052	39,081	39,105	38,880
19															
20	INTERCESSION CITY P12-14														
21	341 STRUCTURES AND IMPROVEMENTS	1,430	1,428	1,430	1,432	1,454	1,462	1,463	1,461	1,460	1,460	1,469	1,469	1,468	1,453
22	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,723	5,723	5,734	5,748	5,826	5,857	5,865	5,864	5,865	5,868	5,904	5,910	5,911	5,831
23	343 PRIME MOVERS	71,125	71,049	71,142	71,280	72,395	72,787	72,834	72,756	72,701	72,666	73,138	73,161	73,099	72,318
24	344 GENERATORS	17,921	17,921	17,963	18,015	18,304	18,419	18,449	18,449	18,454	18,465	18,598	18,623	18,626	18,324
25	345 ACCESSORY ELECTRIC EQUIPMENT	8,241	8,241	8,260	8,284	8,415	8,466	8,480	8,480	8,482	8,487	8,547	8,558	8,560	8,423
26	346 MISC. POWER PLANT EQUIPMENT	166	166	167	167	170	171	171	171	171	171	172	173	173	170
27	TOTAL INTERCESSION CITY P 12-14	104,606	104,528	104,695	104,926	106,564	107,162	107,261	107,181	107,135	107,117	107,828	107,894	107,837	106,518
28															
29	INTERCESSION CITY UNDEFINED														
30	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31															
32	OSPREY CC														
33	341 STRUCTURES AND IMPROVEMENTS	71,745	72,467	73,522	75,646	76,733	77,141	77,221	77,240	77,282	77,297	77,308	77,328	77,329	76,020
34	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	14,017	14,162	14,374	14,800	15,019	15,101	15,116	15,120	15,129	15,132	15,134	15,138	15,138	14,875
35	343 PRIME MOVERS	227,956	230,303	233,730	240,627	244,159	245,485	245,742	245,806	245,941	245,991	246,024	246,090	246,095	241,842
36	344 GENERATORS	31,800	32,129	32,609	33,577	34,072	34,258	34,294	34,303	34,322	34,329	34,333	34,342	34,343	33,747
37	345 ACCESSORY ELECTRIC EQUIPMENT	41,302	41,729	42,353	43,607	44,250	44,491	44,538	44,549	44,574	44,583	44,589	44,601	44,602	43,828
38	346 MISC. POWER PLANT EQUIPMENT	8,850	8,941	9,074	9,341	9,477	9,529	9,539	9,541	9,546	9,548	9,550	9,552	9,552	9,388
39	TOTAL OSPREY CC	395,670	399,731	405,661	417,598	423,709	426,004	426,449	426,560	426,793	426,880	426,938	427,051	427,060	419,700
40															
41	RIO PINAR														
42	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	TOTAL RIO PINAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49															
50	SUWANNEE														
51	341 STRUCTURES AND IMPROVEMENTS	5,220	5,228	5,243	5,254	5,267	5,307	5,334	5,359	5,395	5,395	5,394	5,399	5,398	5,323
52	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	9,256	9,292	9,353	9,403	9,457	9,624	9,738	9,845	9,995	9,994	9,993	10,017	10,016	9,691
53	343 PRIME MOVERS	26,328	26,273	26,223	26,170	26,118	26,088	26,048	26,006	25,972	25,910	25,848	25,791	25,729	26,039
54	344 GENERATORS	5,566	5,572	5,583	5,592	5,602	5,640	5,665	5,687	5,721	5,718	5,714	5,717	5,714	5,653
55	345 ACCESSORY ELECTRIC EQUIPMENT	6,845	6,851	6,862	6,870	6,880	6,909	6,928	6,947	6,973	6,972	6,972	6,976	6,976	6,920

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	346 MISC. POWER PLANT EQUIPMENT	2,230	2,232	2,237	2,240	2,244	2,257	2,265	2,273	2,284	2,284	2,284	2,285	2,285	2,262
2	TOTAL SUWANNEE	55,445	55,448	55,501	55,529	55,569	55,824	55,978	56,117	56,341	56,274	56,206	56,186	56,118	55,887
3															
4	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	30,750	31,126	31,501	31,877	32,253	32,628	33,004	17,164
5	346.0 SYSTEM ASSETS	614	614	614	614	614	614	614	614	614	614	614	614	614	614
6	346.2 SYSTEM ASSETS (5 YEAR)	32	32	32	32	32	32	32	32	32	32	32	32	32	32
7	TOTAL SYSTEM	645	645	645	645	645	645	31,395	31,771	32,147	32,522	32,898	33,274	33,649	17,810
8															
9	TIGER BAY														
10	341 STRUCTURES AND IMPROVEMENTS	11,410	11,409	11,409	11,408	11,407	11,406	11,405	11,404	11,403	11,402	11,401	11,400	11,399	11,405
11	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,837	4,793	4,749	4,704	4,660	4,616	4,571	4,527	4,482	4,438	4,394	4,349	4,305	4,571
12	343 PRIME MOVERS	53,540	53,502	53,465	53,427	53,390	53,352	53,314	53,277	53,239	53,201	53,164	53,126	53,089	53,314
13	344 GENERATORS	9,958	9,913	9,868	9,823	9,778	9,732	9,687	9,642	9,597	9,552	9,507	9,461	9,416	9,687
14	345 ACCESSORY ELECTRIC EQUIPMENT	7,973	7,917	7,860	7,804	7,748	7,691	7,635	7,579	7,522	7,466	7,410	7,353	7,297	7,635
15	346 MISC. POWER PLANT EQUIPMENT	1,593	1,587	1,582	1,576	1,571	1,565	1,560	1,554	1,548	1,543	1,537	1,532	1,526	1,560
16	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL TIGER BAY	89,312	89,122	88,932	88,742	88,552	88,362	88,172	87,982	87,792	87,602	87,412	87,222	87,032	88,172
18															
19	TURNER														
20	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL TURNER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28															
29	UNIVERSITY OF FLORIDA														
30	341 STRUCTURES AND IMPROVEMENTS	18,099	18,098	18,097	18,098	18,097	18,104	18,103	18,102	18,109	18,135	18,136	18,144	18,143	18,113
31	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,771	6,760	6,749	6,741	6,730	6,726	6,715	6,705	6,702	6,716	6,707	6,705	6,694	6,725
32	343 PRIME MOVERS	24,065	23,870	23,674	23,488	23,292	23,125	22,930	22,734	22,571	22,476	22,287	22,126	21,931	22,967
33	344 GENERATORS	3,822	3,822	3,822	3,823	3,823	3,827	3,827	3,827	3,831	3,845	3,845	3,850	3,850	3,832
34	345 ACCESSORY ELECTRIC EQUIPMENT	6,387	6,382	6,376	6,373	6,368	6,370	6,364	6,359	6,362	6,380	6,377	6,380	6,374	6,373
35	346 MISC. POWER PLANT EQUIPMENT	1,510	1,509	1,507	1,507	1,505	1,505	1,504	1,503	1,503	1,508	1,507	1,507	1,506	1,506
36	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	38	38	38	38	38	38	38	38	38	38	38	38	38	38
37	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
38	TOTAL UNIVERSITY OF FLORIDA	60,692	60,478	60,264	60,068	59,854	59,695	59,481	59,267	59,117	59,098	58,897	58,750	58,536	59,554
39															
40	HAMILTON-SOLAR														
41	341 SOLAR - STRUCT AND IMPR	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
42	344 SOLAR GENERATORS	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866
43	345 SOLAR ACCESSORY ELECT EQUIP	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720
44	346 SOLAR MISC. POWER PLANT EQUIP	19	19	19	19	19	19	19	19	19	19	19	19	19	19
45	347 SOLAR ASSET RETIREMENT COSTS	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196
46	TOTAL HAMILTON-SOLAR	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371
47															
48	OSCEOLA-SOLAR														
49	341 SOLAR - STRUCT AND IMPR	86	86	86	86	86	86	86	86	86	86	86	86	86	86
50	344 SOLAR GENERATORS	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908
51	345 SOLAR ACCESSORY ELECT EQUIP	617	617	617	617	617	617	617	617	617	617	617	617	617	617
52	TOTAL OSCEOLA-SOLAR	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611
53															
54	PERRY-SOLAR														
55	341 STRUCTURES AND IMPROVEMENTS	347	347	347	347	347	347	347	347	347	347	347	347	347	347

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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__ Projected Test Year 2 Ended 12/31/2023
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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	344 SOLAR GENERATORS	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048
2	345 SOLAR ACCESSORY ELECT EQUIP	850	850	850	850	850	850	850	850	850	850	850	850	850	850
3	346 SOLAR MISC. POWER PLANT EQUIP	15	15	15	15	15	15	15	15	15	15	15	15	15	15
4	TOTAL PERRY-SOLAR	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259
5															
6	SUWANNEE SOLAR														
7	341 SOLAR - STRUCT AND IMPR	60	60	60	60	60	60	60	60	60	60	60	60	60	60
8	344 SOLAR GENERATORS	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703
9	345 SOLAR ACCESSORY ELECT EQUIP	952	952	952	952	952	952	952	952	952	952	952	952	952	952
10	TOTAL SUWANNEE-SOLAR	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715
11															
12	DEBARY SOLAR														
13	341 SOLAR - STRUCT AND IMPR	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807
14	344 SOLAR GENERATORS	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075
15	345 SOLAR ACCESSORY ELECT EQUIP	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991
16	347 SOLAR ASSET RETIREMENT COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL DEBARY-SOLAR	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873
18															
19	TRENTON SOLAR														
20	341 SOLAR - STRUCT AND IMPR	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009
21	344 SOLAR GENERATORS	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983
22	345 SOLAR ACCESSORY ELECT EQUIP	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399
23	347 SOLAR ASSET RETIREMENT COSTS	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419
24	TOTAL TRENTON SOLAR	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809
25															
26	LAKE PLACID SOLAR														
27	341 SOLAR - STRUCT AND IMPR	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359
28	344 SOLAR GENERATORS	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332
29	345 SOLAR ACCESSORY ELECT EQUIP	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377
30	347 SOLAR ASSET RETIREMENT COSTS	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315
31	TOTAL LAKE PLACID SOLAR	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382
32															
33	ST PETE PIER SOLAR														
34	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	344 SOLAR GENERATORS	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452
36	345 SOLAR ACCESSORY ELECT EQUIP	94	94	94	94	94	94	94	94	94	94	94	94	94	94
37	TOTAL ST PETE PIER SOLAR	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
38															
39	COLUMBIA SOLAR														
40	341 SOLAR - STRUCT AND IMPR	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465
41	344 SOLAR GENERATORS	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897
42	345 SOLAR ACCESSORY ELECT EQUIP	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322
43	TOTAL COLUMBIA SOLAR	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684
44															
45	BATTERY & SOLAR GROWTH														
46	341 SOLAR - STRUCT AND IMPR	74,797	120,821	120,861	120,900	120,940	120,979	121,019	121,058	121,098	121,137	121,176	121,216	121,255	117,481
47	348 ENERGY STORAGE	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607	94,607
48	TOTAL BATTERY & SOLAR GROWTH	169,404	215,429	215,468	215,508	215,547	215,586	215,626	215,665	215,705	215,744	215,784	215,823	215,863	212,089
49															
50	TOTAL OTHER PRODUCTION	5,261,301	5,308,559	5,313,591	5,327,960	5,343,281	5,355,263	5,384,303	5,380,759	5,379,729	5,390,072	5,392,629	5,396,254	5,386,786	5,355,422
51															
52	TRANSMISSION PLANT														
53	350.1 TRANSMISSION EASEMENTS	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732
54	352 STRUCTURES	126,307	126,307	159,598	159,599	236,835	236,836	236,836	236,837	236,837	236,838	236,838	236,839	236,839	207,950
55	353.1 STATION EQUIPMENT	1,844,065	1,843,142	1,919,454	1,946,820	1,945,900	1,944,980	1,958,354	1,957,434	1,956,514	1,969,889	1,968,969	1,968,049	1,981,424	1,938,846

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	353.2 ENERGY CONTROL CENTER	77,136	77,127	77,119	77,110	77,102	77,093	77,084	77,076	77,067	77,059	77,050	77,042	77,033	77,084
2	354 TOWERS AND FIXTURES	67,974	67,971	67,969	68,120	69,738	72,038	74,032	74,643	74,641	74,638	75,044	75,451	75,858	72,163
3	355 POLES AND FIXTURES	1,566,099	1,591,061	1,615,430	1,633,216	1,714,828	1,726,652	1,740,502	1,746,662	1,752,509	1,769,863	1,790,488	1,795,292	1,803,843	1,711,265
4	356 OVERHEAD CONDUCTOR	742,555	743,358	752,791	757,908	796,171	797,372	803,578	805,887	808,167	814,211	815,411	816,612	822,482	790,500
5	357 UNDERGROUND CONDUIT	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215
6	358 UNDERGROUND CONDUCTOR	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740
7	359 MISCELLANEOUS PLANT EQUIP.	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857
8	TOTAL TRANSMISSION PLANT	4,661,679	4,686,511	4,829,904	4,880,316	5,078,118	5,092,514	5,127,930	5,136,083	5,143,279	5,180,041	5,201,345	5,206,827	5,235,022	5,035,351
9															
10	DISTRIBUTION PLANT														
11	360.1 DISTRIBUTION EASEMENTS	74,079	74,733	75,331	76,086	76,648	77,202	77,928	78,472	78,976	79,878	80,592	81,297	82,540	77,982
12	361 STRUCTURES	38,849	38,845	38,840	38,836	38,832	38,828	38,823	38,819	38,815	38,811	38,807	38,802	38,798	38,823
13	362 STATION EQUIPMENT	1,412,836	1,419,158	1,425,430	1,449,825	1,455,791	1,461,688	1,485,886	1,491,700	1,497,132	1,522,903	1,530,237	1,537,495	1,566,337	1,481,263
14	364 POLES AND FIXTURES	1,096,880	1,111,663	1,147,311	1,195,671	1,245,112	1,292,657	1,344,857	1,392,904	1,432,547	1,472,031	1,500,165	1,523,259	1,552,281	1,331,334
15	365 OVERHEAD CONDUCTOR	1,095,989	1,109,107	1,125,591	1,144,841	1,162,348	1,178,710	1,196,906	1,213,160	1,220,056	1,229,555	1,236,598	1,242,797	1,253,102	1,185,289
16	366 UNDERGROUND CONDUIT	393,171	396,991	400,680	405,731	409,335	412,920	417,906	421,467	424,923	430,327	434,322	438,325	444,664	417,751
17	367 UNDERGROUND CONDUCTOR	1,107,987	1,117,399	1,126,419	1,136,483	1,145,249	1,153,957	1,163,833	1,172,472	1,180,793	1,186,749	1,191,425	1,196,038	1,204,553	1,160,258
18	368 LINE TRANSFORMER	947,930	951,448	954,930	960,458	963,921	967,303	972,718	976,045	978,953	985,342	989,495	993,513	1,002,077	972,626
19	369.1 OVERHEAD SERVICES	52,305	53,107	53,700	54,611	55,069	55,495	56,307	56,697	57,194	58,981	60,323	61,632	63,318	56,826
20	369.2 UNDERGROUND SERVICES	529,130	530,421	531,712	534,256	535,546	536,837	539,378	540,669	541,683	543,947	544,961	545,975	549,705	538,786
21	370 METERS	65,183	65,668	66,049	67,304	67,616	67,914	69,117	69,396	69,590	71,143	71,760	72,359	74,595	69,053
22	370.2 AMI METERS	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504
23	371 INSTALL ON CUST. PREM.	22,473	22,473	22,473	22,473	22,473	22,472	22,472	22,472	22,472	22,472	22,472	22,472	22,472	22,472
24	373 STREET LIGHTING	523,102	523,567	524,033	524,498	524,964	525,429	525,895	526,361	526,826	527,292	527,757	528,223	528,688	525,895
25	TOTAL DISTRIBUTION PLANT	7,638,417	7,693,082	7,771,001	7,889,576	7,981,407	8,069,916	8,190,531	8,279,138	8,348,464	8,447,934	8,507,417	8,560,690	8,661,634	8,156,862
26															
27	GENERAL PLANT														
28	390 STRUCTURES	286,483	287,888	289,293	291,884	293,290	294,695	297,251	298,656	300,061	302,616	304,021	305,426	309,360	296,994
29	391 OFFICE FURNITURE AND EQUIPMENT	89,997	89,730	89,462	89,194	88,927	88,659	88,392	88,124	87,857	87,589	87,322	87,054	86,787	88,392
30	393 STORES EQUIPMENT	5,365	5,365	5,365	5,364	5,364	5,363	5,363	5,363	5,362	5,362	5,361	5,361	5,361	5,363
31	394 TOOLS, SHOP & GARAGE EQUIP.	55,611	55,438	55,266	55,093	54,920	54,748	54,575	54,403	54,230	54,058	53,885	53,712	53,540	54,575
32	395 LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	396 POWER OPERATED EQUIPMENT	10,239	10,131	10,023	9,915	9,807	9,699	9,591	9,483	9,375	9,267	9,159	9,051	8,943	9,591
34	397 COMMUNICATIONS EQUIPMENT	69,091	68,582	68,073	67,564	67,055	66,546	66,038	65,529	65,020	64,511	64,002	63,493	62,984	66,038
35	398.2 MISCELLANEOUS EQUIPMENT	1,868	1,759	1,650	1,542	1,433	1,324	1,216	1,107	998	890	781	672	563	1,216
36	399.1 GENERAL PLT ARO	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974
37	TOTAL GENERAL PLANT	520,627	520,866	521,106	522,531	522,770	523,009	524,399	524,638	524,878	526,267	526,506	526,745	529,513	524,143
38															
39	TRANSPORTATION EQUIPMENT														
40	392.1 PASSENGER CARS	2,608	2,606	2,604	2,601	2,599	2,597	2,595	2,593	2,591	2,589	2,586	2,584	2,582	2,595
41	392.2 LIGHT TRUCKS	11,512	11,138	10,765	10,392	10,018	9,645	9,272	8,898	8,525	8,152	7,778	7,405	7,032	9,272
42	392.3 HEAVY TRUCKS	4,575	4,337	4,099	3,861	3,623	3,385	3,147	2,908	2,670	2,432	2,194	1,956	1,718	3,147
43	392.4 SPECIAL EQUIPMENT	5,511	4,737	3,962	3,188	2,414	1,639	865	90	(684)	(1,459)	(2,233)	(3,008)	(3,782)	865
44	392.5 TRAILERS	16,019	15,925	15,831	15,738	15,644	15,550	15,457	15,363	15,270	15,176	15,082	14,989	14,895	15,457
45	TOTAL TRANSPORTATION EQUIPMENT	40,224	38,743	37,261	35,779	34,298	32,816	31,334	29,853	28,371	26,889	25,408	23,926	22,444	31,334
46															
47	TOTAL ELECTRIC PLANT	21,402,781	21,529,613	21,754,793	21,938,678	22,243,176	22,357,034	22,540,403	22,630,191	22,702,985	22,848,197	22,928,465	22,988,231	23,107,323	22,382,451
48															
49	ENERGY CONSERVATION EQUIPMENT														
50	398.1 MISCELLANEOUS	41	30	20	10	(1)	(11)	(22)	(32)	(42)	(53)	(63)	(74)	(84)	(22)
51	SUBTOTAL	41	30	20	10	(1)	(11)	(22)	(32)	(42)	(53)	(63)	(74)	(84)	(22)
52															
53	OTHER UTILITY PLANT (118)	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
54															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2021	(C) 01/2022	(D) 02/2022	(E) 03/2022	(F) 04/2022	(G) 05/2022	(H) 06/2022	(I) 07/2022	(J) 08/2022	(K) 09/2022	(L) 10/2022	(M) 11/2022	(N) 12/2022	(O) 13-Month Average
1	INTANGIBLE PLANT														
2	302 FRANCHISE COSTS APOPKA	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986
3	302 FRANCHISE COSTS CASSELBERRY	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
4	302 FRANCHISE COSTS LONGWOOD	43	43	43	43	43	43	43	43	43	43	43	43	43	43
5	302 FRANCHISE COSTS MAITLAND	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
6	302 FRANCHISE COSTS	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048
7	303 INTANGIBLE PLANT - 5 Year	305,169	305,264	305,360	305,456	305,552	305,648	305,744	305,839	305,935	306,031	306,127	306,223	332,858	307,785
8	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	87,932	87,932	87,932	87,932	87,932	87,932	87,932	87,932	87,932	87,932	87,932	87,932	105,177	89,259
9	303.2 INTANGIBLE PLANT - 15 YEAR	96,523	96,753	96,983	97,214	97,444	97,675	97,905	98,136	98,366	98,597	98,827	99,058	99,288	97,905
10															
11	SUBTOTAL	498,074	498,400	498,726	499,053	499,379	499,705	500,031	500,358	500,684	501,010	501,337	501,663	545,773	503,399
12															
13	311 STRUCTURES & IMPROVEMENTS	6,167	6,215	6,302	6,736	7,566	8,863	8,992	9,101	9,953	10,348	10,600	11,376	12,118	8,795
14	342.9-343.9 GAS CONVERSION	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
15	344 SOLAR GENERATORS	566,276	753,699	754,493	755,286	756,080	756,874	779,034	779,828	780,621	781,415	782,209	783,003	804,596	756,416
16	345 SOLAR ACCESSORY ELECT EQUIP	-	17,382	17,465	17,549	17,632	17,716	17,799	17,883	17,966	18,050	18,134	18,217	18,301	16,469
17	TOTAL DEPRECIABLE PLANT	**22,476,897**	**22,808,897**	**23,035,357**	**23,220,870**	**23,527,390**	**23,643,739**	**23,849,797**	**23,940,887**	**24,015,725**	**24,162,526**	**24,244,239**	**24,305,974**	**24,491,585**	**23,671,068**
18															
19	OTHER PLANT														
20	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
21	121 NON-UTILITY PROPERTY	22,548	22,486	22,424	22,362	22,299	22,237	22,175	22,113	22,051	21,989	21,927	21,865	21,803	22,175
22	101.1 CAPITAL LEASE	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846
23	101.7 OATT - CONTRA EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
24	TOTAL OTHER PLANT ACCOUNTS	738,230	738,168	738,106	738,043	737,981	737,919	737,857	737,795	737,733	737,671	737,609	737,547	737,485	737,857
25															
26	LAND														
27	310 STEAM LAND & LAND RIGHTS	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034
28	320 NUCLEAR LAND & LAND RIGHTS	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404
29	340 OTH PROD SYSTEM LAND & LAND RIGHTS	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490
30	350 TRANSMISSION LAND & LAND RIGHTS	106,491	106,490	106,489	106,488	106,487	106,486	106,485	106,484	106,483	106,482	106,481	106,480	106,479	106,485
31	360 DISTRIBUTION LAND & LAND RIGHTS	54,840	54,838	54,836	54,834	54,832	54,830	54,828	54,826	54,824	54,822	54,820	54,818	54,816	54,828
32	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776
33	TOTAL LAND	324,035	324,032	324,029	324,026	324,023	324,020	324,017	324,014	324,011	324,008	324,005	324,002	323,999	324,017
34															
35	ITC	(51,667)	(49,410)	(47,152)	(44,895)	(42,637)	(40,380)	(38,122)	(35,864)	(33,607)	(31,349)	(29,092)	(26,834)	(51,667)	(40,206)
36															
37	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**	**23,487,494**	**23,821,686**	**24,050,339**	**24,238,044**	**24,546,758**	**24,665,299**	**24,873,550**	**24,966,832**	**25,043,863**	**25,192,855**	**25,276,762**	**25,340,689**	**25,501,402**	**24,692,736**
38															
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53															
54															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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__ Projected Test Year 1 Ended 12/31/2022
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__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	STEAM PRODUCTION														
2	ANCLOTE														
3	311 STRUCTURES & IMPROVEMENTS	44,596	45,909	45,848	45,898	46,024	46,004	45,937	45,870	45,830	45,762	45,694	45,656	45,598	45,740
4	312 BOILER PLANT EQUIPMENT	223,123	223,183	222,729	222,829	223,306	223,056	222,571	222,085	221,739	221,249	220,760	220,419	219,979	222,079
5	314 TURBOGENERATOR UNITS	156,101	156,410	156,361	156,697	157,296	157,389	157,319	157,249	157,275	157,202	157,129	157,159	157,120	156,978
6	315 ACCESSORY ELECTRIC EQUIPMENT	37,382	37,426	37,384	37,435	37,548	37,540	37,493	37,445	37,421	37,373	37,325	37,302	37,262	37,411
7	316.1 MISC POWER PLANT EQUIPMENT	9,517	9,539	9,538	9,561	9,601	9,609	9,607	9,605	9,610	9,608	9,606	9,610	9,610	9,586
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	128	128	127	127	127	126	126	125	125	124	124	123	123	126
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	92	86	79	72	65	58	51	44	37	30	23	16	9	51
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049
11	TOTAL ANCLOTE	471,989	473,730	473,115	473,667	475,016	474,832	474,153	473,473	473,085	472,397	471,709	471,334	470,750	473,019
12															
13	BARTOW														
14	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	42	83	125	166	208	48
16	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL BARTOW	-	-	-	-	-	-	-	-	42	83	125	166	208	48
23															
24	CRYSTAL RIVER 1&2														
25	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901
33	TOTAL CRYSTAL RIVER 1&2	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901	11,901
34															
35	CRYSTAL RIVER 4&5														
36	311 STRUCTURES & IMPROVEMENTS	477,887	478,043	478,280	478,469	478,845	479,044	487,841	487,993	488,143	488,214	488,283	488,402	488,483	483,687
37	312 BOILER PLANT EQUIPMENT	1,737,081	1,736,504	1,736,221	1,735,765	1,735,981	1,735,563	1,734,952	1,734,363	1,733,769	1,732,887	1,731,998	1,731,290	1,730,445	1,734,371
38	314 TURBOGENERATOR UNITS	347,324	347,210	347,154	347,064	347,110	347,027	346,906	346,788	346,670	346,493	346,315	346,173	346,004	346,788
39	315 ACCESSORY ELECTRIC EQUIPMENT	187,289	187,359	187,462	187,546	187,703	187,791	187,859	187,928	187,997	188,035	188,072	188,128	188,170	187,795
40	316.1 MISC POWER PLANT EQUIPMENT	37,338	37,276	37,221	37,161	37,117	37,058	36,995	36,933	36,871	36,802	36,733	36,668	36,600	36,983
41	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	1,050	1,048	1,045	1,042	1,040	1,037	1,034	1,031	1,028	1,025	1,022	1,019	1,016	1,034
42	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	318	308	298	287	277	267	257	246	236	226	215	205	195	257
43	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	TOTAL CRYSTAL RIVER 4&5	2,788,288	2,787,748	2,787,681	2,787,335	2,788,073	2,787,788	2,795,843	2,795,283	2,794,714	2,793,682	2,792,639	2,791,885	2,790,913	2,790,913
45															
46	SUWANNEE														
47	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL SUWANNEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	BARTOW-ANCLOTE PIPELINE														
2	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL BARTOW-ANCLOTE PIPELINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	RAIL CARS	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446
11															
12	CRYSTAL RIVER 1&2 COALPILE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	CRYSTAL RIVER 4&5 COALPILE	1,711	1,710	1,710	1,709	1,709	1,709	1,708	1,708	1,707	1,707	1,707	1,706	1,706	1,708
15															
16	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	558	557	556	554	553	552	551	550	549	547	546	545	544	551
17	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	149	142	135	128	121	114	107	100	93	86	79	72	65	107
18															
19	TOTAL STEAM PRODUCTION	3,279,042	3,280,235	3,279,544	3,279,742	3,281,821	3,281,342	3,288,710	3,287,461	3,286,537	3,284,850	3,283,152	3,282,057	3,280,533	3,282,694
20															
21	NUCLEAR PRODUCTION														
22	CRYSTAL RIVER#3														
23	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	322 REACTOR PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	323 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL NUCLEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32															
33	OTHER PRODUCTION														
34	AVON PARK PEAKERS														
35	341 STRUCTURES AND IMPROVEMENTS	486	486	485	485	485	485	485	485	485	485	484	484	484	485
36	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	634	634	634	634	634	634	634	634	634	634	634	634	634	634
37	343 PRIME MOVERS	6,022	6,021	6,020	6,020	6,019	6,019	6,018	6,017	6,017	6,016	6,015	6,015	6,014	6,018
38	344 GENERATORS	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
39	345 ACCESSORY ELECTRIC EQUIPMENT	1,199	1,197	1,196	1,195	1,194	1,192	1,191	1,190	1,189	1,188	1,186	1,185	1,184	1,191
40	346 MISC. POWER PLANT EQUIPMENT	112	112	112	112	112	112	112	112	112	112	112	112	112	112
41	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL AVON PARK PEAKERS	10,260	10,258	10,256	10,254	10,252	10,250	10,248	10,246	10,244	10,242	10,240	10,238	10,236	10,248
43															
44	BARTOW														
45	341 STRUCTURES AND IMPROVEMENTS	2,442	2,634	2,634	2,638	2,640	2,640	2,640	2,640	2,640	2,650	2,665	2,722	2,725	2,639
46	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,462	3,516	3,517	3,522	3,525	3,525	3,524	3,524	3,524	3,539	3,560	3,640	3,645	3,540
47	343 PRIME MOVERS	22,774	23,092	23,054	23,049	23,030	22,989	22,948	22,907	22,866	22,927	23,022	23,513	23,506	23,052
48	344 GENERATORS	7,116	7,228	7,230	7,241	7,248	7,248	7,248	7,248	7,248	7,280	7,322	7,488	7,499	7,280
49	345 ACCESSORY ELECTRIC EQUIPMENT	3,852	3,904	3,895	3,892	3,886	3,877	3,868	3,858	3,849	3,857	3,871	3,952	3,948	3,885
50	346 MISC. POWER PLANT EQUIPMENT	82	58	31	4	(23)	(51)	(78)	(105)	(133)	(159)	(185)	(207)	(234)	(77)
51	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	TOTAL BARTOW	39,729	40,432	40,360	40,345	40,306	40,227	40,149	40,071	39,993	40,095	40,254	41,108	41,088	40,320
53															
54	BARTOW 4X1														
55	341 STRUCTURES AND IMPROVEMENTS	90,805	91,540	91,572	91,710	91,737	91,785	91,778	91,791	91,854	91,859	92,008	92,437	92,529	91,800

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	41,049	41,382	41,396	41,459	41,471	41,492	41,488	41,494	41,522	41,524	41,591	41,786	41,827	41,499
2	343 PRIME MOVERS	492,517	496,051	495,776	496,081	495,780	495,593	495,107	494,729	494,625	494,203	494,561	496,441	496,490	495,227
3	344 GENERATORS	47,675	48,050	48,070	48,145	48,163	48,192	48,193	48,204	48,241	48,248	48,327	48,548	48,599	48,204
4	345 ACCESSORY ELECTRIC EQUIPMENT	38,140	38,425	38,415	38,449	38,437	38,433	38,406	38,388	38,390	38,368	38,407	38,564	38,578	38,415
5	346 MISC. POWER PLANT EQUIPMENT	21,180	21,354	21,363	21,398	21,406	21,419	21,419	21,424	21,441	21,444	21,481	21,583	21,607	21,425
6	TOTAL BARTOW 4X1	731,365	736,802	736,593	737,242	736,993	736,915	736,392	736,030	736,073	735,646	736,375	739,359	739,630	736,570
7															
8	BAYBORO														
9	341 STRUCTURES AND IMPROVEMENTS	1,900	1,971	1,970	1,970	1,969	1,968	1,968	1,967	1,967	1,966	1,966	1,965	1,965	1,962
10	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,936	1,951	1,945	1,940	1,935	1,930	1,924	1,919	1,914	1,909	1,903	1,898	1,893	1,923
11	343 PRIME MOVERS	17,742	17,920	17,917	17,915	17,913	17,911	17,908	17,906	17,904	17,902	17,899	17,897	17,895	17,895
12	344 GENERATORS	3,852	3,882	3,873	3,864	3,855	3,847	3,838	3,829	3,820	3,811	3,802	3,793	3,784	3,835
13	345 ACCESSORY ELECTRIC EQUIPMENT	1,453	1,467	1,466	1,465	1,464	1,463	1,463	1,462	1,461	1,460	1,459	1,458	1,457	1,461
14	346 MISC. POWER PLANT EQUIPMENT	587	592	592	592	592	592	592	592	591	591	591	591	591	591
15	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
16	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
17	TOTAL BAYBORO	27,489	27,802	27,784	27,766	27,748	27,730	27,712	27,694	27,677	27,659	27,641	27,623	27,605	27,687
18															
19	CITRUS CC														
20	341 STRUCTURES AND IMPROVEMENTS	393,742	393,885	393,917	393,999	394,040	394,199	394,293	394,357	394,542	394,570	394,592	394,714	394,736	394,276
21	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	70,251	70,271	70,276	70,291	70,298	70,326	70,342	70,353	70,386	70,391	70,395	70,416	70,420	70,340
22	343 PRIME MOVERS	703,796	703,996	704,055	704,201	704,274	704,560	704,728	704,842	705,174	705,224	705,263	705,483	705,521	704,701
23	344 GENERATORS	154,412	154,457	154,470	154,503	154,519	154,583	154,620	154,646	154,720	154,731	154,740	154,789	154,798	154,614
24	345 ACCESSORY ELECTRIC EQUIPMENT	42,669	42,681	42,685	42,694	42,698	42,715	42,725	42,732	42,753	42,756	42,758	42,771	42,774	42,724
25	346 MISC. POWER PLANT EQUIPMENT	27,607	27,615	27,618	27,623	27,626	27,637	27,644	27,648	27,661	27,663	27,665	27,674	27,675	27,643
26	TOTAL CITRUS CC	1,392,477	1,392,905	1,393,021	1,393,310	1,393,455	1,394,020	1,394,353	1,394,578	1,395,236	1,395,336	1,395,412	1,395,847	1,395,923	1,394,298
27															
28	DEBARY (NEW)														
29	341 STRUCTURES AND IMPROVEMENTS	4,819	4,817	4,809	4,802	4,801	4,802	4,795	4,788	4,788	4,796	4,805	4,802	4,794	4,801
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,481	6,480	6,479	6,480	6,489	6,502	6,503	6,503	6,514	6,539	6,565	6,572	6,570	6,514
31	343 PRIME MOVERS	71,657	71,562	71,458	71,369	71,369	71,414	71,329	71,240	71,264	71,432	71,601	71,584	71,476	71,443
32	344 GENERATORS	18,701	18,704	18,704	18,709	18,736	18,776	18,781	18,786	18,819	18,890	18,962	18,985	18,984	18,811
33	345 ACCESSORY ELECTRIC EQUIPMENT	5,196	5,195	5,193	5,193	5,199	5,208	5,208	5,207	5,215	5,233	5,251	5,256	5,254	5,216
34	346 MISC. POWER PLANT EQUIPMENT	1,053	1,053	1,053	1,053	1,054	1,056	1,056	1,056	1,057	1,061	1,065	1,066	1,065	1,057
35	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	0	0	0	0	0	0	0	0
36	TOTAL DEBARY (NEW)	107,906	107,812	107,697	107,605	107,647	107,758	107,672	107,579	107,658	107,952	108,248	108,265	108,145	107,842
37															
38	DEBARY (OLD)														
39	341 STRUCTURES AND IMPROVEMENTS	6,254	6,254	6,253	6,253	6,252	6,251	6,251	6,250	6,250	6,249	6,248	6,248	6,247	6,251
40	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	10,241	10,232	10,223	10,215	10,206	10,197	10,188	10,179	10,170	10,162	10,153	10,144	10,135	10,188
41	343 PRIME MOVERS	25,882	25,801	25,720	25,638	25,557	25,476	25,395	25,313	25,232	25,151	25,069	24,988	24,907	25,395
42	344 GENERATORS	7,647	7,603	7,558	7,514	7,469	7,425	7,380	7,336	7,291	7,247	7,203	7,158	7,114	7,380
43	345 ACCESSORY ELECTRIC EQUIPMENT	6,949	6,930	6,912	6,893	6,874	6,856	6,837	6,819	6,800	6,782	6,763	6,745	6,726	6,837
44	346 MISC. POWER PLANT EQUIPMENT	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,357	1,357	1,357	1,357	1,357	1,357	1,358
45	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
46	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
47	TOTAL DEBARY (OLD)	58,352	58,198	58,044	57,890	57,736	57,582	57,428	57,274	57,121	56,967	56,813	56,659	56,505	57,428
48															
49	HIGGINS														
50	341 STRUCTURES AND IMPROVEMENTS	1,171	1,171	1,170	1,169	1,168	1,168	1,167	1,166	1,166	1,165	1,164	1,163	1,163	1,167
51	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
2	TOTAL HIGGINS	1,171	1,171	1,170	1,169	1,168	1,168	1,167	1,166	1,166	1,165	1,164	1,163	1,163	1,167
3															
4	HINES #1														
5	341 STRUCTURES AND IMPROVEMENTS	59,989	60,757	60,802	60,930	61,277	63,508	63,716	63,694	63,690	63,667	63,669	63,678	63,652	62,541
6	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	18,092	18,319	18,328	18,361	18,462	19,130	19,188	19,177	19,171	19,159	19,155	19,153	19,140	18,833
7	343 PRIME MOVERS	238,851	241,261	240,749	240,567	241,276	249,606	249,751	248,966	248,250	247,461	246,771	246,111	245,309	244,994
8	344 GENERATORS	45,309	45,925	45,997	46,130	46,430	48,146	48,340	48,362	48,396	48,417	48,456	48,500	48,519	47,456
9	345 ACCESSORY ELECTRIC EQUIPMENT	46,397	47,014	47,073	47,196	47,488	49,234	49,419	49,426	49,446	49,453	49,478	49,510	49,514	48,511
10	346 MISC. POWER PLANT EQUIPMENT	9,418	9,404	9,390	9,377	9,363	9,350	9,336	9,323	9,309	9,296	9,282	9,268	9,255	9,336
11	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	96	224	239	268	330	688	729	733	741	745	754	763	767	544
12	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
13	TOTAL HINES #1	418,150	422,904	422,579	422,828	424,625	439,662	440,479	439,681	439,002	438,198	437,565	436,984	436,156	432,216
14															
15	HINES #2														
16	341 STRUCTURES AND IMPROVEMENTS	19,145	19,314	19,333	19,370	19,452	19,925	19,978	19,983	19,992	19,997	20,007	20,019	20,023	19,734
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,577	12,674	12,673	12,683	12,723	13,021	13,042	13,032	13,024	13,013	13,006	13,000	12,989	12,881
18	343 PRIME MOVERS	160,320	161,152	160,807	160,595	160,742	163,958	163,878	163,423	162,996	162,540	162,123	161,719	161,257	161,963
19	344 GENERATORS	36,794	37,121	37,160	37,231	37,391	38,301	38,405	38,417	38,436	38,447	38,469	38,493	38,503	37,936
20	345 ACCESSORY ELECTRIC EQUIPMENT	18,644	18,728	18,663	18,615	18,612	18,998	18,967	18,887	18,812	18,732	18,658	18,585	18,505	18,724
21	346 MISC. POWER PLANT EQUIPMENT	2,969	2,993	2,995	2,999	3,010	3,079	3,086	3,086	3,086	3,085	3,086	3,086	3,085	3,049
22	TOTAL HINES #2	250,448	251,983	251,631	251,493	251,929	257,283	257,355	256,828	256,345	255,815	255,349	254,902	254,363	254,286
23															
24	HINES #3														
25	341 STRUCTURES AND IMPROVEMENTS	11,206	11,428	11,454	11,501	11,609	12,228	12,298	12,306	12,318	12,325	12,339	12,355	12,361	11,979
26	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	14,685	14,958	14,973	15,017	15,140	15,938	16,011	16,002	15,999	15,989	15,988	15,990	15,979	15,590
27	343 PRIME MOVERS	176,001	179,123	179,139	179,506	180,819	190,229	190,943	190,670	190,469	190,192	190,020	189,879	189,587	185,891
28	344 GENERATORS	54,194	55,270	55,398	55,634	56,158	59,155	59,496	59,535	59,597	59,636	59,706	59,786	59,820	57,953
29	345 ACCESSORY ELECTRIC EQUIPMENT	22,586	23,031	23,080	23,174	23,389	24,635	24,773	24,785	24,807	24,819	24,844	24,873	24,883	24,129
30	346 MISC. POWER PLANT EQUIPMENT	1,654	1,684	1,685	1,689	1,702	1,791	1,798	1,797	1,795	1,794	1,793	1,792	1,790	1,751
31	TOTAL HINES #3	280,326	285,494	285,729	286,521	288,817	303,975	305,319	305,094	304,985	304,754	304,689	304,676	304,422	297,292
32															
33	HINES #4														
34	341 STRUCTURES AND IMPROVEMENTS	13,526	13,665	13,681	13,711	13,778	14,165	14,209	14,213	14,221	14,225	14,234	14,243	14,247	14,009
35	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,588	7,665	7,674	7,690	7,728	7,945	7,969	7,972	7,976	7,978	7,982	7,988	7,990	7,857
36	343 PRIME MOVERS	183,332	184,456	183,879	183,494	183,628	188,197	188,003	187,267	186,572	185,834	185,154	184,492	183,747	185,235
37	344 GENERATORS	45,845	46,308	46,355	46,448	46,669	47,976	48,116	48,124	48,141	48,149	48,170	48,196	48,201	47,438
38	345 ACCESSORY ELECTRIC EQUIPMENT	25,090	25,339	25,361	25,409	25,525	26,237	26,310	26,310	26,316	26,316	26,324	26,334	26,333	25,939
39	346 MISC. POWER PLANT EQUIPMENT	8,206	8,290	8,299	8,316	8,356	8,591	8,617	8,619	8,623	8,625	8,629	8,635	8,636	8,496
40	TOTAL HINES #4	283,586	285,723	285,248	285,069	285,685	293,111	293,223	292,505	291,848	291,127	290,494	289,887	289,154	288,974
41															
42	INTERCESSION CITY P1-6														
43	341 STRUCTURES AND IMPROVEMENTS	5,701	5,700	5,700	5,706	5,726	5,731	5,732	5,732	5,735	5,736	5,739	5,741	5,742	5,725
44	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,673	3,669	3,665	3,667	3,680	3,681	3,678	3,674	3,673	3,671	3,670	3,669	3,666	3,672
45	343 PRIME MOVERS	30,001	29,981	29,960	29,985	30,098	30,117	30,102	30,083	30,086	30,078	30,077	30,077	30,067	30,055
46	344 GENERATORS	4,578	4,575	4,572	4,575	4,592	4,595	4,592	4,589	4,589	4,588	4,588	4,587	4,586	4,585
47	345 ACCESSORY ELECTRIC EQUIPMENT	5,830	5,825	5,819	5,822	5,843	5,845	5,841	5,835	5,834	5,831	5,830	5,828	5,825	5,831
48	346 MISC. POWER PLANT EQUIPMENT	1,863	1,863	1,863	1,865	1,874	1,876	1,876	1,877	1,878	1,879	1,880	1,881	1,882	1,874
49	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
50	TOTAL INTERCESSION CITY P 1-6	51,646	51,614	51,580	51,622	51,813	51,847	51,822	51,791	51,797	51,785	51,783	51,786	51,770	51,743
51															
52	INTERCESSION CITY (NEW) P7-10														
53	341 STRUCTURES AND IMPROVEMENTS	9,542	9,545	9,548	9,603	9,759	9,808	9,817	9,822	9,852	9,869	9,893	9,921	9,935	9,763
54	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,925	7,928	7,930	7,976	8,107	8,148	8,156	8,160	8,186	8,201	8,222	8,245	8,258	8,111
55	343 PRIME MOVERS	77,905	77,907	77,899	78,324	79,582	79,956	80,006	80,015	80,235	80,350	80,528	80,727	80,821	79,558
56	344 GENERATORS	17,645	17,624	17,600	17,675	17,940	18,003	17,993	17,973	18,001	18,006	18,024	18,048	18,048	17,891

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	345 ACCESSORY ELECTRIC EQUIPMENT	7,034	7,036	7,037	7,077	7,189	7,224	7,231	7,233	7,255	7,267	7,285	7,304	7,314	7,191
2	346 MISC. POWER PLANT EQUIPMENT	1,031	1,032	1,032	1,038	1,055	1,060	1,061	1,061	1,064	1,066	1,069	1,072	1,073	1,055
3	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	43	43	43	43	44	44	43	43	43	43	43	43	43	43
4	TOTAL INTERCESSION CITY P 7-10	121,125	121,115	121,089	121,736	123,676	124,243	124,307	124,308	124,636	124,801	125,064	125,360	125,493	123,612
5															
6	INTERCESSION CITY P11														
7	341 STRUCTURES AND IMPROVEMENTS	2,097	2,097	2,097	2,099	2,103	2,105	2,105	2,105	2,106	2,106	2,107	2,107	2,108	2,103
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,162	2,162	2,162	2,164	2,168	2,170	2,170	2,170	2,171	2,172	2,172	2,173	2,174	2,168
9	343 PRIME MOVERS	24,696	24,719	24,742	24,782	24,856	24,895	24,920	24,944	24,976	25,004	25,034	25,065	25,092	24,902
10	344 GENERATORS	4,175	4,176	4,176	4,179	4,188	4,191	4,191	4,191	4,193	4,194	4,196	4,197	4,198	4,188
11	345 ACCESSORY ELECTRIC EQUIPMENT	4,770	4,770	4,770	4,774	4,784	4,787	4,788	4,788	4,790	4,791	4,793	4,795	4,796	4,784
12	346 MISC. POWER PLANT EQUIPMENT	257	257	257	257	258	258	258	258	258	258	258	258	258	258
13	TOTAL INTERCESSION CITY P 11	38,157	38,181	38,204	38,255	38,357	38,404	38,431	38,456	38,494	38,525	38,560	38,596	38,626	38,403
14															
15	INTERCESSION CITY P12-14														
16	341 STRUCTURES AND IMPROVEMENTS	1,394	1,393	1,392	1,398	1,418	1,423	1,422	1,422	1,424	1,425	1,427	1,429	1,430	1,415
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,545	5,546	5,547	5,572	5,644	5,666	5,670	5,672	5,685	5,693	5,704	5,717	5,723	5,645
18	343 PRIME MOVERS	69,289	69,239	69,181	69,487	70,494	70,757	70,747	70,704	70,838	70,883	70,981	71,097	71,125	70,371
19	344 GENERATORS	17,249	17,256	17,261	17,354	17,617	17,700	17,716	17,724	17,776	17,806	17,848	17,895	17,921	17,625
20	345 ACCESSORY ELECTRIC EQUIPMENT	7,937	7,940	7,943	7,985	8,104	8,141	8,149	8,152	8,176	8,189	8,208	8,230	8,241	8,107
21	346 MISC. POWER PLANT EQUIPMENT	160	160	160	161	163	164	164	164	165	165	166	166	166	163
22	TOTAL INTERCESSION CITY P 12-14	101,573	101,535	101,483	101,956	103,439	103,850	103,869	103,838	104,063	104,160	104,334	104,533	104,606	103,326
23															
24	INTERCESSION CITY UNDEFINED														
25	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26															
27	OSPREY CC														
28	341 STRUCTURES AND IMPROVEMENTS	70,947	71,004	71,088	71,290	71,426	71,543	71,591	71,640	71,720	71,722	71,726	71,744	71,745	71,476
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	13,857	13,868	13,885	13,926	13,953	13,977	13,986	13,996	14,012	14,012	14,013	14,017	14,017	13,963
30	343 PRIME MOVERS	225,374	225,552	225,824	226,479	226,920	227,303	227,456	227,616	227,876	227,882	227,896	227,956	227,956	227,084
31	344 GENERATORS	31,438	31,463	31,501	31,593	31,655	31,708	31,730	31,752	31,789	31,790	31,792	31,800	31,800	31,678
32	345 ACCESSORY ELECTRIC EQUIPMENT	40,833	40,865	40,915	41,034	41,114	41,184	41,212	41,241	41,288	41,289	41,291	41,302	41,302	41,144
33	346 MISC. POWER PLANT EQUIPMENT	8,750	8,757	8,767	8,793	8,810	8,825	8,831	8,837	8,847	8,847	8,848	8,850	8,850	8,816
34	TOTAL OSPREY CC	391,199	391,510	391,981	393,114	393,878	394,539	394,805	395,082	395,532	395,541	395,566	395,670	395,670	394,160
35															
36	RIO PINAR														
37	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RIO PINAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44															
45	SUWANNEE														
46	341 STRUCTURES AND IMPROVEMENTS	4,517	4,598	4,633	4,660	4,882	5,136	5,210	5,209	5,217	5,216	5,216	5,221	5,220	4,995
47	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,344	6,676	6,822	6,937	7,851	8,893	9,200	9,200	9,235	9,234	9,233	9,257	9,256	8,318
48	343 PRIME MOVERS	26,522	26,523	26,488	26,448	26,558	26,693	26,689	26,627	26,571	26,509	26,448	26,390	26,328	26,523
49	344 GENERATORS	4,894	4,972	5,005	5,029	5,249	5,499	5,571	5,568	5,573	5,570	5,567	5,569	5,566	5,356
50	345 ACCESSORY ELECTRIC EQUIPMENT	6,343	6,401	6,426	6,446	6,603	6,783	6,836	6,836	6,841	6,841	6,841	6,845	6,845	6,684
51	346 MISC. POWER PLANT EQUIPMENT	2,009	2,034	2,045	2,054	2,124	2,203	2,227	2,227	2,229	2,229	2,228	2,230	2,230	2,159
52	TOTAL SUWANNEE	50,630	51,204	51,419	51,573	53,267	55,206	55,731	55,665	55,666	55,600	55,533	55,513	55,445	54,035
53															
54	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	346.0 SYSTEM ASSETS	613	-	-	-	-	-	-	-	-	-	-	-	-	47

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	346.2 SYSTEM ASSETS (5 YEAR)	32	-	-	-	-	-	-	-	-	-	-	-	-	2
2	TOTAL SYSTEM	645	-	-	-	-	-	-	-	-	-	-	-	-	50
3															
4	TIGER BAY														
5	341 STRUCTURES AND IMPROVEMENTS	11,391	11,391	11,390	11,389	11,389	11,388	11,393	11,398	11,401	11,403	11,405	11,408	11,410	11,397
6	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,355	5,311	5,267	5,223	5,178	5,134	5,093	5,051	5,009	4,966	4,923	4,880	4,837	5,094
7	343 PRIME MOVERS	53,848	53,813	53,777	53,741	53,706	53,668	53,659	53,649	53,630	53,606	53,583	53,562	53,540	53,675
8	344 GENERATORS	10,471	10,427	10,382	10,337	10,292	10,247	10,208	10,168	10,127	10,084	10,042	10,000	9,958	10,211
9	345 ACCESSORY ELECTRIC EQUIPMENT	8,625	8,569	8,513	8,457	8,401	8,345	8,293	8,241	8,188	8,134	8,080	8,027	7,973	8,296
10	346 MISC. POWER PLANT EQUIPMENT	1,654	1,649	1,643	1,638	1,632	1,627	1,622	1,618	1,613	1,608	1,603	1,598	1,593	1,623
11	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL TIGER BAY	91,345	91,158	90,972	90,785	90,598	90,409	90,267	90,125	89,967	89,801	89,636	89,474	89,312	90,296
13															
14	TURNER														
15	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TURNER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	UNIVERSITY OF FLORIDA														
25	341 STRUCTURES AND IMPROVEMENTS	17,917	17,934	17,997	17,999	18,064	18,075	18,077	18,079	18,090	18,091	18,092	18,098	18,099	18,047
26	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,715	6,722	6,772	6,764	6,816	6,817	6,809	6,802	6,802	6,793	6,784	6,780	6,771	6,780
27	343 PRIME MOVERS	25,674	25,549	25,594	25,410	25,465	25,315	25,133	24,950	24,798	24,610	24,421	24,255	24,065	25,018
28	344 GENERATORS	3,722	3,731	3,765	3,766	3,801	3,807	3,809	3,811	3,816	3,817	3,818	3,822	3,822	3,793
29	345 ACCESSORY ELECTRIC EQUIPMENT	6,275	6,287	6,338	6,336	6,390	6,395	6,393	6,391	6,396	6,393	6,389	6,391	6,387	6,366
30	346 MISC. POWER PLANT EQUIPMENT	1,485	1,487	1,500	1,499	1,511	1,513	1,512	1,511	1,513	1,512	1,511	1,511	1,510	1,506
31	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	37	37	37	37	38	38	38	38	38	38	38	38	38	38
32	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
33	TOTAL UNIVERSITY OF FLORIDA	61,824	61,748	62,003	61,810	62,086	61,959	61,771	61,582	61,453	61,253	61,052	60,895	60,692	61,548
34															
35	HAMILTON-SOLAR														
36	341 SOLAR - STRUCT AND IMPR	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
37	344 SOLAR GENERATORS	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866	96,866
38	345 SOLAR ACCESSORY ELECT EQUIP	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720	9,720
39	346 SOLAR MISC. POWER PLANT EQUIP	19	19	19	19	19	19	19	19	19	19	19	19	19	19
40	347 SOLAR ASSET RETIREMENT COSTS	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196
41	TOTAL HAMILTON-SOLAR	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371	114,371
42															
43	OSCEOLA-SOLAR														
44	341 SOLAR - STRUCT AND IMPR	86	86	86	86	86	86	86	86	86	86	86	86	86	86
45	344 SOLAR GENERATORS	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908
46	345 SOLAR ACCESSORY ELECT EQUIP	617	617	617	617	617	617	617	617	617	617	617	617	617	617
47	TOTAL OSCEOLA-SOLAR	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611
48															
49	PERRY-SOLAR														
50	341 STRUCTURES AND IMPROVEMENTS	347	347	347	347	347	347	347	347	347	347	347	347	347	347
51	344 SOLAR GENERATORS	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048
52	345 SOLAR ACCESSORY ELECT EQUIP	850	850	850	850	850	850	850	850	850	850	850	850	850	850
53	346 SOLAR MISC. POWER PLANT EQUIP	15	15	15	15	15	15	15	15	15	15	15	15	15	15
54	TOTAL PERRY-SOLAR	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259	10,259
55															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	SUWANNEE SOLAR														
2	341 SOLAR - STRUCT AND IMPR	60	60	60	60	60	60	60	60	60	60	60	60	60	60
3	344 SOLAR GENERATORS	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703
4	345 SOLAR ACCESSORY ELECT EQUIP	952	952	952	952	952	952	952	952	952	952	952	952	952	952
5	TOTAL SUWANNEE-SOLAR	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715
6															
7	DEBARY SOLAR														
8	341 SOLAR - STRUCT AND IMPR	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807	6,807
9	344 SOLAR GENERATORS	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075	65,075
10	345 SOLAR ACCESSORY ELECT EQUIP	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991	14,991
11	347 SOLAR ASSET RETIREMENT COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL DEBARY-SOLAR	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873	86,873
13															
14	TRENTON SOLAR														
15	341 SOLAR - STRUCT AND IMPR	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009
16	344 SOLAR GENERATORS	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983	82,983
17	345 SOLAR ACCESSORY ELECT EQUIP	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399	8,399
18	347 SOLAR ASSET RETIREMENT COSTS	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419	4,419
19	TOTAL TRENTON SOLAR	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809	101,809
20															
21	LAKE PLACID SOLAR														
22	341 SOLAR - STRUCT AND IMPR	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359
23	344 SOLAR GENERATORS	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332	48,332
24	345 SOLAR ACCESSORY ELECT EQUIP	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377
25	347 SOLAR ASSET RETIREMENT COSTS	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315
26	TOTAL LAKE PLACID SOLAR	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382	61,382
27															
28	ST PETE PIER SOLAR														
29	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	344 SOLAR GENERATORS	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452	1,452
31	345 SOLAR ACCESSORY ELECT EQUIP	94	94	94	94	94	94	94	94	94	94	94	94	94	94
32	TOTAL ST PETE PIER SOLAR	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
33															
34	COLUMBIA SOLAR														
35	341 SOLAR - STRUCT AND IMPR	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465	2,465
36	344 SOLAR GENERATORS	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897	92,897
37	345 SOLAR ACCESSORY ELECT EQUIP	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322	9,322
38	TOTAL COLUMBIA SOLAR	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684	104,684
39															
40	BATTERY & SOLAR GROWTH														
41	341 SOLAR - STRUCT AND IMPR	26,213	26,213	26,213	26,213	26,213	26,213	26,213	26,213	26,213	26,213	26,213	26,213	74,797	29,950
42	348 ENERGY STORAGE	38,354	38,354	38,354	38,354	38,354	38,354	38,354	38,354	38,354	38,354	38,354	38,354	94,607	42,681
43	TOTAL BATTERY & SOLAR GROWTH	64,567	64,567	64,567	64,567	64,567	64,567	64,567	64,567	64,567	64,567	64,567	64,567	169,404	72,631
44															
45	TOTAL OTHER PRODUCTION	5,079,220	5,099,366	5,098,659	5,102,161	5,113,293	5,159,956	5,162,318	5,159,411	5,158,772	5,156,235	5,155,586	5,158,354	5,260,655	5,143,383
46															
47	TRANSMISSION PLANT														
48	350.1 TRANSMISSION EASEMENTS	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732	54,732
49	352 STRUCTURES	109,316	109,317	109,317	109,323	109,324	109,324	109,325	109,325	109,326	109,326	109,327	126,306	126,307	111,936
50	353.1 STATION EQUIPMENT	1,640,282	1,639,182	1,638,081	1,656,727	1,655,627	1,745,541	1,764,504	1,763,680	1,762,855	1,782,655	1,782,649	1,784,396	1,844,065	1,727,711
51	353.2 ENERGY CONTROL CENTER	52,318	76,862	76,887	76,912	76,937	76,962	76,986	77,011	77,036	77,061	77,086	77,111	77,136	75,100
52	354 TOWERS AND FIXTURES	66,369	66,366	66,364	66,361	66,404	66,719	67,399	67,988	67,985	67,983	67,980	67,977	67,974	67,221
53	355 POLES AND FIXTURES	1,471,972	1,471,941	1,471,910	1,488,514	1,488,483	1,493,979	1,508,419	1,509,613	1,509,582	1,524,778	1,530,740	1,531,438	1,566,099	1,505,190
54	356 OVERHEAD CONDUCTOR	710,143	710,112	710,082	717,907	717,876	717,846	725,671	725,880	725,850	734,267	734,236	734,206	742,555	723,587
55	357 UNDERGROUND CONDUIT	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215	32,215
56	358 UNDERGROUND CONDUCTOR	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740	86,740

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	359 MISCELLANEOUS PLANT EQUIP.	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857	63,857
2	TOTAL TRANSMISSION PLANT	4,287,943	4,311,323	4,310,184	4,353,287	4,352,194	4,447,915	4,489,848	4,491,042	4,490,178	4,533,613	4,539,561	4,558,978	4,661,679	4,448,288
3															
4	DISTRIBUTION PLANT														
5	360.1 DISTRIBUTION EASEMENTS	62,846	63,136	63,428	63,921	64,213	64,505	64,997	65,289	65,581	66,405	67,026	67,645	74,079	65,621
6	361 STRUCTURES	38,900	38,896	38,891	38,887	38,883	38,879	38,874	38,870	38,866	38,862	38,857	38,853	38,849	38,874
7	362 STATION EQUIPMENT	1,252,664	1,255,764	1,258,872	1,289,595	1,292,704	1,295,815	1,326,497	1,329,606	1,332,716	1,366,248	1,372,205	1,378,159	1,412,836	1,320,283
8	364 POLES AND FIXTURES	920,071	927,585	939,013	955,732	970,942	985,787	1,004,358	1,019,070	1,032,483	1,051,465	1,065,562	1,078,849	1,096,880	1,003,677
9	365 OVERHEAD CONDUCTOR	997,155	999,474	1,015,354	1,020,450	1,023,647	1,026,665	1,031,607	1,034,617	1,037,461	1,053,374	1,066,944	1,080,351	1,095,989	1,037,161
10	366 UNDERGROUND CONDUIT	364,728	365,422	366,118	368,342	369,205	370,059	372,440	373,265	374,090	379,688	383,647	387,518	393,171	374,438
11	367 UNDERGROUND CONDUCTOR	1,051,502	1,053,033	1,054,570	1,057,350	1,058,889	1,060,427	1,063,176	1,064,715	1,066,253	1,077,375	1,087,052	1,096,523	1,107,987	1,069,142
12	368 LINE TRANSFORMER	916,753	917,747	918,808	922,070	923,170	924,266	927,529	928,626	929,704	935,144	938,396	941,634	947,930	928,598
13	369.1 OVERHEAD SERVICES	47,885	47,894	47,905	48,298	48,311	48,323	48,714	48,727	48,740	49,822	50,525	51,227	52,305	49,129
14	369.2 UNDERGROUND SERVICES	512,671	513,341	514,011	516,077	516,747	517,417	519,490	520,160	520,830	523,478	524,723	525,968	529,130	519,542
15	370 METERS	55,912	56,121	56,331	57,528	57,738	57,949	59,151	59,362	59,573	61,407	62,251	63,094	65,183	59,354
16	370.2 AMI METERS	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504	278,504
17	371 INSTALL ON CUST. PREM.	22,474	22,474	22,474	22,474	22,474	22,474	22,474	22,474	22,474	22,473	22,473	22,473	22,473	22,474
18	373 STREET LIGHTING	520,004	520,262	520,520	520,778	521,036	521,295	521,553	521,811	522,069	522,327	522,585	522,843	523,102	521,553
19	TOTAL DISTRIBUTION PLANT	7,042,068	7,059,652	7,094,798	7,160,006	7,186,462	7,212,364	7,279,364	7,305,095	7,329,342	7,426,573	7,480,752	7,533,642	7,638,417	7,288,349
20															
21	GENERAL PLANT														
22	390 STRUCTURES	260,838	261,967	263,096	267,218	268,347	269,476	273,581	274,710	275,840	279,944	281,074	282,203	286,483	272,675
23	391 OFFICE FURNITURE AND EQUIPMENT	84,008	83,740	83,472	85,505	85,237	84,970	87,002	86,735	86,467	88,500	88,232	87,965	89,997	86,295
24	393 STORES EQUIPMENT	5,370	5,370	5,369	5,369	5,369	5,368	5,368	5,367	5,367	5,367	5,366	5,366	5,365	5,368
25	394 TOOLS, SHOP & GARAGE EQUIP.	57,682	57,509	57,336	57,164	56,991	56,819	56,646	56,474	56,301	56,128	55,956	55,783	55,611	56,646
26	395 LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	396 POWER OPERATED EQUIPMENT	11,534	11,426	11,318	11,210	11,103	10,995	10,887	10,779	10,671	10,563	10,455	10,347	10,239	10,887
28	397 COMMUNICATIONS EQUIPMENT	75,197	74,688	74,179	73,670	73,161	72,653	72,144	71,635	71,126	70,617	70,108	69,600	69,091	72,144
29	398.2 MISCELLANEOUS EQUIPMENT	3,172	3,063	2,955	2,846	2,737	2,629	2,520	2,411	2,303	2,194	2,085	1,977	1,868	2,520
30	399.1 GENERAL PLT ARO	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974
31	TOTAL GENERAL PLANT	499,775	499,738	499,701	504,957	504,920	504,883	510,122	510,085	510,049	515,287	515,250	515,214	520,627	508,508
32															
33	TRANSPORTATION EQUIPMENT														
34	392.1 PASSENGER CARS	2,634	2,632	2,629	2,627	2,625	2,623	2,621	2,619	2,616	2,614	2,612	2,610	2,608	2,621
35	392.2 LIGHT TRUCKS	15,991	15,618	15,245	14,871	14,498	14,125	13,752	13,378	13,005	12,632	12,258	11,885	11,512	13,752
36	392.3 HEAVY TRUCKS	7,432	7,194	6,956	6,718	6,480	6,241	6,003	5,765	5,527	5,289	5,051	4,813	4,575	6,003
37	392.4 SPECIAL EQUIPMENT	14,805	14,030	13,256	12,481	11,707	10,932	10,158	9,384	8,609	7,835	7,060	6,286	5,511	10,158
38	392.5 TRAILERS	17,143	17,049	16,955	16,862	16,768	16,674	16,581	16,487	16,393	16,300	16,206	16,112	16,019	16,581
39	TOTAL TRANSPORTATION EQUIPMENT	58,004	56,523	55,041	53,559	52,078	50,596	49,114	47,633	46,151	44,669	43,188	41,706	40,224	49,114
40															
41	TOTAL ELECTRIC PLANT	20,246,052	20,306,836	20,337,928	20,453,712	20,490,768	20,657,056	20,779,476	20,800,725	20,821,030	20,961,227	21,017,489	21,089,950	21,402,136	20,720,337
42															
43	ENERGY CONSERVATION EQUIPMENT														
44	398.1 MISCELLANEOUS	166	155	145	135	124	114	103	93	83	72	62	51	41	103
45	SUBTOTAL	166	155	145	135	124	114	103	93	83	72	62	51	41	103
46															
47	OTHER UTILITY PLANT (118)	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
48															
49	INTANGIBLE PLANT														
50	302 FRANCHISE COSTS APOPKA	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986
51	302 FRANCHISE COSTS CASSELBERRY	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
52	302 FRANCHISE COSTS LONGWOOD	43	43	43	43	43	43	43	43	43	43	43	43	43	43
53	302 FRANCHISE COSTS MAITLAND	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
54	302 FRANCHISE COSTS	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048
55	303 INTANGIBLE PLANT - 5 Year	286,358	286,452	286,545	286,639	286,733	286,827	286,920	287,014	287,108	287,202	287,295	287,389	305,169	288,281

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2020	(C) 01/2021	(D) 02/2021	(E) 03/2021	(F) 04/2021	(G) 05/2021	(H) 06/2021	(I) 07/2021	(J) 08/2021	(K) 09/2021	(L) 10/2021	(M) 11/2021	(N) 12/2021	(O) 13-Month Average
1	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	76,412	76,412	76,412	76,412	76,412	76,412	76,412	76,412	76,412	76,412	76,412	76,412	87,932	77,298
2	303.2 INTANGIBLE PLANT - 15 YEAR	-	-	-	-	-	-	-	-	-	-	-	95,027	96,523	14,735
3	SUBTOTAL	371,220	371,314	371,407	371,501	371,595	371,689	371,782	371,876	371,970	372,064	372,157	467,278	498,074	388,764
4															
5	311 STRUCTURES & IMPROVEMENTS	(6,092)	(2,615)	(2,300)	(1,063)	(537)	1,845	1,852	1,938	2,740	2,767	3,541	4,807	6,167	1,004
6	342.9-343.9 GAS CONVERSION	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
7	344 SOLAR GENERATORS	18,908	175,352	179,936	184,529	189,113	193,727	218,747	223,330	227,950	232,533	237,117	241,726	566,276	222,250
8	345 SOLAR ACCESSORY ELECT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL DEPRECIABLE PLANT	**20,633,812**	**20,854,601**	**20,890,675**	**21,012,373**	**21,054,621**	**21,227,988**	**21,375,519**	**21,401,521**	**21,427,330**	**21,572,222**	**21,633,924**	**21,807,370**	**22,476,251**	**21,336,016**
10															
11	OTHER PLANT														
12															
13	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
14	121 NON-UTILITY PROPERTY	23,292	23,230	23,168	23,106	23,044	22,982	22,920	22,858	22,796	22,734	22,672	22,610	22,548	22,920
15	101.1 CAPITAL LEASE	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846	697,846
16	101.7 OATT - CONTRA EPIS	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)	(2,490)
17		-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL OTHER PLANT ACCOUNTS	738,974	738,912	738,850	738,788	738,726	738,664	738,602	738,540	738,478	738,416	738,354	738,292	738,230	738,602
19															
20	LAND														
21	310 STEAM LAND & LAND RIGHTS	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034
22	320 NUCLEAR LAND & LAND RIGHTS	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404
23	340 OTH PROD SYSTEM LAND & LAND RIGHTS	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490
24	350 TRANSMISSION LAND & LAND RIGHTS	106,502	106,501	106,500	106,499	106,498	106,497	106,496	106,495	106,494	106,493	106,493	106,492	106,491	106,496
25	360 DISTRIBUTION LAND & LAND RIGHTS	54,865	54,863	54,861	54,859	54,856	54,854	54,852	54,850	54,848	54,846	54,844	54,842	54,840	54,852
26	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776	48,776
27															
28	TOTAL LAND	324,071	324,068	324,065	324,062	324,059	324,056	324,053	324,050	324,047	324,044	324,041	324,038	324,035	324,053
29															
30	ITC	(51,667)	(45,733)	(40,444)	(35,155)	(29,866)	(24,578)	(19,289)	(14,000)	(8,711)	(3,422)	1,867	7,156	(51,022)	(24,220)
31															
32	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**	**21,645,191**	**21,871,849**	**21,913,146**	**22,040,068**	**22,087,540**	**22,266,131**	**22,418,886**	**22,450,112**	**22,481,145**	**22,631,260**	**22,698,186**	**22,876,856**	**23,487,494**	**22,374,451**
33															
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Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	STEAM PRODUCTION														
2	ANCLOTE														
3	311 STRUCTURES & IMPROVEMENTS	45,002	44,934	44,866	44,798	44,729	46,931	50,185	50,117	50,048	49,979	50,092	50,117	50,867	47,897
4	312 BOILER PLANT EQUIPMENT	224,309	223,822	223,333	222,844	222,354	221,863	221,372	220,879	220,386	219,892	219,397	218,902	218,405	221,366
5	314 TURBOGENERATOR UNITS	155,837	155,763	155,689	155,615	155,541	155,467	155,393	155,319	155,244	155,170	155,095	155,021	154,946	155,392
6	315 ACCESSORY ELECTRIC EQUIPMENT	37,607	37,559	37,511	37,463	37,415	37,366	37,318	37,269	37,220	37,172	37,123	37,074	37,025	37,317
7	316.1 MISC POWER PLANT EQUIPMENT	9,531	9,528	9,525	9,522	9,519	9,516	9,513	9,510	9,507	9,504	9,501	9,499	9,496	9,513
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	131	130	130	129	128	128	127	127	126	126	125	124	124	127
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	128	121	114	107	100	92	85	78	71	64	57	50	42	85
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049	1,049
11	TOTAL ANCLOTE	473,594	472,905	472,216	471,526	470,835	472,413	475,042	474,348	473,652	472,956	472,439	471,835	471,954	472,748
12															
13	BARTOW														
14	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL BARTOW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	CRYSTAL RIVER 1&2														
25	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	11,901	(1,068)	(1,068)	(770)	287	813	1,043	1,043	1,043	1,043	1,500	5,714	(1,882)	1,508
33	TOTAL CRYSTAL RIVER 1&2	11,901	(1,068)	(1,068)	(770)	287	813	1,043	1,043	1,043	1,043	1,500	5,714	(1,882)	1,508
34															
35	CRYSTAL RIVER 4&5														
36	311 STRUCTURES & IMPROVEMENTS	477,447	477,403	477,359	478,066	480,210	491,036	490,992	491,433	491,535	491,491	491,593	491,645	492,389	486,354
37	312 BOILER PLANT EQUIPMENT	1,717,592	1,721,999	1,720,710	1,719,420	1,718,127	1,716,832	1,715,536	1,714,237	1,712,936	1,711,633	1,710,328	1,709,021	1,715,009	1,715,645
38	314 TURBOGENERATOR UNITS	348,628	348,369	348,110	347,850	347,590	347,329	347,068	346,807	346,545	346,283	346,020	345,757	345,494	347,065
39	315 ACCESSORY ELECTRIC EQUIPMENT	186,856	186,849	186,842	186,835	186,828	186,821	186,813	186,806	186,799	186,792	186,784	186,777	186,769	186,813
40	316.1 MISC POWER PLANT EQUIPMENT	37,680	37,603	37,525	37,448	37,370	37,292	37,215	37,137	37,058	36,980	36,902	36,823	36,745	37,214
41	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	1,067	1,064	1,060	1,057	1,054	1,050	1,047	1,044	1,040	1,037	1,034	1,030	1,027	1,047
42	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	370	360	350	339	329	318	308	297	287	276	266	255	244	308
43	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	TOTAL CRYSTAL RIVER 4&5	2,769,640	2,773,646	2,771,956	2,771,015	2,771,508	2,780,679	2,778,978	2,777,761	2,776,201	2,774,492	2,772,927	2,771,309	2,777,677	2,774,445
45															
46	SUWANNEE														
47	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL SUWANNEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	BARTOW-ANCLOTE PIPELINE														
2	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL BARTOW-ANCLOTE PIPELINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	RAIL CARS	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702
11															
12	CRYSTAL RIVER 1&2 COALPILE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	CRYSTAL RIVER 4&5 COALPILE	1,713	1,712	1,712	1,712	1,711	1,711	1,710	1,710	1,709	1,709	1,709	1,708	1,708	1,710
15															
16	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	564	563	562	560	559	558	557	556	554	553	552	551	550	557
17	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	184	177	170	163	156	149	142	135	128	121	114	107	99	142
18	TOTAL STEAM PRODUCTION	3,266,298	3,256,638	3,254,251	3,252,908	3,253,759	3,265,025	3,266,175	3,264,255	3,261,990	3,259,576	3,257,943	3,259,927	3,258,808	3,259,812
19															
20	NUCLEAR PRODUCTION														
21	CRYSTAL RIVER#3														
22	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	322 REACTOR PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	323 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL NUCLEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31															
32	OTHER PRODUCTION														
33	AVON PARK PEAKERS														
34	341 STRUCTURES AND IMPROVEMENTS	486	486	486	486	486	486	486	485	485	485	485	485	485	486
35	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	634	634	634	634	634	634	634	634	634	634	634	634	634	634
36	343 PRIME MOVERS	6,025	6,024	6,024	6,023	6,022	6,022	6,021	6,020	6,020	6,019	6,019	6,018	6,017	6,021
37	344 GENERATORS	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
38	345 ACCESSORY ELECTRIC EQUIPMENT	1,205	1,204	1,202	1,201	1,200	1,199	1,197	1,196	1,195	1,194	1,192	1,191	1,190	1,197
39	346 MISC. POWER PLANT EQUIPMENT	112	112	112	112	112	112	112	112	112	112	112	112	112	112
40	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL AVON PARK PEAKERS	10,270	10,268	10,266	10,264	10,262	10,260	10,258	10,256	10,254	10,252	10,250	10,248	10,246	10,258
42															
43	BARTOW														
44	341 STRUCTURES AND IMPROVEMENTS	2,437	2,437	2,437	2,437	2,436	2,436	2,436	2,436	2,436	2,436	2,435	2,435	2,435	2,436
45	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,454	3,454	3,454	3,454	3,453	3,453	3,453	3,453	3,452	3,452	3,452	3,451	3,451	3,453
46	343 PRIME MOVERS	22,758	22,717	22,676	22,635	22,594	22,553	22,512	22,470	22,429	22,388	22,346	22,305	22,264	22,511
47	344 GENERATORS	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105
48	345 ACCESSORY ELECTRIC EQUIPMENT	3,855	3,846	3,837	3,828	3,818	3,809	3,800	3,790	3,781	3,772	3,762	3,753	3,743	3,799
49	346 MISC. POWER PLANT EQUIPMENT	213	190	163	136	109	81	54	27	(1)	(28)	(56)	(83)	(115)	53
50	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	TOTAL BARTOW	39,822	39,750	39,672	39,594	39,516	39,438	39,359	39,281	39,203	39,124	39,045	38,966	38,882	39,358
52															
53	BARTOW 4X1														
54	341 STRUCTURES AND IMPROVEMENTS	90,869	90,860	90,850	90,845	91,261	93,340	93,941	94,122	94,113	94,104	94,282	98,103	106,695	94,107
55	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	41,308	41,303	41,298	41,294	41,289	41,284	41,280	41,275	41,270	41,266	41,261	41,256	41,252	41,280

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Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	343 PRIME MOVERS	492,493	491,999	491,505	491,009	490,513	490,015	489,517	489,019	488,519	488,019	487,518	487,016	486,513	489,512
2	344 GENERATORS	45,816	45,817	45,817	45,817	45,817	45,817	45,817	45,817	45,817	45,817	45,817	45,817	45,816	45,816
3	345 ACCESSORY ELECTRIC EQUIPMENT	38,234	38,207	38,179	38,151	38,124	38,096	38,068	38,040	38,012	37,984	37,956	37,928	37,900	38,068
4	346 MISC. POWER PLANT EQUIPMENT	21,337	21,332	21,332	21,331	21,331	21,331	21,330	21,330	21,330	21,330	21,329	21,329	21,333	21,331
5	TOTAL BARTOW 4X1	730,057	729,517	728,980	728,447	728,334	729,883	729,953	729,603	729,061	728,519	728,162	731,448	739,509	730,113
6															
7	BAYBORO														
8	341 STRUCTURES AND IMPROVEMENTS	1,903	1,902	1,902	1,901	1,901	1,900	1,900	1,899	1,899	1,898	1,898	1,897	1,896	1,900
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,959	1,954	1,949	1,944	1,939	1,933	1,928	1,923	1,917	1,912	1,907	1,902	1,896	1,928
10	343 PRIME MOVERS	17,753	17,751	17,748	17,746	17,744	17,742	17,740	17,737	17,735	17,733	17,731	17,728	17,726	17,740
11	344 GENERATORS	3,896	3,887	3,878	3,869	3,860	3,852	3,843	3,834	3,825	3,816	3,807	3,798	3,789	3,843
12	345 ACCESSORY ELECTRIC EQUIPMENT	1,447	1,446	1,445	1,444	1,444	1,443	1,442	1,441	1,440	1,439	1,438	1,437	1,436	1,442
13	346 MISC. POWER PLANT EQUIPMENT	567	567	567	566	566	566	566	566	566	566	566	565	565	566
14	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
15	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
16	TOTAL BAYBORO	27,545	27,527	27,509	27,491	27,474	27,456	27,438	27,420	27,402	27,383	27,365	27,347	27,329	27,437
17															
18	CITRUS CC														
19	341 STRUCTURES AND IMPROVEMENTS	391,818	391,913	392,008	396,818	396,818	396,818	397,058	397,058	397,058	397,058	397,058	397,296	401,180	396,151
20	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	68,876	68,877	68,877	68,877	68,877	68,877	68,877	68,877	68,877	68,877	68,877	68,877	68,876	68,877
21	343 PRIME MOVERS	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236	702,236
22	344 GENERATORS	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907	156,907
23	345 ACCESSORY ELECTRIC EQUIPMENT	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554	42,554
24	346 MISC. POWER PLANT EQUIPMENT	27,509	27,510	27,510	27,510	27,510	27,510	27,510	27,510	27,510	27,510	27,510	27,510	27,509	27,510
25	TOTAL CITRUS CC	1,389,900	1,389,996	1,390,091	1,394,901	1,394,901	1,394,901	1,395,141	1,395,141	1,395,141	1,395,141	1,395,141	1,395,379	1,399,262	1,394,234
26															
27	DEBARY (NEW)														
28	341 STRUCTURES AND IMPROVEMENTS	4,387	4,378	4,370	4,362	4,353	5,837	5,829	5,820	5,812	5,803	5,795	6,231	6,406	5,337
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,924	6,923	6,921	6,919	6,918	6,916	6,914	6,913	6,911	6,909	6,907	6,906	6,904	6,914
30	343 PRIME MOVERS	71,545	71,436	71,327	71,217	71,107	70,998	70,887	70,777	70,667	70,556	70,446	70,335	70,223	70,886
31	344 GENERATORS	18,537	18,536	18,535	18,534	18,533	18,532	18,531	18,530	18,529	18,528	18,527	18,526	18,526	18,531
32	345 ACCESSORY ELECTRIC EQUIPMENT	5,158	5,156	5,154	5,152	5,150	5,149	5,147	5,145	5,143	5,141	5,139	5,137	5,134	5,146
33	346 MISC. POWER PLANT EQUIPMENT	1,046	1,048	1,048	1,048	1,047	1,047	1,047	1,046	1,046	1,045	1,045	1,045	1,041	1,046
34	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	0	1	1
35	TOTAL DEBARY (NEW)	107,598	107,478	107,356	107,233	107,110	108,478	108,355	108,231	108,107	107,983	107,859	108,179	108,235	107,862
36															
37	DEBARY (OLD)														
38	341 STRUCTURES AND IMPROVEMENTS	6,223	6,221	6,220	6,220	6,219	6,219	6,218	6,218	6,217	6,216	6,216	6,215	6,216	6,218
39	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	9,117	9,108	9,100	9,091	9,082	9,073	9,064	9,056	9,047	9,038	9,029	9,020	9,011	9,064
40	343 PRIME MOVERS	26,287	26,207	26,126	26,045	25,964	25,882	25,801	25,719	25,638	25,556	25,474	25,392	25,309	25,800
41	344 GENERATORS	7,869	7,825	7,780	7,736	7,692	7,647	7,603	7,558	7,513	7,469	7,424	7,379	7,334	7,602
42	345 ACCESSORY ELECTRIC EQUIPMENT	6,158	6,140	6,121	6,103	6,084	6,066	6,047	6,028	6,010	5,991	5,972	5,954	5,935	6,047
43	346 MISC. POWER PLANT EQUIPMENT	1,341	1,338	1,338	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,336	1,336	1,339	1,337
44	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
45	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
46	TOTAL DEBARY (OLD)	57,015	56,858	56,705	56,551	56,398	56,244	56,090	55,935	55,781	55,626	55,471	55,316	55,164	56,089
47															
48	HIGGINS														
49	341 STRUCTURES AND IMPROVEMENTS	1,175	1,174	1,173	1,173	1,172	1,171	1,171	1,170	1,169	1,168	1,168	1,167	1,166	1,171
50	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
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__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
2	TOTAL HIGGINS	1,175	1,174	1,173	1,173	1,172	1,171	1,171	1,170	1,169	1,168	1,168	1,167	1,166	1,171
3															
4	HINES #1														
5	341 STRUCTURES AND IMPROVEMENTS	59,606	59,555	59,549	59,796	59,745	70,572	77,266	77,214	77,343	77,291	79,743	80,321	82,409	70,801
6	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	17,998	17,977	17,957	17,936	17,916	17,896	17,875	17,854	17,834	17,813	17,793	17,772	17,752	17,875
7	343 PRIME MOVERS	241,205	240,304	239,401	238,497	237,591	236,684	235,776	234,866	233,954	233,041	232,127	231,211	230,293	235,765
8	344 GENERATORS	44,851	44,850	44,849	44,847	44,846	44,845	44,843	44,842	44,841	44,839	44,838	44,837	44,835	44,843
9	345 ACCESSORY ELECTRIC EQUIPMENT	46,005	45,989	45,973	45,957	45,941	45,925	45,909	45,893	45,877	45,861	45,845	45,829	45,813	45,909
10	346 MISC. POWER PLANT EQUIPMENT	9,327	9,330	9,316	9,303	9,289	9,275	9,262	9,248	9,235	9,221	9,207	9,194	9,164	9,259
11	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	16	16	16	16	16	16	16	16	16	16	16	16	16	16
12	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
13	TOTAL HINES #1	419,008	418,021	417,061	416,352	415,344	425,213	430,947	429,934	429,100	428,083	429,569	429,180	430,283	424,469
14															
15	HINES #2														
16	341 STRUCTURES AND IMPROVEMENTS	19,038	19,037	19,050	19,145	19,144	22,617	24,771	24,770	24,827	24,826	25,624	25,825	26,507	22,706
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,552	12,536	12,522	12,508	12,494	12,480	12,465	12,451	12,437	12,423	12,408	12,394	12,381	12,466
18	343 PRIME MOVERS	149,345	148,844	148,342	147,840	147,337	146,833	146,328	145,823	145,316	144,809	144,301	143,792	143,283	146,323
19	344 GENERATORS	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546
20	345 ACCESSORY ELECTRIC EQUIPMENT	18,943	18,859	18,774	18,689	18,603	18,518	18,432	18,347	18,261	18,175	18,089	18,003	17,916	18,431
21	346 MISC. POWER PLANT EQUIPMENT	2,846	2,845	2,843	2,842	2,841	2,839	2,838	2,837	2,835	2,834	2,832	2,831	2,830	2,838
22	TOTAL HINES #2	239,270	238,667	238,079	237,570	236,965	239,834	241,381	240,773	240,222	239,612	239,801	239,391	239,462	239,310
23															
24	HINES #3														
25	341 STRUCTURES AND IMPROVEMENTS	11,044	11,043	11,051	11,105	11,105	13,120	14,369	14,368	14,401	14,400	14,863	14,979	15,375	13,171
26	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	14,566	14,546	14,526	14,506	14,486	14,466	14,446	14,426	14,406	14,386	14,366	14,345	14,325	14,446
27	343 PRIME MOVERS	174,833	174,433	174,032	173,630	173,227	172,824	172,420	172,016	171,611	171,205	170,799	170,392	169,983	172,416
28	344 GENERATORS	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393
29	345 ACCESSORY ELECTRIC EQUIPMENT	22,273	22,269	22,265	22,261	22,257	22,252	22,248	22,244	22,240	22,236	22,231	22,227	22,223	22,248
30	346 MISC. POWER PLANT EQUIPMENT	1,631	1,628	1,625	1,622	1,619	1,616	1,614	1,611	1,608	1,605	1,602	1,599	1,595	1,613
31	TOTAL HINES #3	277,740	277,312	276,892	276,518	276,087	277,672	278,490	278,057	277,658	277,224	277,253	276,935	276,895	277,287
32															
33	HINES #4														
34	341 STRUCTURES AND IMPROVEMENTS	13,426	13,425	13,435	13,501	13,501	15,950	17,469	17,469	17,509	17,508	18,071	18,213	18,694	16,013
35	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,532	7,532	7,531	7,531	7,530	7,529	7,529	7,528	7,528	7,527	7,527	7,526	7,525	7,529
36	343 PRIME MOVERS	185,988	185,188	184,385	183,581	182,776	181,970	181,162	180,353	179,543	178,732	177,919	177,105	176,289	181,153
37	344 GENERATORS	45,541	45,531	45,522	45,512	45,503	45,493	45,484	45,474	45,464	45,455	45,445	45,435	45,426	45,484
38	345 ACCESSORY ELECTRIC EQUIPMENT	24,943	24,934	24,924	24,915	24,906	24,897	24,888	24,879	24,870	24,860	24,851	24,842	24,833	24,888
39	346 MISC. POWER PLANT EQUIPMENT	8,148	8,147	8,146	8,145	8,144	8,143	8,142	8,141	8,140	8,139	8,138	8,137	8,136	8,142
40	TOTAL HINES #4	285,578	284,757	283,944	283,186	282,360	283,983	284,674	283,844	283,054	282,221	281,951	281,258	280,903	283,209
41															
42	INTERCESSION CITY P1-6														
43	341 STRUCTURES AND IMPROVEMENTS	4,508	4,507	4,506	4,505	4,504	4,503	4,502	4,501	4,501	4,500	4,499	4,498	4,497	4,502
44	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,661	3,657	3,653	3,649	3,645	3,641	3,637	3,632	3,628	3,624	3,620	3,616	3,612	3,636
45	343 PRIME MOVERS	30,103	30,079	30,056	30,032	30,009	29,985	29,962	29,938	29,915	29,891	29,867	29,843	29,820	29,962
46	344 GENERATORS	4,581	4,577	4,573	4,570	4,566	4,562	4,558	4,554	4,551	4,547	4,543	4,539	4,535	4,558
47	345 ACCESSORY ELECTRIC EQUIPMENT	5,889	5,883	5,877	5,871	5,865	5,859	5,852	5,846	5,840	5,834	5,828	5,822	5,815	5,852
48	346 MISC. POWER PLANT EQUIPMENT	1,876	1,876	1,876	1,876	1,876	1,876	1,875	1,875	1,875	1,875	1,874	1,874	1,873	1,875
49	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
50	TOTAL INTERCESSION CITY P 1-6	50,619	50,580	50,542	50,503	50,465	50,426	50,388	50,349	50,310	50,271	50,233	50,194	50,155	50,387
51															
52	INTERCESSION CITY (NEW) P7-10														
53	341 STRUCTURES AND IMPROVEMENTS	9,421	9,420	9,419	9,419	9,418	9,417	9,416	9,416	9,415	9,414	9,413	9,412	9,412	9,416
54	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,822	7,821	7,821	7,821	7,821	7,821	7,821	7,821	7,821	7,821	7,820	7,820	7,821	7,821
55	343 PRIME MOVERS	77,039	77,007	76,976	76,945	76,913	76,882	76,851	76,819	76,788	76,756	76,724	76,693	76,662	76,850

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__ Prior Year 2 Ended 12/31/2021
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Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	344 GENERATORS	17,557	17,528	17,499	17,470	17,441	17,412	17,383	17,354	17,325	17,296	17,267	17,237	17,208	17,383
2	345 ACCESSORY ELECTRIC EQUIPMENT	6,776	6,775	6,775	6,774	6,773	6,772	6,772	6,771	6,770	6,769	6,769	6,768	6,767	6,772
3	346 MISC. POWER PLANT EQUIPMENT	1,019	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,017	1,017	1,017	1,017	1,017	1,018
4	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	44	43	43	43	43	43	42	42	42	42	42	42	42	43
5	TOTAL INTERCESSION CITY P 7-10	119,678	119,614	119,552	119,490	119,427	119,365	119,303	119,240	119,178	119,115	119,052	118,989	118,929	119,302
6															
7	INTERCESSION CITY P11														
8	341 STRUCTURES AND IMPROVEMENTS	2,094	2,094	2,094	2,094	2,094	2,094	2,094	2,094	2,094	2,093	2,093	2,093	2,093	2,094
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158
10	343 PRIME MOVERS	24,545	24,567	24,588	24,610	24,632	24,654	24,676	24,698	24,720	24,742	24,765	24,787	24,809	24,677
11	344 GENERATORS	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168
12	345 ACCESSORY ELECTRIC EQUIPMENT	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737
13	346 MISC. POWER PLANT EQUIPMENT	256	257	257	257	257	257	257	257	257	257	257	257	256	256
14	TOTAL INTERCESSION CITY P 11	37,958	37,981	38,003	38,025	38,047	38,068	38,090	38,112	38,134	38,156	38,178	38,201	38,221	38,090
15															
16	INTERCESSION CITY P12-14														
17	341 STRUCTURES AND IMPROVEMENTS	1,385	1,383	1,382	1,380	1,379	1,377	1,375	1,374	1,372	1,371	1,369	1,367	1,366	1,375
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,663	4,663	4,663	4,662	4,662	4,661	4,661	4,660	4,660	4,660	4,659	4,659	4,658	4,661
19	343 PRIME MOVERS	70,246	70,167	70,090	70,012	69,934	69,856	69,779	69,700	69,622	69,544	69,465	69,387	69,310	69,778
20	344 GENERATORS	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039
21	345 ACCESSORY ELECTRIC EQUIPMENT	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706	7,706
22	346 MISC. POWER PLANT EQUIPMENT	158	158	158	158	158	158	158	158	158	158	158	158	158	158
23	TOTAL INTERCESSION CITY P 12-14	101,197	101,116	101,036	100,957	100,877	100,797	100,717	100,637	100,557	100,476	100,396	100,315	100,236	100,716
24															
25	INTERCESSION CITY UNDEFINED														
26	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	831	831	831	831	831	831	831	5,114	8,405	1,487
27															
28	OSPREY CC														
29	341 STRUCTURES AND IMPROVEMENTS	68,817	68,817	68,817	68,817	68,817	68,817	68,817	68,817	68,817	68,817	68,817	68,817	71,287	69,007
30	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817
31	343 PRIME MOVERS	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514	223,514
32	344 GENERATORS	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338	31,338
33	345 ACCESSORY ELECTRIC EQUIPMENT	40,659	40,658	40,658	40,658	40,658	40,658	40,658	40,658	40,658	40,658	40,658	40,658	40,659	40,658
34	346 MISC. POWER PLANT EQUIPMENT	8,655	8,656	8,656	8,656	8,656	8,656	8,656	8,656	8,656	8,656	8,656	8,656	8,655	8,656
35	TOTAL OSPREY CC	386,800	386,799	386,799	386,799	386,799	386,799	386,799	386,799	386,799	386,799	386,799	386,799	389,270	386,989
36															
37	RIO PINAR														
38	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	TOTAL RIO PINAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45															
46	SUWANNEE														
47	341 STRUCTURES AND IMPROVEMENTS	4,479	4,478	4,477	4,477	4,476	4,475	4,474	4,473	4,473	4,472	4,471	4,470	5,300	4,538
48	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,335	6,334	6,333	6,332	6,331	6,329	6,328	6,327	6,325	6,324	6,323	6,322	6,320	6,328
49	343 PRIME MOVERS	26,001	25,940	25,878	25,816	25,754	25,692	25,630	25,567	25,505	25,442	25,380	25,317	25,254	25,629
50	344 GENERATORS	4,900	4,897	4,894	4,890	4,887	4,883	4,880	4,877	4,873	4,870	4,866	4,863	4,859	4,880
51	345 ACCESSORY ELECTRIC EQUIPMENT	6,324	6,324	6,323	6,323	6,323	6,323	6,323	6,322	6,322	6,322	6,322	6,322	6,321	6,323
52	346 MISC. POWER PLANT EQUIPMENT	1,995	1,995	1,994	1,994	1,994	1,993	1,993	1,993	1,992	1,992	1,992	1,991	1,991	1,993
53	TOTAL SUWANNEE	50,034	49,967	49,899	49,832	49,764	49,696	49,627	49,559	49,491	49,422	49,353	49,285	50,045	49,690
54															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	341 STRUCTURES AND IMPROVEMENTS (Capital Optimizatior	-	29,724	29,724	29,724	29,724	29,724	29,724	29,724	29,724	29,724	29,724	29,724	29,724	27,437
2	346.0 SYSTEM ASSETS	614	614	614	614	614	614	614	614	614	614	614	614	4,055	878
3	346.2 SYSTEM ASSETS (5 YEAR)	32	32	32	32	32	32	32	32	32	32	32	32	32	32
4	TOTAL SYSTEM	646	30,369	30,369	30,369	30,369	30,369	30,369	30,369	30,369	30,369	30,369	30,369	33,811	28,347
5															
6	TIGER BAY														
7	341 STRUCTURES AND IMPROVEMENTS	11,375	11,367	11,359	11,351	11,343	11,335	11,326	11,318	11,310	11,302	11,294	11,285	11,371	11,333
8	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,566	5,522	5,478	5,434	5,390	5,345	5,301	5,256	5,212	5,167	5,122	5,077	5,032	5,300
9	343 PRIME MOVERS	53,035	52,997	52,959	52,922	52,884	52,847	52,809	52,771	52,733	52,696	52,658	52,620	52,582	52,809
10	344 GENERATORS	10,677	10,632	10,588	10,542	10,497	10,452	10,407	10,362	10,316	10,271	10,225	10,180	10,134	10,406
11	345 ACCESSORY ELECTRIC EQUIPMENT	8,890	8,834	8,778	8,722	8,665	8,609	8,553	8,496	8,439	8,383	8,326	8,269	8,212	8,552
12	346 MISC. POWER PLANT EQUIPMENT	1,678	1,673	1,667	1,662	1,657	1,651	1,645	1,640	1,634	1,629	1,623	1,618	1,612	1,645
13	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TIGER BAY	91,221	91,026	90,829	90,633	90,436	90,239	90,041	89,843	89,645	89,447	89,248	89,049	88,943	90,046
15															
16	TURNER														
17	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL TURNER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	UNIVERSITY OF FLORIDA														
27	341 STRUCTURES AND IMPROVEMENTS	6,707	9,237	9,236	9,235	9,234	9,233	9,232	9,231	9,230	9,229	9,228	9,227	16,934	9,630
28	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,401	6,390	6,379	6,369	6,358	6,347	6,336	6,325	6,314	6,304	6,293	6,282	6,271	6,336
29	343 PRIME MOVERS	25,512	25,317	25,123	24,928	24,733	24,537	24,341	24,145	23,949	23,752	23,555	23,358	23,160	24,339
30	344 GENERATORS	3,559	3,559	3,559	3,559	3,558	3,558	3,558	3,558	3,558	3,557	3,557	3,557	3,557	3,558
31	345 ACCESSORY ELECTRIC EQUIPMENT	6,025	6,018	6,013	6,007	6,001	5,995	5,989	5,984	5,978	5,972	5,966	5,960	5,955	5,989
32	346 MISC. POWER PLANT EQUIPMENT	1,416	1,415	1,414	1,412	1,411	1,410	1,408	1,407	1,406	1,404	1,403	1,402	1,400	1,408
33	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	35	35	35	35	35	35	35	35	35	35	35	35	35	35
34	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
35	TOTAL UNIVERSITY OF FLORIDA	49,655	51,972	51,758	51,544	51,330	51,116	50,901	50,685	50,470	50,254	50,037	49,821	57,313	51,297
36															
37	HAMILTON-SOLAR														
38	341 SOLAR - STRUCT AND IMPR	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945
39	344 SOLAR GENERATORS	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352	99,352
40	345 SOLAR ACCESSORY ELECT EQUIP	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851
41	346 SOLAR MISC. POWER PLANT EQUIP	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051
42	347 SOLAR ASSET RETIREMENT COSTS	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196
43	TOTAL HAMILTON-SOLAR	115,395	115,397	115,397	115,397	115,397	115,397	115,397	115,397	115,397	115,397	115,397	115,397	115,395	115,396
44															
45	OSCEOLA-SOLAR														
46	341 SOLAR - STRUCT AND IMPR	86	86	86	86	86	86	86	86	86	86	86	86	86	86
47	344 SOLAR GENERATORS	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908
48	345 SOLAR ACCESSORY ELECT EQUIP	617	617	617	617	617	617	617	617	617	617	617	617	617	617
49	TOTAL OSCEOLA-SOLAR	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611
50															
51	PERRY-SOLAR														
52	341 STRUCTURES AND IMPROVEMENTS	345	345	345	345	345	345	345	345	345	345	345	345	345	345
53	344 SOLAR GENERATORS	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048
54	345 SOLAR ACCESSORY ELECT EQUIP	850	850	850	850	850	850	850	850	850	850	850	850	850	850

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	346 SOLAR MISC. POWER PLANT EQUIP	15	15	15	15	15	15	15	15	15	15	15	15	15	15
2	TOTAL PERRY-SOLAR	10,258	10,257	10,257	10,257	10,257	10,257	10,257	10,257	10,257	10,257	10,257	10,257	10,258	10,258
3															
4	SUWANNEE SOLAR														
5	341 SOLAR - STRUCT AND IMPR	60	60	60	60	60	60	60	60	60	60	60	60	60	60
6	344 SOLAR GENERATORS	15,702	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,703	15,702	15,702
7	345 SOLAR ACCESSORY ELECT EQUIP	952	952	952	952	952	952	952	952	952	952	952	952	952	952
8	TOTAL SUWANNEE-SOLAR	16,714	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,714	16,715
9															
10	TRENTON SOLAR														
11	341 SOLAR - STRUCT AND IMPR	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619
12	344 SOLAR GENERATORS	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608	77,608
13	345 SOLAR ACCESSORY ELECT EQUIP	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855	7,855
14	347 SOLAR ASSET RETIREMENT COSTS	4,503	-	-	-	-	-	-	-	-	-	-	-	4,503	693
15	TOTAL TRENTON SOLAR	95,585	91,082	91,082	91,082	91,082	91,082	91,082	91,082	91,082	91,082	91,082	91,082	95,585	91,775
16															
17	LAKE PLACID SOLAR														
18	341 SOLAR - STRUCT AND IMPR	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319
19	344 SOLAR GENERATORS	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510	47,510
20	345 SOLAR ACCESSORY ELECT EQUIP	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234	8,234
21	347 SOLAR ASSET RETIREMENT COSTS	2,359	-	-	-	-	-	-	-	-	-	-	-	2,359	363
22	TOTAL LAKE PLACID SOLAR	60,422	58,063	58,063	58,063	58,063	58,063	58,063	58,063	58,063	58,063	58,063	58,063	60,422	58,426
23															
24	ST PETE PIER SOLAR														
25	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	344 SOLAR GENERATORS	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349	1,349
27	345 SOLAR ACCESSORY ELECT EQUIP	87	87	87	87	87	87	87	87	87	87	87	87	87	87
28	TOTAL ST PETE PIER SOLAR	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436
29															
30	COLUMBIA SOLAR														
31	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	344 SOLAR GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	345 SOLAR ACCESSORY ELECT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL COLUMBIA SOLAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35															
36	BATTERY & SOLAR GROWTH														
37	341 SOLAR - STRUCT AND IMPR	-	17,849	20,800	141,051	141,071	229,750	229,765	229,780	229,795	229,807	229,820	234,832	430,956	181,944
38	348 ENERGY STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	40,640	3,126
39	TOTAL BATTERY & SOLAR GROWTH	-	17,849	20,800	141,051	141,071	229,750	229,765	229,780	229,795	229,807	229,820	234,832	471,596	185,071
40	TOTAL OTHER PRODUCTION	4,780,207	4,819,158	4,817,876	4,939,043	4,935,898	5,042,547	5,050,647	5,046,411	5,042,290	5,037,846	5,037,914	5,048,343	5,321,682	4,993,836
41															
42	TRANSMISSION PLANT														
43	350.1 TRANSMISSION EASEMENTS	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702	54,702
44	352 STRUCTURES	43,001	43,002	43,001	411,029	411,029	411,028	512,546	512,581	512,605	549,133	549,136	586,924	631,433	401,265
45	353.1 STATION EQUIPMENT	1,327,856	1,329,253	1,328,158	1,327,061	1,325,962	1,324,862	1,323,760	1,322,656	1,321,550	1,320,443	1,319,334	1,318,223	1,314,620	1,323,365
46	353.2 ENERGY CONTROL CENTER	52,368	52,359	52,351	52,342	52,334	52,325	52,316	52,308	52,299	52,291	52,282	52,273	52,265	52,316
47	354 TOWERS AND FIXTURES	67,743	67,740	67,737	67,734	67,732	67,729	67,726	67,723	67,720	67,718	67,715	67,712	67,710	67,726
48	355 POLES AND FIXTURES	1,283,255	1,283,474	1,282,939	1,282,404	1,281,868	1,281,331	1,280,793	1,280,254	1,279,714	1,279,174	1,278,633	1,278,091	1,276,795	1,280,671
49	356 OVERHEAD CONDUCTOR	643,175	642,872	642,568	642,264	641,960	641,654	641,349	641,043	640,736	640,429	640,122	639,814	639,505	641,345
50	357 UNDERGROUND CONDUIT	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217
51	358 UNDERGROUND CONDUCTOR	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896	78,896
52	359 MISCELLANEOUS PLANT EQUIP.	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016	64,016
53	TOTAL TRANSMISSION PLANT	3,647,229	3,648,531	3,646,586	4,012,666	4,010,715	4,008,760	4,108,322	4,106,396	4,104,457	4,139,018	4,137,052	4,172,868	4,212,159	3,996,520
54															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

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__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
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__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	DISTRIBUTION PLANT														
2	360.1 DISTRIBUTION EASEMENTS	58,007	58,139	58,139	58,139	58,139	58,139	58,139	58,139	58,139	58,139	58,139	58,139	58,007	58,118
3	361 STRUCTURES	31,408	31,865	32,294	48,050	49,600	52,535	62,016	68,830	74,113	80,800	82,194	82,550	88,997	60,404
4	362 STATION EQUIPMENT	1,012,034	1,011,385	1,010,732	1,105,123	1,104,468	1,103,812	1,115,822	1,115,163	1,114,504	1,125,221	1,124,559	1,123,897	1,133,197	1,092,301
5	364 POLES AND FIXTURES	837,221	837,041	836,808	856,333	856,099	855,865	864,400	864,165	863,929	872,521	872,285	872,048	879,511	859,094
6	365 OVERHEAD CONDUCTOR	975,292	986,268	995,684	1,106,020	1,118,768	1,130,319	1,175,965	1,188,743	1,200,796	1,243,802	1,257,582	1,270,259	1,309,094	1,150,661
7	366 UNDERGROUND CONDUIT	352,366	352,283	352,201	354,648	354,565	354,482	356,842	356,759	356,676	359,113	359,030	358,946	361,077	356,076
8	367 UNDERGROUND CONDUCTOR	989,732	989,237	988,743	998,311	997,815	997,319	1,006,593	1,006,095	1,005,596	1,015,180	1,014,680	1,014,179	1,022,538	1,003,540
9	368 LINE TRANSFORMER	875,436	874,391	873,296	881,633	880,535	879,434	887,493	886,389	885,284	893,630	892,521	891,410	898,555	884,616
10	369.1 OVERHEAD SERVICES	60,506	60,053	59,601	63,550	63,096	62,641	66,461	66,005	65,548	69,502	69,043	68,584	72,001	65,122
11	369.2 UNDERGROUND SERVICES	496,850	496,820	496,791	496,761	496,732	496,702	496,673	496,643	496,614	496,584	496,554	496,524	496,495	496,673
12	370 METERS	49,984	49,181	48,376	52,076	51,269	50,461	54,023	53,212	52,400	56,091	55,276	54,460	57,623	52,649
13	370.2 AMI METERS	169,885	181,627	193,859	204,396	215,067	224,058	233,574	242,347	249,472	255,556	260,433	263,211	265,581	227,621
14	371 INSTALL ON CUST. PREM.	15,126	15,370	15,370	15,370	15,369	15,369	15,369	15,369	15,369	15,369	15,369	15,368	15,124	15,332
15	373 STREET LIGHTING	487,671	486,770	485,867	489,326	488,420	487,513	490,829	489,918	489,007	492,483	491,569	490,653	493,669	489,515
16	TOTAL DISTRIBUTION PLANT	6,411,518	6,430,431	6,447,760	6,729,737	6,749,942	6,768,650	6,884,199	6,907,778	6,927,446	7,033,990	7,049,234	7,060,229	7,151,469	6,811,722
17															
18	GENERAL PLANT														
19	390 STRUCTURES	230,678	232,230	233,975	238,241	239,987	240,418	243,310	243,644	243,954	248,097	248,406	248,715	257,187	242,219
20	391 OFFICE FURNITURE AND EQUIPMENT	67,051	66,778	66,512	68,381	68,114	67,847	71,709	71,441	71,172	73,040	72,770	72,500	74,970	70,176
21	393 STORES EQUIPMENT	5,434	5,433	5,433	5,432	5,432	5,432	5,431	5,431	5,430	5,430	5,430	5,429	5,429	5,431
22	394 TOOLS, SHOP & GARAGE EQUIP.	50,389	50,218	50,046	49,874	49,702	49,529	49,356	49,183	49,010	48,836	48,662	48,488	48,313	49,354
23	395 LABORATORY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	396 POWER OPERATED EQUIPMENT	11,270	11,163	11,055	10,948	10,840	10,732	10,624	10,515	10,407	10,298	10,190	10,081	9,971	10,623
25	397 COMMUNICATIONS EQUIPMENT	64,969	64,229	63,488	62,746	62,003	61,258	60,513	59,766	59,018	58,269	57,518	56,767	56,014	60,504
26	398.2 MISCELLANEOUS EQUIPMENT	3,395	3,277	3,168	3,060	2,951	2,843	2,734	2,625	2,516	2,406	2,297	2,187	2,088	2,734
27	399.1 GENERAL PLT ARO	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974
28	TOTAL GENERAL PLANT	435,160	435,302	435,652	440,657	441,004	440,033	445,651	444,580	443,481	448,351	447,247	446,141	455,947	443,016
29															
30	TRANSPORTATION EQUIPMENT														
31	392.1 PASSENGER CARS	2,644	2,642	2,640	2,638	2,636	2,634	2,631	2,629	2,627	2,625	2,623	2,621	2,618	2,631
32	392.2 LIGHT TRUCKS	17,833	17,503	17,173	16,842	16,511	16,180	15,848	15,515	15,182	14,849	14,514	14,180	13,845	15,844
33	392.3 HEAVY TRUCKS	7,442	7,196	6,950	6,704	6,458	6,211	5,963	5,716	5,468	5,219	4,970	4,721	4,472	5,961
34	392.4 SPECIAL EQUIPMENT	19,863	19,094	18,323	17,551	16,778	16,004	15,228	14,451	13,673	12,894	12,113	11,331	10,547	15,219
35	392.5 TRAILERS	17,540	17,447	17,354	17,260	17,167	17,073	16,979	16,885	16,791	16,697	16,603	16,508	16,413	16,978
36	TOTAL TRANSPORTATION EQUIPMENT	65,322	63,882	62,441	60,996	59,550	58,101	56,650	55,197	53,741	52,283	50,823	49,361	47,896	56,634
37															
38	TOTAL ELECTRIC PLANT	18,605,734	18,653,942	18,664,564	19,436,007	19,450,868	19,583,116	19,811,645	19,824,616	19,833,407	19,971,065	19,980,213	20,036,868	20,447,961	19,561,539
39															
40	ENERGY CONSERVATION EQUIPMENT														
41	398.1 MISCELLANEOUS	218	207	197	187	176	166	155	145	134	124	113	103	93	155
42	SUBTOTAL	218	207	197	187	176	166	155	145	134	124	113	103	93	155
43															
44	OTHER UTILITY PLANT (118)	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
45															
46	INTANGIBLE PLANT														
47	302 FRANCHISE COSTS APOPKA	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986
48	302 FRANCHISE COSTS CASSELBERRY	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
49	302 FRANCHISE COSTS LONGWOOD	43	43	43	43	43	43	43	43	43	43	43	43	43	43
50	302 FRANCHISE COSTS MAITLAND	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
51	302 INTANGIBLE PLANT	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048
52	303 INTANGIBLE PLANT - 5 Year	263,198	263,379	263,535	265,466	265,821	266,099	267,578	267,803	268,011	269,111	269,335	269,488	271,052	266,914
53	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	50,388	50,388	50,388	52,406	52,406	52,406	54,671	54,671	54,671	62,891	62,891	62,891	64,035	55,777
54	SUBTOTAL	322,036	322,217	322,373	326,322	326,677	326,955	330,700	330,924	331,132	340,453	340,677	340,830	343,537	331,141

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(CB 12/2019	(C) 01/2020	(D) 02/2020	(E) 03/2020	(F) 04/2020	(G) 05/2020	(H) 06/2020	(I) 07/2020	(J) 08/2020	(K) 09/2020	(L) 10/2020	(M) 11/2020	(N) 12/2020	13-Month Average
1	342.9-343.9 GAS CONVERSION	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
2															
3	**TOTAL DEPRECIABLE PLANT**	**18,931,546**	**18,979,925**	**18,990,692**	**19,766,074**	**19,781,279**	**19,913,796**	**20,146,058**	**20,159,244**	**20,168,231**	**20,315,200**	**20,324,561**	**20,381,358**	**20,795,148**	**19,896,394**
4															
5	OTHER PLANT														
6															
7	101 ARO (NOT LISTED ABOVE)	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447
8	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
9	121 NON-UTILITY PROPERTY	23,522	23,460	23,398	23,336	23,274	23,212	23,150	23,088	23,026	22,963	22,901	22,838	22,775	23,149
10	101.1 CAPITAL LEASE	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865	697,865
11	TOTAL OTHER PLANT ACCOUNTS	744,158	744,097	744,035	743,973	743,911	743,849	743,787	743,725	743,662	743,600	743,537	743,475	743,412	743,786
12															
13	LAND														
14	310 STEAM LAND & LAND RIGHTS	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034	6,034
15	320 NUCLEAR LAND & LAND RIGHTS	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404
16	340 OTH PROD SYSTEM LAND & LAND RIGHTS	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490
17	350 TRANSMISSION LAND & LAND RIGHTS	106,184	106,183	106,182	106,181	106,180	106,179	106,178	106,177	106,176	106,175	106,174	106,173	106,172	106,178
18	360 DISTRIBUTION LAND & LAND RIGHTS	54,695	54,693	54,691	54,689	54,686	54,684	54,682	54,680	54,678	54,676	54,674	54,672	54,670	54,682
19	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341	45,341
20	TOTAL LAND	320,148	320,145	320,142	320,139	320,136	320,133	320,130	320,127	320,124	320,121	320,118	320,115	320,112	320,130
21															
22	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**	**19,995,853**	**20,044,167**	**20,054,870**	**20,830,187**	**20,845,326**	**20,977,778**	**21,209,975**	**21,223,096**	**21,232,018**	**21,378,921**	**21,388,216**	**21,444,948**	**21,858,672**	**20,960,310**
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Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	STEAM PRODUCTION														
2	ANCLOTE														
3	311 STRUCTURES & IMPROVEMENTS	44,051	44,054	44,054	44,060	44,050	44,050	44,050	44,050	44,078	44,054	44,053	44,053	45,002	44,128
4	312 BOILER PLANT EQUIPMENT	225,103	225,103	225,113	225,113	225,131	225,301	225,336	224,982	224,983	224,983	224,190	224,248	224,309	224,915
5	314 TURBOGENERATOR UNITS	150,625	150,618	150,958	150,958	151,456	151,487	151,611	151,934	151,934	151,959	155,543	155,553	155,837	152,344
6	315 ACCESSORY ELECTRIC EQUIPMENT	37,417	37,417	37,417	37,417	37,501	37,576	37,576	37,575	37,563	37,565	37,599	37,599	37,607	37,525
7	316.1 MISC POWER PLANT EQUIPMENT	9,379	9,379	9,380	9,380	9,382	9,380	9,415	9,390	9,426	9,420	9,473	9,532	9,531	9,421
8	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	131	131	131	131	131	131	131	131	131	131	131	131	131	131
9	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	186	186	186	186	186	186	186	186	186	186	186	128	128	177
10	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	508	508	508	508	508	508	508	508	508	508	508	508	1049	549
11	TOTAL ANCLOTE	467,400	467,396	467,747	467,753	468,345	468,619	468,813	468,756	468,809	468,806	471,683	471,752	473,594	469,190
12															
13	BARTOW														
14	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	312 BOILER PLANT EQUIPMENT	-	(3,491)	(3,503)	(3,509)	(3,518)	(3,517)	(2,974)	(3,479)	-	3	-	-	-	(1,845)
16	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	316 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL BARTOW	-	(3,491)	(3,503)	(3,509)	(3,518)	(3,517)	(2,974)	(3,479)	-	3	-	-	-	(1,845)
23															
24	CRYSTAL RIVER 1&2		-	-	-	-	-	-	-	-	-	-	-		-
25	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	14,900	14,900	14,900	14,900	14,900	14,900	14,900	14,900	14,900	11,901	11,901	11,901	11,901	13,977
33	TOTAL CRYSTAL RIVER 1&2	14,900	14,900	14,900	14,900	14,900	14,900	14,900	14,900	14,900	11,901	11,901	11,901	11,901	13,977
34															
35	CRYSTAL RIVER 4&5														
36	311 STRUCTURES & IMPROVEMENTS	394,807	394,763	438,085	439,489	438,930	439,054	436,137	440,065	476,471	476,676	476,781	476,747	477,447	446,573
37	312 BOILER PLANT EQUIPMENT	1,694,672	1,694,722	1,694,699	1,697,488	1,697,623	1,715,971	1,709,763	1,715,172	1,716,042	1,717,381	1,717,449	1,717,156	1,717,592	1,708,133
38	314 TURBOGENERATOR UNITS	347,493	347,493	347,493	347,493	347,493	347,518	348,413	348,472	348,622	348,623	348,626	348,627	348,628	348,076
39	315 ACCESSORY ELECTRIC EQUIPMENT	185,994	185,994	185,994	185,994	185,994	186,483	186,498	186,326	186,491	186,491	186,474	186,474	186,856	186,313
40	316.1 MISC POWER PLANT EQUIPMENT	37,313	37,315	37,204	37,210	37,211	37,218	37,222	37,222	37,233	37,239	37,263	37,263	37,680	37,276
41	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067
42	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	370	370	370	370	370	370	370	370	370	370	370	370	370	370
43	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	TOTAL CRYSTAL RIVER 4&5	2,661,716	2,661,724	2,704,912	2,709,111	2,708,688	2,727,681	2,719,470	2,728,694	2,766,296	2,767,847	2,768,030	2,767,704	2,769,640	2,727,809
45															
46	SUWANNEE														
47	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL SUWANNEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	BARTOW-ANCLOTE PIPELINE														
2	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL BARTOW-ANCLOTE PIPELINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
10	RAIL CARS	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702	8,702
11															
12	CRYSTAL RIVER 1&2 COALPILE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															
14	CRYSTAL RIVER 4&5 COALPILE	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713
15															
16	316.2 SYSTEM ASSETS 316.2 (5 YEAR)	564	564	564	564	564	564	564	564	564	564	564	564	564	564
17	316.3 SYSTEM ASSETS 316.3 (7 YEAR)	184	184	184	184	184	184	184	184	184	184	184	184	184	184
18	TOTAL STEAM PRODUCTION	3,155,179	3,151,691	3,195,218	3,199,417	3,199,577	3,218,845	3,211,371	3,220,033	3,261,167	3,259,720	3,262,777	3,262,520	3,266,298	3,220,294
19															
20	NUCLEAR PRODUCTION														
21	CRYSTAL RIVER#3														
22	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	322 REACTOR PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	323 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL NUCLEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31															
32	OTHER PRODUCTION														
33	AVON PARK PEAKERS														
34	341 STRUCTURES AND IMPROVEMENTS	478	478	478	478	478	478	483	486	486	486	486	486	486	482
35	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	634	634	634	634	634	634	634	634	634	634	634	634	634	634
36	343 PRIME MOVERS	6,021	6,021	6,021	6,025	6,025	6,025	6,025	6,025	6,025	6,025	6,025	6,025	6,025	6,024
37	344 GENERATORS	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808
38	345 ACCESSORY ELECTRIC EQUIPMENT	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205
39	346 MISC. POWER PLANT EQUIPMENT	106	106	106	106	106	106	112	112	112	112	112	112	112	109
40	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL AVON PARK PEAKERS	10,252	10,252	10,252	10,256	10,256	10,256	10,267	10,270	10,270	10,270	10,270	10,270	10,270	10,262
42															
43	BARTOW														
44	341 STRUCTURES AND IMPROVEMENTS	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,685	1,686	2,437	2,437	1,740
45	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454	3,454
46	343 PRIME MOVERS	22,928	22,928	22,928	22,959	22,959	22,959	22,960	22,960	22,960	22,960	22,960	22,970	22,758	22,938
47	344 GENERATORS	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105
48	345 ACCESSORY ELECTRIC EQUIPMENT	3,650	3,644	3,649	3,649	3,649	3,714	3,726	3,726	3,726	3,726	3,726	3,881	3,855	3,717
49	346 MISC. POWER PLANT EQUIPMENT	215	215	215	215	215	215	215	215	215	213	213	213	213	214
50	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	TOTAL BARTOW	38,949	38,943	38,948	38,979	38,979	39,044	39,057	39,057	39,057	39,143	39,144	40,060	39,822	39,168
52															
53	BARTOW 4X1														
54	341 STRUCTURES AND IMPROVEMENTS	90,574	90,571	90,575	90,575	90,566	90,566	90,566	90,825	90,838	90,826	90,849	90,851	90,869	90,696
55	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	41,169	40,989	40,980	40,982	40,982	40,982	40,982	41,123	41,123	41,165	41,166	41,166	41,308	41,086

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	343 PRIME MOVERS	487,662	487,872	487,861	487,861	487,862	487,974	487,744	494,115	489,322	489,279	490,096	518,687	492,493	491,448
2	344 GENERATORS	45,778	45,778	45,778	45,778	45,778	45,778	45,778	45,778	45,778	45,778	45,778	45,778	45,816	45,781
3	345 ACCESSORY ELECTRIC EQUIPMENT	37,807	37,807	37,807	37,807	37,807	37,805	37,805	37,805	37,805	37,805	37,805	37,737	38,234	37,834
4	346 MISC. POWER PLANT EQUIPMENT	20,496	20,620	20,638	20,639	20,641	20,641	20,641	20,641	20,661	20,882	21,039	21,077	21,337	20,766
5	TOTAL BARTOW 4X1	723,486	723,637	723,639	723,642	723,636	723,746	723,516	730,287	725,527	725,735	726,733	755,296	730,057	727,611
6															
7	BAYBORO														
8	341 STRUCTURES AND IMPROVEMENTS	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,952	1,952	1,952	1,952	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,959	1,957
10	343 PRIME MOVERS	17,768	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,753	17,753	17,762
11	344 GENERATORS	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896
12	345 ACCESSORY ELECTRIC EQUIPMENT	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,498	1,433	1,440	1,446	1,447	1,447	1,477
13	346 MISC. POWER PLANT EQUIPMENT	440	440	442	444	444	444	448	447	447	547	547	547	567	477
14	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
15	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
16	TOTAL BAYBORO	27,477	27,472	27,474	27,476	27,483	27,483	27,487	27,486	27,421	27,528	27,534	27,525	27,545	27,492
17															
18	CITRUS CC														
19	341 STRUCTURES AND IMPROVEMENTS	388,117	388,088	384,303	392,403	392,000	392,951	393,558	395,093	395,668	400,257	401,195	401,641	391,818	393,622
20	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	45,708	46,049	45,203	46,529	47,653	47,829	55,843	56,042	56,157	56,674	67,449	69,850	68,876	54,605
21	343 PRIME MOVERS	691,818	698,852	681,561	708,861	711,404	714,449	711,033	713,587	714,090	723,344	723,454	723,871	702,236	709,120
22	344 GENERATORS	164,701	162,258	193,117	162,825	163,255	159,874	161,365	160,168	160,053	162,096	162,012	162,168	156,907	163,908
23	345 ACCESSORY ELECTRIC EQUIPMENT	41,215	41,635	40,599	42,243	42,396	42,575	42,364	42,507	42,525	43,089	43,082	43,100	42,554	42,299
24	346 MISC. POWER PLANT EQUIPMENT	26,080	26,159	26,871	26,382	26,417	26,342	26,378	26,778	27,147	27,381	27,444	27,584	27,509	26,806
25	TOTAL CITRUS CC	1,357,639	1,363,041	1,371,654	1,379,243	1,383,125	1,384,020	1,390,541	1,394,175	1,395,640	1,412,841	1,424,636	1,428,214	1,389,900	1,390,359
26															
27	DEBARY (NEW)														
28	341 STRUCTURES AND IMPROVEMENTS	4,388	4,388	4,388	4,388	4,388	4,388	4,387	4,387	4,387	4,387	4,387	4,387	4,387	4,387
29	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,972	6,921	6,924	6,924	6,924	6,924	6,926	6,926	6,926	6,925	6,925	6,925	6,924	6,928
30	343 PRIME MOVERS	70,936	71,624	71,646	71,506	71,490	71,490	71,492	71,492	71,493	71,493	71,545	71,545	71,545	71,484
31	344 GENERATORS	18,406	18,406	18,406	18,406	18,406	18,406	18,537	18,537	18,537	18,537	18,537	18,537	18,537	18,477
32	345 ACCESSORY ELECTRIC EQUIPMENT	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158
33	346 MISC. POWER PLANT EQUIPMENT	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
34	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	1	1	1	1	1	1	0
35	TOTAL DEBARY (NEW)	106,906	107,543	107,568	107,428	107,412	107,412	107,546	107,547	107,548	107,547	107,599	107,599	107,598	107,481
36															
37	DEBARY (OLD)														
38	341 STRUCTURES AND IMPROVEMENTS	5,708	5,723	5,726	5,726	6,249	6,215	6,204	6,203	6,218	6,231	6,220	6,220	6,223	6,067
39	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	10,381	10,422	10,422	10,422	10,424	10,430	10,430	10,405	10,413	10,413	10,709	10,709	9,117	10,361
40	343 PRIME MOVERS	26,290	25,883	25,885	25,887	25,887	25,887	25,887	25,887	25,887	25,887	25,880	26,287	26,287	25,979
41	344 GENERATORS	7,970	8,028	8,028	8,028	8,028	8,028	7,897	7,869	7,869	7,869	7,869	7,869	7,869	7,940
42	345 ACCESSORY ELECTRIC EQUIPMENT	6,149	6,149	6,149	6,149	6,149	6,149	6,149	6,148	6,148	6,148	6,135	6,135	6,158	6,147
43	346 MISC. POWER PLANT EQUIPMENT	1,168	1,175	1,175	1,168	1,160	1,158	1,320	1,321	1,330	1,342	1,330	1,330	1,341	1,255
44	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	20	20	20	20	20	20	20	20	20	20	20	20	20	20
45	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
46	TOTAL DEBARY (OLD)	57,686	57,400	57,405	57,400	57,916	57,887	57,907	57,853	57,884	57,910	58,163	58,570	57,015	57,769
47															
48	HIGGINS														
49	341 STRUCTURES AND IMPROVEMENTS	2,005	2,005	2,005	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,905	1,175	1,872
50	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,960	1,960	1,960	325	325	325	325	325	326	326	326	326	-	678
51	343 PRIME MOVERS	11,226	11,226	11,226	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	1	7,202
52	344 GENERATORS	2,640	2,640	2,640	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	-	2,006
53	345 ACCESSORY ELECTRIC EQUIPMENT	2,877	2,877	2,877	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	-	1,674
54	346 MISC. POWER PLANT EQUIPMENT	347	347	347	124	124	124	124	124	124	124	220	220	(1)	180
55	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	15	15	15	-	-	-	-	-	-	-	-	-	-	3

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Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
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__ Prior Year 2 Ended 12/31/2021
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XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
2	TOTAL HIGGINS	21,070	21,071	21,071	12,491	12,491	12,491	12,491	12,491	12,492	12,492	12,588	12,588	1,175	13,616
3															
4	HINES #1														
5	341 STRUCTURES AND IMPROVEMENTS	59,302	59,181	59,182	59,112	59,438	59,447	59,447	59,454	59,448	59,486	59,503	59,503	59,606	59,393
6	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	17,891	17,889	17,889	17,889	17,867	17,867	17,867	17,867	17,867	17,867	17,867	18,002	17,998	17,894
7	343 PRIME MOVERS	244,573	244,573	244,593	244,593	244,593	244,425	240,652	240,846	240,858	241,003	241,046	241,063	241,205	242,617
8	344 GENERATORS	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851	44,851
9	345 ACCESSORY ELECTRIC EQUIPMENT	45,842	45,842	45,842	45,842	45,842	45,927	45,943	45,943	45,943	45,938	45,938	45,956	46,005	45,908
10	346 MISC. POWER PLANT EQUIPMENT	8,315	8,341	8,356	9,023	9,121	9,146	9,208	9,209	9,209	9,243	9,240	9,174	9,327	8,993
11	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	16	-	-	-	-	-	-	-	-	-	-	-	16	2
12	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(assets for this line were depre. w/depr group 346.2 - therefore assets added to above - total bal fully depre.)												-	
13	TOTAL HINES #1	420,790	420,678	420,714	421,312	421,713	421,665	417,969	418,170	418,176	418,388	418,446	418,551	419,008	419,660
14															
15	HINES #2														
16	341 STRUCTURES AND IMPROVEMENTS	19,044	19,046	19,046	19,046	19,046	19,046	19,046	19,046	19,038	19,038	19,038	19,038	19,038	19,043
17	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,549	12,549	12,549	12,550	12,556	12,556	12,556	12,556	12,556	12,551	12,551	12,551	12,552	12,552
18	343 PRIME MOVERS	149,180	149,168	149,168	149,196	149,209	149,228	149,256	149,289	149,290	149,349	149,345	149,345	149,345	149,259
19	344 GENERATORS	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546	36,546
20	345 ACCESSORY ELECTRIC EQUIPMENT	18,929	18,929	18,929	18,929	18,929	18,929	18,929	18,929	18,929	18,942	18,945	18,944	18,943	18,933
21	346 MISC. POWER PLANT EQUIPMENT	2,811	2,811	2,839	2,842	2,842	2,846	2,846	2,846	2,846	2,846	2,846	2,846	2,846	2,840
22	TOTAL HINES #2	239,059	239,050	239,077	239,109	239,129	239,152	239,180	239,213	239,206	239,273	239,271	239,269	239,270	239,174
23															
24	HINES #3														
25	341 STRUCTURES AND IMPROVEMENTS	11,001	11,001	11,001	11,004	11,004	11,004	11,004	11,004	11,024	11,018	11,018	11,044	11,044	11,013
26	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566	14,566
27	343 PRIME MOVERS	175,359	175,257	175,038	173,761	175,330	175,409	174,967	174,949	174,950	174,492	174,782	174,870	174,833	174,923
28	344 GENERATORS	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393	53,393
29	345 ACCESSORY ELECTRIC EQUIPMENT	22,165	22,165	22,165	22,165	22,166	22,166	22,166	22,166	22,166	22,166	22,270	22,273	22,273	22,190
30	346 MISC. POWER PLANT EQUIPMENT	1,561	1,456	1,562	1,562	1,562	1,562	1,500	1,560	1,560	1,560	1,560	1,631	1,631	1,559
31	TOTAL HINES #3	278,045	277,838	277,725	276,451	278,021	278,100	277,596	277,638	277,659	277,195	277,589	277,777	277,740	277,644
32															
33	HINES #4														
34	341 STRUCTURES AND IMPROVEMENTS	13,461	13,461	13,461	13,426	13,426	13,426	13,426	13,426	13,426	13,426	13,426	13,426	13,426	13,434
35	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532	7,532
36	343 PRIME MOVERS	181,152	180,471	180,502	180,497	180,500	180,612	180,604	180,604	180,604	180,604	180,604	180,644	185,988	181,030
37	344 GENERATORS	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541	45,541
38	345 ACCESSORY ELECTRIC EQUIPMENT	24,807	24,826	24,826	24,826	24,826	24,826	24,826	24,826	24,826	24,826	24,826	24,978	24,943	24,845
39	346 MISC. POWER PLANT EQUIPMENT	8,088	8,088	8,088	8,088	8,088	8,088	8,088	8,088	8,088	8,088	8,088	8,148	8,148	8,097
40	TOTAL HINES #4	280,581	279,920	279,950	279,910	279,913	280,025	280,017	280,017	280,017	280,017	280,017	280,269	285,578	280,479
41															
42	INTERCESSION CITY P1-6														
43	341 STRUCTURES AND IMPROVEMENTS	3,914	3,914	3,914	3,921	3,921	3,921	3,941	4,004	4,006	4,523	4,504	4,507	4,508	4,115
44	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,632	3,632	3,632	3,632	3,632	3,632	3,632	3,660	3,661	3,661	3,661	3,661	3,661	3,645
45	343 PRIME MOVERS	30,084	30,084	30,085	30,085	30,085	30,085	30,085	30,097	30,097	30,102	30,102	30,102	30,103	30,092
46	344 GENERATORS	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581	4,581
47	345 ACCESSORY ELECTRIC EQUIPMENT	5,890	5,890	5,890	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889
48	346 MISC. POWER PLANT EQUIPMENT	1,653	1,642	1,642	1,642	1,642	1,648	1,648	1,648	1,651	1,871	1,865	1,864	1,876	1,715
49	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
50	TOTAL INTERCESSION CITY P 1-6	49,755	49,744	49,745	49,752	49,752	49,758	49,777	49,881	49,886	50,628	50,604	50,606	50,619	50,039
51															
52	INTERCESSION CITY (NEW) P7-10														
53	341 STRUCTURES AND IMPROVEMENTS	9,423	9,423	9,423	9,423	9,423	9,423	9,423	9,423	9,423	9,423	9,423	9,421	9,421	9,422
54	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,187	7,187	7,187	8,050	7,999	7,999	7,819	7,821	7,822	7,822	7,822	7,822	7,822	7,720
55	343 PRIME MOVERS	71,406	71,399	71,398	71,398	71,006	71,006	74,247	73,944	76,787	76,822	76,824	76,825	77,039	73,854

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	344 GENERATORS	17,558	17,557	17,557	17,557	17,557	17,557	17,557	17,557	17,557	17,557	17,557	17,557	17,557	17,557
2	345 ACCESSORY ELECTRIC EQUIPMENT	5,375	5,375	5,375	5,381	5,381	5,381	5,382	5,382	5,382	5,382	5,382	6,833	6,776	5,599
3	346 MISC. POWER PLANT EQUIPMENT	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019
4	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	44	44	44	44	44	44	44	44	44	44	44	44	44	44
5	TOTAL INTERCESSION CITY P 7-10	112,012	112,001	112,001	112,870	112,427	112,427	115,489	115,189	118,032	118,066	118,069	119,520	119,678	115,214
6															
7	INTERCESSION CITY P11														
8	341 STRUCTURES AND IMPROVEMENTS	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,091	2,094	2,087
9	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158
10	343 PRIME MOVERS	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,546	24,545	24,545	24,545	24,546
11	344 GENERATORS	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168
12	345 ACCESSORY ELECTRIC EQUIPMENT	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737	4,737
13	346 MISC. POWER PLANT EQUIPMENT	257	257	257	257	257	257	257	257	257	257	257	257	256	257
14	TOTAL INTERCESSION CITY P 11	37,952	37,953	37,952	37,952	37,952	37,952	37,952	37,952	37,952	37,952	37,951	37,956	37,958	37,953
15															
16	INTERCESSION CITY P12-14														
17	341 STRUCTURES AND IMPROVEMENTS	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,385	1,385	1,386
18	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,286	4,286	4,286	4,892	4,841	4,841	4,661	4,663	4,664	4,664	4,664	4,664	4,663	4,621
19	343 PRIME MOVERS	70,015	69,935	69,936	69,936	70,215	70,215	70,215	70,219	70,219	70,235	70,237	70,244	70,246	70,144
20	344 GENERATORS	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039	17,039
21	345 ACCESSORY ELECTRIC EQUIPMENT	7,043	7,042	7,042	7,042	7,086	7,086	7,086	7,086	7,086	7,086	7,086	7,705	7,706	7,168
22	346 MISC. POWER PLANT EQUIPMENT	159	159	158	158	158	158	158	158	158	158	158	158	158	158
23	TOTAL INTERCESSION CITY P 12-14	99,928	99,847	99,847	100,454	100,725	100,725	100,545	100,551	100,552	100,567	100,570	101,195	101,197	100,516
24															
25	OSPREY CC														
26	341 STRUCTURES AND IMPROVEMENTS	68,613	68,579	68,638	68,631	68,636	68,616	68,769	68,825	68,789	68,789	68,794	68,796	68,817	68,715
27	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817	13,817
28	343 PRIME MOVERS	223,165	223,186	223,184	223,116	223,363	223,493	223,490	223,486	223,508	223,522	232,204	223,514	223,514	224,057
29	344 GENERATORS	31,320	31,320	31,320	31,320	31,320	31,320	31,320	31,320	31,348	31,353	31,354	31,338	31,338	31,330
30	345 ACCESSORY ELECTRIC EQUIPMENT	40,612	40,614	40,626	40,633	40,720	40,720	40,720	40,720	40,720	40,720	40,657	40,656	40,659	40,675
31	346 MISC. POWER PLANT EQUIPMENT	8,570	8,577	8,577	8,577	8,577	8,597	8,597	8,597	8,597	8,597	8,597	8,619	8,655	8,595
32	TOTAL OSPREY CC	386,097	386,092	386,160	386,094	386,432	386,563	386,713	386,765	386,779	386,799	395,422	386,740	386,800	387,189
33															
34	RIO PINAR														
35	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL RIO PINAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42															
43	SUWANNEE														
44	341 STRUCTURES AND IMPROVEMENTS	3,843	3,856	3,856	3,856	3,856	3,856	3,856	3,856	4,331	4,408	4,425	4,471	4,479	4,073
45	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,340	6,340	6,340	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,336	6,335	6,324
46	343 PRIME MOVERS	25,714	25,714	25,704	25,718	25,718	25,718	25,669	25,669	25,987	25,991	25,995	25,999	26,001	25,815
47	344 GENERATORS	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900
48	345 ACCESSORY ELECTRIC EQUIPMENT	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	6,185	6,209	6,239	6,301	6,324	4,900
49	346 MISC. POWER PLANT EQUIPMENT	707	707	718	792	791	791	791	791	1,929	1,941	1,957	1,973	1,995	1,222
50	TOTAL SUWANNEE	45,559	45,573	45,573	45,636	45,635	45,635	45,586	45,586	49,648	49,764	49,831	49,979	50,034	47,234
51															
52	346.0 SYSTEM ASSETS	656	614	614	614	614	614	614	614	614	614	614	614	614	617
53	346.2 SYSTEM ASSETS (5 YEAR)	32	32	32	32	32	32	32	32	32	32	32	32	32	32
54															
55	TOTAL SYSTEM	688	645	645	645	645	645	645	645	645	645	645	645	646	649

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	TIGER BAY														
2	341 STRUCTURES AND IMPROVEMENTS	11,351	11,363	11,363	11,363	11,363	11,363	11,363	11,363	11,363	11,363	11,362	11,362	11,375	11,363
3	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,538	5,538	5,538	5,538	5,554	5,559	5,559	5,559	5,559	5,571	5,566	5,566	5,566	5,555
4	343 PRIME MOVERS	53,021	53,023	53,023	52,958	52,931	53,023	53,035	53,034	53,034	53,034	53,034	53,034	53,035	53,017
5	344 GENERATORS	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677
6	345 ACCESSORY ELECTRIC EQUIPMENT	8,950	8,950	8,950	8,950	8,950	8,950	8,952	8,952	8,952	8,952	8,889	8,890	8,890	8,937
7	346 MISC. POWER PLANT EQUIPMENT	1,596	1,597	1,597	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,678	1,651
8	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL TIGER BAY	91,133	91,149	91,149	91,153	91,141	91,239	91,252	91,251	91,251	91,263	91,195	91,195	91,221	91,200
10															
11	TURNER														
12	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	343 PRIME MOVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	344 GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	345 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	346 MISC. POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL TURNER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	UNIVERSITY OF FLORIDA														
22	341 STRUCTURES AND IMPROVEMENTS	6,688	6,688	6,688	6,688	6,689	6,689	6,689	6,689	6,694	6,704	6,704	6,704	6,707	6,694
23	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,383	6,383	6,387	6,387	6,390	6,390	6,402	6,402	6,402	6,401	6,401	6,401	6,401	6,395
24	343 PRIME MOVERS	25,360	25,360	25,361	25,361	25,388	25,342	25,379	25,379	25,379	25,378	25,513	25,513	25,512	25,402
25	344 GENERATORS	3,535	3,535	3,535	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,553
26	345 ACCESSORY ELECTRIC EQUIPMENT	6,014	6,014	6,014	6,014	6,014	6,014	6,014	6,014	6,014	6,014	6,024	6,024	6,025	6,016
27	346 MISC. POWER PLANT EQUIPMENT	1,404	1,404	1,404	1,404	1,406	1,406	1,406	1,406	1,409	1,416	1,416	1,416	1,416	1,409
28	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	35	36	36	36	36	36	36	36	36	36	36	36	35	36
29	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	(all assets for this line were depreciated with depr group 346.2 - therefore assets added to above - total balance fully depreciated)													
30	TOTAL UNIVERSITY OF FLORIDA	49,419	49,420	49,425	49,449	49,482	49,436	49,485	49,485	49,493	49,508	49,653	49,653	49,655	49,505
31															
32	HAMILTON-SOLAR														
33	341 SOLAR - STRUCT AND IMPR	2,843	2,877	2,752	2,875	2,815	2,869	2,871	2,872	2,872	2,907	2,907	2,945	2,945	2,873
34	344 SOLAR GENERATORS	95,925	97,062	92,850	96,974	94,971	96,801	96,867	96,879	96,875	98,073	98,073	99,348	99,352	96,927
35	345 SOLAR ACCESSORY ELECT EQUIP	4,684	4,740	4,534	4,735	4,638	4,727	4,730	4,731	4,731	4,789	4,789	4,851	4,851	4,733
36	346 SOLAR MISC. POWER PLANT EQUIP	2,936	2,971	2,842	2,968	2,907	2,963	2,965	2,965	2,975	3,012	3,012	3,051	3,051	2,971
37	347 SOLAR ASSET RETIREMENT COSTS	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196	5,196
38	TOTAL HAMILTON-SOLAR	111,584	112,846	108,175	112,749	110,527	112,556	112,629	112,643	112,649	113,977	113,977	115,392	115,395	112,700
39															
40	OSCEOLA-SOLAR														
41	341 SOLAR - STRUCT AND IMPR	77	77	77	77	77	86	86	86	86	86	86	86	86	82
42	344 SOLAR GENERATORS	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908	6,908
43	345 SOLAR ACCESSORY ELECT EQUIP	617	617	617	617	617	617	617	617	617	617	617	617	617	617
44	TOTAL OSCEOLA-SOLAR	7,602	7,602	7,602	7,602	7,602	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,607
45															
46	PERRY-SOLAR														
47	341 STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	345	27
48	344 SOLAR GENERATORS	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048	9,048
49	345 SOLAR ACCESSORY ELECT EQUIP	850	850	850	850	850	850	850	850	850	850	850	850	850	850
50	346 SOLAR MISC. POWER PLANT EQUIP	15	15	15	15	15	15	15	15	15	15	15	15	15	15
51	TOTAL PERRY-SOLAR	9,913	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	9,912	10,258	9,939
52															
53	SUWANNEE SOLAR														
54	341 SOLAR - STRUCT AND IMPR	60	60	60	60	60	60	60	60	60	60	60	60	60	60
55	344 SOLAR GENERATORS	15,493	15,493	15,836	15,836	15,836	15,836	15,836	15,836	15,836	15,836	15,703	15,703	15,702	15,752

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	345 SOLAR ACCESSORY ELECT EQUIP	952	952	952	952	952	952	952	952	952	952	952	952	952	952
2	TOTAL SUWANNEE-SOLAR	16,505	16,506	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,715	16,715	16,714	16,764
3															
4	TRENTON SOLAR														
5	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	5,619	432
6	344 SOLAR GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	77,608	5,970
7	345 SOLAR ACCESSORY ELECT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	7,855	604
8	347 SOLAR ASSET RETIREMENT COSTS	-	-	-	-	-	-	-	-	-	-	-	-	4,503	346
9	TOTAL TRENTON SOLAR	-	-	-	-	-	-	-	-	-	-	-	-	95,585	7,353
10															
11	LAKE PLACID SOLAR														
12	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	2,319	178
13	344 SOLAR GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	47,510	3,655
14	345 SOLAR ACCESSORY ELECT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	8,234	633
15	347 SOLAR ASSET RETIREMENT COSTS	-	-	-	-	-	-	-	-	-	-	-	-	2,359	181
16	TOTAL LAKE PLACID SOLAR	-	-	-	-	-	-	-	-	-	-	-	-	60,422	4,648
17															
18	ST PETE PIER SOLAR														
19	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	344 SOLAR GENERATORS	-	-	-	-	-	-	-	-	-	-	-	-	1,349	104
21	345 SOLAR ACCESSORY ELECT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	87	7
22	TOTAL ST PETE PIER SOLAR	-	-	-	-	-	-	-	-	-	-	-	-	1,436	110
23															
24	TOTAL OTHER PRODUCTION	4,580,087	4,586,135	4,590,513	4,594,813	4,599,156	4,602,588	4,608,017	4,618,523	4,622,156	4,641,880	4,664,144	4,693,107	4,780,207	4,629,333
25															
26	TRANSMISSION PLANT														
27	350.1 TRANSMISSION EASEMENTS	109,709	109,702	109,702	109,702	109,702	110,346	110,346	110,346	109,702	109,702	109,702	109,702	54,702	105,620
28	352 STRUCTURES	37,037	37,263	37,195	44,446	44,807	45,324	45,825	46,199	46,609	46,684	42,051	42,054	43,001	42,961
29	353.1 STATION EQUIPMENT	1,170,013	1,169,988	1,180,506	1,189,009	1,206,393	1,231,644	1,232,681	1,258,699	1,263,046	1,277,729	1,282,431	1,299,242	1,327,856	1,237,634
30	353.2 ENERGY CONTROL CENTER	48,972	48,886	48,881	48,557	49,461	50,401	50,365	50,395	50,386	50,389	51,562	51,564	52,368	50,168
31	354 TOWERS AND FIXTURES	66,366	66,378	66,478	66,535	66,532	66,291	66,622	66,771	66,802	66,861	67,129	67,145	67,743	66,743
32	355 POLES AND FIXTURES	1,183,182	1,190,454	1,204,075	1,216,594	1,232,877	1,237,144	1,241,371	1,254,776	1,254,486	1,264,068	1,266,858	1,281,630	1,283,255	1,239,290
33	356 OVERHEAD CONDUCTOR	575,320	575,970	586,820	592,715	605,209	604,201	610,294	612,076	611,577	618,907	631,018	636,421	643,175	607,977
34	357 UNDERGROUND CONDUIT	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217	32,217
35	358 UNDERGROUND CONDUCTOR	72,952	72,952	72,952	72,952	72,952	72,952	72,952	72,952	82,996	88,077	78,338	78,497	78,896	76,186
36	359 MISCELLANEOUS PLANT EQUIP.	3,134	3,134	16,754	18,580	20,583	17,108	17,155	17,155	40,554	40,765	58,876	62,922	64,016	29,287
37	TOTAL TRANSMISSION PLANT	3,298,902	3,306,944	3,355,580	3,391,307	3,440,733	3,467,628	3,479,828	3,521,586	3,558,375	3,595,399	3,620,182	3,661,394	3,647,229	3,488,084
38															
39	DISTRIBUTION PLANT														
40	360.1 DISTRIBUTION EASEMENTS	787	761	761	761	761	840	840	840	761	761	1,822	1,822	58,007	5,348
41	361 STRUCTURES	31,511	31,507	31,504	31,655	32,056	32,061	32,138	32,442	32,175	32,281	31,246	31,246	31,408	31,787
42	362 STATION EQUIPMENT	900,078	904,722	924,050	922,705	944,771	957,660	964,074	969,626	977,207	981,864	994,628	999,935	1,012,034	957,950
43	364 POLES AND FIXTURES	750,785	762,044	765,836	771,836	780,870	791,611	796,634	804,706	810,739	816,157	823,791	830,285	837,221	795,578
44	365 OVERHEAD CONDUCTOR	890,057	891,401	895,297	897,610	911,923	919,537	926,058	936,233	942,126	951,679	963,022	968,691	975,292	928,379
45	366 UNDERGROUND CONDUIT	342,425	343,129	343,789	344,775	345,688	346,457	347,697	349,087	349,573	350,091	350,718	351,584	352,366	347,491
46	367 UNDERGROUND CONDUCTOR	892,634	899,342	904,753	913,805	920,570	932,859	940,333	948,337	955,427	961,087	970,123	978,105	989,732	939,008
47	368 LINE TRANSFORMER	788,018	805,017	808,731	815,644	827,624	835,304	842,608	847,088	852,372	855,974	864,105	868,536	875,436	837,420
48	369.1 OVERHEAD SERVICES	61,041	482,980	483,817	485,219	487,736	489,395	490,860	492,319	493,768	494,900	492,939	494,343	60,506	423,833
49	369.2 UNDERGROUND SERVICES	481,888	61,762	62,432	63,250	63,589	63,425	63,477	63,165	62,240	61,794	61,388	61,001	496,850	128,174
50	370 METERS	113,996	110,739	107,627	107,633	98,247	91,986	85,681	79,936	75,827	45,467	43,733	47,262	49,984	81,394
51	370.2 AMI METERS	74,226	77,466	85,867	94,480	103,977	112,812	124,649	135,232	145,902	153,439	160,811	165,369	169,885	123,393
52	371 INSTALL ON CUST. PREM.	13,449	13,623	13,803	13,990	13,937	14,005	14,035	13,938	13,837	13,821	13,827	13,840	15,126	13,941
53	373 STREET LIGHTING	446,346	448,875	448,710	453,640	457,381	462,699	466,337	468,700	469,715	471,900	478,399	483,706	487,671	464,929
54	TOTAL DISTRIBUTION PLANT	5,787,241	5,833,368	5,876,977	5,917,003	5,989,130	6,050,651	6,095,421	6,141,649	6,181,669	6,191,215	6,250,552	6,295,725	6,411,518	6,078,625
55															

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	GENERAL PLANT														
2	390 STRUCTURES	207,209	205,933	206,704	207,184	207,035	208,219	214,053	213,400	214,349	212,286	215,246	216,544	230,678	212,218
3	391 OFFICE FURNITURE AND EQUIPMENT	58,508	58,596	60,948	60,858	61,073	62,994	63,083	64,877	63,741	63,548	64,070	64,231	67,051	62,583
4	393 STORES EQUIPMENT	4,459	4,459	4,459	4,459	4,459	4,466	4,459	4,799	2,971	2,932	5,433	5,433	5,434	4,479
5	394 TOOLS, SHOP & GARAGE EQUIP.	34,768	35,436	40,490	40,680	40,846	40,897	41,124	41,726	43,936	44,225	44,456	44,475	50,389	41,804
6	395 LABORATORY EQUIPMENT	3	3	3	3	3	3	3	3	-	-	-	-	-	2
7	396 POWER OPERATED EQUIPMENT	9,691	9,692	9,679	9,679	9,679	9,679	10,072	10,822	9,785	10,345	11,410	11,410	11,270	10,247
8	397 COMMUNICATIONS EQUIPMENT	44,608	47,370	47,936	46,280	49,058	49,932	50,335	52,470	55,401	55,612	56,812	57,077	64,969	52,143
9	398.2 MISCELLANEOUS EQUIPMENT	1,924	1,932	1,932	1,996	1,979	1,979	1,979	2,116	1,766	1,730	1,764	1,764	3,395	2,020
10	399.1 GENERAL PLT ARO	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974
11	TOTAL GENERAL PLANT	363,144	365,395	374,125	373,113	376,106	380,143	387,082	392,187	393,923	392,652	401,165	402,908	435,160	387,470
12															
13	TRANSPORTATION EQUIPMENT														
14	392.1 PASSENGER CARS	2,666	2,666	2,666	2,666	2,666	2,666	2,666	2,666	2,666	2,666	2,666	2,666	2,644	2,665
15	392.2 LIGHT TRUCKS	22,628	23,785	21,408	21,408	21,408	21,408	21,303	21,291	21,291	21,291	19,262	19,262	17,833	21,044
16	392.3 HEAVY TRUCKS	13,945	12,788	10,242	10,242	10,242	10,242	10,314	10,314	10,314	10,314	8,602	8,602	7,442	10,277
17	392.4 SPECIAL EQUIPMENT	26,513	26,515	22,985	22,985	22,996	23,315	23,318	23,036	23,631	23,631	21,173	21,460	19,863	23,186
18	392.5 TRAILERS	18,464	18,466	19,488	19,488	19,488	19,499	19,139	19,139	19,139	19,139	17,708	17,708	17,540	18,800
19	TOTAL TRANSPORTATION EQUIPMENT	84,216	84,220	76,789	76,789	76,800	77,130	76,740	76,447	77,042	77,042	69,411	69,698	65,322	75,973
20															
21	TOTAL ELECTRIC PLANT	17,268,769	17,327,753	17,469,203	17,552,443	17,681,503	17,796,986	17,858,460	17,970,426	18,094,332	18,157,908	18,268,232	18,385,353	18,605,734	17,879,777
22															
23	ENERGY CONSERVATION EQUIPMENT														
24	398.1 MISCELLANEOUS	218	218	218	218	218	218	218	218	218	218	218	218	218	218
25	SUBTOTAL	218	218	218	218	218	218	218	218	218	218	218	218	218	218
26															
27	OTHER UTILITY PLANT (118)	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531
28															
29	INTANGIBLE PLANT														
30	302 FRANCHISE COSTS APOPKA	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986
31	302 FRANCHISE COSTS CASSELBERRY	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
32	302 FRANCHISE COSTS LONGWOOD	43	43	43	43	43	43	43	43	43	43	43	43	43	43
33	302 FRANCHISE COSTS MAITLAND	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,221
34	302 INTANGIBLE PLANT	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048	2,048
35	303 INTANGIBLE PLANT - 5 Year	227,550	227,791	228,697	234,122	237,570	237,650	240,026	256,376	256,413	255,986	259,898	262,558	263,198	245,218
36	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388	50,388
37	303.2 INTANGIBLE PLANT - 15 YEAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	SUBTOTAL	286,388	286,630	287,536	292,961	296,408	296,488	298,864	315,215	315,251	314,824	318,737	321,396	322,036	304,056
39															
40	342.9-343.9 GAS CONVERSION	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
41															
42	TOTAL DEPRECIABLE PLANT	**17,558,933**	**17,618,159**	**17,760,514**	**17,849,180**	**17,981,687**	**18,097,250**	**18,161,100**	**18,289,416**	**18,413,359**	**18,476,508**	**18,590,745**	**18,710,525**	**18,931,546**	**18,187,609**
43															
44	OTHER PLANT														
45	UNASSIGNED	2,470	2,401	3,414	2,363	2,353	2,367	2,912	2,903	2,455	2,327	2,456	2,449	2,447	2,563
46	114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
47	121 NON-UTILITY PROPERTY	25,207	25,211	25,249	25,344	25,347	25,351	22,837	22,859	22,863	23,187	23,477	23,524	23,522	24,152
48	101.1 CAPITAL LEASE	119,999	574,819	573,596	579,866	578,643	577,421	575,816	572,948	697,857	697,861	697,876	697,876	697,865	587,880
49	TOTAL OTHER PLANT ACCOUNTS	168,002	622,756	622,585	627,898	626,669	625,465	621,891	619,035	743,500	743,700	744,135	744,175	744,158	634,921
50															
51	LAND														
52	310 STEAM LAND & LAND RIGHTS	3,549	3,549	3,549	3,512	3,512	3,512	6,034	6,034	6,034	6,034	6,034	6,034	6,034	4,879
53	320 NUCLEAR LAND & LAND RIGHTS	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404	66,404
54	340 OTH PROD SYSTEM LAND & LAND RIGHTS	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490

Supporting Schedules:

Recap Schedules:

SCHEDULE B-8

MONTHLY BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Plant Account	(B) 12/2018	(C) 01/2019	(D) 02/2019	(E) 03/2019	(F) 04/2019	(G) 05/2019	(H) 06/2019	(I) 07/2019	(J) 08/2019	(K) 09/2019	(L) 10/2019	(M) 11/2019	(N) 12/2019	(O) 13-Month Average
1	350 TRANSMISSION LAND & LAND RIGHTS	102,426	102,351	102,546	102,612	106,382	107,214	107,283	103,701	105,519	105,528	105,528	106,163	106,184	104,880
2	360 DISTRIBUTION LAND & LAND RIGHTS	51,932	51,938	51,945	51,988	54,660	54,669	54,676	54,683	54,680	54,680	54,686	54,691	54,695	53,840
3	389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	41,538	41,538	41,538	41,538	45,312	41,730	41,759	45,341	45,342	45,341	45,341	45,341	45,341	43,616
4															
5	TOTAL LAND	307,340	307,271	307,473	307,545	317,760	315,020	317,646	317,654	319,470	319,479	319,484	320,123	320,148	315,109
6															
7	**TOTAL PLANT IN SERVICE - FERC BALANCE SHEET**	**18,034,275**	**18,548,186**	**18,690,572**	**18,784,622**	**18,926,116**	**19,037,734**	**19,100,637**	**19,226,104**	**19,476,329**	**19,539,686**	**19,654,364**	**19,774,823**	**19,995,853**	**19,137,639**
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Supporting Schedules:

Recap Schedules:

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

($000)

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**STEAM PRODUCTION**								
2		**ANCLOTE**								
3	311	311 STRUCTURES & IMPROVEMENTS	29,942	876	(820)				29,998	29,967
4	312	312 BOILER PLANT EQUIPMENT	78,117	4,644	(5,890)				76,871	77,502
5	314	314 TURBOGENERATOR UNITS	81,814	4,405	(889)				85,330	83,573
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	23,090	581	(581)				23,091	23,091
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,844	159	(24)				5,980	5,912
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	86	0	(7)				80	83
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(35)	(16)	(85)				(137)	(85)
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	805	122	-				927	866
11		**TOTAL ANCLOTE**	219,664	10,772	(8,296)	-	-	-	222,140	220,910
12										
13		**BARTOW**								
14	311	311 STRUCTURES & IMPROVEMENTS	3,210	126	-				3,335	3,263
15	312	312 BOILER PLANT EQUIPMENT	1,713	-	-				1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	-	-				349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	-	-				343	343
18	316	316 MISC POWER PLANT EQUIPMENT	29	-	-				29	29
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-				-	-
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
22		**TOTAL BARTOW**	5,644	126	-	-	-	-	5,769	5,697
23										
24		**CRYSTAL RIVER 1&2**								
25	311	311 STRUCTURES & IMPROVEMENTS	-	-	-				-	-
26	312	312 BOILER PLANT EQUIPMENT	-	-	-				-	-
27	314	314 TURBOGENERATOR UNITS	-	-	-				-	-
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-				-	-
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	-	-	-				-	-
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	-	-				(1)	(1)
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(0)	-	-				(0)	(0)
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	6,270	281	-				6,551	6,410
33		**TOTAL CRYSTAL RIVER 1&2**	6,269	281	-	-	-	-	6,550	6,409
34										
35		**CRYSTAL RIVER 4&5**								
36	311	311 STRUCTURES & IMPROVEMENTS	198,165	7,150	(529)				204,786	201,472
37	312	312 BOILER PLANT EQUIPMENT	676,223	42,690	(15,536)				703,377	689,804
38	314	314 TURBOGENERATOR UNITS	184,414	2,273	(3,127)				183,560	183,987
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	90,039	1,655	(87)				91,608	90,822
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	12,332	754	(933)				12,153	12,244
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	407	3	(40)				370	388
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	880	(1)	(125)				754	818
43		**TOTAL CRYSTAL RIVER 4&5**	1,162,460	54,525	(20,376)	-	-	-	1,196,608	1,179,535

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Type of Data Shown:
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__ Projected Test Year Ended 12/31/2022
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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1										
2		**SUWANNEE**								
3	311	311 STRUCTURES & IMPROVEMENTS	(329)	-	-				(329)	(329)
4	312	312 BOILER PLANT EQUIPMENT	(3,444)	-	-				(3,444)	(3,444)
5	314	314 TURBOGENERATOR UNITS	(608)	-	-				(608)	(608)
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	-	-				(1,469)	(1,469)
7	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	-	-				(209)	(209)
8	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
9	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-				-	-
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
11		**TOTAL SUWANNEE**	(6,059)	-	-	-	-	-	(6,059)	(6,059)
12										
13		**BARTOW-ANCLOTE PIPELINE**								
14	311	311 STRUCTURES & IMPROVEMENTS	(86)	-	-				(86)	(86)
15	312	312 BOILER PLANT EQUIPMENT	(2,145)	-	-				(2,145)	(2,145)
16	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	-	-				(202)	(202)
17	316.1	316.1 MISC POWER PLANT EQUIPMENT	(50)	-	-				(50)	(50)
18	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
19		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	-	-	-	-	-	(2,483)	(2,483)
20										
21										
22	312	**RAIL CARS**	4,473	149	-				4,622	4,547
23										
24	312	**CRYSTAL RIVER 1&2 COALPILE**	1	-	-				1	1
25										
26	312	**CRYSTAL RIVER 4&5 COALPILE**	7,504	(2)	(5)				7,498	7,501
27										
28	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	530	-	(14)				515	522
29	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	(19)	-	(84)				(104)	(62)
30										
31		**Steam Retirement work in process**	(151,191)			(8,304)			(159,495)	(155,207)
32										
33		**TOTAL STEAM PRODUCTION**	1,246,792	65,850	(28,776)	(8,304)	-	-	1,275,562	1,261,311
34										
35		**FOSSIL DISMANTLEMENT - STEAM**		-						
36	311	311 ANCLOTE	13,572	233					13,805	13,688
37	311	311 AVON PARK	-	-					-	-
38	311	311 BARTOW	21,876	-					21,876	21,876
39	311	311 BARTOW-ANCLOTE PIPELINE	14,340	575					14,915	14,627
40	311	311 CRYSTAL RIVER 1&2	64,025	1,343					65,368	64,697
41	311	311 CRYSTAL RIVER 4&5	25,317	627					25,944	25,631
42	311	311 HIGGINS	(45)	-					(45)	(45)
43	311	311 SUWANNEE	19,277	217					19,493	19,385
44	311	311 TURNER	(21)	-					(21)	(21)
45		**SUBTOTAL**	158,340	2,995	-	-	-	-	161,334	159,837
46										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**FOSSIL DISMANTLEMENT - OTHER PROD.**								
2	341	341 AVON PARK	226	3					230	228
3	341	341 BARTOW CC	-	-					-	-
4	341	341 BARTOW CT	421	7					428	425
5	341	341 BAYBORO PEAK	1,335	21					1,357	1,346
6	341	341 COLUMBIA SOLAR	71	-					71	71
7	341	341 DEBARY(OLD)	685	14					699	692
8	341	341 DEBARY (NEW)	9,451	397					9,847	9,649
9	341	341 HAMILTON SOLAR	311	-					311	311
10	341	341 HIGGINS PEAK	449	7					456	452
11	341	341 HINES UNIT 1	412	21					434	423
12	341	341 HINES UNIT 2	273	18					291	282
13	341	341 HINES UNIT 3	220	17					237	228
14	341	341 HINES UNIT 4	267	20					287	277
15	341	341 INTERCESSION CITY 1-6	582	10					592	587
16	341	341 INTERCESSION CITY SIEMENS 11	239	13					252	246
17	341	341 INTERCESSION CITY 7-10 (NEW)	2,176	59					2,236	2,206
18	341	341 INTERCESSION CITY P12-14	4,117	207					4,324	4,220
19	341	341 LAKE PLACID SOLAR	61	-					61	61
20	341	341 RIO PINAR	436	7					442	439
21	341	341 SUWANNEE	343	7					350	347
22	341	341 TRENTON SOLAR	123	-					123	123
23	341	341 TIGER BAY	233	11					244	239
24	341	341 TURNER	589	10					598	593
25	341	341 UNIVERSITY OF FLORIDA	290	9					299	295
26	341	341 UNASSIGNED		-					-	
27		**SUBTOTAL**	23,310	858	-	-	-	-	24,168	23,739
28										
29		TOTAL FOSSIL DISMANTLEMENT	181,649	3,853	-	-	-	-	185,502	183,576
30										
31		**NUCLEAR PRODUCTION**								
32		**CRYSTAL RIVER#3**								
33	321	321 STRUCTURES & IMPROVEMENTS	-	-	-				-	-
34	322	322 REACTOR PLANT EQUIPMENT	(5)	-	-				(5)	(5)
35	323	323 TURBOGENERATOR UNITS	(15)	-	-				(15)	(15)
36	325	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-				-	-
37	326 A	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-				-	-
38	Nucle	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-				-	-
39	TOTAL	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-				-	-
40		326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLA	-	-	-				-	-
41		**Nuclear Retirement work in process**	(55)	-					(55)	(55)
42		**TOTAL**	(74)	-	-	-	-	-	(74)	(74)
43										
44		DECOMMISSIONING - RETAIL	52,180						52,180	52,180
45		DECOMMISSIONING - WHOLESALE	2,090						2,090	2,090
46		**TOTAL**	54,270	-	-	-	-	-	54,270	54,270
47										
48		**TOTAL NUCLEAR**	54,196	-	-	-	-	-	54,196	54,196
49										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**OTHER PRODUCTION**								
2		**AVON PARK PEAKERS**								
3	344	341 STRUCTURES AND IMPROVEMENTS	423	3	(1)				424	424
4	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	649	(4)	-				645	647
5	346	343 PRIME MOVERS	6,071	(32)	(8)				6,031	6,051
6	346	344 GENERATORS	898	1	-				899	898
7	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	896	5	(15)				886	891
8		346 MISC. POWER PLANT EQUIPMENT	55	4	-				59	57
9	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
10		**TOTAL AVON PARK PEAKERS**	8,992	(24)	(24)	-	-	-	8,944	8,968
11										
12		**BARTOW**			-					
13	344	341 STRUCTURES AND IMPROVEMENTS	1,042	41	(2)				1,081	1,061
14	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,414	103	(3)				2,515	2,464
15	346	343 PRIME MOVERS	5,623	336	(493)				5,466	5,545
16	346	344 GENERATORS	6,632	149	-				6,781	6,707
17	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	1,372	64	(112)				1,325	1,349
18		346 MISC. POWER PLANT EQUIPMENT	(744)	4	(327)				(1,068)	(906)
19	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
20		**TOTAL BARTOW**	16,339	698	(938)	-	-	-	16,099	16,220
21										
22		**BARTOW 4X1**								
23	344	341 STRUCTURES AND IMPROVEMENTS	48,211	3,183	(110)				51,284	49,739
24	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	18,594	1,380	(56)				19,918	19,252
25	346	343 PRIME MOVERS	96,546	16,876	(5,966)				107,456	101,969
26	TOT	344 GENERATORS	17,818	1,699	-				19,518	18,663
27		345 ACCESSORY ELECTRIC EQUIPMENT	13,796	1,326	(333)				14,789	14,290
28	BAY	346 MISC. POWER PLANT EQUIPMENT	4,434	744	(4)				5,174	4,802
29		**TOTAL BARTOW 4X1**	199,400	25,209	(6,469)	-	-	-	218,139	208,715
30										
31		**BAYBORO**								
32	344	341 STRUCTURES AND IMPROVEMENTS	1,241	20	(7)				1,254	1,247
33	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,281	54	(63)				1,273	1,277
34	346	343 PRIME MOVERS	12,575	416	(27)				12,964	12,770
35	346	344 GENERATORS	2,452	51	(107)				2,397	2,425
36	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	642	27	(11)				658	650
37		346 MISC. POWER PLANT EQUIPMENT	307	7	(2)				312	309
38	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	21	-	-				21	21
39		**TOTAL BAYBORO**	18,519	575	(216)	-	-	-	18,879	18,699
40										
41		**CITRUS CC**								
42	344	341 STRUCTURES AND IMPROVEMENTS	46,340	11,296	-				57,636	51,986
43	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,650	2,040	-				9,690	8,669
44	346	343 PRIME MOVERS	83,272	20,439	-				103,711	93,488
45	346	344 GENERATORS	18,650	4,486	-				23,136	20,892
46	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	5,024	1,239	-				6,263	5,643
47		346 MISC. POWER PLANT EQUIPMENT	3,233	802	-				4,034	3,633
48	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
49		**TOTAL CITRUS CC**	164,170	40,301	-	-	-	-	204,471	184,311
50										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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1		**DEBARY (NEW)**								
2	344	341 STRUCTURES AND IMPROVEMENTS	3,991	166	(101)				4,056	4,023
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,736	(12)	(20)				6,704	6,719
4	346	343 PRIME MOVERS	59,658	2,758	(1,319)				61,098	60,370
5	346	344 GENERATORS	17,819	669	(11)				18,478	18,146
6	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	4,911	190	(23)				5,077	4,994
7		346 MISC. POWER PLANT EQUIPMENT	828	47	(5)				871	849
8	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	-	(0)				1	1
9		**TOTAL DEBARY (NEW)**	93,944	3,819	(1,479)	-	-	-	96,284	95,102
10										
11		**DEBARY (OLD)**								
12	344	341 STRUCTURES AND IMPROVEMENTS	5,117	168	(7)				5,278	5,198
13	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,570	259	(106)				6,723	6,647
14	346	343 PRIME MOVERS	23,699	(167)	(975)				22,556	23,127
15	346	344 GENERATORS	6,454	(41)	(534)				5,880	6,167
16	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	5,084	160	(223)				5,021	5,053
17		346 MISC. POWER PLANT EQUIPMENT	677	45	(2)				720	699
18	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	22	-	-				22	22
19		**TOTAL DEBARY (OLD)**	47,623	424	(1,846)	-	-	-	46,201	46,911
20										
21		**HIGGINS**								
22	344	341 STRUCTURES AND IMPROVEMENTS	86	33	(9)				111	99
23	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	47	-	-				47	47
24	346	343 PRIME MOVERS	(178)	-	-				(178)	(178)
25	346	344 GENERATORS	11	-	-				11	11
26	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	(205)	-	-				(205)	(205)
27		346 MISC. POWER PLANT EQUIPMENT	(128)	-	-				(128)	(128)
28	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	-	-				2	2
29		**TOTAL HIGGINS**	(364)	33	(9)	-	-	-	(339)	(352)
30										
31		**HINES #1**								
32	344	341 STRUCTURES AND IMPROVEMENTS	30,509	2,032	(623)				31,918	31,209
33	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	13,347	762	(246)				13,863	13,602
34	346	343 PRIME MOVERS	28,884	9,664	(10,886)				27,662	28,251
35	346	344 GENERATORS	31,766	1,953	(16)				33,703	32,724
36	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	19,513	1,885	(191)				21,206	20,353
37		346 MISC. POWER PLANT EQUIPMENT	1,324	323	(163)				1,485	1,404
38	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	50	36	-				85	67
39		**TOTAL HINES #1**	125,391	16,654	(12,123)	-	-	-	129,922	127,609
40										
41		**HINES #2**								
42	344	341 STRUCTURES AND IMPROVEMENTS	16,084	551	(12)				16,623	16,353
43	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,311	386	(175)				7,522	7,417
44	346	343 PRIME MOVERS	(28,544)	4,767	(6,048)				(29,824)	(29,169)
45	TOT	344 GENERATORS	16,526	1,060	-				17,586	17,056
46		345 ACCESSORY ELECTRIC EQUIPMENT	5,211	512	(1,025)				4,698	4,957
47	HIN	346 MISC. POWER PLANT EQUIPMENT	1,375	90	(16)				1,449	1,412
48		**TOTAL HINES #2**	17,964	7,366	(7,276)	-	-	-	18,054	18,028
49										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**HINES #3**								
2	344	341 STRUCTURES AND IMPROVEMENTS	7,029	320	(9)				7,340	7,184
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,386	444	(240)				12,590	12,488
4	346	343 PRIME MOVERS	44,807	5,329	(4,838)				45,298	45,065
5	TOT	344 GENERATORS	30,532	1,548	(0)				32,080	31,306
6		345 ACCESSORY ELECTRIC EQUIPMENT	14,638	708	(50)				15,296	14,967
7	HIN	346 MISC. POWER PLANT EQUIPMENT	778	48	(35)				791	785
8		**TOTAL HINES #3**	110,170	8,397	(5,173)	-	-	-	113,394	111,795
9										
10		**HINES #4**								
11	344	341 STRUCTURES AND IMPROVEMENTS	7,396	389	(8)				7,777	7,586
12	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,111	240	(7)				4,344	4,227
13	346	343 PRIME MOVERS	9,022	5,186	(9,676)				4,531	6,801
14	TOT	344 GENERATORS	16,151	1,311	(115)				17,348	16,750
15		345 ACCESSORY ELECTRIC EQUIPMENT	11,178	788	(110)				11,856	11,517
16	INT	346 MISC. POWER PLANT EQUIPMENT	3,201	252	(12)				3,441	3,321
17		**TOTAL HINES #4**	51,059	8,166	(9,927)	-	-	-	49,297	50,203
18										
19		**INTERCESSION CITY P1-6**								
20	344	341 STRUCTURES AND IMPROVEMENTS	3,883	130	(11)				4,002	3,942
21	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,724	(50)	(49)				3,625	3,674
22	346	343 PRIME MOVERS	18,220	788	(282)				18,726	18,474
23	TOT	344 GENERATORS	4,627	(7)	(46)				4,574	4,601
24		345 ACCESSORY ELECTRIC EQUIPMENT	3,367	174	(73)				3,468	3,417
25	INT	346 MISC. POWER PLANT EQUIPMENT	1,333	102	(3)				1,432	1,383
26		**TOTAL INTERCESSION CITY P 1-6**	35,153	1,137	(463)	-	-	-	35,828	35,491
27										
28		**INTERCESSION CITY (NEW) P7-10**								
29	344	341 STRUCTURES AND IMPROVEMENTS	7,533	320	(9)				7,843	7,688
30	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,457	273	(1)				5,729	5,593
31	346	343 PRIME MOVERS	40,123	2,484	(376)				42,231	41,174
32	346	344 GENERATORS	11,865	534	(348)				12,051	11,958
33	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	4,027	230	(9)				4,248	4,137
34		346 MISC. POWER PLANT EQUIPMENT	495	30	(2)				523	509
35	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	40	-	(2)				38	39
36		**TOTAL INTERCESSION CITY P 7-10**	69,539	3,870	(747)	-	-	-	72,662	71,097
37										
38		**INTERCESSION CITY P11**							-	
39	344	341 STRUCTURES AND IMPROVEMENTS	1,716	84	(1)				1,799	1,757
40	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,010	95	-				2,105	2,058
41	346	343 PRIME MOVERS	21,445	1,168	264				22,877	22,160
42	TOT	344 GENERATORS	3,667	167	-				3,834	3,750
43		345 ACCESSORY ELECTRIC EQUIPMENT	3,807	190	-				3,998	3,902
44	INT	346 MISC. POWER PLANT EQUIPMENT	176	10	-				185	181
45		**TOTAL INTERCESSION CITY P 11**	32,821	1,714	263	-	-	-	34,797	33,808
46										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**INTERCESSION CITY P12-14**								
2	344	341 STRUCTURES AND IMPROVEMENTS	670	37	(19)				688	679
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	495	164	(5)				654	574
4	346	343 PRIME MOVERS	30,586	1,945	(934)				31,597	31,093
5	TOT	344 GENERATORS	11,214	427	-				11,641	11,428
6		345 ACCESSORY ELECTRIC EQUIPMENT	4,459	205	-				4,664	4,562
7	OSP	346 MISC. POWER PLANT EQUIPMENT	103	5	-				108	105
8		**TOTAL INTERCESSION CITY P 12-14**	47,527	2,784	(959)	-	-	-	49,352	48,442
9										
10		**OSPREY CC**								
11	344	341 STRUCTURES AND IMPROVEMENTS	41,599	1,524	-				43,123	42,348
12	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	8,263	299	-				8,562	8,409
13	346	343 PRIME MOVERS	103,496	4,854	-				108,350	105,879
14	TOT	344 GENERATORS	15,924	678	-				16,602	16,257
15		345 ACCESSORY ELECTRIC EQUIPMENT	24,766	880	-				25,646	25,198
16	RIO	346 MISC. POWER PLANT EQUIPMENT	4,547	188	-				4,735	4,639
17		**TOTAL OSPREY CC**	198,595	8,424	-	-	-	-	207,018	202,730
18										
19		**RIO PINAR**								
20	344	341 STRUCTURES AND IMPROVEMENTS	15	-	-				15	15
21	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(29)	-	-				(29)	(29)
22	346	343 PRIME MOVERS	(217)	-	-				(217)	(217)
23	TOT	344 GENERATORS	(44)	-	-				(44)	(44)
24		345 ACCESSORY ELECTRIC EQUIPMENT	(76)	-	-				(76)	(76)
25	SUW	346 MISC. POWER PLANT EQUIPMENT	362	-	-				362	362
26		**TOTAL RIO PINAR**	11	-	-	-	-	-	11	11
27										
28		**SUWANNEE**								
29	344	341 STRUCTURES AND IMPROVEMENTS	2,653	76	(11)				2,719	2,686
30	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,012	368	(15)				5,365	5,187
31	346	343 PRIME MOVERS	15,283	343	(745)				14,881	15,082
32	TOT	344 GENERATORS	4,769	87	(41)				4,815	4,792
33		345 ACCESSORY ELECTRIC EQUIPMENT	2,052	134	(3)				2,183	2,117
34	341	346 MISC. POWER PLANT EQUIPMENT	510	76	(4)				582	546
35		**TOTAL SUWANNEE**	30,279	1,085	(819)	-	-	-	30,545	30,410
36										
37	TOT	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)		-	-				-	
38		346.0 SYSTEM ASSETS	290	9	-				299	295
39	346.2	346.2 SYSTEM ASSETS (5 YEAR)	32	-	-				32	32
40		**TOTAL SYSTEM**	322	9	-	-	-	-	331	327
41										
42		**TIGER BAY**		-						
43	344	341 STRUCTURES AND IMPROVEMENTS	6,947	200	(11)				7,136	7,039
44	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(999)	78	(533)				(1,454)	(1,227)
45	346	343 PRIME MOVERS	(406)	761	(452)				(97)	(261)
46	346	344 GENERATORS	46	170	(542)				(327)	(142)
47	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	(196)	151	(676)				(721)	(460)
48		346 MISC. POWER PLANT EQUIPMENT	822	22	(66)				778	800
49	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
50		**TOTAL TIGER BAY**	6,213	1,382	(2,280)	-	-	-	5,315	5,748
51										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**TURNER**								
2	344	341 STRUCTURES AND IMPROVEMENTS	(518)	-	-				(518)	(518)
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	985	-	-				985	985
4	346	343 PRIME MOVERS	(7,371)	-	-				(7,371)	(7,371)
5	TOT	344 GENERATORS	(2,412)	-	-				(2,412)	(2,412)
6		345 ACCESSORY ELECTRIC EQUIPMENT	(389)	-	-				(389)	(389)
7	UNI	346 MISC. POWER PLANT EQUIPMENT	(35)	-	-				(35)	(35)
8		**TOTAL TURNER**	(9,741)	-	-	-	-	-	(9,741)	(9,741)
9										
10		**UNIVERSITY OF FLORIDA**								
11	344	341 STRUCTURES AND IMPROVEMENTS	8,168	343	(12)				8,499	8,340
12	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,595	139	(130)				3,604	3,600
13	346	343 PRIME MOVERS	(3,851)	544	(2,346)				(5,654)	(4,748)
14	346	344 GENERATORS	2,963	72	(2)				3,033	2,998
15	346	345 ACCESSORY ELECTRIC EQUIPMENT	2,646	123	(63)				2,706	2,676
16	TOT	346 MISC. POWER PLANT EQUIPMENT	736	23	(16)				743	739
17	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	-				1	1
18	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	37	0	-				38	37
19		**TOTAL UNIVERSITY OF FLORIDA**	14,293	1,245	(2,568)	-	-	-	12,971	13,642
20										
21		**HAMILTON-SOLAR**								
22	346	341 SOLAR - STRUCT AND IMPR	353	86	-				439	396
23	347	344 SOLAR GENERATORS	12,905	3,226	-				16,130	14,517
24		345 SOLAR ACCESSORY ELECT EQUIP	1,115	324	-				1,438	1,277
25		346 SOLAR MISC. POWER PLANT EQUIP	107	-	-				107	107
26	OSC	347 SOLAR ASSET RETIREMENT COSTS	703	172	-				876	790
27	341		15,183	3,807	-	-	-	-	18,990	17,087
28										
29		**OSCEOLA-SOLAR**								
30	346	341 SOLAR - STRUCT AND IMPR	(347)	3	-				(345)	(346)
31	TOT	344 SOLAR GENERATORS	1,494	230	-				1,724	1,609
32		345 SOLAR ACCESSORY ELECT EQUIP	133	21	-				154	144
33	PER	346 SOLAR MISC. POWER PLANT EQUIP	-	-	-				-	-
34		**TOTAL OSCEOLA-SOLAR**	1,280	253	-	-	-	-	1,533	1,407
35										
36		**PERRY-SOLAR**								
37	346	341 STRUCTURES AND IMPROVEMENTS	35	12	-				46	40
38	TOT	344 SOLAR GENERATORS	1,903	301	-				2,204	2,053
39		345 SOLAR ACCESSORY ELECT EQUIP	179	28	-				207	193
40	SUW	346 SOLAR MISC. POWER PLANT EQUIP	2	0	-				3	3
41		**TOTAL PERRY-SOLAR**	2,118	342	-	-	-	-	2,460	2,289
42										
43		**SUWANNEE SOLAR**								
44	TOT	341 SOLAR - STRUCT AND IMPR	10	2	-				12	11
45		344 SOLAR GENERATORS	2,643	523	-				3,166	2,905
46	TRE	345 SOLAR ACCESSORY ELECT EQUIP	161	32	-				193	177
47		**TOTAL SUWANNEE-SOLAR**	2,814	557	-	-	-	-	3,371	3,092
48										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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1		**TRENTON SOLAR**								
2	347	341 SOLAR - STRUCT AND IMPR	595	200	-				795	695
3	TOT	344 SOLAR GENERATORS	8,221	2,763	-				10,984	9,603
4		345 SOLAR ACCESSORY ELECT EQUIP	832	280	-				1,112	972
5	LAK	347 SOLAR ASSET RETIREMENT COSTS	430	147	-				577	503
6		**TOTAL TRENTON SOLAR**	10,078	3,390	-	-	-	-	13,468	11,773
7										
8		**LAKE PLACID SOLAR**								
9	347	341 SOLAR - STRUCT AND IMPR	235	79	-				314	275
10	TOT	344 SOLAR GENERATORS	4,819	1,609	-				6,428	5,624
11		345 SOLAR ACCESSORY ELECT EQUIP	835	279	-				1,114	975
12	ST	347 SOLAR ASSET RETIREMENT COSTS	225	77	-				302	264
13		**TOTAL LAKE PLACID SOLAR**	6,114	2,044	-	-	-	-	8,159	7,137
14										
15		**ST PETE PIER SOLAR**								
16	TOT	341 SOLAR - STRUCT AND IMPR	-	-	-				-	-
17		344 SOLAR GENERATORS	144	48	-				193	168
18	COL	345 SOLAR ACCESSORY ELECT EQUIP	9	3	-				12	11
19		**TOTAL ST PETE PIER SOLAR**	154	51	-	-	-	-	205	179
20										
21		**COLUMBIA SOLAR**								
22	TOT	341 SOLAR - STRUCT AND IMPR	218	82	-				300	259
23		344 SOLAR GENERATORS	8,229	3,093	-				11,322	9,776
24	DEB	345 SOLAR ACCESSORY ELECT EQUIP	826	310	-				1,136	981
25		**TOTAL COLUMBIA SOLAR**	9,273	3,486	-	-	-	-	12,759	11,016
26										
27		**DEBARY SOLAR**								
28		341 SOLAR - STRUCT AND IMPR	613	227	-				840	727
29		344 SOLAR GENERATORS	5,591	2,167	-				7,758	6,675
30		345 SOLAR ACCESSORY ELECT EQUIP	1,288	499	-				1,787	1,538
31		**TOTAL DEBARY SOLAR**	7,493	2,893	-	-	-	-	10,386	8,939
32										
33		**BATTERY & SOLAR GROWTH**								
34	347	341 SOLAR - STRUCT AND IMPR	4,779	4,543	-				9,322	7,031
35	TOT	344 SOLAR GENERATORS	31,653	37,259	-				68,912	49,812
36		348 ENERGY STORAGE	13,296	9,461	-				22,757	18,027
37	347	347 SOLAR ASSET RETIREMENT COSTS	110	17	-				127	119
38		**TOTAL BATTERY & SOLAR GROWTH**	49,839	51,279	-	-	-	-	101,118	74,989
39										
40		**Other Prod. Retirement work in process**	(36,685)						(36,685)	(36,685)
41										
42		**TOTAL OTHER PRODUCTION**	1,345,879	201,371	(53,052)	-	-	-	1,494,198	1,419,396
43										
44										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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1		**TRANSMISSION PLANT**								
2	353.2	350.1 TRANSMISSION EASEMENTS	24,997	666	-				25,663	25,330
3	354	352 STRUCTURES	18,094	5,173	(4)				23,262	20,547
4	355 P	353.1 STATION EQUIPMENT	193,458	40,321	(13,204)				220,574	206,350
5	356 O	353.2 ENERGY CONTROL CENTER	39,860	959	(103)				40,717	40,289
6	357	354 TOWERS AND FIXTURES	64,460	1,086	(33)				65,512	64,974
7	358	355 POLES AND FIXTURES	425,651	62,370	(6,444)				481,577	453,026
8	359	356 OVERHEAD CONDUCTOR	180,196	16,359	(3,661)				192,894	186,416
9	Tra	357 UNDERGROUND CONDUIT	10,802	376	-				11,177	10,990
10		358 UNDERGROUND CONDUCTOR	27,928	1,729	-				29,657	28,793
11		359 MISCELLANEOUS PLANT EQUIP.	3,431	594	-				4,026	3,728
12		Transmission Retirement work in process	(101,970)	-		(26,584)			(128,554)	(115,262)
13		**TOTAL TRANSMISSION PLANT**	886,908	129,632	(23,450)	(26,584)	-	-	966,505	925,180
14										
15										
16		**DISTRIBUTION PLANT**								
17	364 P	360.1 DISTRIBUTION EASEMENTS	4,309	1,323	-				5,633	4,959
18	365	361 STRUCTURES	12,542	551	(51)				13,042	12,792
19	366	362 STATION EQUIPMENT	171,914	30,808	(7,877)				194,845	183,101
20	367	364 POLES AND FIXTURES	618,630	74,968	(3,570)				690,028	652,455
21	368	365 OVERHEAD CONDUCTOR	337,849	35,767	(10,454)				363,162	350,256
22	369	366 UNDERGROUND CONDUIT	88,739	7,658	(391)				96,005	92,297
23	369	367 UNDERGROUND CONDUCTOR	374,421	36,374	(7,800)				402,995	388,580
24	370	368 LINE TRANSFORMER	358,774	29,768	(12,484)				376,059	367,288
25	370.2	369.1 OVERHEAD SERVICES	33,985	2,769	(5,457)				31,297	32,597
26	371 I	369.2 UNDERGROUND SERVICES	215,903	12,510	(354)				228,059	221,951
27	373	370 METERS	7,456	4,488	(9,701)				2,244	4,814
28	Distr	370.2 AMI METERS	61,239	14,591	-				75,829	68,534
29		371 INSTALL ON CUST. PREM.	5,270	816	(1)				6,084	5,677
30		373 STREET LIGHTING	215,723	16,328	(10,912)				221,139	218,446
31		Distribution Retirement work in process	(389,713)			(121,670)			(511,382)	(450,548)
32		**TOTAL DISTRIBUTION PLANT**	2,117,040	268,719	(69,051)	(121,670)	-	-	2,195,038	2,153,200
33										
34		**GENERAL PLANT**								
35	394	390 STRUCTURES	86,456	12,518	(4,121)				94,852	90,569
36	395	391 OFFICE FURNITURE AND EQUIPMENT	53,928	12,136	(3,210)				62,854	58,527
37	396	393 STORES EQUIPMENT	2,772	557	(5)				3,325	3,048
38	397	394 TOOLS, SHOP & GARAGE EQUIP.	34,648	7,652	(2,071)				40,229	37,458
39	398	395 LABORATORY EQUIPMENT	(1,129)	-	-				(1,129)	(1,129)
40	399	396 POWER OPERATED EQUIPMENT	3,021	485	(1,296)				2,210	2,621
41	GEN	397 COMMUNICATIONS EQUIPMENT	35,147	8,761	(6,106)				37,802	36,531
42		398.2 MISCELLANEOUS EQUIPMENT	(423)	77	(1,304)				(1,650)	(1,025)
43		399.1 GENERAL PLT ARO	1,418	43	-				1,461	1,439
44		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,750						1,750	1,750
45		**TOTAL GENERAL PLANT**	217,588	42,228	(18,114)	-	-	-	241,702	229,790
46										

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Recap Schedules: B-3, B-6

Schedule B-9

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1		**TRANSPORTATION EQUIPMENT**								
2	392.4	392.1 PASSENGER CARS	738	224	(26)				935	837
3	392.5	392.2 LIGHT TRUCKS	(6,231)	430	(4,480)				(10,281)	(8,226)
4	392.6	392.3 HEAVY TRUCKS	(4,986)	29	(2,857)				(7,814)	(6,393)
5	392.7	392.4 SPECIAL EQUIPMENT	(27,055)	10	(9,293)				(36,338)	(31,697)
6		392.5 TRAILERS	(3,238)	244	(1,124)				(4,117)	(3,676)
7		392.6 AIRCRAFT USED	11	-	-				11	11
8		392.7 AIRCRAFT NEW	(14)	-	-				(14)	(14)
9		**TOTAL TRANSPORTATION EQUIPMENT**	(40,776)	938	(17,780)	-	-	-	(57,618)	(49,158)
10										
11		**TOTAL ELECTRIC PLANT RESERVE**	6,009,276	712,591	(210,224)	(156,557)	-	-	6,355,086	6,177,371
12										
13		**ENERGY CONSERVATION EQUIPMENT**								
14		398.1 MISCELLANEOUS	(94)	-	(125)				(219)	(156)
15										
16										
17		**SUBTOTAL**	(94)	-	(125)	-	-	-	(219)	(156)
18										
19		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,355						2,355	2,355
20										
21		**INTANGIBLE PLANT**								
22	302	302 FRANCHISE COSTS APOPKA	2,497	133	-				2,630	2,563
23	302	302 FRANCHISE COSTS CASSELBERRY	722	38	-				760	741
24	303	302 FRANCHISE COSTS LONGWOOD	27	1	-				28	28
25	303	302 FRANCHISE COSTS MAITLAND	771	41	-				812	792
26	303	302 INTANGIBLE PLANT	1,114	68	-				1,182	1,148
27		303 INTANGIBLE PLANT - 5 Year	263,417	17,771	-				281,188	272,668
28		303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	34,606	10,803	-				45,409	40,008
29	342.9	303.2 INTANGIBLE PLANT - 15 YEAR	7,135	6,702	-				13,837	10,486
30		**SUBTOTAL**	310,290	35,557	-	-	-	-	345,847	328,434
31										
32	342.9 - 343.9	342.9-343.9 GAS CONVERSION	1,024	-	-				1,024	1,024
33		UNASSIGNED (Capital Optimization)	2,013	5,514					7,527	4,685
34										
35										
36		**TOTAL OTHER PLANT ACCOUNTS**	315,588	41,071	(125)	-	-	-	356,535	331,657
37										
38		**TOTAL:**	**6,324,864**	**753,662**	**(210,349)**	**(156,557)**	**-**	**-**	**6,711,620**	**6,509,028**
39										
40										

Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

Type of Data Shown:

XX	Projected Test Year Ended	12/31/2023
__	Projected Test Year Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2022	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2023	(J) 13-Month Average
1		**OTHER PLANT**								
2		114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	5,124	-					5,124	5,124
3		121 NON-UTILITY PROPERTY	8,998	-					8,998	8,998
4		101.1 CAPITAL LEASE	246,869	22,170					269,039	257,701
1		**TOTAL OTHER PLANT ACCOUNTS**	260,991	22,170	-	-	-	-	283,161	271,823
2										
3		**LAND**								
4		310 STEAM LAND & LAND RIGHTS	2	-	-				2	2
5		320 NUCLEAR LAND & LAND RIGHTS	-	-	-				-	-
6		340 OTH PROD SYSTEM LAND & LAND RIGHTS	(2)	-	-				(2)	(2)
7		350 TRANSMISSION LAND & LAND RIGHTS	5	-	(12)				(7)	(1)
8		360 DISTRIBUTION LAND & LAND RIGHTS	(60)	-	(25)				(84)	(72)
9		389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	-	-	-				-	-
10		**TOTAL LAND**	(54)	-	(36)	-	-	-	(90)	(72)
11										
12										
13		**TOTAL RESERVE - FERC BALANCE SHEET**	**6,585,801**	**775,832**	**(210,385)**	**(156,557)**	**-**	**-**	**6,994,690**	**6,785,582**
14										
15										
16										
17										
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Supporting Schedules: B-10

Recap Schedules: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2021	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2022	(J) 13-Month Average
1		**STEAM PRODUCTION**								
2		**ANCLOTE**								
3	311	311 STRUCTURES & IMPROVEMENTS	29,895	867	(820)				29,942	29,919
4	312	312 BOILER PLANT EQUIPMENT	79,252	4,754	(5,890)				78,117	78,691
5	314	314 TURBOGENERATOR UNITS	78,289	4,414	(889)				81,814	80,051
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	23,083	588	(581)				23,090	23,087
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,709	159	(24)				5,844	5,776
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	92	0	(7)				86	89
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	55	(4)	(85)				(35)	11
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	683	122	-				805	744
11		**TOTAL ANCLOTE**	217,058	10,901	(8,296)	-	-	-	219,664	218,369
12										
13		**BARTOW**								
14	311	311 STRUCTURES & IMPROVEMENTS	3,175	35	-				3,210	3,188
15	312	312 BOILER PLANT EQUIPMENT	1,713	-	-				1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	-	-				349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	-	-				343	343
18	316	316 MISC POWER PLANT EQUIPMENT	29	-	-				29	29
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-				-	-
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
22		**TOTAL BARTOW**	5,609	35	-	-	-	-	5,644	5,622
23										
24		**CRYSTAL RIVER 1&2**								
25	311	311 STRUCTURES & IMPROVEMENTS	-	-	-				-	-
26	312	312 BOILER PLANT EQUIPMENT	-	-	-				-	-
27	314	314 TURBOGENERATOR UNITS	-	-	-				-	-
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-				-	-
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	-	-	-				-	-
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	-	-				(1)	(1)
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(0)	-	-				(0)	(0)
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	5,989	281	-				6,270	6,129
33		**TOTAL CRYSTAL RIVER 1&2**	5,988	281	-	-	-	-	6,269	6,128
34										
35		**CRYSTAL RIVER 4&5**								
36	311	311 STRUCTURES & IMPROVEMENTS	191,584	7,110	(529)				198,165	194,871
37	312	312 BOILER PLANT EQUIPMENT	648,980	42,779	(15,536)				676,223	662,605
38	314	314 TURBOGENERATOR UNITS	185,264	2,276	(3,127)				184,414	184,839
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	88,484	1,642	(87)				90,039	89,260
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	12,495	769	(933)				12,332	12,415
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	445	2	(40)				407	426
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	1,005	0	(125)				880	943
43		**TOTAL CRYSTAL RIVER 4&5**	1,128,257	54,579	(20,376)	-	-	-	1,162,460	1,145,358

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

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1										
2		**SUWANNEE**								
3	311	311 STRUCTURES & IMPROVEMENTS	(329)	-	-				(329)	(329)
4	312	312 BOILER PLANT EQUIPMENT	(3,444)	-	-				(3,444)	(3,444)
5	314	314 TURBOGENERATOR UNITS	(608)	-	-				(608)	(608)
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	-	-				(1,469)	(1,469)
7	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	-	-				(209)	(209)
8	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
9	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-				-	-
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
11		**TOTAL SUWANNEE**	(6,059)	-	-	-	-	-	(6,059)	(6,059)
12										
13		**BARTOW-ANCLOTE PIPELINE**								
14	311	311 STRUCTURES & IMPROVEMENTS	(86)	-	-				(86)	(86)
15	312	312 BOILER PLANT EQUIPMENT	(2,145)	-	-				(2,145)	(2,145)
16	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	-	-				(202)	(202)
17	316.1	316.1 MISC POWER PLANT EQUIPMENT	(50)	-	-				(50)	(50)
18	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
19		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	-	-	-	-	-	(2,483)	(2,483)
20										
21										
22	312	**RAIL CARS**	4,324	149	-				4,473	4,398
23										
24	312	**CRYSTAL RIVER 1&2 COALPILE**	1	-	-				1	1
25										
26	312	**CRYSTAL RIVER 4&5 COALPILE**	7,511	(2)	(5)				7,504	7,508
27										
28	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	544	-	(14)				530	537
29	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	65	(0)	(84)				(19)	23
30										
31		**Steam Retirement work in process**	(135,486)			(15,705)			(151,191)	(143,203)
32										
33		**TOTAL STEAM PRODUCTION**	1,225,329	65,943	(28,776)	(15,705)	-	-	1,246,792	1,236,198
34										
35		**FOSSIL DISMANTLEMENT - STEAM**		-						
36	311	311 ANCLOTE	13,339	233					13,572	13,455
37	311	311 AVON PARK	-	-					-	-
38	311	311 BARTOW	21,876	-					21,876	21,876
39	311	311 BARTOW-ANCLOTE PIPELINE	13,765	575					14,340	14,053
40	311	311 CRYSTAL RIVER 1&2	62,682	1,343					64,025	63,354
41	311	311 CRYSTAL RIVER 4&5	24,689	627					25,317	25,003
42	311	311 HIGGINS	(45)	-					(45)	(45)
43	311	311 SUWANNEE	19,060	217					19,277	19,168
44	311	311 TURNER	(21)	-					(21)	(21)
45		**SUBTOTAL**	155,345	2,995	-	-	-	-	158,340	156,842

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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1										
2		**FOSSIL DISMANTLEMENT - OTHER PROD.**								
3	341	341 AVON PARK	223	3					226	225
4	341	341 BARTOW CC	-	-					-	-
5	341	341 BARTOW CT	414	7					421	417
6	341	341 BAYBORO PEAK	1,314	21					1,335	1,325
7	341	341 COLUMBIA SOLAR	71	-					71	71
8	341	341 DEBARY(OLD)	671	14					685	678
9	341	341 DEBARY (NEW)	9,054	397					9,451	9,252
10	341	341 HAMILTON SOLAR	311	-					311	311
11	341	341 HIGGINS PEAK	441	7					449	445
12	341	341 HINES UNIT 1	391	21					412	402
13	341	341 HINES UNIT 2	255	18					273	264
14	341	341 HINES UNIT 3	203	17					220	212
15	341	341 HINES UNIT 4	247	20					267	257
16	341	341 INTERCESSION CITY 1-6	571	10					582	577
17	341	341 INTERCESSION CITY SIEMENS 11	227	13					239	233
18	341	341 INTERCESSION CITY 7-10 (NEW)	2,117	59					2,176	2,147
19	341	341 INTERCESSION CITY P12-14	3,909	207					4,117	4,013
20	341	341 LAKE PLACID SOLAR	61	-					61	61
21	341	341 RIO PINAR	429	7					436	432
22	341	341 SUWANNEE	336	7					343	340
23	341	341 TRENTON SOLAR	123	-					123	123
24	341	341 TIGER BAY	222	11					233	228
25	341	341 TURNER	579	10					589	584
26	341	341 UNIVERSITY OF FLORIDA	281	9					290	286
27	341	341 UNASSIGNED		-					-	
28		**SUBTOTAL**	22,452	858	-	-	-	-	23,310	22,881
29										
30		TOTAL FOSSIL DISMANTLEMENT	177,796	3,853	-	-	-	-	181,649	179,723
31										
32		**NUCLEAR PRODUCTION**								
33		**CRYSTAL RIVER#3**								
34	321	321 STRUCTURES & IMPROVEMENTS	-	-	-				-	-
35	322	322 REACTOR PLANT EQUIPMENT	(5)	-	-				(5)	(5)
36	323	323 TURBOGENERATOR UNITS	(15)	-	-				(15)	(15)
37	325	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-				-	-
38	326 A	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-				-	-
39	Nucle	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-				-	-
40	TOTAL	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-				-	-
41		326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLAN	-	-	-				-	-
42		**Nuclear Retirement work in process**	(55)	-					(55)	(55)
43		**TOTAL**	(74)	-	-	-	-	-	(74)	(74)
44										
45		DECOMMISSIONING - RETAIL	52,180						52,180	52,180
46		DECOMMISSIONING - WHOLESALE	2,090						2,090	2,090
47		**TOTAL**	54,270	-	-	-	-	-	54,270	54,270
48										
49		**TOTAL NUCLEAR**	54,196	-	-	-	-	-	54,196	54,196

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

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1										
2		**OTHER PRODUCTION**								
3		**AVON PARK PEAKERS**								
4	344	341 STRUCTURES AND IMPROVEMENTS	421	3	(1)				423	422
5	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	653	(4)	-				649	651
6	346	343 PRIME MOVERS	6,111	(33)	(8)				6,071	6,091
7	346	344 GENERATORS	897	1	-				898	897
8	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	905	5	(15)				896	900
9		346 MISC. POWER PLANT EQUIPMENT	52	4	-				55	54
10	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
11		**TOTAL AVON PARK PEAKERS**	9,039	(24)	(24)	-	-	-	8,992	9,015
12										
13		**BARTOW**			-					
14	344	341 STRUCTURES AND IMPROVEMENTS	1,003	41	(2)				1,042	1,022
15	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,314	104	(3)				2,414	2,364
16	346	343 PRIME MOVERS	5,773	344	(493)				5,623	5,699
17	346	344 GENERATORS	6,483	149	-				6,632	6,558
18	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	1,418	66	(112)				1,372	1,395
19		346 MISC. POWER PLANT EQUIPMENT	(419)	2	(327)				(744)	(582)
20	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
21		**TOTAL BARTOW**	16,571	706	(938)	-	-	-	16,339	16,456
22										
23		**BARTOW 4X1**								
24	344	341 STRUCTURES AND IMPROVEMENTS	45,199	3,122	(110)				48,211	46,699
25	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	17,302	1,348	(56)				18,594	17,945
26	346	343 PRIME MOVERS	85,798	16,714	(5,966)				96,546	91,155
27	TOT	344 GENERATORS	16,162	1,657	-				17,818	16,986
28		345 ACCESSORY ELECTRIC EQUIPMENT	12,824	1,305	(333)				13,796	13,308
29	BAY	346 MISC. POWER PLANT EQUIPMENT	3,708	730	(4)				4,434	4,070
30		**TOTAL BARTOW 4X1**	180,993	24,876	(6,469)	-	-	-	199,400	190,164
31										
32		**BAYBORO**								
33	344	341 STRUCTURES AND IMPROVEMENTS	1,227	21	(7)				1,241	1,234
34	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,288	56	(63)				1,281	1,285
35	346	343 PRIME MOVERS	12,186	416	(27)				12,575	12,380
36	346	344 GENERATORS	2,506	53	(107)				2,452	2,479
37	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	625	27	(11)				642	633
38		346 MISC. POWER PLANT EQUIPMENT	301	7	(2)				307	304
39	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	21	-	-				21	21
40		**TOTAL BAYBORO**	18,155	579	(216)	-	-	-	18,519	18,337
41										
42		**CITRUS CC**								
43	344	341 STRUCTURES AND IMPROVEMENTS	35,109	11,231	-				46,340	40,712
44	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,622	2,028	-				7,650	6,634
45	346	343 PRIME MOVERS	62,950	20,322	-				83,272	73,088
46	346	344 GENERATORS	14,191	4,460	-				18,650	16,415
47	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	3,792	1,232	-				5,024	4,407
48		346 MISC. POWER PLANT EQUIPMENT	2,436	797	-				3,233	2,833
49	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
50		**TOTAL CITRUS CC**	124,100	40,070	-	-	-	-	164,170	144,088
51										

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

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1		**DEBARY (NEW)**								
2	344	341 STRUCTURES AND IMPROVEMENTS	3,931	161	(101)				3,991	3,961
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,785	(28)	(20)				6,736	6,760
4	346	343 PRIME MOVERS	58,326	2,650	(1,319)				59,658	58,989
5	346	344 GENERATORS	17,198	633	(11)				17,819	17,507
6	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	4,754	180	(23)				4,911	4,832
7		346 MISC. POWER PLANT EQUIPMENT	787	45	(5)				828	807
8	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	-	(0)				1	1
9		**TOTAL DEBARY (NEW)**	91,782	3,641	(1,479)	-	-	-	93,944	92,858
10										
11		**DEBARY (OLD)**								
12	344	341 STRUCTURES AND IMPROVEMENTS	4,955	169	(7)				5,117	5,036
13	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,413	262	(106)				6,570	6,492
14	346	343 PRIME MOVERS	24,848	(174)	(975)				23,699	24,273
15	346	344 GENERATORS	7,032	(45)	(534)				6,454	6,743
16	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	5,141	166	(223)				5,084	5,113
17		346 MISC. POWER PLANT EQUIPMENT	634	45	(2)				677	656
18	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	22	-	-				22	22
19		**TOTAL DEBARY (OLD)**	49,047	422	(1,846)	-	-	-	47,623	48,334
20										
21		**HIGGINS**								
22	344	341 STRUCTURES AND IMPROVEMENTS	61	34	(9)				86	74
23	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	47	-	-				47	47
24	346	343 PRIME MOVERS	(178)	-	-				(178)	(178)
25	346	344 GENERATORS	11	-	-				11	11
26	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	(205)	-	-				(205)	(205)
27		346 MISC. POWER PLANT EQUIPMENT	(128)	-	-				(128)	(128)
28	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	-	-				2	2
29		**TOTAL HIGGINS**	(389)	34	(9)	-	-	-	(364)	(377)
30										
31		**HINES #1**								
32	344	341 STRUCTURES AND IMPROVEMENTS	29,130	2,001	(623)				30,509	29,814
33	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,851	741	(246)				13,347	13,096
34	346	343 PRIME MOVERS	30,157	9,612	(10,886)				28,884	29,495
35	346	344 GENERATORS	29,918	1,864	(16)				31,766	30,831
36	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	17,872	1,832	(191)				19,513	18,685
37		346 MISC. POWER PLANT EQUIPMENT	1,170	317	(163)				1,324	1,245
38	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	19	31	-				50	34
39		**TOTAL HINES #1**	121,116	16,398	(12,123)	-	-	-	125,391	123,199
40										
41		**HINES #2**								
42	344	341 STRUCTURES AND IMPROVEMENTS	15,545	551	(12)				16,084	15,815
43	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,095	392	(175)				7,311	7,203
44	346	343 PRIME MOVERS	(27,463)	4,967	(6,048)				(28,544)	(27,988)
45	TOT	344 GENERATORS	15,466	1,060	-				16,526	15,996
46		345 ACCESSORY ELECTRIC EQUIPMENT	5,691	545	(1,025)				5,211	5,454
47	HIN	346 MISC. POWER PLANT EQUIPMENT	1,301	91	(16)				1,375	1,338
48		**TOTAL HINES #2**	17,635	7,605	(7,276)	-	-	-	17,964	17,818
49										

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

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DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2021	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2022	(J) 13-Month Average
1		**HINES #3**								
2	344	341 STRUCTURES AND IMPROVEMENTS	6,718	320	(9)				7,029	6,874
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,174	452	(240)				12,386	12,280
4	346	343 PRIME MOVERS	44,157	5,489	(4,838)				44,807	44,494
5	TOT	344 GENERATORS	28,983	1,548	(0)				30,532	29,757
6		345 ACCESSORY ELECTRIC EQUIPMENT	13,979	710	(50)				14,638	14,309
7	HIN	346 MISC. POWER PLANT EQUIPMENT	765	49	(35)				778	772
8		**TOTAL HINES #3**	106,775	8,567	(5,173)	-	-	-	110,170	108,485
9										
10		**HINES #4**								
11	344	341 STRUCTURES AND IMPROVEMENTS	7,015	389	(8)				7,396	7,205
12	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,877	241	(7)				4,111	3,994
13	346	343 PRIME MOVERS	13,195	5,503	(9,676)				9,022	11,132
14	TOT	344 GENERATORS	14,952	1,314	(115)				16,151	15,552
15		345 ACCESSORY ELECTRIC EQUIPMENT	10,496	792	(110)				11,178	10,837
16	INT	346 MISC. POWER PLANT EQUIPMENT	2,961	252	(12)				3,201	3,081
17		**TOTAL HINES #4**	52,495	8,491	(9,927)	-	-	-	51,059	51,802
18										
19		**INTERCESSION CITY P1-6**								
20	344	341 STRUCTURES AND IMPROVEMENTS	3,763	130	(11)				3,883	3,823
21	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,823	(51)	(49)				3,724	3,773
22	346	343 PRIME MOVERS	17,706	796	(282)				18,220	17,964
23	TOT	344 GENERATORS	4,679	(7)	(46)				4,627	4,653
24		345 ACCESSORY ELECTRIC EQUIPMENT	3,263	177	(73)				3,367	3,315
25	INT	346 MISC. POWER PLANT EQUIPMENT	1,234	102	(3)				1,333	1,283
26		**TOTAL INTERCESSION CITY P 1-6**	34,469	1,147	(463)	-	-	-	35,153	34,812
27										
28		**INTERCESSION CITY (NEW) P7-10**								
29	344	341 STRUCTURES AND IMPROVEMENTS	7,231	310	(9)				7,533	7,381
30	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,198	261	(1)				5,457	5,326
31	346	343 PRIME MOVERS	38,129	2,370	(376)				40,123	39,106
32	346	344 GENERATORS	11,696	516	(348)				11,865	11,777
33	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	3,818	217	(9)				4,027	3,920
34		346 MISC. POWER PLANT EQUIPMENT	468	28	(2)				495	481
35	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	42	-	(2)				40	41
36		**TOTAL INTERCESSION CITY P 7-10**	66,583	3,704	(747)	-	-	-	69,539	68,032
37										
38		**INTERCESSION CITY P11**							-	
39	344	341 STRUCTURES AND IMPROVEMENTS	1,633	84	(1)				1,716	1,674
40	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,915	95	-				2,010	1,963
41	346	343 PRIME MOVERS	20,026	1,156	264				21,445	20,734
42	TOT	344 GENERATORS	3,500	167	-				3,667	3,584
43		345 ACCESSORY ELECTRIC EQUIPMENT	3,617	190	-				3,807	3,712
44	INT	346 MISC. POWER PLANT EQUIPMENT	166	10	-				176	171
45		**TOTAL INTERCESSION CITY P 11**	30,857	1,701	263	-	-	-	32,821	31,838
46										

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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Docket No.

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1		**INTERCESSION CITY P12-14**								
2	344	341 STRUCTURES AND IMPROVEMENTS	651	38	(19)				670	661
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	336	164	(5)				495	415
4	346	343 PRIME MOVERS	29,547	1,973	(934)				30,586	30,068
5	TOT	344 GENERATORS	10,787	427	-				11,214	11,001
6		345 ACCESSORY ELECTRIC EQUIPMENT	4,254	205	-				4,459	4,357
7	OSP	346 MISC. POWER PLANT EQUIPMENT	98	5	-				103	100
8		**TOTAL INTERCESSION CITY P 12-14**	45,673	2,812	(959)	-	-	-	47,527	46,602
9										
10		**OSPREY CC**								
11	344	341 STRUCTURES AND IMPROVEMENTS	40,204	1,395	-				41,599	40,892
12	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,990	273	-				8,263	8,124
13	346	343 PRIME MOVERS	99,062	4,434	-				103,496	101,245
14	TOT	344 GENERATORS	15,305	619	-				15,924	15,610
15		345 ACCESSORY ELECTRIC EQUIPMENT	23,962	804	-				24,766	24,358
16	RIO	346 MISC. POWER PLANT EQUIPMENT	4,375	172	-				4,547	4,460
17		**TOTAL OSPREY CC**	190,899	7,696	-	-	-	-	198,595	194,688
18										
19		**RIO PINAR**								
20	344	341 STRUCTURES AND IMPROVEMENTS	15	-	-				15	15
21	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(29)	-	-				(29)	(29)
22	346	343 PRIME MOVERS	(217)	-	-				(217)	(217)
23	TOT	344 GENERATORS	(44)	-	-				(44)	(44)
24		345 ACCESSORY ELECTRIC EQUIPMENT	(76)	-	-				(76)	(76)
25	SUW	346 MISC. POWER PLANT EQUIPMENT	362	-	-				362	362
26		**TOTAL RIO PINAR**	11	-	-	-	-	-	11	11
27										
28		**SUWANNEE**								
29	344	341 STRUCTURES AND IMPROVEMENTS	2,591	73	(11)				2,653	2,622
30	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,691	336	(15)				5,012	4,849
31	346	343 PRIME MOVERS	15,678	350	(745)				15,283	15,481
32	TOT	344 GENERATORS	4,726	83	(41)				4,769	4,747
33		345 ACCESSORY ELECTRIC EQUIPMENT	1,924	131	(3)				2,052	1,987
34	341	346 MISC. POWER PLANT EQUIPMENT	440	74	(4)				510	475
35		**TOTAL SUWANNEE**	30,050	1,047	(819)	-	-	-	30,279	30,161
36										
37	TOT	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)		-	-				-	
38		346.0 SYSTEM ASSETS	281	9	-				290	285
39	346.2	346.2 SYSTEM ASSETS (5 YEAR)	32	-	-				32	32
40		**TOTAL SYSTEM**	313	9	-	-	-	-	322	317
41										
42		**TIGER BAY**		-						
43	344	341 STRUCTURES AND IMPROVEMENTS	6,765	193	(11)				6,947	6,856
44	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(551)	85	(533)				(999)	(775)
45	346	343 PRIME MOVERS	(695)	740	(452)				(406)	(550)
46	346	344 GENERATORS	415	173	(542)				46	231
47	TOT	345 ACCESSORY ELECTRIC EQUIPMENT	322	158	(676)				(196)	64
48		346 MISC. POWER PLANT EQUIPMENT	866	22	(66)				822	844
49	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
50		**TOTAL TIGER BAY**	7,121	1,371	(2,280)	-	-	-	6,213	6,670
51										

Recap Schedule:B-3, B-6

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Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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1		**TURNER**								
2	344	341 STRUCTURES AND IMPROVEMENTS	(518)	-	-				(518)	(518)
3	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	985	-	-				985	985
4	346	343 PRIME MOVERS	(7,371)	-	-				(7,371)	(7,371)
5	TOT	344 GENERATORS	(2,412)	-	-				(2,412)	(2,412)
6		345 ACCESSORY ELECTRIC EQUIPMENT	(389)	-	-				(389)	(389)
7	UNI	346 MISC. POWER PLANT EQUIPMENT	(35)	-	-				(35)	(35)
8		**TOTAL TURNER**	(9,741)	-	-	-	-	-	(9,741)	(9,741)
9										
10		**UNIVERSITY OF FLORIDA**								
11	344	341 STRUCTURES AND IMPROVEMENTS	7,795	385	(12)				8,168	7,982
12	345	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,584	140	(130)				3,595	3,590
13	346	343 PRIME MOVERS	(2,100)	595	(2,346)				(3,851)	(2,972)
14	346	344 GENERATORS	2,893	72	(2)				2,963	2,928
15	346	345 ACCESSORY ELECTRIC EQUIPMENT	2,585	123	(63)				2,646	2,615
16	TOT	346 MISC. POWER PLANT EQUIPMENT	728	23	(16)				736	732
17	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	-				0	0
18	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	37	0	-				37	37
19		**TOTAL UNIVERSITY OF FLORIDA**	15,523	1,338	(2,568)	-	-	-	14,293	14,912
20										
21		**HAMILTON-SOLAR**								
22	346	341 SOLAR - STRUCT AND IMPR	268	86	-				353	310
23	347	344 SOLAR GENERATORS	9,679	3,226	-				12,905	11,292
24		345 SOLAR ACCESSORY ELECT EQUIP	791	324	-				1,115	953
25		346 SOLAR MISC. POWER PLANT EQUIP	107	-	-				107	107
26	OSC	347 SOLAR ASSET RETIREMENT COSTS	531	172	-				703	617
27	341		11,376	3,807	-	-	-	-	15,183	13,280
28										
29		**OSCEOLA-SOLAR**								
30	346	341 SOLAR - STRUCT AND IMPR	(350)	3	-				(347)	(349)
31	TOT	344 SOLAR GENERATORS	1,264	230	-				1,494	1,379
32		345 SOLAR ACCESSORY ELECT EQUIP	113	21	-				133	123
33	PER	346 SOLAR MISC. POWER PLANT EQUIP	-	-	-				-	-
34		**TOTAL OSCEOLA-SOLAR**	1,026	253	-	-	-	-	1,280	1,153
35										
36		**PERRY-SOLAR**								
37	346	341 STRUCTURES AND IMPROVEMENTS	23	12	-				35	29
38	TOT	344 SOLAR GENERATORS	1,601	301	-				1,903	1,752
39		345 SOLAR ACCESSORY ELECT EQUIP	150	28	-				179	164
40	SUW	346 SOLAR MISC. POWER PLANT EQUIP	2	0	-				2	2
41		**TOTAL PERRY-SOLAR**	1,777	342	-	-	-	-	2,118	1,947
42										
43		**SUWANNEE SOLAR**								
44	TOT	341 SOLAR - STRUCT AND IMPR	8	2	-				10	9
45		344 SOLAR GENERATORS	2,120	523	-				2,643	2,382
46	TRE	345 SOLAR ACCESSORY ELECT EQUIP	129	32	-				161	145
47		**TOTAL SUWANNEE-SOLAR**	2,258	557	-	-	-	-	2,814	2,536
48										

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1		**TRENTON SOLAR**								
2	347	341 SOLAR - STRUCT AND IMPR	395	200	-				595	495
3	TOT	344 SOLAR GENERATORS	5,458	2,763	-				8,221	6,839
4		345 SOLAR ACCESSORY ELECT EQUIP	552	280	-				832	692
5	LAK	347 SOLAR ASSET RETIREMENT COSTS	282	147	-				430	356
6		**TOTAL TRENTON SOLAR**	6,687	3,390	-	-	-	-	10,078	8,383
7										
8		**LAKE PLACID SOLAR**								
9	347	341 SOLAR - STRUCT AND IMPR	157	79	-				235	196
10	TOT	344 SOLAR GENERATORS	3,210	1,609	-				4,819	4,014
11		345 SOLAR ACCESSORY ELECT EQUIP	556	279	-				835	696
12	ST	347 SOLAR ASSET RETIREMENT COSTS	148	77	-				225	186
13		**TOTAL LAKE PLACID SOLAR**	4,070	2,044	-	-	-	-	6,114	5,092
14										
15		**ST PETE PIER SOLAR**								
16	TOT	341 SOLAR - STRUCT AND IMPR	-	-	-				-	-
17		344 SOLAR GENERATORS	96	48	-				144	120
18	COL	345 SOLAR ACCESSORY ELECT EQUIP	6	3	-				9	8
19		**TOTAL ST PETE PIER SOLAR**	102	51	-	-	-	-	154	128
20										
21		**COLUMBIA SOLAR**								
22	TOT	341 SOLAR - STRUCT AND IMPR	136	82	-				218	177
23		344 SOLAR GENERATORS	5,135	3,093	-				8,229	6,682
24	DEB	345 SOLAR ACCESSORY ELECT EQUIP	515	310	-				826	671
25		**TOTAL COLUMBIA SOLAR**	5,787	3,486	-	-	-	-	9,273	7,530
26										
27		**DEBARY SOLAR**								
28		341 SOLAR - STRUCT AND IMPR	387	227	-				613	500
29		344 SOLAR GENERATORS	3,424	2,167	-				5,591	4,508
30		345 SOLAR ACCESSORY ELECT EQUIP	789	499	-				1,288	1,038
31		**TOTAL DEBARY SOLAR**	4,600	2,893	-	-	-	-	7,493	6,046
32										
33		**BATTERY & SOLAR GROWTH**								
34	347	341 SOLAR - STRUCT AND IMPR	874	3,906	-				4,779	2,771
35	TOT	344 SOLAR GENERATORS	6,573	25,080	-				31,653	18,787
36		348 ENERGY STORAGE	3,835	9,461	-				13,296	8,566
37	347	347 SOLAR ASSET RETIREMENT COSTS	94	17	-				110	102
38		**TOTAL BATTERY & SOLAR GROWTH**	11,376	38,463	-	-	-	-	49,839	30,226
39										
40		**Other Prod. Retirement work in process**	(36,685)						(36,685)	(36,685)
41										
42		**TOTAL OTHER PRODUCTION**	1,211,453	187,479	(53,052)	-	-	-	1,345,879	1,278,120
43										
44										

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2021	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2022	(J) 13-Month Average
1		**TRANSMISSION PLANT**								
2	353.2	350.1 TRANSMISSION EASEMENTS	24,331	666	-				24,997	24,664
3	354	352 STRUCTURES	13,936	4,162	(4)				18,094	15,796
4	355 P	353.1 STATION EQUIPMENT	170,287	36,375	(13,204)				193,458	181,679
5	356 O	353.2 ENERGY CONTROL CENTER	39,003	960	(103)				39,860	39,431
6	357	354 TOWERS AND FIXTURES	63,531	962	(33)				64,460	63,983
7	358	355 POLES AND FIXTURES	376,611	55,485	(6,444)				425,651	400,495
8	359	356 OVERHEAD CONDUCTOR	168,867	14,990	(3,661)				180,196	174,385
9	Tra	357 UNDERGROUND CONDUIT	10,426	376	-				10,802	10,614
10		358 UNDERGROUND CONDUCTOR	26,199	1,729	-				27,928	27,064
11		359 MISCELLANEOUS PLANT EQUIP.	2,837	594	-				3,431	3,134
12		Transmission Retirement work in process	(77,367)	-		(24,603)			(101,970)	(89,668)
13		**TOTAL TRANSMISSION PLANT**	818,662	116,298	(23,450)	(24,603)	-	-	886,908	851,578
14										
15										
16		**DISTRIBUTION PLANT**								
17	364 P	360.1 DISTRIBUTION EASEMENTS	3,154	1,155	-				4,309	3,721
18	365	361 STRUCTURES	12,041	552	(51)				12,542	12,292
19	366	362 STATION EQUIPMENT	152,410	27,381	(7,877)				171,914	161,939
20	367	364 POLES AND FIXTURES	567,830	54,370	(3,570)				618,630	591,667
21	368	365 OVERHEAD CONDUCTOR	316,073	32,230	(10,454)				337,849	326,602
22	369	366 UNDERGROUND CONDUIT	82,446	6,684	(391)				88,739	85,523
23	369	367 UNDERGROUND CONDUCTOR	348,043	34,177	(7,800)				374,421	361,005
24	370	368 LINE TRANSFORMER	343,186	28,071	(12,484)				358,774	350,868
25	370.2	369.1 OVERHEAD SERVICES	37,198	2,244	(5,457)				33,985	35,565
26	371 I	369.2 UNDERGROUND SERVICES	204,206	12,052	(354)				215,903	210,020
27	373	370 METERS	13,183	3,974	(9,701)				7,456	10,290
28	Distr	370.2 AMI METERS	46,648	14,591	-				61,239	53,944
29		371 INSTALL ON CUST. PREM.	4,455	816	(1)				5,270	4,862
30		373 STREET LIGHTING	210,519	16,116	(10,912)				215,723	213,119
31		Distribution Retirement work in process	(276,677)			(113,036)			(389,713)	(333,195)
32		**TOTAL DISTRIBUTION PLANT**	2,064,716	234,412	(69,051)	(113,036)	-	-	2,117,040	2,088,221
33										
34		**GENERAL PLANT**								
35	394	390 STRUCTURES	79,182	11,395	(4,121)				86,456	82,742
36	395	391 OFFICE FURNITURE AND EQUIPMENT	44,376	12,763	(3,210)				53,928	49,196
37	396	393 STORES EQUIPMENT	2,219	557	(5)				2,772	2,496
38	397	394 TOOLS, SHOP & GARAGE EQUIP.	28,818	7,901	(2,071)				34,648	31,752
39	398	395 LABORATORY EQUIPMENT	(1,129)	-	-				(1,129)	(1,129)
40	399	396 POWER OPERATED EQUIPMENT	3,756	560	(1,296)				3,021	3,394
41	GEN	397 COMMUNICATIONS EQUIPMENT	31,706	9,547	(6,106)				35,147	33,496
42		398.2 MISCELLANEOUS EQUIPMENT	662	220	(1,304)				(423)	131
43		399.1 GENERAL PLT ARO	1,375	43	-				1,418	1,397
44		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,750						1,750	1,750
45		**TOTAL GENERAL PLANT**	192,715	42,986	(18,114)	-	-	-	217,588	205,225
46										

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

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1		**TRANSPORTATION EQUIPMENT**								
2	392.4	392.1 PASSENGER CARS	537	226	(26)				738	638
3	392.5	392.2 LIGHT TRUCKS	(2,571)	820	(4,480)				(6,231)	(4,371)
4	392.6	392.3 HEAVY TRUCKS	(2,286)	157	(2,857)				(4,986)	(3,625)
5	392.7	392.4 SPECIAL EQUIPMENT	(17,856)	95	(9,293)				(27,055)	(22,432)
6		392.5 TRAILERS	(2,378)	264	(1,124)				(3,238)	(2,806)
7		392.6 AIRCRAFT USED	11	-	-				11	11
8		392.7 AIRCRAFT NEW	(14)	-	-				(14)	(14)
9		**TOTAL TRANSPORTATION EQUIPMENT**	(24,556)	1,561	(17,780)	-	-	-	(40,776)	(32,600)
10										
11		**TOTAL ELECTRIC PLANT RESERVE**	5,720,311	652,532	(210,224)	(153,343)	-	-	6,009,276	5,860,660
12										
13		**ENERGY CONSERVATION EQUIPMENT**								
14		398.1 MISCELLANEOUS	31	-	(125)				(94)	(31)
15										
16										
17		**SUBTOTAL**	31	-	(125)	-	-	-	(94)	(31)
18										
19		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,355						2,355	2,355
20										
21		**INTANGIBLE PLANT**								
22	302	302 FRANCHISE COSTS APOPKA	2,364	133	-				2,497	2,430
23	302	302 FRANCHISE COSTS CASSELBERRY	683	38	-				722	703
24	303	302 FRANCHISE COSTS LONGWOOD	25	1	-				27	26
25	303	302 FRANCHISE COSTS MAITLAND	731	41	-				771	751
26	303	302 INTANGIBLE PLANT	1,046	68	-				1,114	1,080
27		303 INTANGIBLE PLANT - 5 Year	243,445	19,973	-				263,417	253,867
28		303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	25,618	8,989	-				34,606	30,112
29	342.9	303.2 INTANGIBLE PLANT - 15 YEAR	535	6,601	-				7,135	3,821
30		**SUBTOTAL**	274,446	35,844	-	-	-	-	310,290	292,790
31										
32	342.9 - 343.9	342.9-343.9 GAS CONVERSION	1,024	-	-				1,024	1,024
33		UNASSIGNED (Capital Optimization)	(376)	2,389					2,013	370
34										
35										
36		**TOTAL OTHER PLANT ACCOUNTS**	277,481	38,233	(125)	-	-	-	315,588	296,508
37										
38		**TOTAL:**	**5,997,792**	**690,764**	**(210,349)**	**(153,343)**	**-**	**-**	**6,324,864**	**6,157,168**
39										
40										

Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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1		**OTHER PLANT**								
2		114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	5,124	-					5,124	5,124
3		121 NON-UTILITY PROPERTY	8,998	-					8,998	8,998
4		101.1 CAPITAL LEASE	226,369	20,500					246,869	236,377
5		**TOTAL OTHER PLANT ACCOUNTS**	240,492	20,500	-	-	-	-	260,991	250,499
6										
7		**LAND**								
8		310 STEAM LAND & LAND RIGHTS	2	-	-				2	2
9		320 NUCLEAR LAND & LAND RIGHTS	-	-	-				-	-
10		340 OTH PROD SYSTEM LAND & LAND RIGHTS	(2)	-	-				(2)	(2)
11		350 TRANSMISSION LAND & LAND RIGHTS	17	-	(12)				5	11
12		360 DISTRIBUTION LAND & LAND RIGHTS	(35)	-	(25)				(60)	(47)
13		389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	-	-	-				-	-
14		**TOTAL LAND**	(18)	-	(36)	-	-	-	(54)	(36)
15										
16										
17		**TOTAL RESERVE - FERC BALANCE SHEET**	**6,238,265**	**711,264**	**(210,385)**	**(153,343)**	**-**	**-**	**6,585,801**	**6,407,631**
18										
19										
20										
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Recap Schedule:B-3, B-6

Supporting Schedules: B-10

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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1		**STEAM PRODUCTION**								
2		**ANCLOTE**								
3	311	311 STRUCTURES & IMPROVEMENTS	29,843	872	(820)				29,895	29,868
4	312	312 BOILER PLANT EQUIPMENT	80,304	4,838	(5,890)				79,252	79,782
5	314	314 TURBOGENERATOR UNITS	74,776	4,402	(889)				78,289	76,529
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	23,073	592	(581)				23,083	23,078
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,574	158	(24)				5,709	5,641
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	99	0	(7)				92	96
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	140	0	(85)				55	97
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	561	122	-				683	622
11		**TOTAL ANCLOTE**	214,371	10,984	(8,296)	-	-	-	217,058	215,714
12										
13		**BARTOW**								
14	311	311 STRUCTURES & IMPROVEMENTS	3,174	1	-				3,175	3,174
15	312	312 BOILER PLANT EQUIPMENT	1,713	-	-				1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	-	-				349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	-	-				343	343
18	316	316 MISC POWER PLANT EQUIPMENT	29	-	-				29	29
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-				-	-
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
22		**TOTAL BARTOW**	5,608	1	-	-	-	-	5,609	5,608
23										
24		**CRYSTAL RIVER 1&2**								
25	311	311 STRUCTURES & IMPROVEMENTS	-	-	-				-	-
26	312	312 BOILER PLANT EQUIPMENT	-	-	-				-	-
27	314	314 TURBOGENERATOR UNITS	-	-	-				-	-
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-				-	-
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	-	-	-				-	-
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	-	-				(1)	(1)
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(0)	-	-				(0)	(0)
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	5,708	281	-				5,989	5,848
33		**TOTAL CRYSTAL RIVER 1&2**	5,707	281	-	-	-	-	5,988	5,847
34										
35		**CRYSTAL RIVER 4&5**								
36	311	311 STRUCTURES & IMPROVEMENTS	185,142	6,970	(529)				191,584	188,339
37	312	312 BOILER PLANT EQUIPMENT	621,719	42,797	(15,536)				648,980	635,354
38	314	314 TURBOGENERATOR UNITS	186,120	2,271	(3,127)				185,264	185,692
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	86,946	1,625	(87)				88,484	87,714
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	12,645	783	(933)				12,495	12,572
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	484	1	(40)				445	464
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	1,130	0	(125)				1,005	1,068
43		**TOTAL CRYSTAL RIVER 4&5**	1,094,187	54,447	(20,376)	-	-	-	1,128,257	1,111,202

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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1										
2		**SUWANNEE**								
3	311	311 STRUCTURES & IMPROVEMENTS	(329)	-	-				(329)	(329)
4	312	312 BOILER PLANT EQUIPMENT	(3,444)	-	-				(3,444)	(3,444)
5	314	314 TURBOGENERATOR UNITS	(608)	-	-				(608)	(608)
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	-	-				(1,469)	(1,469)
7	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	-	-				(209)	(209)
8	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
9	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-				-	-
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
11		**TOTAL SUWANNEE**	(6,059)	-	-	-	-	-	(6,059)	(6,059)
12										
13		**BARTOW-ANCLOTE PIPELINE**								
14	311	311 STRUCTURES & IMPROVEMENTS	(86)	-	-				(86)	(86)
15	312	312 BOILER PLANT EQUIPMENT	(2,145)	-	-				(2,145)	(2,145)
16	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	-	-				(202)	(202)
17	316.1	316.1 MISC POWER PLANT EQUIPMENT	(50)	-	-				(50)	(50)
18	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-				-	-
19		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	-	-	-	-	-	(2,483)	(2,483)
20										
21										
22	312	**RAIL CARS**	4,175	149	-				4,324	4,249
23										
24	312	**CRYSTAL RIVER 1&2 COALPILE**	1	-	-				1	1
25										
26	312	**CRYSTAL RIVER 4&5 COALPILE**	7,518	(2)	(5)				7,511	7,515
27										
28	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	558	-	(14)				544	551
29	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	149	-	(84)				65	107
30										
31		**Steam Retirement work in process**	(105,408)			(30,078)			(135,486)	(123,561)
32										
33		**TOTAL STEAM PRODUCTION**	1,218,323	65,860	(28,776)	(30,078)	-	-	1,225,329	1,218,691
34										
35		**FOSSIL DISMANTLEMENT - STEAM**		-						
36	311	311 ANCLOTE	13,106	233					13,339	13,222
37	311	311 AVON PARK	-	-					-	-
38	311	311 BARTOW	21,876	-					21,876	21,876
39	311	311 BARTOW-ANCLOTE PIPELINE	13,190	575					13,765	13,478
40	311	311 CRYSTAL RIVER 1&2	61,339	1,343					62,682	62,011
41	311	311 CRYSTAL RIVER 4&5	24,062	627					24,689	24,376
42	311	311 HIGGINS	(45)	-					(45)	(45)
43	311	311 SUWANNEE	18,844	217					19,060	18,952
44	311	311 TURNER	(21)	-					(21)	(21)
45		**SUBTOTAL**	152,350	2,995	-	-	-	-	155,345	153,847
46										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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1		**FOSSIL DISMANTLEMENT - OTHER PROD.**								
2	341	341 AVON PARK	219	3					223	221
3	341	341 BARTOW CC	-	-					-	-
4	341	341 BARTOW CT	407	7					414	410
5	341	341 BAYBORO PEAK	1,293	21					1,314	1,303
6	341	341 COLUMBIA SOLAR	71	-					71	71
7	341	341 DEBARY(OLD)	658	14					671	665
8	341	341 DEBARY (NEW)	8,657	397					9,054	8,855
9	341	341 HAMILTON SOLAR	311	-					311	311
10	341	341 HIGGINS PEAK	434	7					441	438
11	341	341 HINES UNIT 1	370	21					391	381
12	341	341 HINES UNIT 2	238	18					255	247
13	341	341 HINES UNIT 3	187	17					203	195
14	341	341 HINES UNIT 4	227	20					247	237
15	341	341 INTERCESSION CITY 1-6	561	10					571	566
16	341	341 INTERCESSION CITY SIEMENS 11	214	13					227	220
17	341	341 INTERCESSION CITY 7-10 (NEW)	2,058	59					2,117	2,088
18	341	341 INTERCESSION CITY P12-14	3,702	207					3,909	3,805
19	341	341 LAKE PLACID SOLAR	61	-					61	61
20	341	341 RIO PINAR	422	7					429	425
21	341	341 SUWANNEE	329	7					336	333
22	341	341 TRENTON SOLAR	123	-					123	123
23	341	341 TIGER BAY	212	11					222	217
24	341	341 TURNER	569	10					579	574
25	341	341 UNIVERSITY OF FLORIDA	272	9					281	277
26	341	341 UNASSIGNED		-					-	
27		**SUBTOTAL**	21,593	858	-	-	-	-	22,452	22,022
28										
29		TOTAL FOSSIL DISMANTLEMENT	173,943	3,853	-	-	-	-	177,796	175,870
30										
31		**NUCLEAR PRODUCTION**								
32		**CRYSTAL RIVER#3**								
33	321	321 STRUCTURES & IMPROVEMENTS	-	-	-				-	-
34	322	322 REACTOR PLANT EQUIPMENT	(5)	-	-				(5)	(5)
35	323	323 TURBOGENERATOR UNITS	(15)	-	-				(15)	(15)
36	324	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-				-	-
37	325.1	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-				-	-
38	325.2	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-				-	-
39	325.3	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-				-	-
40	326	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-				-	-
41		**Nuclear Retirement work in process**	(55)	-					(55)	(55)
42		**TOTAL**	(74)	-	-	-	-	-	(74)	(74)
43										
44		DECOMMISSIONING - RETAIL	52,180						52,180	52,180
45		DECOMMISSIONING - WHOLESALE	2,090						2,090	2,090
46		**TOTAL**	54,270	-	-	-	-	-	54,270	54,270
47										
48		**TOTAL NUCLEAR**	54,196	-	-	-	-	-	54,196	54,196

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

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__ Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
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__ Historical Test Year Ended 12/31/2019

($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

(A) Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1		**OTHER PRODUCTION**								
2		**AVON PARK PEAKERS**								
3	341	341 STRUCTURES AND IMPROVEMENTS	420	3	(1)				421	420
4	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	657	(4)	-				653	655
5	343	343 PRIME MOVERS	6,151	(33)	(8)				6,111	6,131
6	344	344 GENERATORS	896	1	-				897	896
7	345	345 ACCESSORY ELECTRIC EQUIPMENT	914	6	(15)				905	909
8	346	346 MISC. POWER PLANT EQUIPMENT	48	4	-				52	50
9	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
10		**TOTAL AVON PARK PEAKERS**	9,087	(24)	(24)	-	-	-	9,039	9,063
11										
12		**BARTOW**			-					
13	341	341 STRUCTURES AND IMPROVEMENTS	964	41	(2)				1,003	983
14	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,214	104	(3)				2,314	2,264
15	343	343 PRIME MOVERS	5,915	351	(493)				5,773	5,844
16	344	344 GENERATORS	6,334	149	-				6,483	6,408
17	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,461	68	(112)				1,418	1,440
18	346	346 MISC. POWER PLANT EQUIPMENT	(92)	0	(327)				(419)	(256)
19	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
20		**TOTAL BARTOW**	16,795	714	(938)	-	-	-	16,571	16,684
21										
22		**BARTOW 4X1**								
23	341	341 STRUCTURES AND IMPROVEMENTS	42,249	3,060	(110)				45,199	43,721
24	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	16,044	1,314	(56)				17,302	16,672
25	343	343 PRIME MOVERS	75,221	16,543	(5,966)				85,798	80,505
26	344	344 GENERATORS	14,549	1,612	-				16,162	15,353
27	345	345 ACCESSORY ELECTRIC EQUIPMENT	11,873	1,284	(333)				12,824	12,348
28	346	346 MISC. POWER PLANT EQUIPMENT	2,997	715	(4)				3,708	3,351
29		**TOTAL BARTOW 4X1**	162,934	24,528	(6,469)	-	-	-	180,993	171,950
30										
31		**BAYBORO**								
32	341	341 STRUCTURES AND IMPROVEMENTS	1,213	20	(7)				1,227	1,220
33	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,294	58	(63)				1,288	1,291
34	343	343 PRIME MOVERS	11,798	415	(27)				12,186	11,992
35	344	344 GENERATORS	2,559	54	(107)				2,506	2,533
36	345	345 ACCESSORY ELECTRIC EQUIPMENT	609	27	(11)				625	617
37	346	346 MISC. POWER PLANT EQUIPMENT	296	7	(2)				301	299
38	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	21	-	-				21	21
39		**TOTAL BAYBORO**	17,790	581	(216)	-	-	-	18,155	17,972

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

(A) Line No	Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1										
2		**CITRUS CC**								
3	341	341 STRUCTURES AND IMPROVEMENTS	23,980	11,130	-				35,109	29,542
4	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,611	2,010	-				5,622	4,616
5	343	343 PRIME MOVERS	42,809	20,141	-				62,950	52,875
6	344	344 GENERATORS	9,772	4,419	-				14,191	11,980
7	345	345 ACCESSORY ELECTRIC EQUIPMENT	2,571	1,221	-				3,792	3,181
8	346	346 MISC. POWER PLANT EQUIPMENT	1,646	790	-				2,436	2,040
9	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
10		**TOTAL CITRUS CC**	84,388	39,712	-	-	-	-	124,100	104,234
11										
12		**DEBARY (NEW)**								
13	341	341 STRUCTURES AND IMPROVEMENTS	3,870	161	(101)				3,931	3,901
14	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,824	(18)	(20)				6,785	6,810
15	343	343 PRIME MOVERS	56,996	2,649	(1,319)				58,326	57,661
16	344	344 GENERATORS	16,587	622	(11)				17,198	16,892
17	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,600	178	(23)				4,754	4,677
18	346	346 MISC. POWER PLANT EQUIPMENT	747	44	(5)				787	767
19	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	-	(0)				1	1
20		**TOTAL DEBARY (NEW)**	89,626	3,635	(1,479)	-	-	-	91,782	90,709
21										
22		**DEBARY (OLD)**								
23	341	341 STRUCTURES AND IMPROVEMENTS	4,793	169	(7)				4,955	4,874
24	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,254	265	(106)				6,413	6,334
25	343	343 PRIME MOVERS	26,005	(181)	(975)				24,848	25,426
26	344	344 GENERATORS	7,591	(25)	(534)				7,032	7,321
27	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,193	171	(223)				5,141	5,167
28	346	346 MISC. POWER PLANT EQUIPMENT	591	45	(2)				634	613
29	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	22	-	-				22	22
30		**TOTAL DEBARY (OLD)**	50,449	444	(1,846)	-	-	-	49,047	49,757
31										
32		**HIGGINS**								
33	341	341 STRUCTURES AND IMPROVEMENTS	36	34	(9)				61	49
34	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	47	-	-				47	47
35	343	343 PRIME MOVERS	(178)	-	-				(178)	(178)
36	344	344 GENERATORS	11	-	-				11	11
37	345	345 ACCESSORY ELECTRIC EQUIPMENT	(205)	-	-				(205)	(205)
38	346	346 MISC. POWER PLANT EQUIPMENT	(128)	-	-				(128)	(128)
39	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	-	-				2	2
40		**TOTAL HIGGINS**	(415)	34	(9)	-	-	-	(389)	(402)
41										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

(A) Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1		**HINES #1**								
2	341	341 STRUCTURES AND IMPROVEMENTS	27,850	1,903	(623)				29,130	28,469
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,416	681	(246)				12,851	12,621
4	343	343 PRIME MOVERS	32,045	8,997	(10,886)				30,157	30,944
5	344	344 GENERATORS	28,284	1,649	(16)				29,918	29,060
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	16,366	1,697	(191)				17,872	17,093
7	346	346 MISC. POWER PLANT EQUIPMENT	1,027	306	(163)				1,170	1,097
8	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	19	-				19	7
9		**TOTAL HINES #1**	117,988	15,251	(12,123)	-	-	-	121,116	119,290
10										
11		**HINES #2**								
12	341	341 STRUCTURES AND IMPROVEMENTS	15,006	551	(12)				15,545	15,276
13	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,872	397	(175)				7,095	6,984
14	343	343 PRIME MOVERS	(26,581)	5,166	(6,048)				(27,463)	(27,007)
15	344	344 GENERATORS	14,406	1,060	-				15,466	14,936
16	345	345 ACCESSORY ELECTRIC EQUIPMENT	6,138	578	(1,025)				5,691	5,917
17	346	346 MISC. POWER PLANT EQUIPMENT	1,226	91	(16)				1,301	1,263
18		**TOTAL HINES #2**	17,068	7,844	(7,276)	-	-	-	17,635	17,370
19										
20		**HINES #3**								
21	341	341 STRUCTURES AND IMPROVEMENTS	6,407	320	(9)				6,718	6,563
22	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	11,954	459	(240)				12,174	12,065
23	343	343 PRIME MOVERS	43,346	5,648	(4,838)				44,157	43,764
24	344	344 GENERATORS	27,435	1,548	(0)				28,983	28,209
25	345	345 ACCESSORY ELECTRIC EQUIPMENT	13,317	711	(50)				13,979	13,648
26	346	346 MISC. POWER PLANT EQUIPMENT	750	50	(35)				765	758
27		**TOTAL HINES #3**	103,210	8,738	(5,173)	-	-	-	106,775	105,006
28										
29		**HINES #4**								
30	341	341 STRUCTURES AND IMPROVEMENTS	6,633	389	(8)				7,015	6,824
31	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,643	241	(7)				3,877	3,760
32	343	343 PRIME MOVERS	17,050	5,821	(9,676)				13,195	15,147
33	344	344 GENERATORS	13,749	1,318	(115)				14,952	14,350
34	345	345 ACCESSORY ELECTRIC EQUIPMENT	9,811	795	(110)				10,496	10,154
35	346	346 MISC. POWER PLANT EQUIPMENT	2,721	252	(12)				2,961	2,841
36		**TOTAL HINES #4**	53,607	8,816	(9,927)	-	-	-	52,495	53,076
37										
38		**INTERCESSION CITY P1-6**								
39	341	341 STRUCTURES AND IMPROVEMENTS	3,644	130	(11)				3,763	3,704
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,923	(51)	(49)				3,823	3,873
41	343	343 PRIME MOVERS	17,185	804	(282)				17,706	17,446
42	344	344 GENERATORS	4,732	(7)	(46)				4,679	4,706
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,158	179	(73)				3,263	3,211
44	346	346 MISC. POWER PLANT EQUIPMENT	1,134	102	(3)				1,234	1,184
45		**TOTAL INTERCESSION CITY P 1-6**	33,775	1,157	(463)	-	-	-	34,469	34,123
46										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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(A) Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1		**INTERCESSION CITY (NEW) P7-10**								
2	341	341 STRUCTURES AND IMPROVEMENTS	6,947	294	(9)				7,231	7,088
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,960	239	(1)				5,198	5,077
4	343	343 PRIME MOVERS	36,350	2,155	(376)				38,129	37,221
5	344	344 GENERATORS	11,567	477	(348)				11,696	11,628
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,632	195	(9)				3,818	3,723
7	346	346 MISC. POWER PLANT EQUIPMENT	445	25	(2)				468	456
8	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	44	-	(2)				42	43
9		**TOTAL INTERCESSION CITY P 7-10**	63,945	3,386	(747)	-	-	-	66,583	65,237
10										
11		**INTERCESSION CITY P11**							-	
12	341	341 STRUCTURES AND IMPROVEMENTS	1,550	84	(1)				1,633	1,592
13	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,820	95	-				1,915	1,868
14	343	343 PRIME MOVERS	18,618	1,144	264				20,026	19,321
15	344	344 GENERATORS	3,334	167	-				3,500	3,417
16	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,426	190	-				3,617	3,521
17	346	346 MISC. POWER PLANT EQUIPMENT	156	10	-				166	161
18		**TOTAL INTERCESSION CITY P 11**	28,905	1,689	263	-	-	-	30,857	29,880
19										
20		**INTERCESSION CITY P12-14**								
21	341	341 STRUCTURES AND IMPROVEMENTS	632	38	(19)				651	642
22	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	177	165	(5)				336	256
23	343	343 PRIME MOVERS	28,480	2,000	(934)				29,547	29,016
24	344	344 GENERATORS	10,360	427	-				10,787	10,573
25	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,049	205	-				4,254	4,152
26	346	346 MISC. POWER PLANT EQUIPMENT	93	5	-				98	95
27		**TOTAL INTERCESSION CITY P 12-14**	43,791	2,840	(959)	-	-	-	45,673	44,734
28										
29		**OSPREY CC**								
30	341	341 STRUCTURES AND IMPROVEMENTS	38,913	1,291	-				40,204	39,558
31	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,738	252	-				7,990	7,864
32	343	343 PRIME MOVERS	94,963	4,098	-				99,062	97,007
33	344	344 GENERATORS	14,734	572	-				15,305	15,019
34	345	345 ACCESSORY ELECTRIC EQUIPMENT	23,220	743	-				23,962	23,590
35	346	346 MISC. POWER PLANT EQUIPMENT	4,216	159	-				4,375	4,295
36		**TOTAL OSPREY CC**	183,783	7,115	-	-	-	-	190,899	187,332
37										
38		**RIO PINAR**								
39	341	341 STRUCTURES AND IMPROVEMENTS	15	-	-				15	15
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(29)	-	-				(29)	(29)
41	343	343 PRIME MOVERS	(217)	-	-				(217)	(217)
42	344	344 GENERATORS	(44)	-	-				(44)	(44)
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	(76)	-	-				(76)	(76)
44	346	346 MISC. POWER PLANT EQUIPMENT	362	-	-				362	362
45		**TOTAL RIO PINAR**	11	-	-	-	-	-	11	11
46										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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1		**SUWANNEE**								
2	341	341 STRUCTURES AND IMPROVEMENTS	2,535	67	(11)				2,591	2,562
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,424	282	(15)				4,691	4,547
4	343	343 PRIME MOVERS	16,068	355	(745)				15,678	15,873
5	344	344 GENERATORS	4,690	77	(41)				4,726	4,707
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,801	125	(3)				1,924	1,861
7	346	346 MISC. POWER PLANT EQUIPMENT	375	70	(4)				440	407
8		**TOTAL SUWANNEE**	29,894	975	(819)	-	-	-	30,050	29,956
9										
10	341	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)		-	-				-	
11	346	346.0 SYSTEM ASSETS	271	9	-				281	276
12	346.2	346.2 SYSTEM ASSETS (5 YEAR)	32	-	-				32	32
13		**TOTAL SYSTEM**	303	9	-	-	-	-	313	308
14										
15		**TIGER BAY**		-						
16	341	341 STRUCTURES AND IMPROVEMENTS	6,583	193	(11)				6,765	6,674
17	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(113)	94	(533)				(551)	(331)
18	343	343 PRIME MOVERS	(989)	745	(452)				(695)	(842)
19	344	344 GENERATORS	775	182	(542)				415	596
20	345	345 ACCESSORY ELECTRIC EQUIPMENT	826	172	(676)				322	575
21	346	346 MISC. POWER PLANT EQUIPMENT	909	23	(66)				866	888
22	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-				-	-
23		**TOTAL TIGER BAY**	7,992	1,409	(2,280)	-	-	-	7,121	7,559
24										
25		**TURNER**								
26	341	341 STRUCTURES AND IMPROVEMENTS	(518)	-	-				(518)	(518)
27	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	985	-	-				985	985
28	343	343 PRIME MOVERS	(7,371)	-	-				(7,371)	(7,371)
29	344	344 GENERATORS	(2,412)	-	-				(2,412)	(2,412)
30	345	345 ACCESSORY ELECTRIC EQUIPMENT	(389)	-	-				(389)	(389)
31	346	346 MISC. POWER PLANT EQUIPMENT	(35)	-	-				(35)	(35)
32		**TOTAL TURNER**	(9,741)	-	-	-	-	-	(9,741)	(9,741)
33										
34		**UNIVERSITY OF FLORIDA**								
35	341	341 STRUCTURES AND IMPROVEMENTS	7,424	383	(12)				7,795	7,609
36	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,573	141	(130)				3,584	3,578
37	343	343 PRIME MOVERS	(399)	645	(2,346)				(2,100)	(1,247)
38	344	344 GENERATORS	2,825	71	(2)				2,893	2,859
39	345	345 ACCESSORY ELECTRIC EQUIPMENT	2,525	123	(63)				2,585	2,555
40	346	346 MISC. POWER PLANT EQUIPMENT	721	23	(16)				728	724
41	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	-				0	0
42	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	37	0	-				37	37
43		**TOTAL UNIVERSITY OF FLORIDA**	16,705	1,386	(2,568)	-	-	-	15,523	16,116
44										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

(A) Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1		**HAMILTON-SOLAR**								
2	341	341 SOLAR - STRUCT AND IMPR	182	86	-				268	225
3	344	344 SOLAR GENERATORS	6,453	3,226	-				9,679	8,066
4	345	345 SOLAR ACCESSORY ELECT EQUIP	467	324	-				791	629
5	346	346 SOLAR MISC. POWER PLANT EQUIP	107	-	-				107	107
6	347	347 SOLAR ASSET RETIREMENT COSTS	359	172	-				531	445
7			7,569	3,807	-	-	-	-	11,376	9,473
8										
9		**OSCEOLA-SOLAR**								
10	341	341 SOLAR - STRUCT AND IMPR	(353)	3	-				(350)	(352)
11	344	344 SOLAR GENERATORS	1,034	230	-				1,264	1,149
12	345	345 SOLAR ACCESSORY ELECT EQUIP	92	21	-				113	103
13	346	346 SOLAR MISC. POWER PLANT EQUIP	-	-	-				-	-
14		**TOTAL OSCEOLA-SOLAR**	773	253	-	-	-	-	1,026	900
15										
16		**PERRY-SOLAR**								
17	341	341 STRUCTURES AND IMPROVEMENTS	12	12	-				23	17
18	344	344 SOLAR GENERATORS	1,300	301	-				1,601	1,451
19	345	345 SOLAR ACCESSORY ELECT EQUIP	122	28	-				150	136
20	346	346 SOLAR MISC. POWER PLANT EQUIP	1	0	-				2	2
21		**TOTAL PERRY-SOLAR**	1,435	342	-	-	-	-	1,777	1,606
22										
23		**SUWANNEE SOLAR**								
24	341	341 SOLAR - STRUCT AND IMPR	6	2	-				8	7
25	344	344 SOLAR GENERATORS	1,597	523	-				2,120	1,859
26	345	345 SOLAR ACCESSORY ELECT EQUIP	98	32	-				129	114
27		**TOTAL SUWANNEE-SOLAR**	1,701	557	-	-	-	-	2,258	1,979
28										
29		**TRENTON SOLAR**								
30	341	341 SOLAR - STRUCT AND IMPR	195	200	-				395	295
31	344	344 SOLAR GENERATORS	2,694	2,763	-				5,458	4,076
32	345	345 SOLAR ACCESSORY ELECT EQUIP	273	280	-				552	413
33	347	347 SOLAR ASSET RETIREMENT COSTS	135	147	-				282	209
34		**TOTAL TRENTON SOLAR**	3,297	3,390	-	-	-	-	6,687	4,992
35										
36		**LAKE PLACID SOLAR**								
37	341	341 SOLAR - STRUCT AND IMPR	78	79	-				157	117
38	344	344 SOLAR GENERATORS	1,600	1,609	-				3,210	2,405
39	345	345 SOLAR ACCESSORY ELECT EQUIP	277	279	-				556	417
40	347	347 SOLAR ASSET RETIREMENT COSTS	71	77	-				148	109
41		**TOTAL LAKE PLACID SOLAR**	2,026	2,044	-	-	-	-	4,070	3,048
42										
43		**ST PETE PIER SOLAR**								
44	341	341 SOLAR - STRUCT AND IMPR	-	-	-				-	-
45	344	344 SOLAR GENERATORS	48	48	-				96	72
46	345	345 SOLAR ACCESSORY ELECT EQUIP	3	3	-				6	5
47		**TOTAL ST PETE PIER SOLAR**	51	51	-	-	-	-	102	76
48										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

($000)

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1		**COLUMBIA SOLAR**								
2	341	341 SOLAR - STRUCT AND IMPR	54	82	-				136	95
3	344	344 SOLAR GENERATORS	2,042	3,093	-				5,135	3,589
4	345	345 SOLAR ACCESSORY ELECT EQUIP	205	310	-				515	360
5		**TOTAL COLUMBIA SOLAR**	2,301	3,486	-	-	-	-	5,787	4,044
6										
7		**DEBARY SOLAR**								
8		341 SOLAR - STRUCT AND IMPR	160	227	-				387	273
9		344 SOLAR GENERATORS	1,257	2,167	-				3,424	2,341
10		345 SOLAR ACCESSORY ELECT EQUIP	290	499	-				789	539
11		**TOTAL DEBARY SOLAR**	1,707	2,893	-	-	-	-	4,600	3,154
12										
13		**BATTERY & SOLAR GROWTH**								
14	341	341 SOLAR - STRUCT AND IMPR	-	874	-				874	437
15	344	344 SOLAR GENERATORS	120	6,453	-				6,573	2,949
16	348	348 ENERGY STORAGE	-	3,835	-				3,835	1,918
17	347	347 SOLAR ASSET RETIREMENT COSTS	77	17	-				94	86
18		**TOTAL BATTERY & SOLAR GROWTH**	197	11,178	-	-	-	-	11,376	5,303
19										
20		**Other Prod. Retirement work in process**	(36,685)						(36,685)	(36,685)
21										
22		**TOTAL OTHER PRODUCTION**	1,106,263	158,242	(53,052)	-	-	-	1,211,453	1,158,116
23										
24										
25		**TRANSMISSION PLANT**								
26	350.1	350.1 TRANSMISSION EASEMENTS	23,665	666	-				24,331	23,998
27	352	352 STRUCTURES	11,834	2,106	(4)				13,936	12,872
28	353.1	353.1 STATION EQUIPMENT	151,554	31,938	(13,204)				170,287	160,609
29	353.2	353.2 ENERGY CONTROL CENTER	38,177	928	(103)				39,003	38,577
30	354	354 TOWERS AND FIXTURES	62,678	886	(33)				63,531	63,102
31	355	355 POLES AND FIXTURES	334,188	48,868	(6,444)				376,611	355,219
32	356	356 OVERHEAD CONDUCTOR	158,923	13,606	(3,661)				168,867	163,846
33	357	357 UNDERGROUND CONDUIT	10,050	376	-				10,426	10,238
34	358	358 UNDERGROUND CONDUCTOR	24,470	1,729	-				26,199	25,335
35	359	359 MISCELLANEOUS PLANT EQUIP.	2,243	594	-				2,837	2,540
36		Transmission Retirement work in process	(49,535)	-		(27,832)			(77,367)	(63,451)
37		**TOTAL TRANSMISSION PLANT**	768,248	101,697	(23,450)	(27,832)	-	-	818,662	792,885
38										
39										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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(A) Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2020	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2021	(J) 13-Month Average
1		**DISTRIBUTION PLANT**								
2	360.1	360.1 DISTRIBUTION EASEMENTS	2,240	914	-				3,154	2,689
3	361	361 STRUCTURES	11,540	552	(51)				12,041	11,791
4	362	362 STATION EQUIPMENT	136,186	24,101	(7,877)				152,410	144,068
5	364	364 POLES AND FIXTURES	529,764	41,636	(3,570)				567,830	548,241
6	365	365 OVERHEAD CONDUCTOR	298,374	28,152	(10,454)				316,073	307,058
7	366	366 UNDERGROUND CONDUIT	76,934	5,903	(391)				82,446	79,658
8	367	367 UNDERGROUND CONDUCTOR	324,368	31,474	(7,800)				348,043	336,107
9	368	368 LINE TRANSFORMER	328,868	26,802	(12,484)				343,186	335,968
10	369.1	369.1 OVERHEAD SERVICES	40,687	1,969	(5,457)				37,198	38,934
11	369.2	369.2 UNDERGROUND SERVICES	192,964	11,596	(354)				204,206	198,558
12	370	370 METERS	19,412	3,472	(9,701)				13,183	16,266
13	370.2	370.2 AMI METERS	32,058	14,591	-				46,648	39,353
14	371	371 INSTALL ON CUST. PREM.	3,641	816	(1)				4,455	4,048
15	373	373 STREET LIGHTING	205,419	15,986	(10,912)			26	210,519	207,962
16		Distribution Retirement work in process	(194,611)			(82,066)			(276,677)	(235,644)
17		**TOTAL DISTRIBUTION PLANT**	2,007,843	207,964	(69,051)	(82,066)	-	26	2,064,716	2,035,055
18										
19		**GENERAL PLANT**								
20	390	390 STRUCTURES	73,030	10,273	(4,121)				79,182	76,022
21	391	391 OFFICE FURNITURE AND EQUIPMENT	35,265	12,322	(3,210)				44,376	39,751
22	393	393 STORES EQUIPMENT	1,620	604	(5)				2,219	1,936
23	394	394 TOOLS, SHOP & GARAGE EQUIP.	22,747	8,142	(2,071)				28,818	25,800
24	395	395 LABORATORY EQUIPMENT	(1,129)	-	-				(1,129)	(1,129)
25	396	396 POWER OPERATED EQUIPMENT	4,417	635	(1,296)				3,756	4,092
26	397	397 COMMUNICATIONS EQUIPMENT	27,399	10,413	(6,106)				31,706	29,614
27	398.2	398.2 MISCELLANEOUS EQUIPMENT	1,589	378	(1,304)				662	1,137
28	399.1	399.1 GENERAL PLT ARO	1,333	43	-				1,375	1,354
29		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,750						1,750	1,750
30		**TOTAL GENERAL PLANT**	168,020	42,809	(18,114)	-	-	-	192,715	180,327
31										
32		**TRANSPORTATION EQUIPMENT**								
33	392.1	392.1 PASSENGER CARS	335	228	(26)				537	436
34	392.2	392.2 LIGHT TRUCKS	700	1,210	(4,480)				(2,571)	(906)
35	392.3	392.3 HEAVY TRUCKS	277	294	(2,857)				(2,286)	(994)
36	392.4	392.4 SPECIAL EQUIPMENT	(9,090)	527	(9,293)				(17,856)	(13,438)
37	392.5	392.5 TRAILERS	(1,536)	283	(1,124)				(2,378)	(1,956)
38	392.6	392.6 AIRCRAFT USED	11	-	-				11	11
39	392.7	392.7 AIRCRAFT NEW	(14)	-	-				(14)	(14)
40		**TOTAL TRANSPORTATION EQUIPMENT**	(9,318)	2,542	(17,780)	-	-	-	(24,556)	(16,860)
41										
42		**TOTAL ELECTRIC PLANT RESERVE**	5,487,519	582,966	(210,224)	(139,976)	-	26	5,720,311	5,598,279
43										
44		**ENERGY CONSERVATION EQUIPMENT**								
45	398.1	398.1 MISCELLANEOUS	156	-	(125)				31	94
46										
47										
48		**SUBTOTAL**	156	-	(125)	-	-	-	31	94

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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1										
2		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,355						2,355	2,355
3										
4		**INTANGIBLE PLANT**								
5	302	302 FRANCHISE COSTS APOPKA	2,231	133	-				2,364	2,298
6	302	302 FRANCHISE COSTS CASSELBERRY	645	38	-				683	664
7	302	302 FRANCHISE COSTS LONGWOOD	24	1	-				25	25
8	302	302 FRANCHISE COSTS MAITLAND	690	41	-				731	710
9	302	302 INTANGIBLE PLANT	978	68	-				1,046	1,012
10	303	303 INTANGIBLE PLANT - 5 Year	220,369	23,075	-				243,445	232,189
11	303.1	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	17,841	7,777	-				25,618	21,729
12	303.2	303.2 INTANGIBLE PLANT - 15 YEAR	-	535	-				535	41
13		**SUBTOTAL**	242,777	31,669	-	-	-	-	274,446	258,668
14										
15	342.9 - 343.9	342.9-343.9 GAS CONVERSION	1,024	-	-				1,024	1,024
16		UNASSIGNED (Capital Optimization)	(299)	(77)					(376)	(344)
17										
18										
19		**TOTAL OTHER PLANT ACCOUNTS**	246,014	31,592	(125)	-	-	-	277,481	262,141
20										
21		**TOTAL:**	**5,733,533**	**614,558**	**(210,349)**	**(139,976)**	**-**	**26**	**5,997,792**	**5,860,420**
22										
23										
24		**OTHER PLANT**								
25		114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	5,124	-					5,124	5,124
26		121 NON-UTILITY PROPERTY	8,998	-					8,998	8,998
27		101.1 CAPITAL LEASE	207,408	18,961					226,369	216,656
28		**TOTAL OTHER PLANT ACCOUNTS**	221,531	18,961	-	-	-	-	240,492	230,779
29										
30		**LAND**								
31		310 STEAM LAND & LAND RIGHTS	2	-	-				2	2
32		320 NUCLEAR LAND & LAND RIGHTS	-	-	-				-	-
33		340 OTH PROD SYSTEM LAND & LAND RIGHTS	(2)	-	-				(2)	(2)
34		350 TRANSMISSION LAND & LAND RIGHTS	28	-	(12)				17	23
35		360 DISTRIBUTION LAND & LAND RIGHTS	(11)	-	(25)				(35)	(23)
36		389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	-	-	-				-	-
37		**TOTAL LAND**	19	-	(36)	-	-	-	(18)	0
38										
39										
40		**TOTAL RESERVE - FERC BALANCE SHEET**	**5,965,117**	**633,519**	**(210,385)**	**(139,976)**	**-**	**26**	**6,238,265**	**6,090,940**
41										
42										
43										
44										
45										
46										
47										
48										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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1		**STEAM PRODUCTION**								
2		**ANCLOTE**								
3	311	311 STRUCTURES & IMPROVEMENTS	29,830	842	(822)			(0)	29,849	29,842
4	312	312 BOILER PLANT EQUIPMENT	77,316	4,831	(5,904)			2	76,245	76,799
5	314	314 TURBOGENERATOR UNITS	72,352	4,352	(891)			1	75,814	74,086
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	22,761	589	(582)			(0)	22,767	22,765
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,250	157	(35)			195	5,567	5,491
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	102	-	(7)			(0)	95	98
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	175	-	(86)			0	90	133
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	440	-	-			121	561	501
11		**TOTAL ANCLOTE**	208,226	10,770	(8,327)	-	-	318	210,988	209,716
12										
13		**BARTOW**								
14	311	311 STRUCTURES & IMPROVEMENTS	3,174	-	-			-	3,174	3,174
15	312	312 BOILER PLANT EQUIPMENT	1,713	-	-			-	1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	-	-			-	349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	-	-			-	343	343
18	316	316 MISC POWER PLANT EQUIPMENT	85	-	-			(56)	29	33
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-			-	-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	(56)	-	-			56	-	(4)
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-			-	-	-
22		**TOTAL BARTOW**	5,608	-	-	-	-	(0)	5,608	5,608
23										
24		**CRYSTAL RIVER 1&2**								
25	311	311 STRUCTURES & IMPROVEMENTS	14,910	324	(83)			(10,513)	4,638	9,774
26	312	312 BOILER PLANT EQUIPMENT	(4,492)	12	(1,598)			(56,679)	(62,757)	(53,151)
27	314	314 TURBOGENERATOR UNITS	61,653	1,579	(131)			(10,384)	52,718	57,240
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	3,596	321	(42)			5,725	9,600	13,468
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	681	18	(29)			(2,291)	(1,621)	3,009
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	-	-			(11)	(12)	4,436
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-			(1)	(1)	4,447
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	5,427	-	-			(7,454)	(2,027)	2,875
33		**TOTAL CRYSTAL RIVER 1&2**	81,774	2,254	(1,883)	-	-	(81,608)	537	42,098
34										
35		**CRYSTAL RIVER 4&5**								
36	311	311 STRUCTURES & IMPROVEMENTS	163,479	6,869	(447)				169,901	166,691
37	312	312 BOILER PLANT EQUIPMENT	602,612	42,323	(13,975)				630,960	616,830
38	314	314 TURBOGENERATOR UNITS	122,470	2,774	(3,003)				122,241	122,362
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	82,182	1,656	(45)			(8,882)	74,910	78,546
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	11,543	770	(906)				11,406	11,478
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	501	-	(40)				461	481
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	1,182	-	(126)				1,056	1,120
43		**TOTAL CRYSTAL RIVER 4&5**	983,969	54,392	(18,542)	-	-	(8,882)	1,010,937	997,508

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

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__ Projected Test Year Ended 12/31/2022
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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1										
2		**SUWANNEE**								
3	311	311 STRUCTURES & IMPROVEMENTS	(329)	-	-			-	(329)	(329)
4	312	312 BOILER PLANT EQUIPMENT	(3,444)	-	-			-	(3,444)	(3,444)
5	314	314 TURBOGENERATOR UNITS	(608)	-	-			-	(608)	(608)
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	-	-			-	(1,469)	(1,469)
7	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	-	-			-	(209)	(209)
8	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-			-	-	-
9	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-			-	-	-
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-			-	-	-
11		**TOTAL SUWANNEE**	(6,059)	-	-	-	-	-	(6,059)	(6,059)
12										
13		**BARTOW-ANCLOTE PIPELINE**								
14	311	311 STRUCTURES & IMPROVEMENTS	(86)	-	-			-	(86)	(86)
15	312	312 BOILER PLANT EQUIPMENT	(2,145)	-	-			-	(2,145)	(2,145)
16	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	-	-			-	(202)	(202)
17	316.1	316.1 MISC POWER PLANT EQUIPMENT	(50)	-	-			-	(50)	(50)
18	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT		-	-			-	-	-
19		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	-	-	-	-	-	(2,483)	(2,483)
20										
21										
22	312	**RAIL CARS**	8,316	292	-			-	8,608	8,461
23										
24	312	**CRYSTAL RIVER 1&2 COALPILE**	9	-	-				9	9
25										
26	312	**CRYSTAL RIVER 4&5 COALPILE**	7,521	(2)	(5)			-	7,514	7,518
27										
28	311	**311 STRUCTURES & IMPROVEMENTS**		905	-				905	265
29	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	760	-	(14)			(196)	550	572
30	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	185	-	(85)			(1)	100	142
31										
32		**Steam Retirement work in process**	(94,010)						(94,010)	(94,010)
33										
34		**TOTAL STEAM PRODUCTION**	1,193,816	68,611	(28,856)	-	-	(90,369)	1,143,203	1,169,345
35										
36		**FOSSIL DISMANTLEMENT - STEAM**								
37	311	311 ANCLOTE	11,893	233					12,126	12,009
38	311	311 AVON PARK	-	-					-	-
39	311	311 BARTOW	21,876	-					21,876	21,876
40	311	311 BARTOW-ANCLOTE PIPELINE	12,615	575					13,190	12,902
41	311	311 CRYSTAL RIVER 1&2	50,237	1,343					51,580	50,908
42	311	311 CRYSTAL RIVER 4&5	23,544	627					24,171	23,858
43	311	311 HIGGINS	(45)	-					(45)	(45)
44	311	311 SUWANNEE	18,625	217					18,842	18,733
45	311	311 TURNER	(21)	-					(21)	(21)
46		**SUBTOTAL**	138,724	2,995	-	-	-	-	141,719	140,221
47										

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9 **DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1		**FOSSIL DISMANTLEMENT - OTHER PROD.**								
2	341	341 AVON PARK	215	3					218	218
3	341	341 BARTOW CC	(157)	-					(157)	(157)
4	341	341 BARTOW CT	399	7					406	403
5	341	341 BAYBORO PEAK	1,271	21					1,292	1,282
6	341	341 COLUMBIA SOLAR		-					-	-
7	341	341 DEBARY(OLD)	644	14					658	651
8	341	341 DEBARY (NEW)	8,260	397					8,657	8,459
9	341	341 HAMILTON SOLAR	197	-					197	197
10	341	341 HIGGINS PEAK	427	7					434	431
11	341	341 HINES UNIT 1	349	21					370	359
12	341	341 HINES UNIT 2	220	18					238	229
13	341	341 HINES UNIT 3	170	17					187	178
14	341	341 HINES UNIT 4	207	20					227	217
15	341	341 INTERCESSION CITY 1-6	551	10					561	556
16	341	341 INTERCESSION CITY SIEMENS 11	202	13					215	208
17	341	341 INTERCESSION CITY 7-10 (NEW)	1,999	59					2,058	2,029
18	341	341 INTERCESSION CITY P12-14	3,494	207					3,701	3,598
19	341	341 LAKE PLACID SOLAR		-					-	-
20	341	341 RIO PINAR	415	7					422	418
21	341	341 SUWANNEE	322	7					329	326
22	341	341 TRENTON SOLAR		-					-	-
23	341	341 TIGER BAY	201	11					212	206
24	341	341 TURNER	559	10					569	564
25	341	341 UNIVERSITY OF FLORIDA	263	9					272	268
26		**SUBTOTAL**	20,208	858	-	-	-	-	21,066	20,638
27										
28		TOTAL FOSSIL DISMANTLEMENT	158,932	3,853	-	-	-	-	162,785	160,860
29										
30		**NUCLEAR PRODUCTION**								
31		**CRYSTAL RIVER#3**								
32	321	321 STRUCTURES & IMPROVEMENTS	(2)	-	-			-	(2)	(2)
33	322	322 REACTOR PLANT EQUIPMENT	(4)	-	-			(1)	(5)	(4)
34	323	323 TURBOGENERATOR UNITS	(15)	-	-			-	(15)	(15)
35	324	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-			-	-	-
36	325.1	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-			-	-	-
37	325.2	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-			-	-	-
38	325.3	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-			-	-	-
39	326	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLAN	-	-	-			-	-	-
40		**Nuclear Retirement work in process**	(55)					-	(55)	(55)
41		**TOTAL**	(76)	-	-	-	-	(1)	(77)	(76)
42										
43		DECOMMISSIONING - RETAIL	50,491					1,684	52,175	52,045
44		DECOMMISSIONING - WHOLESALE	3,773					(1,683)	2,090	2,219
45		**TOTAL**	54,264	-	-	-	-	0	54,264	54,264
46										
47		**TOTAL NUCLEAR**	54,188	-	-	-	-	(0)	54,188	54,188
48										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1		**OTHER PRODUCTION**								
2		**AVON PARK PEAKERS**								
3	341	341 STRUCTURES AND IMPROVEMENTS	418	3	(1)			-	420	418
4	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	662	(4)	-			-	658	660
5	343	343 PRIME MOVERS	6,187	(33)	(8)			-	6,147	6,167
6	344	344 GENERATORS	889	1	-			-	890	889
7	345	345 ACCESSORY ELECTRIC EQUIPMENT	912	6	(15)			-	903	907
8	346	346 MISC. POWER PLANT EQUIPMENT	48	4	-			-	52	50
9	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-			-	-	-
10		**TOTAL AVON PARK PEAKERS**	9,116	(24)	(24)	-	-	-	9,068	9,090
11										
12		**BARTOW**		-	-			-		
13	341	341 STRUCTURES AND IMPROVEMENTS	925	41	(2)			-	964	944
14	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,108	104	(3)			-	2,208	2,158
15	343	343 PRIME MOVERS	5,630	352	(494)			-	5,487	5,560
16	344	344 GENERATORS	6,185	149	-			-	6,334	6,259
17	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,447	68	(112)			-	1,403	1,426
18	346	346 MISC. POWER PLANT EQUIPMENT	75	0	(328)			-	(253)	(88)
19	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-			-	-	-
20		**TOTAL BARTOW**	16,370	714	(940)	-	-	-	16,145	16,258
21										
22		**BARTOW 4X1**								
23	341	341 STRUCTURES AND IMPROVEMENTS	39,502	3,027	(111)			(164)	42,255	40,813
24	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	15,045	1,303	(56)			-	16,292	15,669
25	343	343 PRIME MOVERS	32,432	16,325	(5,980)			-	42,777	37,629
26	344	344 GENERATORS	16,333	1,527	-			-	17,860	17,099
27	345	345 ACCESSORY ELECTRIC EQUIPMENT	10,771	1,269	(334)			-	11,706	11,240
28	346	346 MISC. POWER PLANT EQUIPMENT	2,561	711	(4)			-	3,268	2,915
29		**TOTAL BARTOW 4X1**	116,644	24,163	(6,485)	-	-	(164)	134,158	125,364
30										
31		**BAYBORO**								
32	341	341 STRUCTURES AND IMPROVEMENTS	1,195	19	(7)			-	1,208	1,201
33	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,275	58	(63)			-	1,270	1,272
34	343	343 PRIME MOVERS	11,383	411	(27)			-	11,767	11,575
35	344	344 GENERATORS	2,549	54	(107)			-	2,496	2,522
36	345	345 ACCESSORY ELECTRIC EQUIPMENT	587	27	(11)			-	603	595
37	346	346 MISC. POWER PLANT EQUIPMENT	290	6	(2)			-	295	293
38	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	21	-	-			-	21	21
39		**TOTAL BAYBORO**	17,300	575	(216)	-	-	-	17,659	17,480
40										
41		**CITRUS CC**								
42	341	341 STRUCTURES AND IMPROVEMENTS	12,851	11,154	-			-	24,005	18,416
43	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,695	1,968	-			-	3,663	2,679
44	343	343 PRIME MOVERS	22,747	20,063	-			-	42,810	32,779
45	344	344 GENERATORS	5,307	4,483	-			-	9,790	7,548
46	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,352	1,216	-			-	2,568	1,960
47	346	346 MISC. POWER PLANT EQUIPMENT	858	786	-			-	1,644	1,250
48	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-			-	-	-
49		**TOTAL CITRUS CC**	44,810	39,670	-	-	-	-	84,480	64,633
50										

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1		**DEBARY (NEW)**								
2	341	341 STRUCTURES AND IMPROVEMENTS	3,767	143	(100)			-	3,810	3,789
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,236	122	(20)			-	7,338	7,323
4	343	343 PRIME MOVERS	54,434	2,625	(1,322)			-	55,737	55,092
5	344	344 GENERATORS	15,980	612	(11)			-	16,580	16,280
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,434	175	(24)			-	4,585	4,510
7	346	346 MISC. POWER PLANT EQUIPMENT	706	44	(5)			(0)	745	726
8	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	-	(0)			-	2	1
9		**TOTAL DEBARY (NEW)**	86,559	3,721	(1,482)	-	-	(0)	88,797	87,721
10										
11		**DEBARY (OLD)**								
12	341	341 STRUCTURES AND IMPROVEMENTS	4,605	168	(7)			-	4,766	4,684
13	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,997	236	(106)			-	6,127	6,063
14	343	343 PRIME MOVERS	26,091	213	(978)			-	25,326	25,817
15	344	344 GENERATORS	7,595	183	(535)			-	7,243	7,420
16	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,111	151	(223)			-	5,039	5,074
17	346	346 MISC. POWER PLANT EQUIPMENT	565	44	(2)			0	608	586
18	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	22	-	-			-	22	22
19		**TOTAL DEBARY (OLD)**	49,986	995	(1,851)	-	-	0	49,131	49,667
20										
21		**HIGGINS**								
22	341	341 STRUCTURES AND IMPROVEMENTS	4	34	(9)			-	29	17
23	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	46	-	-			-	46	47
24	343	343 PRIME MOVERS	(178)	-	-			-	(178)	(178)
25	344	344 GENERATORS	12	-	-			-	12	11
26	345	345 ACCESSORY ELECTRIC EQUIPMENT	(204)	-	-			-	(204)	(205)
27	346	346 MISC. POWER PLANT EQUIPMENT	(129)	-	-			-	(129)	(128)
28	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	-	-			-	2	2
29		**TOTAL HIGGINS**	(447)	34	(9)	-	-	-	(422)	(434)
30										
31		**HINES #1**								
32	341	341 STRUCTURES AND IMPROVEMENTS	26,511	1,720	(621)			-	27,611	27,064
33	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	11,941	572	(246)			-	12,267	12,106
34	343	343 PRIME MOVERS	14,334	7,585	(10,912)			-	11,007	12,714
35	344	344 GENERATORS	26,994	1,300	(16)			-	28,279	27,637
36	345	345 ACCESSORY ELECTRIC EQUIPMENT	15,013	1,469	(192)			-	16,291	15,651
37	346	346 MISC. POWER PLANT EQUIPMENT	1,193	285	(163)			26	1,341	1,279
38	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	27	-	-			(27)	-	2
39		**TOTAL HINES #1**	96,013	12,933	(12,149)	-	-	(1)	96,796	96,452
40										
41		**HINES #2**								
42	341	341 STRUCTURES AND IMPROVEMENTS	14,565	552	(12)			-	15,105	14,835
43	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,627	399	(171)			-	6,855	6,741
44	343	343 PRIME MOVERS	10,377	4,837	(6,062)			-	9,152	9,788
45	344	344 GENERATORS	13,349	1,060	-			-	14,409	13,879
46	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,958	591	(1,027)			-	5,522	5,744
47	346	346 MISC. POWER PLANT EQUIPMENT	1,153	88	(16)			-	1,225	1,189
48		**TOTAL HINES #2**	52,029	7,527	(7,289)	-	-	-	52,267	52,175
49										

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9

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1		**HINES #3**								
2	341	341 STRUCTURES AND IMPROVEMENTS	6,089	320	(9)			-	6,400	6,245
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	11,588	463	(241)			-	11,810	11,700
4	343	343 PRIME MOVERS	38,232	5,696	(4,850)			-	39,079	38,674
5	344	344 GENERATORS	25,886	1,548	(0)			-	27,434	26,660
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	12,626	712	(50)			-	13,288	12,957
7	346	346 MISC. POWER PLANT EQUIPMENT	716	50	(36)			-	731	723
8		**TOTAL HINES #3**	95,137	8,790	(5,185)	-	-	-	98,742	96,959
9										
10		**HINES #4**								
11	341	341 STRUCTURES AND IMPROVEMENTS	6,246	389	(8)			-	6,627	6,436
12	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,404	241	(7)			-	3,638	3,522
13	343	343 PRIME MOVERS	(5,543)	5,955	(9,699)			-	(9,287)	(7,377)
14	344	344 GENERATORS	12,475	1,319	(115)			-	13,679	13,077
15	345	345 ACCESSORY ELECTRIC EQUIPMENT	9,059	797	(110)			-	9,745	9,402
16	346	346 MISC. POWER PLANT EQUIPMENT	2,474	252	(12)			-	2,714	2,594
17		**TOTAL HINES #4**	28,115	8,953	(9,951)	-	-	-	27,117	27,655
18										
19		**INTERCESSION CITY P1-6**								
20	341	341 STRUCTURES AND IMPROVEMENTS	3,503	131	(11)			-	3,623	3,563
21	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,183	(51)	(49)			-	4,083	4,133
22	343	343 PRIME MOVERS	16,582	809	(283)			-	17,109	16,846
23	344	344 GENERATORS	4,754	(7)	(46)			-	4,701	4,728
24	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,085	182	(74)			-	3,193	3,139
25	346	346 MISC. POWER PLANT EQUIPMENT	1,042	103	(3)			-	1,143	1,091
26		**TOTAL INTERCESSION CITY P 1-6**	33,149	1,166	(464)	-	-	-	33,851	33,501
27										
28		**INTERCESSION CITY (NEW) P7-10**								
29	341	341 STRUCTURES AND IMPROVEMENTS	6,709	239	(9)			-	6,939	6,824
30	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,916	221	(1)			-	5,136	5,026
31	343	343 PRIME MOVERS	34,619	1,980	(377)			-	36,221	35,422
32	344	344 GENERATORS	11,259	443	(349)			-	11,353	11,308
33	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,465	172	(9)			-	3,628	3,547
34	346	346 MISC. POWER PLANT EQUIPMENT	422	23	(2)			-	443	433
35	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	45	-	(2)			-	43	44
36		**TOTAL INTERCESSION CITY P 7-10**	61,435	3,078	(749)	-	-	-	63,764	62,604
37										
38		**INTERCESSION CITY P11**							-	
39	341	341 STRUCTURES AND IMPROVEMENTS	1,467	84	(1)			-	1,550	1,508
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,725	95	-			-	1,820	1,773
41	343	343 PRIME MOVERS	17,353	1,139	264			-	18,756	18,054
42	344	344 GENERATORS	3,167	167	-			-	3,334	3,250
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,236	189	-			-	3,425	3,331
44	346	346 MISC. POWER PLANT EQUIPMENT	147	10	-			-	157	151
45		**TOTAL INTERCESSION CITY P 11**	27,095	1,683	263	-	-	-	29,042	28,068
46										

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1		**INTERCESSION CITY P12-14**								
2	341	341 STRUCTURES AND IMPROVEMENTS	601	39	(19)			-	620	611
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	874	140	(5)			-	1,008	941
4	343	343 PRIME MOVERS	33,049	2,054	(936)			-	34,166	33,611
5	344	344 GENERATORS	9,932	427	-			-	10,359	10,146
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,873	201	-			-	4,074	3,973
7	346	346 MISC. POWER PLANT EQUIPMENT	88	5	-			-	93	90
8		**TOTAL INTERCESSION CITY P 12-14**	48,417	2,866	(961)	-	-	-	50,322	49,373
9										
10		**INTERCESSION CITY UNDEFINED**								
11	341	341 STRUCTURES AND IMPROVEMENTS		24	-	-	-	-	24	6
12										
13										
14		**OSPREY CC**								
15	341	341 STRUCTURES AND IMPROVEMENTS	37,864	1,239	-			-	39,103	38,483
16	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,493	249	-			-	7,742	7,617
17	343	343 PRIME MOVERS	82,226	4,023	-			-	86,249	84,237
18	344	344 GENERATORS	14,170	564	-			-	14,734	14,452
19	345	345 ACCESSORY ELECTRIC EQUIPMENT	22,514	732	-			-	23,246	22,880
20	346	346 MISC. POWER PLANT EQUIPMENT	4,059	-	-			-	4,059	4,059
21		**TOTAL OSPREY CC**	168,326	6,807	-	-	-	-	175,133	171,728
22										
23		**RIO PINAR**								
24	341	341 STRUCTURES AND IMPROVEMENTS	15	-	-			-	15	15
25	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(29)	-	-			-	(29)	(29)
26	343	343 PRIME MOVERS	(217)	-	-			-	(217)	(217)
27	344	344 GENERATORS	(44)	-	-			-	(44)	(44)
28	345	345 ACCESSORY ELECTRIC EQUIPMENT	(76)	-	-			-	(76)	(76)
29	346	346 MISC. POWER PLANT EQUIPMENT	362	-	-			-	362	362
30		**TOTAL RIO PINAR**	11	-	-	-	-	-	11	11
31										
32		**SUWANNEE**						-		
33	341	341 STRUCTURES AND IMPROVEMENTS	2,465	58	(9)			-	2,513	2,489
34	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,143	209	(15)			-	4,337	4,240
35	343	343 PRIME MOVERS	16,172	341	(747)			-	15,766	15,971
36	344	344 GENERATORS	4,620	68	(41)			-	4,648	4,634
37	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,676	117	(3)			-	1,790	1,733
38	346	346 MISC. POWER PLANT EQUIPMENT	312	64	(4)			-	372	342
39		**TOTAL SUWANNEE**	29,388	856	(819)	-	-	-	29,425	29,409
40										
41	341	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)		-	-			-	-	
42	346	346.0 SYSTEM ASSETS	262	9	-			-	271	267
43	346.2	346.2 SYSTEM ASSETS (5 YEAR)	32	-	-			-	32	32
44		**TOTAL SYSTEM**	294	9	-	-	-	-	303	299
45										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1		**TIGER BAY**								
2	341	341 STRUCTURES AND IMPROVEMENTS	6,499	192	(98)			-	6,593	6,546
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	847	98	(534)			-	411	631
4	343	343 PRIME MOVERS	(8,656)	733	(453)			-	(8,375)	(8,514)
5	344	344 GENERATORS	808	185	(543)			-	450	630
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	923	177	(678)			-	423	675
7	346	346 MISC. POWER PLANT EQUIPMENT	923	23	(66)			-	880	904
8	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	-	-			-	2	-
9		**TOTAL TIGER BAY**	1,346	1,409	(2,372)	-	-	-	383	872
10										
1		**TURNER**								
2	341	341 STRUCTURES AND IMPROVEMENTS	(518)	-	-			-	(518)	(518)
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	986	-	-			-	986	985
4	343	343 PRIME MOVERS	(7,371)	-	-			-	(7,371)	(7,371)
5	344	344 GENERATORS	(2,413)	-	-			-	(2,413)	(2,412)
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	(389)	-	-			-	(389)	(389)
7	346	346 MISC. POWER PLANT EQUIPMENT	(35)	-	-			-	(35)	(35)
8		**TOTAL TURNER**	(9,740)	-	-	-	-	-	(9,740)	(9,741)
9										
10		**UNIVERSITY OF FLORIDA**								
11	341	341 STRUCTURES AND IMPROVEMENTS	4,919	182	(12)			-	5,089	5,004
12	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,534	130	(130)			-	3,534	3,534
13	343	343 PRIME MOVERS	(814)	620	(2,352)			-	(2,546)	(1,672)
14	344	344 GENERATORS	2,759	65	(2)			-	2,822	2,790
15	345	345 ACCESSORY ELECTRIC EQUIPMENT	2,436	113	(70)			-	2,479	2,458
16	346	346 MISC. POWER PLANT EQUIPMENT	706	21	(16)			-	711	709
17	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	37	-	-			-	37	37
18		**TOTAL UNIVERSITY OF FLORIDA**	13,577	1,132	(2,582)	-	-	-	12,127	12,861
19										
20		**HAMILTON-SOLAR**								
21	341	341 SOLAR - STRUCT AND IMPR	95	98	-			-	193	144
22	344	344 SOLAR GENERATORS	3,221	3,308	-			-	6,529	4,875
23	345	345 SOLAR ACCESSORY ELECT EQUIP	157	162	-			-	319	238
24	346	346 SOLAR MISC. POWER PLANT EQUIP	99	102	-			-	201	150
25	347	347 SOLAR ASSET RETIREMENT COSTS	187	-	-			172	359	273
26			3,759	3,670	-	-	-	172	7,601	5,680
27										
28		**OSCEOLA-SOLAR**								
29	341	341 SOLAR - STRUCT AND IMPR	(356)	3	-			-	(353)	(355)
30	344	344 SOLAR GENERATORS	804	230	-			-	1,034	919
31	345	345 SOLAR ACCESSORY ELECT EQUIP	72	21	-			-	93	82
32	346	346 SOLAR MISC. POWER PLANT EQUIP	-	-	-			-	-	-
33		**TOTAL OSCEOLA-SOLAR**	520	253	-	-	-	-	773	646
34										
35		**PERRY-SOLAR**								
36	341	341 STRUCTURES AND IMPROVEMENTS	-	11	-			-	11	6
37	344	344 SOLAR GENERATORS	999	301	-			-	1,300	1,149
38	345	345 SOLAR ACCESSORY ELECT EQUIP	94	28	-			-	122	108
39	346	346 SOLAR MISC. POWER PLANT EQUIP	1	0	-			-	1	1
40		**TOTAL PERRY-SOLAR**	1,094	342	-	-	-	-	1,436	1,264
41										

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

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1		**SUWANNEE SOLAR**								
2	341	341 SOLAR - STRUCT AND IMPR	4	2	-			-	6	5
3	344	344 SOLAR GENERATORS	1,074	523	-			-	1,597	1,336
4	345	345 SOLAR ACCESSORY ELECT EQUIP	66	32	-			-	98	82
5		**TOTAL SUWANNEE-SOLAR**	1,144	557	-	-	-	-	1,701	1,423
6										
1		**TRENTON SOLAR**								
2	341	341 SOLAR - STRUCT AND IMPR		187	-			-	187	94
3	344	344 SOLAR GENERATORS		2,584	-			-	2,584	1,292
4	345	345 SOLAR ACCESSORY ELECT EQUIP		262	-			-	262	131
5	347	347 SOLAR ASSET RETIREMENT COSTS		-	-			-	-	-
6								-		-
7		**TOTAL TRENTON SOLAR**	-	3,033	-	-	-	-	3,033	1,517
8										
9		**LAKE PLACID SOLAR**								
10	341	341 SOLAR - STRUCT AND IMPR		77	-			-	77	39
11	344	344 SOLAR GENERATORS		1,582	-			-	1,582	791
12	345	345 SOLAR ACCESSORY ELECT EQUIP		274	-			-	274	137
13	347	347 SOLAR ASSET RETIREMENT COSTS		-	-			-	-	-
14								-		-
15		**TOTAL LAKE PLACID SOLAR**	-	1,934	-	-	-	-	1,934	967
16										
17		**ST PETE PIER SOLAR**								
18	341	341 SOLAR - STRUCT AND IMPR		-	-			-	-	-
19	344	344 SOLAR GENERATORS		45	-			-	45	22
20	345	345 SOLAR ACCESSORY ELECT EQUIP		3	-			-	3	1
21										
22		**TOTAL ST PETE PIER SOLAR**	-	48	-	-	-	-	48	24
23										
24		**COLUMBIA SOLAR**								
25	341	341 SOLAR - STRUCT AND IMPR		-	-			-	-	-
26	344	344 SOLAR GENERATORS		-	-			-	-	-
27	345	345 SOLAR ACCESSORY ELECT EQUIP		-	-			-	-	-
28										-
29		**TOTAL COLUMBIA SOLAR**	-	-	-	-	-	-	-	-
30										
31										
32		**BATTERY & SOLAR GROWTH**								
33	341	341 SOLAR - STRUCT AND IMPR		5,373	-			-	5,373	1,975
34	348	348 ENERGY STORAGE		-	-			-	-	-
35	347	347 SOLAR ASSET RETIREMENT COSTS		-	-			-	-	-
36										
37		**TOTAL BATTERY & SOLAR GROWTH**		5,373	-	-	-	-	5,373	1,975
38										
39		**Other Prod. Retirement work in process**	103,365	-	-	-	-	-	103,365	103,365
40										
41		**TOTAL OTHER PRODUCTION**	1,094,812	142,290	(53,264)	-	-	7	1,183,845	1,138,871
42										
43										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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1		**TRANSMISSION PLANT**								
2	350.1	350.1 TRANSMISSION EASEMENTS	22,999	666	-				23,665	23,332
3	352	352 STRUCTURES	12,010	7,975	(4)				19,981	14,953
4	353.1	353.1 STATION EQUIPMENT	148,111	24,158	(13,236)				159,033	153,610
5	353.2	353.2 ENERGY CONTROL CENTER	37,638	596	(103)				38,131	37,884
6	354	354 TOWERS AND FIXTURES	63,170	892	(33)				64,028	63,599
7	355	355 POLES AND FIXTURES	293,048	41,738	(6,460)				328,326	310,712
8	356	356 OVERHEAD CONDUCTOR	145,889	12,029	(3,670)				154,248	150,080
9	357	357 UNDERGROUND CONDUIT	9,675	376	-				10,051	9,863
10	358	358 UNDERGROUND CONDUCTOR	16,037	1,573	-				17,610	16,823
11	359	359 MISCELLANEOUS PLANT EQUIP.	1,651	596	-				2,247	1,949
12		Transmission Retirement work in process	(36,685)	-	-				(36,685)	(36,685)
13		**TOTAL TRANSMISSION PLANT**	713,543	90,597	(23,506)	-	-	-	780,634	746,120
14										
15										
16		**DISTRIBUTION PLANT**								
17	360.1	360.1 DISTRIBUTION EASEMENTS	1,406	801	-			-	2,207	1,807
18	361	361 STRUCTURES	10,455	5,185	(51)				15,589	12,576
19	362	362 STATION EQUIPMENT	130,218	19,359	(7,896)				141,681	135,811
20	364	364 POLES AND FIXTURES	499,026	35,665	(2,818)				531,872	515,378
21	365	365 OVERHEAD CONDUCTOR	327,883	31,147	(10,479)				348,551	337,508
22	366	366 UNDERGROUND CONDUIT	71,811	5,576	(997)				76,390	74,096
23	367	367 UNDERGROUND CONDUCTOR	301,683	29,540	(5,972)				325,251	313,412
24	368	368 LINE TRANSFORMER	313,798	25,463	(13,236)				326,026	319,896
25	369.1	369.1 OVERHEAD SERVICES	54,123	2,512	(5,470)				51,165	52,638
26	369.2	369.2 UNDERGROUND SERVICES	182,644	11,085	(355)				193,373	188,010
27	370	370 METERS	23,918	3,167	(9,724)				17,362	20,612
28	370.2	370.2 AMI METERS	14,948	12,626	-				27,574	20,713
29	371	371 INSTALL ON CUST. PREM.	3,053	558	(2)				3,609	3,331
30	373	373 STREET LIGHTING	212,507	14,993	(10,912)				216,588	214,551
31		Distribution Retirement work in process	(169,966)	-	-				(169,966)	(169,966)
32		**TOTAL DISTRIBUTION PLANT**	1,977,507	197,678	(67,912)	-	-	-	2,107,273	2,040,373
33										
34		**GENERAL PLANT**								
35	390	390 STRUCTURES	65,006	9,212	(4,130)				70,089	67,453
36	391	391 OFFICE FURNITURE AND EQUIPMENT	25,994	9,751	(3,218)			-	32,527	29,224
37	393	393 STORES EQUIPMENT	848	777	(5)			-	1,620	1,234
38	394	394 TOOLS, SHOP & GARAGE EQUIP.	15,475	7,083	(2,076)			-	20,482	18,001
39	395	395 LABORATORY EQUIPMENT	(1,129)	-	-			-	(1,129)	(1,129)
40	396	396 POWER OPERATED EQUIPMENT	4,217	620	(1,299)			-	3,538	3,885
41	397	397 COMMUNICATIONS EQUIPMENT	19,274	8,733	(8,955)			-	19,052	19,267
42	398.2	398.2 MISCELLANEOUS EQUIPMENT	1,641	400	(1,307)			-	734	1,202
43	399.1	399.1 GENERAL PLT ARO	1,290	-	-			(15,461)	(14,171)	(6,458)
44		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,750	-	-			-	1,750	1,750
45		**TOTAL GENERAL PLANT**	134,366	36,576	(20,990)	-	-	(15,461)	134,492	134,429
46										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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1		**TRANSPORTATION EQUIPMENT**								
2	392.1	392.1 PASSENGER CARS	110	229	(26)			-	313	212
3	392.2	392.2 LIGHT TRUCKS	206	1,390	(3,988)			-	(2,392)	(1,061)
4	392.3	392.3 HEAVY TRUCKS	627	292	(2,970)			-	(2,051)	(697)
5	392.4	392.4 SPECIAL EQUIPMENT	(6,755)	780	(9,316)			-	(15,290)	(10,973)
6	392.5	392.5 TRAILERS	(1,443)	289	(1,127)			-	(2,280)	(1,858)
7	392.6	392.6 AIRCRAFT USED	-	-	-			-	-	-
8	392.7	392.7 AIRCRAFT NEW	(3)	-	-			-	(3)	(3)
9		**TOTAL TRANSPORTATION EQUIPMENT**	(7,258)	2,981	(17,426)	-	-	-	(21,703)	(14,381)
10										
11		**TOTAL ELECTRIC PLANT RESERVE**	5,319,906	542,587	(211,953)	-	-	(105,823)	5,544,717	5,429,805
12										
13		**ENERGY CONSERVATION EQUIPMENT**								
14	398.1	398.1 MISCELLANEOUS	208	0	(125)			-	83	146
15										
16										
17		**SUBTOTAL**	208	0	(125)	-	-	-	83	146
18										
19		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,318						2,318	2,318
20										
21		**INTANGIBLE PLANT**								
22	302	302 FRANCHISE COSTS APOPKA	2,098	133	-			-	2,231	2,165
23	302	302 FRANCHISE COSTS CASSELBERRY	607	38	-			-	645	626
24	302	302 FRANCHISE COSTS LONGWOOD	23	1	-			-	24	23
25	302	302 FRANCHISE COSTS MAITLAND	649	41	-			-	690	670
26	302	302 INTANGIBLE PLANT	909	68	-			-	978	943
27	303	303 INTANGIBLE PLANT - 5 Year	195,946	674	-			22,218	218,839	207,320
28	303.1	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	12,510	-	-			5,054	17,564	15,048
29	303.2	303.2 INTANGIBLE PLANT - 15 YEAR	-	-	-			-	-	-
30		**SUBTOTAL**	212,742	956	-	-	-	27,272	240,970	226,795
31										
32	342.9 - 343.9	342.9-343.9 GAS CONVERSION	1,024	-	-			-	1,024	1,024
33										
34		**TOTAL OTHER PLANT ACCOUNTS**								
35			216,292	956	(125)	-	-	27,272	244,395	230,283
36										
37		**TOTAL:**	**5,536,198**	**543,544**	**(212,079)**	**-**	**-**	**(78,551)**	**5,789,112**	**5,660,088**
38										
39										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCE BY ACCOUNT AND SUBACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

Type of Data Shown:

__ Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

($000)

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2019	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2020	(J) 13-Month Average
1		**OTHER PLANT**								
2		UNKNOWN	(2)					583	581	(1,817)
3		114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	4,611	-					4,611	4,611
3		121 NON-UTILITY PROPERTY	8,724	-					8,724	8,724
4		101.1 CAPITAL LEASE	162,091	-					162,091	162,091
5		**TOTAL OTHER PLANT ACCOUNTS**	175,424	-	-	-	-	583	176,007	173,609
6										
7		**LAND**								
8		310 STEAM LAND & LAND RIGHTS	2	-	-				2	2
9		320 NUCLEAR LAND & LAND RIGHTS	-	-	-				-	-
10		340 OTH PROD SYSTEM LAND & LAND RIGHTS	(2)	-	-				(2)	(2)
11		350 TRANSMISSION LAND & LAND RIGHTS	33	-	(12)				22	27
12		360 DISTRIBUTION LAND & LAND RIGHTS	-	-	(25)				(25)	(12)
13		389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	-	-	-				-	-
14		**TOTAL LAND**	34	-	(36)	-	-	-	(2)	16
15										
16										
17		**TOTAL RESERVE - FERC BALANCE SHEET**	**5,711,656**	**543,544**	**(212,115)**	**-**	**-**	**(77,968)**	**5,965,117**	**5,833,713**
18										
19										
20										
21										
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44										
45										

Supporting Schedule: B-10

Recap Schedule: B-3, B-6

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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XX Historical Test Year Ended 12/31/2019

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**STEAM PRODUCTION**								
2		**ANCLOTE**								
3	311	311 STRUCTURES & IMPROVEMENTS	29,395	831	(89)	(307)	-	-	29,830	29,625
4	312	312 BOILER PLANT EQUIPMENT	73,687	5,637	(1,485)	(701)	178	-	77,316	75,748
5	314	314 TURBOGENERATOR UNITS	71,660	4,473	(2,089)	(1,691)	-	-	72,352	72,675
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	22,690	713	(166)	(475)	(1)	-	22,761	22,571
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,200	149	(48)	(52)	-	-	5,250	5,235
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	102	-	-	-	-	-	102	102
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	165	21	-	(10)	-	(1)	175	175
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	417	22	-	-	-	-	440	428
11		**TOTAL ANCLOTE**	203,316	11,846	(3,877)	(3,236)	177	(1)	208,226	206,559
12										
13		**BARTOW**								
14	311	311 STRUCTURES & IMPROVEMENTS	3,174	-	-	-	-	-	3,174	3,174
15	312	312 BOILER PLANT EQUIPMENT	1,713	-	-	-	-	-	1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	-	-	-	-	-	349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	-	-	-	-	-	343	343
18	316	316 MISC POWER PLANT EQUIPMENT	85	-	-	-	-	-	85	85
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	(56)	-	-	-	-	-	(56)	(56)
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
22		**TOTAL BARTOW**	5,608	-	-	-	-	-	5,608	5,608
23										
24		**CRYSTAL RIVER 1&2**								
25	311	311 STRUCTURES & IMPROVEMENTS	14,775	135	-	-	-	-	14,910	14,807
26	312	312 BOILER PLANT EQUIPMENT	(3,124)	40	-	(1,408)	-	-	(4,492)	(3,720)
27	314	314 TURBOGENERATOR UNITS	60,072	1,581	-	-	-	-	61,653	60,862
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	12,595	-	-	-	-	(8,999)	3,596	4,288
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	664	18	-	-	-	-	681	672
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	-	-	-	-	-	(1)	(1)
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	(0)
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	4,583	(6,891)	7,735	-	-	-	5,427	5,069
33		**TOTAL CRYSTAL RIVER 1&2**	89,564	(5,117)	7,735	(1,408)	-	(8,999)	81,774	81,978
34										
35		**CRYSTAL RIVER 4&5**								
36	311	311 STRUCTURES & IMPROVEMENTS	160,063	6,558	(1,746)	(258)	-	(1,137)	163,479	155,585
37	312	312 BOILER PLANT EQUIPMENT	571,825	43,785	(10,758)	(3,086)	594	253	602,612	586,349
38	314	314 TURBOGENERATOR UNITS	121,455	2,782	(684)	(1,083)	-	-	122,470	121,580
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	71,673	1,972	(424)	(38)	-	8,999	82,182	80,817
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	10,774	769	-	-	-	-	11,543	11,159
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	501	-	-	-	-	-	501	501
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	1,182	-	-	-	-	-	1,182	1,182
43	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
44		**TOTAL CRYSTAL RIVER 4&5**	937,473	55,866	(13,612)	(4,465)	594	8,115	983,969	957,173
45										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

Type of Data Shown:

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XX Historical Test Year Ended 12/31/2019

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**SUWANNEE**								
2	311	311 STRUCTURES & IMPROVEMENTS	(329)	-	-	-	-	-	(329)	(329)
3	312	312 BOILER PLANT EQUIPMENT	(3,444)	-	-	-	-	-	(3,444)	(3,444)
4	314	314 TURBOGENERATOR UNITS	(608)	-	-	-	-	-	(608)	(608)
5	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	-	-	-	-	-	(1,469)	(1,469)
6	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	-	-	-	-	-	(209)	(209)
7	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-
8	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(20)	-	-	-	-	20	-	(2)
9	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
10		**TOTAL SUWANNEE**	(6,079)	-	-	-	-	20	(6,059)	(6,061)
11										
12		**BARTOW-ANCLOTE PIPELINE**								
13	311	311 STRUCTURES & IMPROVEMENTS	(86)	-	-	-	-	-	(86)	(86)
14	312	312 BOILER PLANT EQUIPMENT	(2,145)	-	-	-	-	-	(2,145)	(2,145)
15	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	-	-	-	-	-	(202)	(202)
16	316.3	316.3 MISC POWER PLANT EQUIPMENT	(50)	-	-	-	-	-	(50)	(50)
17	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-
18		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	-	-	-	-	-	(2,483)	(2,483)
19										
20	312	**RAIL CARS**	8,125	191	-	-	-	-	8,316	8,226
21										
22	312	**CRYSTAL RIVER 1&2 COALPILE**	1	-	-	-	-	8	9	8
23										
24	312	**CRYSTAL RIVER 4&5 COALPILE**	7,537	-	-	(1)	-	(15)	7,521	7,523
25										
26	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	749	11	-	-	-	-	760	754
27	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	174	-	-	-	-	11	185	183
28										
29		**Steam Retirement work in process**	(66,192)	-	-	(29,268)	1,450	-	(94,010)	(68,332)
30										
31		**TOTAL STEAM PRODUCTION**	1,177,793	62,797	(9,754)	(38,378)	2,221	(861)	1,193,815	1,191,137
32										
33		**FOSSIL DISMANTLEMENT - STEAM**								
34	311	ANCLOTE	11,659	233	-	-	-	-	11,893	12,605
35	311	AVON PARK	-	-	-	-	-	-	-	-
36	311	BARTOW	21,876	-	-	-	-	-	21,876	21,876
37	311	BARTOW-ANCLOTE PIPELINE	12,040	575	-	-	-	-	12,615	12,328
38	311	CRYSTAL RIVER 1&2	48,963	1,343	-	-	-	(69)	50,237	57,894
39	311	CRYSTAL RIVER 4&5	22,916	627	-	-	-	-	23,544	23,230
40	311	HIGGINS	(45)	-	-	-	-	-	(45)	(45)
41	311	SUWANNEE	12,814	217	-	-	-	5,597	18,625	18,088
42	311	TURNER	(21)	-	-	-	-	-	(21)	(21)
43		**SUBTOTAL**	130,202	2,995	-	-	-	5,528	138,724	145,955

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1										
2		**FOSSIL DISMANTLEMENT - OTHER PROD.**								
3	341	AVON PARK	212	3	-	-	-	-	215	214
4	341	BARTOW CC	(149)	(8)	-	-	-	-	(157)	(153)
5	341	BARTOW CT	392	7	-	-	-	-	399	396
6	341	BAYBORO PEAK	1,250	21	-	-	-	-	1,271	1,261
7	341	DEBARY(OLD)	631	14	-	-	-	-	644	637
8	341	DEBARY (NEW)	7,863	397	-	-	-	-	8,260	8,062
9	341	HAMILTON SOLAR	-	197	-	-	-	-	197	29
10	341	HIGGINS PEAK	420	7	-	-	-	-	427	424
11	341	HINES UNIT 1	328	21	-	-	-	-	349	338
12	341	HINES UNIT 2	203	18	-	-	-	-	220	211
13	341	HINES UNIT 3	154	17	-	-	-	-	170	162
14	341	HINES UNIT 4	187	20	-	-	-	-	207	197
15	341	INTERCESSION CITY 1-6	540	10	-	-	-	-	551	545
16	341	INTERCESSION CITY SIEMENS 11	189	13	-	-	-	-	202	195
17	341	INTERCESSION CITY 7-10 (NEW)	1,940	59	-	-	-	-	1,999	1,969
18	341	INTERCESSION CITY P12-14	3,287	207	-	-	-	-	3,494	3,390
19	341	RIO PINAR	408	7	-	-	-	-	415	411
20	341	SUWANNEE	315	7	-	-	-	-	322	319
21	341	TIGER BAY	190	11	-	-	-	-	201	195
22	341	TURNER	550	10	-	-	-	-	559	554
23	341	UNIVERSITY OF FLORIDA	254	9	-	-	-	-	263	259
24		**SUBTOTAL**	19,164	1,047	-	-	-	-	20,209	19,617
25										
26		TOTAL FOSSIL DISMANTLEMENT	149,366	4,042	-	-	-	5,528	158,933	165,572
27										
28		**NUCLEAR PRODUCTION**								
29		**CRYSTAL RIVER#3**								
30	321	321 STRUCTURES & IMPROVEMENTS	(2,567)	-	-	-	-	2,565	(2)	(199)
31	322	322 REACTOR PLANT EQUIPMENT	(307)	-	-	-	-	303	(4)	(28)
32	323	323 TURBOGENERATOR UNITS	(91)	-	-	-	-	76	(15)	(21)
33	324	324 ACCESSORY ELECTRIC EQUIPMENT	(80)	-	-	-	-	80	-	(6)
34	325.1	325.1 MISCELLANEOUS POWER EQUIPMENT	174	-	-	-	-	(174)	-	13
35	325.2	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	(91)	-	-	-	-	91	-	(7)
36	325.3	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	(91)	-	-	-	-	91	-	(7)
37	326	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLA	-	543	(543)	-	-	-	-	-
38		**Nuclear Retirement work in process**	330	-	-	2,382	(2,767)	-	(55)	123
39		**TOTAL**	(2,723)	543	(543)	2,382	(2,767)	3,032	(76)	(132)
40										
41		DECOMMISSIONING - RETAIL	50,450	-	-	42	-	-	50,491	50,475
42		DECOMMISSIONING - WHOLESALE	3,773	-	-	-	-	-	3,773	3,773
43		**TOTAL**	54,223	-	-	42	-	-	54,264	54,248
44										
45		**TOTAL NUCLEAR**	51,500	543	(543)	2,424	(2,767)	3,032	54,188	54,116
46										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**OTHER PRODUCTION**								
2		**AVON PARK PEAKERS**								
3	341	341 Structures and Improvements	412	3	3	-	-	-	418	414
4	342	342 Fuel Holders, Products, and Accessories	666	(4)	-	-	-	-	662	664
5	343	343 Prime Movers	6,237	(29)	-	(21)	-	-	6,187	6,212
6	344	344 Generators	877	12	-	-	-	-	889	883
7	345	345 Accessory Electric Equipment	945	9	-	(42)	-	-	912	926
8	346	346 Misc. Power Plant Equipment	51	(3)	-	-	-	-	48	50
9	346.2	346.2 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
10		**TOTAL AVON PARK PEAKERS**	9,188	(12)	3	(63)	-	-	9,114	9,148
11										
12		**BARTOW**								
13	341	341 Structures and Improvements	893	32	-	-	-	-	925	909
14	342	342 Fuel Holders, Products, and Accessories	2,058	111	-	(60)	-	-	2,108	2,077
15	343	343 Prime Movers	7,814	414	(466)	(2,132)	-	-	5,630	6,354
16	344	344 Generators	6,023	162	-	-	-	-	6,185	6,108
17	345	345 Accessory Electric Equipment	1,496	73	(107)	(16)	-	-	1,447	1,487
18	346	346 Misc. Power Plant Equipment	670	15	(21)	(2)	-	(587)	75	159
19	346.2	346.2 Misc. Power Plant Equipment (5 Year)	-	-	-	-	-	-	-	-
20		**TOTAL BARTOW**	18,954	807	(594)	(2,210)	-	(587)	16,369	17,094
21										
22		**BARTOW 4x1**								
23	341	341 Structures and Improvements	36,538	3,024	(28)	(31)	-	-	39,502	38,028
24	342	342 Fuel Holders, Products, and Accessories	13,624	1,320	(90)	(11)	203	-	15,045	14,363
25	343	343 Prime Movers	85,899	16,384	(67,649)	(2,545)	345	-	32,432	76,500
26	344	344 Generators	15,047	1,526	(239)	-	-	-	16,333	15,792
27	345	345 Accessory Electric Equipment	9,673	1,260	(173)	-	-	11	10,771	10,285
28	346	346 Misc. Power Plant Equipment	1,312	642	62	(3)	-	547	2,561	2,205
29		**TOTAL BARTOW 4x1**	162,093	24,156	(68,117)	(2,590)	548	558	116,646	157,173
30										
31		**BAYBORO**								
32	341	341 Structures and Improvements	1,179	24	-	(8)	-	-	1,195	1,187
33	342	342 Fuel Holders, Products, and Accessories	1,209	59	7	-	-	-	1,275	1,243
34	343	343 Prime Movers	11,064	437	(5)	(114)	-	-	11,383	11,253
35	344	344 Generators	2,570	56	-	(87)	9	-	2,549	2,550
36	345	345 Accessory Electric Equipment	629	27	(69)	-	-	-	587	616
37	346	346 Misc. Power Plant Equipment	287	5	(2)	-	-	-	290	289
38	346.2	346.2 Misc. Power Plant Equipment (5 Year)	21	-	-	-	-	-	21	21
39		**TOTAL BAYBORO**	16,959	608	(69)	(209)	9	-	17,300	17,159
40										
41		**CITRUS CC**								
42	341	341 Structures and Improvements	1,601	11,250	-	-	-	-	12,851	7,189
43	342	342 Fuel Holders, Products, and Accessories	169	1,526	-	-	-	-	1,695	876
44	343	343 Prime Movers	2,490	20,276	(19)	-	-	-	22,747	12,543
45	344	344 Generators	(1,063)	4,710	1,660	-	-	-	5,307	2,852
46	345	345 Accessory Electric Equipment	145	1,208	-	-	-	-	1,352	744
47	346	346 Misc. Power Plant Equipment	155	764	-	-	-	(61)	858	477
48	346.2	346.2 Misc. Power Plant Equipment (5 Year)	-	-	-	-	-	-	-	-
49		**TOTAL CITRUS CC**	3,497	39,734	1,641	-	-	(61)	44,809	24,680
50										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

Type of Data Shown:

__ Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**DEBARY (NEW)**								
2	341	341 Structures and Improvements	3,316	152	(1)	-	-	300	3,767	3,670
3	342	342 Fuel Holders, Products, and Accessories	7,194	109	(56)	(11)	-	-	7,236	7,202
4	343	343 Prime Movers	52,936	2,810	(1,601)	(474)	763	-	54,434	52,930
5	344	344 Generators	15,375	642	-	(37)	-	-	15,980	15,678
6	345	345 Accessory Electric Equipment	4,254	180	-	-	-	-	4,434	4,345
7	346	346 Misc. Power Plant Equipment	662	44	-	-	-	-	706	684
8	346.2	346.2 Misc. Power Plant Equipment (5 Year)	(5)	-	1	-	-	6	2	1
9		**TOTAL DEBARY (NEW)**	83,732	3,937	(1,657)	(522)	763	306	86,559	84,510
10										
11		**DEBARY (OLD)**								
12	341	341 Structures and Improvements	4,728	188	(8)	(4)	-	(300)	4,605	4,543
13	342	342 Fuel Holders, Products, and Accessories	7,241	378	(1,622)	-	-	-	5,997	7,293
14	343	343 Prime Movers	25,159	948	(7)	(9)	-	-	26,091	25,316
15	344	344 Generators	7,459	238	56	(158)	-	-	7,595	7,569
16	345	345 Accessory Electric Equipment	4,956	173	(19)	(3)	4	-	5,111	5,041
17	346	346 Misc. Power Plant Equipment	590	49	(74)	-	-	-	565	558
18	346.2	346.2 Misc. Power Plant Equipment (5 Year)	22	-	-	-	-	-	22	22
19		**TOTAL DEBARY (OLD)**	50,155	1,974	(1,674)	(174)	4	(300)	49,983	50,342
20										
21		**HIGGINS**								
22	341	341 Structures and Improvements	775	61	(830)	(2)	-	-	4	672
23	342	342 Fuel Holders, Products, and Accessories	2,018	15	(1,987)	-	-	-	46	723
24	343	343 Prime Movers	10,824	226	(11,220)	(8)	-	-	(178)	6,923
25	344	344 Generators	2,660	(8)	(2,640)	-	-	-	12	2,024
26	345	345 Accessory Electric Equipment	2,599	70	(2,862)	-	-	(11)	(204)	1,438
27	346	346 Misc. Power Plant Equipment	132	-	(300)	-	-	39	(129)	(42)
28	346.2	346.2 Misc. Power Plant Equipment (5 Year)	17	-	(15)	-	-	-	2	5
29		**TOTAL HIGGINS**	19,025	364	(19,854)	(10)	-	28	(447)	11,743
30										
31		**HINES #1**								
32	341	341 Structures and Improvements	24,936	1,767	(154)	(84)	46	-	26,511	25,659
33	342	342 Fuel Holders, Products, and Accessories	11,388	572	(22)	(9)	12	-	11,941	11,660
34	343	343 Prime Movers	17,116	8,026	(10,515)	(361)	315	(247)	14,334	15,215
35	344	344 Generators	25,693	1,301	-	-	-	-	26,994	26,344
36	345	345 Accessory Electric Equipment	13,587	1,477	(23)	(66)	38	-	15,013	14,305
37	346	346 Misc. Power Plant Equipment	2,024	277	(1,022)	(84)	-	(2)	1,193	1,390
38	346.2	346.2 Misc. Power Plant Equipment (5 Year)	27	-	-	-	-	-	27	27
39		**TOTAL HINES #1**	94,771	13,420	(11,736)	(604)	411	(249)	96,013	94,600
40										
41		**HINES #2**								
42	341	341 Structures and Improvements	14,055	552	(8)	(34)	-	-	14,565	14,313
43	342	342 Fuel Holders, Products, and Accessories	6,233	402	(8)	-	-	-	6,627	6,427
44	343	343 Prime Movers	5,358	4,950	(14)	(766)	849	-	10,377	7,685
45	344	344 Generators	12,289	1,060	-	-	-	-	13,349	12,819
46	345	345 Accessory Electric Equipment	5,396	606	-	(44)	-	-	5,958	5,674
47	346	346 Misc. Power Plant Equipment	1,078	88	-	(13)	-	-	1,153	1,117
48		**TOTAL HINES #2**	44,409	7,658	(30)	(857)	849	-	52,027	48,035
49										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**HINES #3**								
2	341	341 Structures and Improvements	5,791	333	(30)	(5)	-	-	6,089	5,949
3	342	342 Fuel Holders, Products, and Accessories	11,091	466	-	(12)	43	-	11,588	11,341
4	343	343 Prime Movers	36,400	5,801	(3,681)	(495)	207	-	38,232	36,759
5	344	344 Generators	24,336	1,550	-	-	-	-	25,886	25,111
6	345	345 Accessory Electric Equipment	11,948	710	(25)	(7)	-	-	12,626	12,293
7	346	346 Misc. Power Plant Equipment	671	49	(5)	(6)	6	-	716	694
8		**TOTAL HINES #3**	90,237	8,909	(3,741)	(525)	256	-	95,137	92,148
9										
10		**HINES #4**								
11	341	341 Structures and Improvements	5,856	392	-	(2)	-	-	6,246	6,051
12	342	342 Fuel Holders, Products, and Accessories	3,118	241	-	(4)	49	-	3,404	3,263
13	343	343 Prime Movers	(217)	5,933	(10,698)	(1,832)	1,271	-	(5,543)	1,713
14	344	344 Generators	11,322	1,323	-	(170)	-	-	12,475	11,879
15	345	345 Accessory Electric Equipment	8,363	795	(71)	(28)	-	-	9,059	8,737
16	346	346 Misc. Power Plant Equipment	2,224	251	-	(1)	-	-	2,474	2,349
17		**TOTAL HINES #4**	30,666	8,935	(10,769)	(2,037)	1,320	-	28,115	33,992
18										
19		**INTERCESSION CITY P1-6**								
20	341	341 Structures and Improvements	3,468	148	(101)	(12)	-	-	3,503	3,500
21	342	342 Fuel Holders, Products, and Accessories	4,205	(22)	-	-	-	-	4,183	4,190
22	343	343 Prime Movers	15,764	816	3	-	-	-	16,582	16,173
23	344	344 Generators	4,425	95	-	(9)	244	-	4,754	4,555
24	345	345 Accessory Electric Equipment	2,898	188	(1)	-	-	-	3,085	2,991
25	346	346 Misc. Power Plant Equipment	964	96	(6)	(19)	-	8	1,042	1,008
26		**TOTAL INTERCESSION CITY P 1-6**	31,724	1,321	(105)	(40)	244	8	33,149	32,418
27										
28		**INTERCESSION CITY (NEW) P7-10**								
29	341	341 Structures and Improvements	6,471	246	(2)	(6)	-	-	6,709	6,592
30	342	342 Fuel Holders, Products, and Accessories	4,764	226	(71)	(3)	-	-	4,916	4,820
31	343	343 Prime Movers	36,411	1,986	(3,757)	(5)	-	(16)	34,619	35,897
32	344	344 Generators	10,795	465	-	-	-	-	11,259	11,027
33	345	345 Accessory Electric Equipment	3,341	141	(6)	(10)	-	-	3,465	3,402
34	346	346 Misc. Power Plant Equipment	416	23	-	(17)	-	-	422	416
35	346.2	346.2 Misc. Power Plant Equipment (5 Year)	52	-	-	-	-	(6)	45	46
36		**TOTAL INTERCESSION CITY P 7-10**	62,250	3,087	(3,836)	(41)	-	(22)	61,435	62,200
37										
38		**INTERCESSION CITY P11**								
39	341	341 Structures and Improvements	1,382	86	-	(1)	-	-	1,467	1,425
40	342	342 Fuel Holders, Products, and Accessories	1,630	95	-	-	-	-	1,725	1,678
41	343	343 Prime Movers	16,187	1,168	(1)	-	-	-	17,353	16,771
42	344	344 Generators	2,996	171	-	-	-	-	3,167	3,082
43	345	345 Accessory Electric Equipment	3,042	193	-	-	-	-	3,236	3,140
44	346	346 Misc. Power Plant Equipment	137	10	-	-	-	-	147	142
45		**TOTAL INTERCESSION CITY P 11**	25,374	1,723	(1)	(1)	-	-	27,096	26,238
46										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**INTERCESSION CITY P12-14**								
2	341	341 Structures and Improvements	573	39	(1)	(9)	-	-	601	587
3	342	342 Fuel Holders, Products, and Accessories	1,064	139	(328)	(1)	-	-	874	880
4	343	343 Prime Movers	31,358	2,121	(413)	(33)	-	16	33,049	32,131
5	344	344 Generators	9,505	427	-	-	-	-	9,932	9,719
6	345	345 Accessory Electric Equipment	3,685	188	-	-	-	-	3,873	3,779
7	346	346 Misc. Power Plant Equipment	83	5	-	-	-	-	88	86
8		**TOTAL INTERCESSION CITY P 12-14**	46,268	2,919	(742)	(43)	-	16	48,417	47,180
9										
10		**OSPREY CC**								
11	341	341 Structures and Improvements	36,789	1,237	(114)	(48)	-	-	37,864	37,320
12	342	342 Fuel Holders, Products, and Accessories	7,244	249	-	-	-	-	7,493	7,368
13	343	343 Prime Movers	82,896	4,034	(245)	(4,525)	65	-	82,226	81,055
14	344	344 Generators	13,642	564	-	(36)	-	-	14,170	13,901
15	345	345 Accessory Electric Equipment	21,979	732	(192)	(5)	-	-	22,514	22,268
16	346	346 Misc. Power Plant Equipment	3,929	155	(18)	(7)	-	-	4,059	3,989
17		**TOTAL OSPREY CC**	166,479	6,971	(569)	(4,621)	65	-	168,326	165,902
18										
19		**RIO PINAR**								
20	341	341 Structures and Improvements	15	-	-	-	-	-	15	15
21	342	342 Fuel Holders, Products, and Accessories	(29)	-	-	-	-	-	(29)	(29)
22	343	343 Prime Movers	(217)	-	-	-	-	-	(217)	(217)
23	344	344 Generators	(44)	-	-	-	-	-	(44)	(44)
24	345	345 Accessory Electric Equipment	(76)	-	-	-	-	-	(76)	(76)
25	346	346 Misc. Power Plant Equipment	362	-	-	-	-	-	362	362
26		**TOTAL RIO PINAR**	11	-	-	-	-	-	11	11
27										
28		**SUWANNEE**								
29	341	341 Structures and Improvements	2,396	78	(5)	(5)	-	-	2,465	2,428
30	342	342 Fuel Holders, Products, and Accessories	3,938	233	(26)	(2)	-	-	4,143	4,034
31	343	343 Prime Movers	15,673	506	(162)	(130)	285	-	16,172	15,927
32	344	344 Generators	4,541	80	-	-	-	-	4,620	4,581
33	345	345 Accessory Electric Equipment	1,773	103	(199)	(1)	-	-	1,676	1,753
34	346	346 Misc. Power Plant Equipment	307	37	(32)	-	-	1	312	309
35		**TOTAL SUWANNEE**	28,628	1,037	(424)	(138)	285	1	29,388	29,032
36										
37	346	SYSTEM ASSETS 346.0	253	9	-	-	-	-	262	258
38	346.2	SYSTEM ASSETS 346.2 (5 YEAR)	32	-	-	-	-	-	32	32
39		**TOTAL SYSTEM**	285	9	-	-	-	-	294	290
40										
41		**TIGER BAY**								
42	341	341 Structures and Improvements	6,525	-	(11)	(16)	-	-	6,499	6,515
43	342	342 Fuel Holders, Products, and Accessories	749	104	(6)	-	-	-	847	800
44	343	343 Prime Movers	(8,866)	736	(174)	(393)	41	-	(8,656)	(8,853)
45	344	344 Generators	689	196	-	(352)	275	-	808	722
46	345	345 Accessory Electric Equipment	813	186	(68)	(8)	-	-	923	885
47	346	346 Misc. Power Plant Equipment	904	2	-	(2)	18	1	923	911
48	346.2	346.2 Misc. Power Plant Equipment (5 Year)	2	-	-	-	-	-	2	2
49		**TOTAL TIGER BAY**	816	1,224	(259)	(771)	334	1	1,346	982

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**TURNER**								
2	341	341 Structures and Improvements	(282)	-	-	(236)	-	-	(518)	(391)
3	342	342 Fuel Holders, Products, and Accessories	1,588	-	-	(602)	-	-	986	1,310
4	343	343 Prime Movers	(4,834)	-	-	(2,533)	(4)	-	(7,371)	(6,005)
5	344	344 Generators	(1,597)	-	-	(815)	(1)	-	(2,413)	(1,973)
6	345	345 Accessory Electric Equipment	(2)	-	-	(387)	-	-	(389)	(181)
7	346	346 Misc. Power Plant Equipment	(13)	-	(27)	(26)	-	31	(35)	(17)
8		**TOTAL TURNER**	(5,140)	-	(27)	(4,599)	(5)	31	(9,740)	(7,257)
9										
10		**UNIVERSITY OF FLORIDA**								
11	341	341 Structures and Improvements	4,807	124	(7)	(5)	-	-	4,919	4,864
12	342	342 Fuel Holders, Products, and Accessories	3,423	137	(3)	(23)	-	-	3,534	3,475
13	343	343 Prime Movers	(1,086)	644	(150)	(221)	-	-	(814)	(979)
14	344	344 Generators	2,685	68	-	(5)	10	-	2,759	2,722
15	345	345 Accessory Electric Equipment	2,339	116	-	(19)	-	-	2,436	2,388
16	346	346 Misc. Power Plant Equipment	684	23	-	-	-	-	706	696
17	346.2	346.2 Misc. Power Plant Equipment (5 Year)	37	-	-	-	-	-	37	37
18		**TOTAL UNIVERSITY OF FLORIDA**	12,889	1,112	(160)	(273)	10	-	13,577	13,202
19										
20		**HAMILTON SOLAR**								
21	341	341 Structures and Improvements	-	95	-	-	-	-	95	47
22	344	344 Solar Generators	-	3,221	-	-	-	-	3,221	1,601
23	345	345 Accessory Electric Equipment	-	157	-	-	-	-	157	78
24	346	346 Misc. Power Plant Equipment	-	99	-	-	-	-	99	49
25	347	347 Asset Retirement Costs	14	172	-	-	-	-	187	100
26		**TOTAL HAMILTON**	14	3,744	-	-	-	-	3,759	1,876
27										
28		**OSCEOLA-SOLAR**								
29	341	341 Structures and Improvements	(359)	3	-	-	-	-	(356)	(357)
30	344	344 Solar Generators	574	230	-	-	-	-	804	689
31	345	345 Solar Accessory Elect Equip	51	21	-	-	-	-	72	62
32	346	346 Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
33										
34		**TOTAL OSCEOLA-SOLAR**	266	254	-	-	-	-	520	393
35										
36		**PERRY-SOLAR**								
37	341	341 Structures and Improvements	-	-	-	-	-	-	-	-
38	344	344 Solar Generators	697	301	-	-	-	-	999	848
39	345	345 Solar Accessory Elect Equip	65	28	-	-	-	-	94	80
40	346	346 Misc. Power Plant Equipment	-	1	-	-	-	-	1	1
41										
42		**TOTAL PERRY-SOLAR**	762	330	-	-	-	-	1,094	929
43										
44		**SUWANNEE SOLAR**								
45	341	341 Structures and Improvements	2	2	-	-	-	-	4	3
46	344	344 Solar Generators	550	525	-	-	-	-	1,074	812
47	345	345 Solar Accessory Elect Equip	34	32	-	-	-	-	66	50
48										
49		**TOTAL SUWANNEE-SOLAR**	586	559	-	-	-	-	1,144	865
50										
51										
52		Other Prod. Retirement work in process	42,545	-	-	(14,028)	74,848	-	103,365	47,223
53										
54		**TOTAL OTHER PRODUCTION**	1,037,443	134,780	(122,720)	(34,356)	79,941	(270)	1,094,806	1,062,107

Recap Schedule: B-3, B-6

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Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**TRANSMISSION PLANT**								
2	350.1	350.1 TRANSMISSION EASEMENTS	22,747	1,281	(7)	-	-	(1,022)	22,999	23,326
3	352	352 STRUCTURES	12,397	602	22	(17)	-	(994)	12,010	11,156
1	353.1	353.1 STATION EQUIPMENT	138,488	22,435	(12,197)	(512)	-	(103)	148,111	150,154
2	353.2	353.2 ENERGY CONTROL CENTER	37,362	569	(293)	-	-	-	37,638	37,546
3	354	354 TOWERS AND FIXTURES	62,381	877	(89)	-	-	-	63,170	62,812
4	355	355 POLES AND FIXTURES	280,203	40,354	(27,015)	(657)	-	163	293,048	298,156
5	356	356 OVERHEAD CONDUCTOR	140,993	11,311	(6,129)	(285)	-	-	145,889	145,171
6	357	357 UNDERGROUND CONDUIT	9,299	376	-	-	-	-	9,675	9,487
7	358	358 UNDERGROUND CONDUCTOR	21,290	1,518	(6,772)	-	-	-	16,037	20,468
8	359	359 MISCELLANEOUS PLANT EQUIP.	1,412	239	-	-	-	-	1,651	1,492
9		Transmission Retirement work in process	(15,522)	-	-	(37,802)	16,639	-	(36,685)	(25,290)
10		**TOTAL TRANSMISSION PLANT**	711,050	79,562	(52,480)	(39,273)	16,639	(1,956)	713,543	734,479
11										
12		**DISTRIBUTION PLANT**								
13	360.1	360.1 DISTRIBUTION EASEMENTS	333	78	(26)	-	-	1,022	1,406	398
14	361	361 STRUCTURES	9,357	446	(1,208)	(22)	-	1,882	10,455	11,100
15	362	362 STATION EQUIPMENT	129,388	17,006	(15,571)	(605)	-	-	130,218	146,255
16	364	364 POLES AND FIXTURES	470,321	33,183	(4,471)	-	-	(7)	499,026	485,315
17	365	365 OVERHEAD CONDUCTOR	317,339	25,240	(14,685)	-	-	(12)	327,883	327,618
18	366	366 UNDERGROUND CONDUIT	66,622	5,439	(250)	-	-	-	71,811	69,327
19	367	367 UNDERGROUND CONDUCTOR	283,053	27,546	(8,915)	-	-	-	301,683	297,637
20	368	368 LINE TRANSFORMER	304,784	24,104	(15,090)	-	-	-	313,798	311,274
21	369.1	369.1 OVERHEAD SERVICES	57,848	1,554	(5,265)	-	-	(13)	54,123	56,350
22	369.2	369.2 UNDERGROUND SERVICES	177,253	10,917	(5,533)	-	-	7	182,644	181,187
23	370	370 METERS	59,883	5,016	(87,927)	(1,293)	-	48,239	23,918	27,237
24	370.2	370.2 AMI METERS	6,976	7,972	-	-	-	-	14,948	10,409
25	371	371 INSTALL ON CUST. PREM.	2,853	200	-	-	-	-	3,053	2,953
26	373	373 STREET LIGHTING	213,235	14,204	(14,930)	(2)	-	(1)	212,507	212,591
27		Distribution Retirement work in process	(98,325)	-	-	(83,184)	11,543	-	(169,966)	(136,901)
28		**TOTAL DISTRIBUTION PLANT**	2,000,920	172,905	(173,871)	(85,106)	11,543	51,117	1,977,508	2,002,750
29										
30		**GENERAL PLANT**								
31	390	390 STRUCTURES	58,570	8,900	(707)	(635)	117	(1,239)	65,006	63,646
32	391	391 OFFICE FURNITURE AND EQUIPMENT	18,187	8,886	(1,093)	(15)	-	28	25,994	22,230
33	393	393 STORES EQUIPMENT	3,038	635	(2,855)	-	-	30	848	2,275
34	394	394 TOOLS, SHOP & GARAGE EQUIP.	11,143	5,837	(1,505)	-	-	-	15,475	13,371
35	395	395 LABORATORY EQUIPMENT	(1,126)	-	(3)	-	-	-	(1,129)	(1,127)
36	396	396 POWER OPERATED EQUIPMENT	4,075	585	(434)	-	21	(30)	4,217	4,168
37	397	397 COMMUNICATIONS EQUIPMENT	14,315	7,491	(1,990)	(540)	-	(1)	19,274	17,242
38	398.2	398.2 MISCELLANEOUS EQUIPMENT	1,724	259	(369)	(1)	-	27	1,641	1,738
39	399.1	399.1 GENERAL PLT ARO	1,247	43	-	-	-	-	1,290	1,269
40		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	975	-	-	(1,239)	2,014	-	1,750	1,273
41		**TOTAL GENERAL PLANT**	112,148	32,636	(8,956)	(2,430)	2,152	(1,185)	134,368	126,085
42										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

Docket No.

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

Type of Data Shown:

__ Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Anderson, Dirr, Hunsicker, O'Hara, Scott, Swartz

Line No	(A) Account/Sub-Account Title	(B) Plant Account	(C) Accumulated Depreciation 12/31/2018	(D) Total Depreciation Accrued	(E) Retirements	(F) Removal Costs	(G) Salvage	(H) Adjustments or Transfers	(I) Accumulated Depreciation 12/31/2019	(J) 13-Month Average
1		**TRANSPORTATION EQUIPMENT**								
2	392.1	392.1 PASSENGER CARS	(100)	232	(22)	-	-	-	110	14
3	392.2	392.2 LIGHT TRUCKS	3,586	1,861	(5,878)	-	367	270	206	2,360
4	392.3	392.3 HEAVY TRUCKS	4,147	500	(4,483)	-	734	(270)	627	2,076
5	392.4	392.4 SPECIAL EQUIPMENT	(3,201)	1,173	(5,377)	-	650	-	(6,755)	(4,761)
6	392.5	392.5 TRAILERS	(1,331)	321	(511)	-	78	-	(1,443)	(1,369)
7	392.6	392.6 AIRCRAFT (USED)	-	-	-	-	-	-	-	-
8	392.7	392.7 AIRCRAFT (NEW)	(3)	-	-	-	-	-	(3)	(3)
9		**TOTAL TRANSPORTATION EQUIPMENT**	3,098	4,087	(16,271)	-	1,829	-	(7,258)	(1,683)
10										
11		**TOTAL ELECTRIC PLANT RESERVE**	5,243,318	491,352	(384,595)	(197,119)	111,558	55,405	5,319,903	5,334,563
12										
13		**ENERGY CONSERVATION EQUIPMENT (111)**								
14	398.1	398.1 MISCELLANEOUS	208	-	-	-	-	-	208	208
15										
16		**SUBTOTAL**	208	-	-	-	-	-	208	208
17										
18		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,254	64	-	-	-	-	2,318	2,286
19										
20		**INTANGIBLE PLANT (111)**								
21	302	302 INTANGIBLE PLANT	4,004	282	-	-	-	-	4,286	4,145
22	303	303 INTANGIBLE PLANT - 5 YEAR	175,784	20,162	-	-	-	-	195,946	185,336
23	303.1	303.1 INTANGIBLE PLANT - 10 YEAR	7,292	5,218	-	-	-	-	12,510	9,913
24										
25		**SUBTOTAL**	187,080	25,662	-	-	-	-	212,742	199,393
26										
27	342.9 - 343.9	342.9-343.9 GAS CONVERSION **(111)**	1,024	-	-	-	-	-	1,024	1,024
28										
29		**TOTAL ACCOUNT 111 and 119**	190,566	25,726	-	-	-	-	216,292	202,911
30										
31		**LEASES**								
32	201 & 202		61,735						175,461	34,870
33										
34										
35		**TOTAL:**	**5,495,619**	**517,078**	**(384,595)**	**(197,119)**	**111,558**	**55,405**	**5,711,656**	**5,572,344**
36										
37										
38										
39										
40										
41										
42										
43										

Recap Schedule: B-3, B-6

Supporting Schedule: B-10

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1		**STEAM PRODUCTION**														
2		**ANCLOTE**														
3	311	311 STRUCTURES & IMPROVEMENTS	29,942	29,945	29,949	29,953	29,957	29,961	29,966	29,971	29,976	29,981	29,986	29,992	29,998	29,967
4	312	312 BOILER PLANT EQUIPMENT	78,117	78,017	77,917	77,816	77,714	77,611	77,508	77,404	77,299	77,193	77,086	76,979	76,871	77,502
5	314	314 TURBOGENERATOR UNITS	81,814	82,108	82,402	82,695	82,988	83,281	83,574	83,867	84,160	84,453	84,745	85,038	85,330	83,573
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	23,090	23,091	23,091	23,091	23,091	23,091	23,091	23,091	23,091	23,091	23,091	23,091	23,091	23,091
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,844	5,856	5,867	5,878	5,889	5,901	5,912	5,923	5,935	5,946	5,957	5,969	5,980	5,912
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	86	86	85	85	84	83	83	82	82	81	81	80	80	83
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(35)	(43)	(51)	(59)	(68)	(76)	(84)	(93)	(102)	(110)	(119)	(128)	(137)	(85)
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	805	815	825	836	846	856	866	876	886	896	907	917	927	866
11		**TOTAL ANCLOTE**	219,664	219,875	220,085	220,294	220,502	220,709	220,916	221,122	221,327	221,531	221,735	221,937	222,140	220,910
12																
13		**BARTOW**														
14	311	311 STRUCTURES & IMPROVEMENTS	3,210	3,215	3,222	3,229	3,237	3,246	3,256	3,267	3,279	3,292	3,305	3,320	3,335	3,263
15	312	312 BOILER PLANT EQUIPMENT	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	349	349	349	349	349	349	349	349	349	349	349	349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	343	343	343	343	343	343	343	343	343	343	343	343	343
18	316	316 MISC POWER PLANT EQUIPMENT	29	29	29	29	29	29	29	29	29	29	29	29	29	29
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		**TOTAL BARTOW**	5,644	5,649	5,656	5,663	5,671	5,681	5,691	5,702	5,713	5,726	5,740	5,754	5,769	5,697
23																
24		**CRYSTAL RIVER 1&2**														
25	311	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	6,270	6,293	6,316	6,340	6,363	6,387	6,410	6,434	6,457	6,480	6,504	6,527	6,551	6,410
33		**TOTAL CRYSTAL RIVER 1&2**	6,269	6,292	6,316	6,339	6,362	6,386	6,409	6,433	6,456	6,479	6,503	6,526	6,550	6,409
34																
35		**CRYSTAL RIVER 4&5**														
36	311	311 STRUCTURES & IMPROVEMENTS	198,165	198,715	199,265	199,815	200,366	200,918	201,469	202,022	202,574	203,127	203,679	204,232	204,786	201,472
37	312	312 BOILER PLANT EQUIPMENT	676,223	678,487	680,751	683,014	685,278	687,542	689,806	692,070	694,333	696,595	698,857	701,118	703,377	689,804
38	314	314 TURBOGENERATOR UNITS	184,414	184,342	184,271	184,200	184,129	184,058	183,987	183,916	183,844	183,773	183,702	183,631	183,560	183,987
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	90,039	90,169	90,299	90,430	90,560	90,691	90,822	90,952	91,083	91,214	91,345	91,477	91,608	90,822
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	12,332	12,317	12,303	12,288	12,274	12,259	12,244	12,229	12,214	12,199	12,184	12,169	12,153	12,244
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	407	404	401	398	394	391	388	385	382	379	376	373	370	388
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	880	870	860	849	839	828	818	808	797	787	776	765	754	818
43		**TOTAL CRYSTAL RIVER 4&5**	1,162,460	1,165,305	1,168,150	1,170,994	1,173,840	1,176,687	1,179,535	1,182,382	1,185,229	1,188,075	1,190,920	1,193,765	1,196,608	1,179,535
44																
45		**SUWANNEE**														
46	311	311 STRUCTURES & IMPROVEMENTS	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)
47	312	312 BOILER PLANT EQUIPMENT	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)
48	314	314 TURBOGENERATOR UNITS	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)
49	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)
50	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)
51	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

2021 Settlment-Updated B Schedules-000236

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		**TOTAL SUWANNEE**	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)
4																
5		**BARTOW-ANCLOTE PIPELINE**														
6	311	311 STRUCTURES & IMPROVEMENTS	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)
7	312	312 BOILER PLANT EQUIPMENT	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)
8	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)
9	316.1	316.1 MISC POWER PLANT EQUIPMENT	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)
12																
13																
14	312	**RAIL CARS**	4,473	4,485	4,497	4,510	4,522	4,535	4,547	4,560	4,572	4,584	4,597	4,609	4,622	4,547
15																
16	312	**CRYSTAL RIVER 1&2 COALPILE**	1	1	1	1	1	1	1	1	1	1	1	1	1	1
17																
18	312	**CRYSTAL RIVER 4&5 COALPILE**	7,504	7,504	7,503	7,503	7,502	7,502	7,501	7,500	7,500	7,499	7,499	7,498	7,498	7,501
19																
20	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	530	528	527	526	525	524	522	521	520	519	518	516	515	522
21	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	(19)	(26)	(33)	(40)	(48)	(55)	(62)	(69)	(76)	(83)	(90)	(97)	(104)	(62)
22																
23		**Steam Retirement work in process**	(151,191)	(151,642)	(152,263)	(152,896)	(153,753)	(154,338)	(154,958)	(155,674)	(156,315)	(157,632)	(158,422)	(159,120)	(159,495)	(155,207)
24																
25		**TOTAL STEAM PRODUCTION**	1,246,792	1,249,429	1,251,896	1,254,351	1,256,584	1,259,089	1,261,561	1,263,936	1,266,384	1,268,159	1,270,458	1,272,849	1,275,562	1,261,311
26																
27		**FOSSIL DISMANTLEMENT - STEAM**														
28	311	ANCLOTE	13,572	13,591	13,610	13,630	13,649	13,669	13,688	13,707	13,727	13,746	13,766	13,785	13,805	13,688
29	311	AVON PARK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	311	BARTOW	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876
31	311	BARTOW-ANCLOTE PIPELINE	14,340	14,388	14,436	14,484	14,532	14,580	14,627	14,675	14,723	14,771	14,819	14,867	14,915	14,627
32	311	CRYSTAL RIVER 1&2	64,025	64,137	64,249	64,361	64,473	64,585	64,697	64,808	64,920	65,032	65,144	65,256	65,368	64,697
33	311	CRYSTAL RIVER 4&5	25,317	25,369	25,421	25,474	25,526	25,578	25,631	25,683	25,735	25,787	25,840	25,892	25,944	25,631
34	311	HIGGINS	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
35	311	SUWANNEE	19,277	19,295	19,313	19,331	19,349	19,367	19,385	19,403	19,421	19,439	19,457	19,475	19,493	19,385
36	311	TURNER	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
37		**SUBTOTAL**	158,340	158,589	158,839	159,088	159,338	159,587	159,837	160,087	160,336	160,586	160,835	161,085	161,334	159,837
38																
39		**FOSSIL DISMANTLEMENT - OTHER PROD.**														
40	341	AVON PARK	226	227	227	227	228	228	228	228	229	229	229	230	230	228
41	341	BARTOW CC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	341	BARTOW CT	421	422	422	423	423	424	425	425	426	426	427	428	428	425
43	341	BAYBORO PEAK	1,335	1,337	1,339	1,341	1,342	1,344	1,346	1,348	1,350	1,351	1,353	1,355	1,357	1,346
44	341	COLUMBIA SOLAR	71	71	71	71	71	71	71	71	71	71	71	71	71	71
45	341	DEBARY(OLD)	685	686	687	688	690	691	692	693	694	695	696	697	699	692
46	341	DEBARY (NEW)	9,451	9,484	9,517	9,550	9,583	9,616	9,649	9,682	9,715	9,748	9,781	9,814	9,847	9,649
47	341	HAMILTON SOLAR	311	311	311	311	311	311	311	311	311	311	311	311	311	311
48	341	HIGGINS PEAK	449	449	450	450	451	452	452	453	453	454	454	455	456	452
49	341	HINES UNIT 1	412	414	416	418	420	421	423	425	427	428	430	432	434	423
50	341	HINES UNIT 2	273	275	276	278	279	280	282	283	285	286	288	289	291	282
51	341	HINES UNIT 3	220	221	223	224	226	227	228	230	231	233	234	235	237	228

2021 Settlment-Updated B Schedules-000237

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1	341	HINES UNIT 4	267	268	270	272	273	275	277	278	280	282	283	285	287	277
2	341	INTERCESSION CITY 1-6	582	583	583	584	585	586	587	588	589	589	590	591	592	587
3	341	INTERCESSION CITY SIEMENS 11	239	240	241	242	243	244	246	247	248	249	250	251	252	246
4	341	INTERCESSION CITY 7-10 (NEW)	2,176	2,181	2,186	2,191	2,196	2,201	2,206	2,211	2,216	2,221	2,226	2,231	2,236	2,206
5	341	INTERCESSION CITY P12-14	4,117	4,134	4,151	4,168	4,186	4,203	4,220	4,238	4,255	4,272	4,290	4,307	4,324	4,220
6	341	LAKE PLACID SOLAR	61	61	61	61	61	61	61	61	61	61	61	61	61	61
7	341	RIO PINAR	436	436	437	437	438	438	439	440	440	441	441	442	442	439
8	341	SUWANNEE	343	344	344	345	346	346	347	347	348	349	349	350	350	347
9	341	TRENTON SOLAR	123	123	123	123	123	123	123	123	123	123	123	123	123	123
10	341	TIGER BAY	233	234	235	236	237	238	239	240	241	242	242	243	244	239
11	341	TURNER	589	589	590	591	592	593	593	594	595	596	597	598	598	593
12	341	UNIVERSITY OF FLORIDA	290	291	292	293	293	294	295	296	296	297	298	299	299	295
13	341	UNASSIGNED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14		**SUBTOTAL**	23,310	23,381	23,453	23,524	23,596	23,667	23,739	23,810	23,882	23,954	24,025	24,097	24,168	23,739
15																
16		TOTAL FOSSIL DISMANTLEMENT	181,649	181,970	182,292	182,613	182,934	183,255	183,576	183,897	184,218	184,539	184,860	185,181	185,502	183,576
17																
18		**NUCLEAR PRODUCTION**														
19		**CRYSTAL RIVER#3**														
20	321	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	322	322 REACTOR PLANT EQUIPMENT	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
22	323	323 TURBOGENERATOR UNITS	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
23	324	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	325.1	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	325.2	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	325.3	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	326	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		**Nuclear Retirement work in process**	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)
29		**TOTAL**	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)
30																
31		DECOMMISSIONING - RETAIL	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180
32		DECOMMISSIONING - WHOLESALE	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090
33		**TOTAL**	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270
34																
35		**TOTAL NUCLEAR**	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196
36																
37		**OTHER PRODUCTION**														
38		**AVON PARK PEAKERS**														
39	341	341 STRUCTURES AND IMPROVEMENTS	423	423	423	423	423	424	424	424	424	424	424	424	424	424
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	649	649	648	648	648	647	647	646	646	646	645	645	645	647
41	343	343 PRIME MOVERS	6,071	6,068	6,064	6,061	6,057	6,054	6,051	6,047	6,044	6,041	6,037	6,034	6,031	6,051
42	344	344 GENERATORS	898	898	898	898	898	898	898	898	899	899	899	899	899	898
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	896	895	894	893	892	892	891	890	889	888	888	887	886	891
44	346	346 MISC. POWER PLANT EQUIPMENT	55	56	56	56	57	57	57	57	58	58	58	59	59	57
45	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46		**TOTAL AVON PARK PEAKERS**	8,992	8,988	8,984	8,980	8,976	8,972	8,968	8,964	8,960	8,956	8,952	8,948	8,944	8,968
47																
48		**BARTOW**														
49	341	341 STRUCTURES AND IMPROVEMENTS	1,042	1,045	1,048	1,051	1,055	1,058	1,061	1,064	1,068	1,071	1,074	1,077	1,081	1,061
50	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,414	2,423	2,431	2,439	2,448	2,456	2,464	2,473	2,481	2,489	2,498	2,506	2,515	2,464
51	343	343 PRIME MOVERS	5,623	5,610	5,598	5,585	5,572	5,559	5,546	5,532	5,519	5,506	5,493	5,479	5,466	5,545

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
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__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1	344	344 GENERATORS	6,632	6,645	6,657	6,669	6,682	6,694	6,707	6,719	6,732	6,744	6,757	6,769	6,781	6,707
2	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,372	1,368	1,365	1,361	1,357	1,353	1,349	1,345	1,341	1,337	1,333	1,329	1,325	1,349
3	346	346 MISC. POWER PLANT EQUIPMENT	(744)	(771)	(798)	(825)	(852)	(879)	(906)	(933)	(960)	(987)	(1,014)	(1,041)	(1,068)	(906)
4	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		**TOTAL BARTOW**	16,339	16,320	16,300	16,280	16,260	16,240	16,220	16,200	16,180	16,160	16,140	16,120	16,099	16,220
6																
7		**BARTOW 4X1**														
8	341	341 STRUCTURES AND IMPROVEMENTS	48,211	48,465	48,719	48,973	49,228	49,482	49,737	49,992	50,246	50,501	50,756	51,014	51,284	49,739
9	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	18,594	18,703	18,812	18,922	19,031	19,141	19,251	19,361	19,471	19,581	19,691	19,802	19,918	19,252
10	343	343 PRIME MOVERS	96,546	97,450	98,354	99,258	100,161	101,064	101,966	102,867	103,767	104,666	105,565	106,476	107,456	101,969
11	344	344 GENERATORS	17,818	17,958	18,098	18,239	18,379	18,520	18,661	18,802	18,944	19,085	19,226	19,369	19,518	18,663
12	345	345 ACCESSORY ELECTRIC EQUIPMENT	13,796	13,878	13,960	14,042	14,125	14,207	14,289	14,371	14,453	14,535	14,617	14,700	14,789	14,290
13	346	346 MISC. POWER PLANT EQUIPMENT	4,434	4,495	4,556	4,618	4,679	4,740	4,802	4,863	4,924	4,986	5,047	5,109	5,174	4,802
14		**TOTAL BARTOW 4X1**	199,400	200,951	202,501	204,051	205,603	207,154	208,706	210,256	211,805	213,353	214,903	216,470	218,139	208,715
15																
16		**BAYBORO**														
17	341	341 STRUCTURES AND IMPROVEMENTS	1,241	1,242	1,243	1,244	1,245	1,246	1,247	1,249	1,250	1,251	1,252	1,253	1,254	1,247
18	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,281	1,281	1,280	1,279	1,279	1,278	1,277	1,276	1,276	1,275	1,274	1,273	1,273	1,277
19	343	343 PRIME MOVERS	12,575	12,608	12,640	12,672	12,705	12,737	12,770	12,802	12,834	12,867	12,899	12,932	12,964	12,770
20	344	344 GENERATORS	2,452	2,448	2,443	2,438	2,434	2,429	2,425	2,420	2,415	2,411	2,406	2,401	2,397	2,425
21	345	345 ACCESSORY ELECTRIC EQUIPMENT	642	643	644	646	647	648	650	651	652	654	655	656	658	650
22	346	346 MISC. POWER PLANT EQUIPMENT	307	307	307	308	308	309	309	310	310	310	311	311	312	309
23	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	21	21	21	21	21	21	21	21	21	21	21	21	21	21
24		**TOTAL BAYBORO**	18,519	18,549	18,579	18,609	18,639	18,669	18,699	18,729	18,759	18,789	18,819	18,849	18,879	18,699
25																
26		**CITRUS CC**														
27	341	341 STRUCTURES AND IMPROVEMENTS	46,340	47,280	48,221	49,161	50,102	51,043	51,984	52,925	53,867	54,809	55,751	56,693	57,636	51,986
28	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,650	7,820	7,990	8,159	8,329	8,499	8,669	8,839	9,009	9,179	9,349	9,519	9,690	8,669
29	343	343 PRIME MOVERS	83,272	84,974	86,675	88,377	90,079	91,781	93,485	95,188	96,892	98,596	100,301	102,006	103,711	93,488
30	344	344 GENERATORS	18,650	19,024	19,397	19,771	20,144	20,518	20,892	21,265	21,639	22,013	22,388	22,762	23,136	20,892
31	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,024	5,127	5,230	5,333	5,437	5,540	5,643	5,746	5,850	5,953	6,056	6,160	6,263	5,643
32	346	346 MISC. POWER PLANT EQUIPMENT	3,233	3,299	3,366	3,433	3,500	3,567	3,633	3,700	3,767	3,834	3,901	3,968	4,034	3,633
33	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34		**TOTAL CITRUS CC**	164,170	167,524	170,879	174,234	177,591	180,947	184,306	187,664	191,024	194,385	197,746	201,108	204,471	184,311
35																
36		**DEBARY (NEW)**														
37	341	341 STRUCTURES AND IMPROVEMENTS	3,991	3,996	4,002	4,007	4,012	4,018	4,023	4,029	4,034	4,039	4,045	4,051	4,056	4,023
38	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,736	6,733	6,730	6,727	6,724	6,721	6,718	6,716	6,713	6,710	6,707	6,705	6,704	6,719
39	343	343 PRIME MOVERS	59,658	59,776	59,894	60,012	60,130	60,249	60,368	60,486	60,604	60,723	60,844	60,969	61,098	60,370
40	344	344 GENERATORS	17,819	17,873	17,928	17,982	18,036	18,090	18,145	18,199	18,254	18,309	18,364	18,420	18,478	18,146
41	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,911	4,925	4,938	4,952	4,966	4,979	4,993	5,007	5,021	5,035	5,049	5,063	5,077	4,994
42	346	346 MISC. POWER PLANT EQUIPMENT	828	831	835	838	842	845	849	852	856	860	863	867	871	849
43	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
44		**TOTAL DEBARY (NEW)**	93,944	94,136	94,327	94,519	94,711	94,904	95,097	95,290	95,482	95,676	95,873	96,076	96,284	95,102
45																
46		**DEBARY (OLD)**														
47	341	341 STRUCTURES AND IMPROVEMENTS	5,117	5,130	5,144	5,157	5,171	5,184	5,198	5,211	5,224	5,238	5,251	5,265	5,278	5,198
48	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,570	6,582	6,595	6,608	6,621	6,634	6,647	6,659	6,672	6,685	6,698	6,710	6,723	6,647
49	343	343 PRIME MOVERS	23,699	23,603	23,508	23,412	23,317	23,222	23,126	23,031	22,936	22,841	22,746	22,651	22,556	23,127
50	344	344 GENERATORS	6,454	6,406	6,358	6,310	6,262	6,214	6,167	6,119	6,071	6,023	5,975	5,927	5,880	6,167
51	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,084	5,079	5,074	5,069	5,064	5,059	5,053	5,048	5,043	5,038	5,032	5,027	5,021	5,053

2021 Settlment-Updated B Schedules-000239

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
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__ Projected Test Year Ended 12/31/2022
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Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1	346	346 MISC. POWER PLANT EQUIPMENT	677	681	685	688	692	695	699	702	706	710	713	717	720	699
2	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	22	22	22	22	22	22	22	22	22	22	22	22	22	22
3		**TOTAL DEBARY (OLD)**	47,623	47,504	47,386	47,267	47,148	47,030	46,911	46,793	46,674	46,556	46,437	46,319	46,201	46,911
4																
5		**HIGGINS**														
6	341	341 STRUCTURES AND IMPROVEMENTS	86	88	90	93	95	97	99	101	103	105	107	109	111	99
7	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	47	47	47	47	47	47	47	47	47	47	47	47	47	47
8	343	343 PRIME MOVERS	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
9	344	344 GENERATORS	11	11	11	11	11	11	11	11	11	11	11	11	11	11
10	345	345 ACCESSORY ELECTRIC EQUIPMENT	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)
11	346	346 MISC. POWER PLANT EQUIPMENT	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)
12	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	2	2	2	2	2	2	2	2	2	2	2	2	2
13		**TOTAL HIGGINS**	(364)	(362)	(360)	(358)	(356)	(354)	(352)	(350)	(348)	(346)	(344)	(342)	(339)	(352)
14																
15		**HINES #1**														
16	341	341 STRUCTURES AND IMPROVEMENTS	30,509	30,625	30,741	30,857	30,973	31,090	31,207	31,324	31,441	31,557	31,674	31,796	31,918	31,209
17	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	13,347	13,389	13,431	13,473	13,516	13,558	13,601	13,644	13,686	13,729	13,772	13,817	13,863	13,602
18	343	343 PRIME MOVERS	28,884	28,780	28,674	28,566	28,459	28,354	28,249	28,141	28,032	27,921	27,809	27,733	27,662	28,251
19	344	344 GENERATORS	31,766	31,924	32,082	32,241	32,400	32,559	32,720	32,880	33,041	33,201	33,362	33,532	33,703	32,724
20	345	345 ACCESSORY ELECTRIC EQUIPMENT	19,513	19,652	19,791	19,930	20,070	20,210	20,350	20,491	20,631	20,772	20,912	21,059	21,206	20,353
21	346	346 MISC. POWER PLANT EQUIPMENT	1,324	1,337	1,351	1,364	1,377	1,391	1,404	1,417	1,430	1,444	1,457	1,471	1,485	1,404
22	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	50	53	55	58	61	64	67	70	73	75	78	82	85	67
23		**TOTAL HINES #1**	125,391	125,759	126,125	126,489	126,856	127,226	127,597	127,966	128,333	128,700	129,065	129,490	129,922	127,609
24																
25		**HINES #2**														
26	341	341 STRUCTURES AND IMPROVEMENTS	16,084	16,129	16,174	16,219	16,264	16,309	16,353	16,398	16,443	16,488	16,533	16,578	16,623	16,353
27	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,311	7,329	7,347	7,365	7,382	7,400	7,418	7,435	7,453	7,470	7,488	7,505	7,522	7,417
28	343	343 PRIME MOVERS	(28,544)	(28,643)	(28,743)	(28,845)	(28,948)	(29,053)	(29,159)	(29,266)	(29,375)	(29,485)	(29,597)	(29,710)	(29,824)	(29,169)
29	344	344 GENERATORS	16,526	16,615	16,703	16,791	16,880	16,968	17,056	17,145	17,233	17,321	17,410	17,498	17,586	17,056
30	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,211	5,170	5,128	5,086	5,044	5,001	4,959	4,916	4,873	4,830	4,786	4,742	4,698	4,957
31	346	346 MISC. POWER PLANT EQUIPMENT	1,375	1,381	1,387	1,393	1,400	1,406	1,412	1,418	1,424	1,430	1,436	1,443	1,449	1,412
32		**TOTAL HINES #2**	17,964	17,981	17,996	18,009	18,021	18,031	18,039	18,046	18,051	18,054	18,056	18,056	18,054	18,028
33																
34		**HINES #3**														
35	341	341 STRUCTURES AND IMPROVEMENTS	7,029	7,055	7,081	7,107	7,133	7,159	7,184	7,210	7,236	7,262	7,288	7,314	7,340	7,184
36	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,386	12,403	12,420	12,437	12,454	12,472	12,489	12,506	12,522	12,539	12,556	12,573	12,590	12,488
37	343	343 PRIME MOVERS	44,807	44,854	44,900	44,945	44,988	45,031	45,073	45,113	45,152	45,190	45,227	45,263	45,298	45,065
38	344	344 GENERATORS	30,532	30,661	30,790	30,919	31,048	31,177	31,306	31,435	31,564	31,693	31,822	31,951	32,080	31,306
39	345	345 ACCESSORY ELECTRIC EQUIPMENT	14,638	14,693	14,748	14,803	14,858	14,913	14,967	15,022	15,077	15,132	15,187	15,242	15,296	14,967
40	346	346 MISC. POWER PLANT EQUIPMENT	778	779	780	781	782	784	785	786	787	788	789	790	791	785
41		**TOTAL HINES #3**	110,170	110,445	110,719	110,992	111,263	111,534	111,803	112,071	112,338	112,604	112,868	113,132	113,394	111,795
42																
43		**HINES #4**														
44	341	341 STRUCTURES AND IMPROVEMENTS	7,396	7,428	7,459	7,491	7,523	7,555	7,586	7,618	7,650	7,682	7,713	7,745	7,777	7,586
45	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,111	4,130	4,150	4,169	4,189	4,208	4,227	4,247	4,266	4,286	4,305	4,325	4,344	4,227
46	343	343 PRIME MOVERS	9,022	8,660	8,295	7,929	7,560	7,189	6,816	6,441	6,063	5,684	5,302	4,918	4,531	6,801
47	344	344 GENERATORS	16,151	16,251	16,351	16,451	16,550	16,650	16,750	16,849	16,949	17,049	17,148	17,248	17,348	16,750
48	345	345 ACCESSORY ELECTRIC EQUIPMENT	11,178	11,235	11,291	11,348	11,405	11,461	11,518	11,574	11,631	11,687	11,744	11,800	11,856	11,517
49	346	346 MISC. POWER PLANT EQUIPMENT	3,201	3,221	3,241	3,261	3,281	3,301	3,321	3,341	3,361	3,381	3,401	3,421	3,441	3,321
50		**TOTAL HINES #4**	51,059	50,924	50,788	50,649	50,508	50,364	50,218	50,070	49,920	49,768	49,613	49,456	49,297	50,203
51																

2021 Settlment-Updated B Schedules-000240

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1		**INTERCESSION CITY P1-6**														
2	341	341 STRUCTURES AND IMPROVEMENTS	3,883	3,893	3,903	3,913	3,922	3,932	3,942	3,952	3,962	3,972	3,982	3,992	4,002	3,942
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,724	3,716	3,707	3,699	3,691	3,683	3,674	3,666	3,658	3,650	3,642	3,633	3,625	3,674
4	343	343 PRIME MOVERS	18,220	18,263	18,305	18,347	18,390	18,432	18,474	18,516	18,558	18,601	18,643	18,684	18,726	18,474
5	344	344 GENERATORS	4,627	4,622	4,618	4,614	4,609	4,605	4,601	4,596	4,592	4,587	4,583	4,579	4,574	4,601
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,367	3,375	3,384	3,392	3,401	3,409	3,418	3,426	3,434	3,443	3,451	3,459	3,468	3,417
7	346	346 MISC. POWER PLANT EQUIPMENT	1,333	1,341	1,350	1,358	1,366	1,374	1,383	1,391	1,399	1,408	1,416	1,424	1,432	1,383
8		**TOTAL INTERCESSION CITY P 1-6**	35,153	35,210	35,266	35,323	35,379	35,435	35,492	35,548	35,604	35,660	35,716	35,772	35,828	35,491
9																
10		**INTERCESSION CITY (NEW) P7-10**														
11	341	341 STRUCTURES AND IMPROVEMENTS	7,533	7,558	7,584	7,610	7,636	7,662	7,687	7,713	7,739	7,765	7,791	7,817	7,843	7,688
12	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,457	5,480	5,502	5,525	5,548	5,570	5,593	5,615	5,638	5,661	5,684	5,706	5,729	5,593
13	343	343 PRIME MOVERS	40,123	40,297	40,472	40,646	40,821	40,996	41,172	41,348	41,524	41,701	41,877	42,053	42,231	41,174
14	344	344 GENERATORS	11,865	11,880	11,896	11,911	11,927	11,942	11,958	11,973	11,989	12,004	12,020	12,035	12,051	11,958
15	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,027	4,045	4,063	4,082	4,100	4,118	4,137	4,155	4,174	4,192	4,211	4,229	4,248	4,137
16	346	346 MISC. POWER PLANT EQUIPMENT	495	497	499	502	504	506	509	511	513	516	518	520	523	509
17	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	40	40	39	39	39	39	39	39	38	38	38	38	38	39
18		**TOTAL INTERCESSION CITY P 7-10**	69,539	69,798	70,057	70,315	70,574	70,833	71,093	71,355	71,616	71,877	72,138	72,400	72,662	71,097
19																
20		**INTERCESSION CITY P11**														
21	341	341 STRUCTURES AND IMPROVEMENTS	1,716	1,723	1,730	1,737	1,743	1,750	1,757	1,764	1,771	1,778	1,785	1,792	1,799	1,757
22	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,010	2,018	2,026	2,034	2,042	2,050	2,058	2,066	2,074	2,081	2,089	2,097	2,105	2,058
23	343	343 PRIME MOVERS	21,445	21,564	21,683	21,802	21,921	22,040	22,159	22,279	22,398	22,518	22,637	22,757	22,877	22,160
24	344	344 GENERATORS	3,667	3,681	3,695	3,709	3,723	3,737	3,750	3,764	3,778	3,792	3,806	3,820	3,834	3,750
25	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,807	3,823	3,839	3,855	3,871	3,887	3,902	3,918	3,934	3,950	3,966	3,982	3,998	3,902
26	346	346 MISC. POWER PLANT EQUIPMENT	176	177	177	178	179	180	181	181	182	183	184	185	185	181
27		**TOTAL INTERCESSION CITY P 11**	32,821	32,985	33,150	33,314	33,479	33,643	33,808	33,972	34,137	34,302	34,467	34,632	34,797	33,808
28																
29		**INTERCESSION CITY P12-14**														
30	341	341 STRUCTURES AND IMPROVEMENTS	670	672	673	675	676	678	679	681	682	684	685	687	688	679
31	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	495	508	521	535	548	561	574	587	601	614	627	640	654	574
32	343	343 PRIME MOVERS	30,586	30,671	30,756	30,841	30,926	31,010	31,095	31,179	31,263	31,347	31,430	31,514	31,597	31,093
33	344	344 GENERATORS	11,214	11,250	11,285	11,321	11,357	11,392	11,428	11,463	11,499	11,535	11,570	11,606	11,641	11,428
34	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,459	4,476	4,493	4,510	4,528	4,545	4,562	4,579	4,596	4,613	4,630	4,647	4,664	4,562
35	346	346 MISC. POWER PLANT EQUIPMENT	103	103	104	104	104	105	105	106	106	106	107	107	108	105
36		**TOTAL INTERCESSION CITY P 12-14**	47,527	47,680	47,833	47,986	48,138	48,291	48,443	48,595	48,747	48,898	49,050	49,201	49,352	48,442
37																
38		**OSPREY CC**														
39	341	341 STRUCTURES AND IMPROVEMENTS	41,600	41,719	41,838	41,959	42,082	42,209	42,339	42,469	42,600	42,731	42,862	42,993	43,124	42,348
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	8,263	8,286	8,310	8,333	8,357	8,382	8,408	8,433	8,459	8,484	8,510	8,536	8,562	8,409
41	343	343 PRIME MOVERS	103,496	103,874	104,255	104,639	105,030	105,436	105,848	106,264	106,681	107,099	107,516	107,933	108,350	105,879
42	344	344 GENERATORS	15,924	15,977	16,030	16,084	16,138	16,195	16,253	16,311	16,369	16,427	16,485	16,544	16,602	16,257
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	24,766	24,834	24,903	24,973	25,044	25,118	25,192	25,268	25,343	25,419	25,495	25,570	25,646	25,198
44	346	346 MISC. POWER PLANT EQUIPMENT	4,547	4,562	4,576	4,591	4,606	4,622	4,638	4,654	4,671	4,687	4,703	4,719	4,735	4,639
45		**TOTAL OSPREY CC**	198,595	199,252	199,913	200,578	201,258	201,963	202,678	203,399	204,123	204,847	205,571	206,295	207,019	202,730
46																
47		**RIO PINAR**														
48	341	341 STRUCTURES AND IMPROVEMENTS	15	15	15	15	15	15	15	15	15	15	15	15	15	15
49	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
50	343	343 PRIME MOVERS	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
51	344	344 GENERATORS	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)

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2021 Settlment-Updated B Schedules-000241

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
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__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1	345	345 ACCESSORY ELECTRIC EQUIPMENT	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
2	346	346 MISC. POWER PLANT EQUIPMENT	362	362	362	362	362	362	362	362	362	362	362	362	362	362
3		**TOTAL RIO PINAR**	11	11	11	11	11	11	11	11	11	11	11	11	11	11
4																
5		**SUWANNEE**														
6	341	341 STRUCTURES AND IMPROVEMENTS	2,653	2,658	2,664	2,669	2,675	2,680	2,686	2,691	2,697	2,702	2,708	2,713	2,719	2,686
7	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,012	5,040	5,068	5,097	5,127	5,156	5,186	5,216	5,246	5,275	5,305	5,335	5,365	5,187
8	343	343 PRIME MOVERS	15,283	15,250	15,216	15,183	15,150	15,116	15,083	15,049	15,016	14,982	14,948	14,915	14,881	15,082
9	344	344 GENERATORS	4,769	4,773	4,776	4,780	4,784	4,788	4,792	4,796	4,800	4,804	4,808	4,811	4,815	4,792
10	345	345 ACCESSORY ELECTRIC EQUIPMENT	2,052	2,063	2,073	2,084	2,095	2,106	2,117	2,128	2,139	2,150	2,161	2,172	2,183	2,117
11	346	346 MISC. POWER PLANT EQUIPMENT	510	516	522	528	534	540	546	552	558	564	570	576	582	546
12		**TOTAL SUWANNEE**	30,279	30,299	30,319	30,342	30,364	30,387	30,410	30,432	30,455	30,477	30,500	30,522	30,545	30,410
13																
14	341	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	346	346.0 SYSTEM ASSETS	290	291	291	292	293	294	295	295	296	297	298	298	299	295
16	346.2	346.2 SYSTEM ASSETS (5 YEAR)	32	32	32	32	32	32	32	32	32	32	32	32	32	32
17		**TOTAL SYSTEM**	322	323	323	324	325	326	327	327	328	329	330	330	331	327
18																
19		**TIGER BAY**														
20	341	341 STRUCTURES AND IMPROVEMENTS	6,947	6,962	6,977	6,992	7,008	7,023	7,038	7,053	7,068	7,083	7,099	7,117	7,136	7,039
21	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(999)	(1,037)	(1,075)	(1,113)	(1,151)	(1,189)	(1,227)	(1,265)	(1,304)	(1,342)	(1,380)	(1,417)	(1,454)	(1,227)
22	343	343 PRIME MOVERS	(406)	(383)	(359)	(335)	(311)	(288)	(264)	(241)	(217)	(194)	(169)	(134)	(97)	(261)
23	344	344 GENERATORS	46	14	(17)	(48)	(80)	(111)	(143)	(174)	(206)	(238)	(269)	(298)	(327)	(142)
24	345	345 ACCESSORY ELECTRIC EQUIPMENT	(196)	(239)	(283)	(327)	(371)	(415)	(460)	(504)	(548)	(593)	(637)	(679)	(721)	(460)
25	346	346 MISC. POWER PLANT EQUIPMENT	822	818	815	811	807	803	800	796	792	788	785	781	778	800
26	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		**TOTAL TIGER BAY**	6,213	6,136	6,058	5,980	5,901	5,823	5,744	5,664	5,585	5,505	5,427	5,371	5,315	5,748
28																
29		**TURNER**														
30	341	341 STRUCTURES AND IMPROVEMENTS	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)
31	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	985	985	985	985	985	985	985	985	985	985	985	985	985	985
32	343	343 PRIME MOVERS	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)
33	344	344 GENERATORS	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)
34	345	345 ACCESSORY ELECTRIC EQUIPMENT	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)
35	346	346 MISC. POWER PLANT EQUIPMENT	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
36		**TOTAL TURNER**	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)
37																
38		**UNIVERSITY OF FLORIDA**														
39	341	341 STRUCTURES AND IMPROVEMENTS	8,168	8,199	8,230	8,261	8,292	8,318	8,344	8,369	8,395	8,421	8,447	8,473	8,499	8,340
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,595	3,596	3,596	3,597	3,598	3,599	3,600	3,600	3,601	3,602	3,603	3,603	3,604	3,600
41	343	343 PRIME MOVERS	(3,851)	(3,999)	(4,148)	(4,297)	(4,446)	(4,596)	(4,746)	(4,896)	(5,047)	(5,198)	(5,350)	(5,501)	(5,654)	(4,748)
42	344	344 GENERATORS	2,963	2,969	2,975	2,980	2,986	2,992	2,998	3,004	3,010	3,016	3,021	3,027	3,033	2,998
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	2,646	2,651	2,656	2,661	2,666	2,671	2,676	2,681	2,686	2,691	2,696	2,701	2,706	2,676
44	346	346 MISC. POWER PLANT EQUIPMENT	736	736	737	738	738	739	739	740	741	741	742	743	743	739
45	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	0	0	1	1	1	1	1	1	1	1	1	1
46	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	37	37	37	37	37	37	37	37	38	38	38	38	38	37
47		**TOTAL UNIVERSITY OF FLORIDA**	14,293	14,189	14,084	13,978	13,872	13,761	13,649	13,537	13,424	13,312	13,198	13,085	12,971	13,642
48																
49		**HAMILTON-SOLAR**														
50	341	341 SOLAR - STRUCT AND IMPR	353	360	368	375	382	389	396	403	410	417	425	432	439	396
51	344	344 SOLAR GENERATORS	12,905	13,173	13,442	13,711	13,980	14,249	14,517	14,786	15,055	15,324	15,593	15,861	16,130	14,517

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1	345	345 SOLAR ACCESSORY ELECT EQUIP	1,115	1,142	1,169	1,196	1,223	1,250	1,277	1,304	1,331	1,358	1,385	1,412	1,438	1,277
2	346	346 SOLAR MISC. POWER PLANT EQUIP	107	107	107	107	107	107	107	107	107	107	107	107	107	107
3	347	347 SOLAR ASSET RETIREMENT COSTS	703	718	732	746	761	775	790	804	818	833	847	861	876	790
4			15,183	15,501	15,818	16,135	16,452	16,770	17,087	17,404	17,721	18,039	18,356	18,673	18,990	17,087
5																
6		**OSCEOLA-SOLAR**														
7	341	341 SOLAR - STRUCT AND IMPR	(347)	(347)	(347)	(347)	(346)	(346)	(346)	(346)	(345)	(345)	(345)	(345)	(345)	(346)
8	344	344 SOLAR GENERATORS	1,494	1,513	1,532	1,551	1,571	1,590	1,609	1,628	1,647	1,666	1,686	1,705	1,724	1,609
9	345	345 SOLAR ACCESSORY ELECT EQUIP	133	135	137	139	140	142	144	145	147	149	151	152	154	144
10	346	346 SOLAR MISC. POWER PLANT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		**TOTAL OSCEOLA-SOLAR**	1,280	1,301	1,322	1,343	1,364	1,385	1,407	1,428	1,449	1,470	1,491	1,512	1,533	1,407
12																
13		**PERRY-SOLAR**														
14	341	341 STRUCTURES AND IMPROVEMENTS	35	36	37	38	38	39	40	41	42	43	44	45	46	40
15	344	344 SOLAR GENERATORS	1,903	1,928	1,953	1,978	2,003	2,028	2,053	2,078	2,103	2,129	2,154	2,179	2,204	2,053
16	345	345 SOLAR ACCESSORY ELECT EQUIP	179	181	183	186	188	190	193	195	197	200	202	205	207	193
17	346	346 SOLAR MISC. POWER PLANT EQUIP	2	2	2	3	3	3	3	3	3	3	3	3	3	3
18		**TOTAL PERRY-SOLAR**	2,118	2,147	2,175	2,204	2,232	2,261	2,289	2,318	2,346	2,374	2,403	2,431	2,460	2,289
19																
20		**SUWANNEE SOLAR**														
21	341	341 SOLAR - STRUCT AND IMPR	10	10	10	11	11	11	11	11	11	12	12	12	12	11
22	344	344 SOLAR GENERATORS	2,643	2,687	2,730	2,774	2,817	2,861	2,905	2,948	2,992	3,035	3,079	3,122	3,166	2,905
23	345	345 SOLAR ACCESSORY ELECT EQUIP	161	164	166	169	172	174	177	180	182	185	188	190	193	177
24		**TOTAL SUWANNEE-SOLAR**	2,814	2,861	2,907	2,953	3,000	3,046	3,092	3,139	3,185	3,232	3,278	3,324	3,371	3,092
25																
26		**TRENTON SOLAR**														
27	341	341 SOLAR - STRUCT AND IMPR	595	612	629	645	662	679	695	712	729	745	762	779	795	695
28	344	344 SOLAR GENERATORS	8,221	8,451	8,681	8,912	9,142	9,372	9,603	9,833	10,063	10,293	10,524	10,754	10,984	9,603
29	345	345 SOLAR ACCESSORY ELECT EQUIP	832	855	879	902	925	949	972	995	1,018	1,042	1,065	1,088	1,112	972
30	347	347 SOLAR ASSET RETIREMENT COSTS	430	442	454	466	479	491	503	516	528	540	552	565	577	503
31		**TOTAL TRENTON SOLAR**	10,078	10,360	10,643	10,925	11,208	11,490	11,773	12,056	12,338	12,621	12,903	13,186	13,468	11,773
32																
33		**LAKE PLACID SOLAR**														
34	341	341 SOLAR - STRUCT AND IMPR	235	242	248	255	261	268	275	281	288	294	301	307	314	275
35	344	344 SOLAR GENERATORS	4,819	4,953	5,087	5,221	5,355	5,490	5,624	5,758	5,892	6,026	6,160	6,294	6,428	5,624
36	345	345 SOLAR ACCESSORY ELECT EQUIP	835	858	882	905	928	951	975	998	1,021	1,044	1,068	1,091	1,114	975
37	347	347 SOLAR ASSET RETIREMENT COSTS	225	231	238	244	251	257	264	270	276	283	289	296	302	264
38		**TOTAL LAKE PLACID SOLAR**	6,114	6,285	6,455	6,625	6,796	6,966	7,137	7,307	7,477	7,648	7,818	7,988	8,159	7,137
39																
40		**ST PETE PIER SOLAR**														
41	341	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	344	344 SOLAR GENERATORS	144	148	152	156	160	164	168	172	176	181	185	189	193	168
43	345	345 SOLAR ACCESSORY ELECT EQUIP	9	10	10	10	10	11	11	11	11	12	12	12	12	11
44		**TOTAL ST PETE PIER SOLAR**	154	158	162	166	171	175	179	184	188	192	196	201	205	179
45																
46		**COLUMBIA SOLAR**														
47	341	341 SOLAR - STRUCT AND IMPR	218	225	232	239	246	253	259	266	273	280	287	294	300	259
48	344	344 SOLAR GENERATORS	8,229	8,487	8,744	9,002	9,260	9,518	9,776	10,033	10,291	10,549	10,807	11,065	11,322	9,776
49	345	345 SOLAR ACCESSORY ELECT EQUIP	826	852	878	903	929	955	981	1,007	1,033	1,059	1,084	1,110	1,136	981
50		**TOTAL COLUMBIA SOLAR**	9,273	9,563	9,854	10,144	10,435	10,725	11,016	11,306	11,597	11,887	12,178	12,468	12,759	11,016
51																

2021 Settlment-Updated B Schedules-000243

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1		**DEBARY SOLAR**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2		341 SOLAR - STRUCT AND IMPR	613	632	651	670	689	708	727	746	765	783	802	821	840	727
3		344 SOLAR GENERATORS	5,591	5,772	5,953	6,133	6,314	6,494	6,675	6,855	7,036	7,217	7,397	7,578	7,758	6,675
4		345 SOLAR ACCESSORY ELECT EQUIP	1,288	1,330	1,371	1,413	1,454	1,496	1,538	1,579	1,621	1,662	1,704	1,746	1,787	1,538
5		**TOTAL DEBARY SOLAR**	7,493	7,734	7,975	8,216	8,457	8,698	8,939	9,180	9,421	9,662	9,904	10,145	10,386	8,939
6																
7		**BATTERY & SOLAR GROWTH**														
8	341	341 SOLAR - STRUCT AND IMPR	4,779	5,116	5,499	5,881	6,263	6,646	7,028	7,410	7,793	8,175	8,557	8,940	9,322	7,031
9	344	344 SOLAR GENERATORS	31,653	33,888	37,039	40,191	43,342	46,494	49,646	52,857	56,068	59,279	62,490	65,701	68,912	49,812
10	348	348 ENERGY STORAGE	13,296	14,085	14,873	15,661	16,450	17,238	18,027	18,815	19,603	20,392	21,180	21,968	22,757	18,027
11	347	347 SOLAR ASSET RETIREMENT COSTS	110	112	113	115	116	117	119	120	122	123	124	126	127	119
12		**TOTAL BATTERY & SOLAR GROWTH**	49,839	53,200	57,524	61,848	66,171	70,495	74,819	79,202	83,585	87,968	92,351	96,735	101,118	74,989
13																
14		**Other Prod. Retirement work in process**	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)
15																
16		**TOTAL OTHER PRODUCTION**	1,345,880	1,357,285	1,369,647	1,382,008	1,394,382	1,406,776	1,419,179	1,431,639	1,444,091	1,456,541	1,468,989	1,481,537	1,494,198	1,419,396
17																
18																
19		**TRANSMISSION PLANT**														
20	350.1	350.1 TRANSMISSION EASEMENTS	24,997	25,053	25,108	25,164	25,219	25,275	25,330	25,386	25,441	25,497	25,552	25,608	25,663	25,330
21	352	352 STRUCTURES	18,094	18,497	18,900	19,303	19,706	20,109	20,512	20,923	21,334	21,745	22,156	22,568	23,262	20,547
22	353.1	353.1 STATION EQUIPMENT	193,458	195,468	197,476	199,483	201,531	203,578	205,883	208,235	210,591	212,951	215,358	217,961	220,574	206,350
23	353.2	353.2 ENERGY CONTROL CENTER	39,860	39,932	40,003	40,074	40,146	40,217	40,289	40,360	40,431	40,503	40,574	40,645	40,717	40,289
24	354	354 TOWERS AND FIXTURES	64,460	64,543	64,625	64,708	64,791	64,875	64,963	65,054	65,145	65,236	65,328	65,420	65,512	64,974
25	355	355 POLES AND FIXTURES	425,651	430,010	434,442	438,901	443,428	447,993	452,592	457,341	462,109	466,893	471,744	476,653	481,577	453,026
26	356	356 OVERHEAD CONDUCTOR	180,196	181,201	182,208	183,218	184,244	185,273	186,303	187,385	188,471	189,562	190,670	191,780	192,894	186,416
27	357	357 UNDERGROUND CONDUIT	10,802	10,833	10,864	10,896	10,927	10,958	10,990	11,021	11,052	11,084	11,115	11,146	11,177	10,990
28	358	358 UNDERGROUND CONDUCTOR	27,928	28,072	28,216	28,361	28,505	28,649	28,793	28,937	29,081	29,225	29,369	29,513	29,657	28,793
29	359	359 MISCELLANEOUS PLANT EQUIP.	3,431	3,481	3,530	3,580	3,629	3,679	3,728	3,778	3,827	3,877	3,927	3,976	4,026	3,728
30		Transmission Retirement work in process	(101,970)	(104,185)	(106,400)	(108,616)	(110,831)	(113,046)	(115,262)	(117,477)	(119,692)	(121,908)	(124,123)	(126,338)	(128,554)	(115,262)
31		**TOTAL TRANSMISSION PLANT**	886,908	892,903	898,974	905,072	911,295	917,559	924,121	930,942	937,791	944,665	951,669	958,932	966,505	925,180
32																
33																
34		**DISTRIBUTION PLANT**														
35	360.1	360.1 DISTRIBUTION EASEMENTS	4,309	4,414	4,519	4,625	4,733	4,841	4,951	5,062	5,174	5,287	5,401	5,516	5,633	4,959
36	361	361 STRUCTURES	12,542	12,584	12,626	12,667	12,709	12,751	12,792	12,834	12,876	12,917	12,959	13,001	13,042	12,792
37	362	362 STATION EQUIPMENT	171,914	173,695	175,489	177,295	179,155	181,027	182,911	184,849	186,799	188,760	190,776	192,805	194,845	183,101
38	364	364 POLES AND FIXTURES	618,630	623,665	628,807	634,105	639,597	645,287	651,170	657,259	663,543	669,988	676,575	683,262	690,028	652,455
39	365	365 OVERHEAD CONDUCTOR	337,849	339,833	341,834	343,857	345,911	347,990	350,091	352,219	354,369	356,539	358,731	360,939	363,162	350,256
40	366	366 UNDERGROUND CONDUIT	88,739	89,307	89,882	90,463	91,053	91,648	92,249	92,859	93,475	94,096	94,726	95,363	96,005	92,297
41	367	367 UNDERGROUND CONDUCTOR	374,421	376,738	379,066	381,406	383,759	386,123	388,498	390,886	393,285	395,693	398,116	400,550	402,995	388,580
42	368	368 LINE TRANSFORMER	358,774	360,151	361,538	362,935	364,348	365,771	367,204	368,653	370,112	371,580	373,063	374,556	376,059	367,288
43	369.1	369.1 OVERHEAD SERVICES	33,985	33,739	33,497	33,259	33,026	32,796	32,570	32,348	32,130	31,915	31,706	31,499	31,297	32,597
44	369.2	369.2 UNDERGROUND SERVICES	215,903	216,901	217,902	218,904	219,911	220,920	221,930	222,945	223,963	224,982	226,006	227,031	228,059	221,951
45	370	370 METERS	7,456	7,005	6,555	6,108	5,667	5,228	4,790	4,359	3,930	3,502	3,081	2,661	2,244	4,814
46	370.2	370.2 AMI METERS	61,239	62,455	63,671	64,886	66,102	67,318	68,534	69,750	70,966	72,182	73,398	74,613	75,829	68,534
47	371	371 INSTALL ON CUST. PREM.	5,270	5,338	5,405	5,473	5,541	5,609	5,677	5,745	5,813	5,881	5,948	6,016	6,084	5,677
48	373	373 STREET LIGHTING	215,749	216,192	216,637	217,085	217,534	217,984	218,437	218,891	219,348	219,806	220,265	220,727	221,139	218,446
49		Distribution Retirement work in process	(389,713)	(399,852)	(409,991)	(420,130)	(430,269)	(440,408)	(450,548)	(460,687)	(470,826)	(480,965)	(491,104)	(501,243)	(511,382)	(450,548)
50		**TOTAL DISTRIBUTION PLANT**	2,117,066	2,122,164	2,127,437	2,132,939	2,138,774	2,144,884	2,151,257	2,157,973	2,164,953	2,172,164	2,179,648	2,187,297	2,195,038	2,153,200
51																

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2021 Settlment-Updated B Schedules-000244

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

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Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1		**GENERAL PLANT**														
2	390	390 STRUCTURES	86,456	87,114	87,778	88,449	89,131	89,819	90,513	91,218	91,930	92,647	93,376	94,111	94,852	90,569
3	391	391 OFFICE FURNITURE AND EQUIPMENT	53,928	54,703	55,476	56,248	57,019	57,789	58,558	59,325	60,091	60,856	61,620	62,383	62,854	58,527
4	393	393 STORES EQUIPMENT	2,772	2,818	2,864	2,910	2,956	3,002	3,048	3,094	3,140	3,186	3,233	3,279	3,325	3,048
5	394	394 TOOLS, SHOP & GARAGE EQUIP.	34,648	35,123	35,596	36,067	36,536	37,004	37,470	37,934	38,397	38,857	39,317	39,774	40,229	37,458
6	395	395 LABORATORY EQUIPMENT	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)
7	396	396 POWER OPERATED EQUIPMENT	3,021	2,956	2,891	2,825	2,759	2,692	2,625	2,557	2,488	2,419	2,350	2,280	2,210	2,621
8	397	397 COMMUNICATIONS EQUIPMENT	35,147	35,397	35,641	35,880	36,115	36,344	36,567	36,786	36,999	37,208	37,411	37,609	37,802	36,531
9	398.2	398.2 MISCELLANEOUS EQUIPMENT	(423)	(519)	(617)	(716)	(815)	(916)	(1,018)	(1,120)	(1,224)	(1,328)	(1,433)	(1,541)	(1,650)	(1,025)
10	399.1	399.1 GENERAL PLT ARO	1,418	1,421	1,425	1,429	1,432	1,436	1,439	1,443	1,446	1,450	1,453	1,457	1,461	1,439
11		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
12		**TOTAL GENERAL PLANT**	217,588	219,633	221,675	223,714	225,754	227,790	229,824	231,858	233,890	235,918	237,947	239,972	241,702	229,790
13																
14		**TRANSPORTATION EQUIPMENT**														
15	392.1	392.1 PASSENGER CARS	738	754	771	787	804	820	837	853	870	886	903	919	935	837
16	392.2	392.2 LIGHT TRUCKS	(6,231)	(6,553)	(6,879)	(7,207)	(7,538)	(7,871)	(8,207)	(8,546)	(8,887)	(9,232)	(9,579)	(9,928)	(10,281)	(8,226)
17	392.3	392.3 HEAVY TRUCKS	(4,986)	(5,217)	(5,449)	(5,683)	(5,917)	(6,152)	(6,388)	(6,625)	(6,863)	(7,101)	(7,338)	(7,576)	(7,814)	(6,393)
18	392.4	392.4 SPECIAL EQUIPMENT	(27,055)	(27,829)	(28,602)	(29,376)	(30,150)	(30,923)	(31,697)	(32,470)	(33,244)	(34,018)	(34,791)	(35,565)	(36,338)	(31,697)
19	392.5	392.5 TRAILERS	(3,238)	(3,311)	(3,383)	(3,456)	(3,529)	(3,602)	(3,675)	(3,749)	(3,822)	(3,896)	(3,970)	(4,043)	(4,117)	(3,676)
20	392.6	392.6 AIRCRAFT USED	11	11	11	11	11	11	11	11	11	11	11	11	11	11
21	392.7	392.7 AIRCRAFT NEW	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
22		**TOTAL TRANSPORTATION EQUIPMENT**	(40,776)	(42,159)	(43,546)	(44,937)	(46,332)	(47,731)	(49,133)	(50,540)	(51,950)	(53,363)	(54,778)	(56,197)	(57,618)	(49,158)
23																
24		**TOTAL ELECTRIC PLANT RESERVE**	6,009,302	6,035,421	6,062,569	6,089,955	6,117,586	6,145,818	6,174,579	6,203,900	6,233,573	6,262,818	6,292,988	6,323,767	6,355,086	6,177,489
25																
26		**ENERGY CONSERVATION EQUIPMENT**														
27	398.1	398.1 MISCELLANEOUS	(94)	(104)	(114)	(125)	(135)	(146)	(156)	(166)	(177)	(187)	(198)	(208)	(219)	(156)
28																
29																
30		**SUBTOTAL**	(94)	(104)	(114)	(125)	(135)	(146)	(156)	(166)	(177)	(187)	(198)	(208)	(219)	(156)
31																
32		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355
33																
34		**INTANGIBLE PLANT**														
35	302	302 FRANCHISE COSTS APOPKA	2,497	2,508	2,519	2,530	2,541	2,552	2,563	2,574	2,585	2,596	2,608	2,619	2,630	2,563
36	302	302 FRANCHISE COSTS CASSELBERRY	722	725	728	731	735	738	741	744	747	751	754	757	760	741
37	302	302 FRANCHISE COSTS LONGWOOD	27	27	27	27	27	27	28	28	28	28	28	28	28	28
38	302	302 FRANCHISE COSTS MAITLAND	771	775	778	781	785	788	792	795	798	802	805	809	812	792
39	302	302 INTANGIBLE PLANT	1,114	1,120	1,125	1,131	1,137	1,143	1,148	1,154	1,160	1,165	1,171	1,177	1,182	1,148
40	303	303 INTANGIBLE PLANT - 5 Year	263,417	265,018	266,610	268,201	269,794	271,389	272,984	274,546	275,882	277,221	278,552	279,885	281,188	272,668
41	303.1	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	34,606	35,507	36,407	37,307	38,207	39,108	40,008	40,908	41,808	42,709	43,609	44,509	45,409	40,008
42	303.2	303.2 INTANGIBLE PLANT - 15 YEAR	7,135	7,694	8,252	8,811	9,369	9,928	10,486	11,045	11,603	12,162	12,720	13,279	13,837	10,486
43		**SUBTOTAL**	310,290	313,373	316,447	319,521	322,596	325,672	328,750	331,794	334,613	337,433	340,247	343,062	345,847	328,434
44																
45	342.9 - 343.9	342.9-343.9 GAS CONVERSION	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
46		UNASSIGNED (Capital Optimization)	1,987	2,352	2,814	3,277	3,740	4,203	4,668	5,134	5,600	6,067	6,535	7,004	7,526	4,685
47																
48																
49		**TOTAL OTHER PLANT ACCOUNTS**	315,562	319,000	322,526	326,052	329,579	333,109	336,642	340,141	343,415	346,692	349,964	353,237	356,534	336,342
50																
51		**TOTAL:**	**6,324,864**	**6,354,421**	**6,385,095**	**6,416,006**	**6,447,165**	**6,478,927**	**6,511,221**	**6,544,041**	**6,576,988**	**6,609,510**	**6,642,951**	**6,677,003**	**6,711,620**	**6,513,832**

2021 Settlment-Updated B Schedules-000245

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2022	(D) 01/2023	(E) 02/2023	(F) 03/2023	(G) 04/2023	(H) 05/2023	(I) 06/2023	(J) 07/2023	(K) 08/2023	(L) 09/2023	(M) 10/2023	(N) 11/2023	(O) 12/2023	(P) 13-Month Average
1																
2																
3		**OTHER PLANT**														
4		114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124
5		121 NON-UTILITY PROPERTY	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998
6		101.1 CAPITAL LEASE	246,869	248,385	249,911	250,887	251,828	253,320	256,790	260,285	263,805	265,285	266,328	267,378	269,039	257,701
7		**TOTAL OTHER PLANT ACCOUNTS**	260,991	262,507	264,034	265,010	265,951	267,442	270,913	274,408	277,928	279,407	280,450	281,501	283,161	271,823
8																
9		**LAND**														
10		310 STEAM LAND & LAND RIGHTS	2	2	2	2	2	2	2	2	2	2	2	2	2	2
11		320 NUCLEAR LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12		340 OTH PROD SYSTEM LAND & LAND RIGHTS	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
13		350 TRANSMISSION LAND & LAND RIGHTS	5	4	3	2	1	0	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(1)
14		360 DISTRIBUTION LAND & LAND RIGHTS	(60)	(62)	(64)	(66)	(68)	(70)	(72)	(74)	(76)	(78)	(80)	(82)	(84)	(72)
15		389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		**TOTAL LAND**	(54)	(57)	(60)	(63)	(66)	(69)	(72)	(75)	(78)	(81)	(84)	(87)	(90)	(72)
17																
18																
19		**TOTAL RESERVE - FERC BALANCE SHEET**	**6,585,801**	**6,616,871**	**6,649,069**	**6,680,953**	**6,713,049**	**6,746,300**	**6,782,062**	**6,818,374**	**6,854,838**	**6,888,836**	**6,923,318**	**6,958,417**	**6,994,690**	**6,785,582**
20																
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2021 Settlment-Updated B Schedules-000246

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1		**STEAM PRODUCTION**														
2		**ANCLOTE**														
3	311	311 STRUCTURES & IMPROVEMENTS	29,895	29,899	29,903	29,907	29,911	29,915	29,919	29,923	29,927	29,931	29,935	29,938	29,942	29,919
4	312	312 BOILER PLANT EQUIPMENT	79,252	79,161	79,069	78,976	78,883	78,789	78,696	78,601	78,506	78,410	78,313	78,215	78,117	78,691
5	314	314 TURBOGENERATOR UNITS	78,289	78,582	78,875	79,169	79,462	79,756	80,051	80,345	80,639	80,933	81,227	81,521	81,814	80,051
6	315	315 ACCESSORY ELECTRIC EQUIPMENT	23,083	23,084	23,085	23,085	23,086	23,087	23,087	23,088	23,089	23,089	23,090	23,090	23,090	23,087
7	316	316.1 MISC POWER PLANT EQUIPMENT	5,709	5,720	5,731	5,743	5,754	5,765	5,776	5,788	5,799	5,810	5,822	5,833	5,844	5,776
8	316	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	92	92	91	91	90	90	89	89	88	88	87	87	86	89
9	316	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	55	48	41	33	26	19	11	4	(4)	(11)	(19)	(27)	(35)	11
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	683	693	704	714	724	734	744	754	764	775	785	795	805	744
11		**TOTAL ANCLOTE**	217,058	217,279	217,499	217,717	217,936	218,155	218,374	218,592	218,808	219,024	219,238	219,451	219,664	218,369
12																
13		**BARTOW**														
14	311	311 STRUCTURES & IMPROVEMENTS	3,175	3,176	3,177	3,178	3,180	3,182	3,185	3,188	3,192	3,195	3,200	3,205	3,210	3,188
15	312	312 BOILER PLANT EQUIPMENT	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713
16	314	314 TURBOGENERATOR UNITS	349	349	349	349	349	349	349	349	349	349	349	349	349	349
17	315	315 ACCESSORY ELECTRIC EQUIPMENT	343	343	343	343	343	343	343	343	343	343	343	343	343	343
18	316	316 MISC POWER PLANT EQUIPMENT	29	29	29	29	29	29	29	29	29	29	29	29	29	29
19	316	316 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	316	316 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		**TOTAL BARTOW**	5,609	5,610	5,611	5,612	5,614	5,616	5,619	5,622	5,626	5,630	5,634	5,639	5,644	5,622
23																
24		**CRYSTAL RIVER 1&2**														
25	311	311 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	312	312 BOILER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	314	314 TURBOGENERATOR UNITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	315	315 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	316.1	316.1 MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
31	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
32	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	5,989	6,012	6,035	6,059	6,082	6,106	6,129	6,153	6,176	6,199	6,223	6,246	6,270	6,129
33		**TOTAL CRYSTAL RIVER 1&2**	5,988	6,011	6,035	6,058	6,081	6,105	6,128	6,152	6,175	6,198	6,222	6,245	6,269	6,128
34																
35		**CRYSTAL RIVER 4&5**														
36	311	311 STRUCTURES & IMPROVEMENTS	191,584	192,129	192,676	193,223	193,771	194,320	194,869	195,418	195,967	196,516	197,066	197,615	198,165	194,871
37	312	312 BOILER PLANT EQUIPMENT	648,980	651,247	653,517	655,788	658,061	660,334	662,609	664,882	667,153	669,422	671,691	673,958	676,223	662,605
38	314	314 TURBOGENERATOR UNITS	185,264	185,193	185,122	185,051	184,980	184,909	184,839	184,768	184,698	184,627	184,556	184,485	184,414	184,839
39	315	315 ACCESSORY ELECTRIC EQUIPMENT	88,484	88,613	88,742	88,871	89,000	89,130	89,260	89,389	89,519	89,649	89,779	89,909	90,039	89,260
40	316.1	316.1 MISC POWER PLANT EQUIPMENT	12,495	12,482	12,469	12,456	12,442	12,429	12,415	12,402	12,388	12,374	12,360	12,346	12,332	12,415
41	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	445	442	438	435	432	429	426	423	419	416	413	410	407	426
42	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	1,005	995	984	974	964	953	943	932	922	912	901	891	880	943
43		**TOTAL CRYSTAL RIVER 4&5**	1,128,257	1,131,100	1,133,948	1,136,798	1,139,650	1,142,504	1,145,360	1,148,214	1,151,066	1,153,916	1,156,766	1,159,614	1,162,460	1,145,358
44																
45		**SUWANNEE**														
46	311	311 STRUCTURES & IMPROVEMENTS	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)
47	312	312 BOILER PLANT EQUIPMENT	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)
48	314	314 TURBOGENERATOR UNITS	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(608)
49	315	315 ACCESSORY ELECTRIC EQUIPMENT	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)	(1,469)
50	316.1	316.1 MISC POWER PLANT EQUIPMENT	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)
51	316.2	316.2 MISC POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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2021 Settlment-Updated B Schedules-000247

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Company: Progress Energy Florida Inc.

Docket No.

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1	316.3	316.3 MISC POWER PLANT EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		**TOTAL SUWANNEE**	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)	(6,059)
4																
5		**BARTOW-ANCLOTE PIPELINE**														
6	311	311 STRUCTURES & IMPROVEMENTS	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)	(86)
7	312	312 BOILER PLANT EQUIPMENT	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)	(2,145)
8	315	315 ACCESSORY ELECTRIC EQUIPMENT	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)	(202)
9	316.1	316.1 MISC POWER PLANT EQUIPMENT	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)
10	317	317 ASSET RETIREMENT COSTS FOR STEAM PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		**TOTAL BARTOW-ANCLOTE PIPELINE**	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)	(2,483)
12																
13																
14	312	**RAIL CARS**	4,324	4,336	4,348	4,361	4,373	4,386	4,398	4,411	4,423	4,435	4,448	4,460	4,473	4,398
15																
16	312	**CRYSTAL RIVER 1&2 COALPILE**	1	1	1	1	1	1	1	1	1	1	1	1	1	1
17																
18	312	**CRYSTAL RIVER 4&5 COALPILE**	7,511	7,511	7,510	7,510	7,509	7,508	7,508	7,507	7,507	7,506	7,506	7,505	7,504	7,508
19																
20	316.2	**316.2 SYSTEM ASSETS 316.2 (5 YEAR)**	544	543	541	540	539	538	537	535	534	533	532	531	530	537
21	316.3	**316.3 SYSTEM ASSETS 316.3 (7 YEAR)**	65	58	51	44	37	30	23	16	9	2	(5)	(12)	(19)	23
22																
23		**Steam Retirement work in process**	(135,486)	(136,554)	(137,792)	(139,041)	(140,515)	(141,717)	(142,953)	(144,286)	(145,544)	(147,478)	(148,884)	(150,199)	(151,191)	(143,203)
24																
25		**TOTAL STEAM PRODUCTION**	1,225,329	1,227,352	1,229,210	1,231,058	1,232,684	1,234,584	1,236,452	1,238,221	1,240,062	1,241,226	1,242,915	1,244,692	1,246,792	1,236,198
26																
27		**FOSSIL DISMANTLEMENT - STEAM**														
28	311	ANCLOTE	13,339	13,358	13,377	13,397	13,416	13,436	13,455	13,475	13,494	13,513	13,533	13,552	13,572	13,455
29	311	AVON PARK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	311	BARTOW	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876	21,876
31	311	BARTOW-ANCLOTE PIPELINE	13,765	13,813	13,861	13,909	13,957	14,005	14,053	14,100	14,148	14,196	14,244	14,292	14,340	14,053
32	311	CRYSTAL RIVER 1&2	62,682	62,794	62,906	63,018	63,130	63,242	63,354	63,466	63,578	63,689	63,801	63,913	64,025	63,354
33	311	CRYSTAL RIVER 4&5	24,689	24,742	24,794	24,846	24,899	24,951	25,003	25,055	25,108	25,160	25,212	25,265	25,317	25,003
34	311	HIGGINS	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
35	311	SUWANNEE	19,060	19,078	19,096	19,114	19,132	19,150	19,168	19,187	19,205	19,223	19,241	19,259	19,277	19,168
36	311	TURNER	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)
37		**SUBTOTAL**	155,345	155,594	155,844	156,094	156,343	156,593	156,842	157,092	157,341	157,591	157,840	158,090	158,340	156,842
38																
39		**FOSSIL DISMANTLEMENT - OTHER PROD.**														
40	341	AVON PARK	223	223	223	224	224	224	225	225	225	225	226	226	226	225
41	341	BARTOW CC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	341	BARTOW CT	414	414	415	416	416	417	417	418	419	419	420	420	421	417
43	341	BAYBORO PEAK	1,314	1,316	1,318	1,319	1,321	1,323	1,325	1,326	1,328	1,330	1,332	1,334	1,335	1,325
44	341	COLUMBIA SOLAR	71	71	71	71	71	71	71	71	71	71	71	71	71	71
45	341	DEBARY(OLD)	671	673	674	675	676	677	678	679	680	682	683	684	685	678
46	341	DEBARY (NEW)	9,054	9,087	9,120	9,153	9,186	9,219	9,252	9,285	9,318	9,351	9,384	9,418	9,451	9,252
47	341	HAMILTON SOLAR	311	311	311	311	311	311	311	311	311	311	311	311	311	311
48	341	HIGGINS PEAK	441	442	443	443	444	444	445	446	446	447	447	448	449	445
49	341	HINES UNIT 1	391	393	395	397	398	400	402	404	405	407	409	411	412	402
50	341	HINES UNIT 2	255	257	258	260	261	263	264	266	267	269	270	272	273	264
51	341	HINES UNIT 3	203	205	206	208	209	210	212	213	215	216	217	219	220	212

2021 Settlment-Updated B Schedules-000248

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Company: Progress Energy Florida Inc.

Docket No.

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1	341	HINES UNIT 4	247	248	250	252	253	255	257	258	260	262	263	265	267	257
2	341	INTERCESSION CITY 1-6	571	572	573	574	575	576	577	577	578	579	580	581	582	577
3	341	INTERCESSION CITY SIEMENS 11	227	228	229	230	231	232	233	234	235	236	237	238	239	233
4	341	INTERCESSION CITY 7-10 (NEW)	2,117	2,122	2,127	2,132	2,137	2,142	2,147	2,152	2,157	2,162	2,167	2,172	2,176	2,147
5	341	INTERCESSION CITY P12-14	3,909	3,926	3,944	3,961	3,978	3,996	4,013	4,030	4,047	4,065	4,082	4,099	4,117	4,013
6	341	LAKE PLACID SOLAR	61	61	61	61	61	61	61	61	61	61	61	61	61	61
7	341	RIO PINAR	429	429	430	430	431	432	432	433	433	434	434	435	436	432
8	341	SUWANNEE	336	337	337	338	339	339	340	340	341	342	342	343	343	340
9	341	TRENTON SOLAR	123	123	123	123	123	123	123	123	123	123	123	123	123	123
10	341	TIGER BAY	222	223	224	225	226	227	228	229	230	231	232	232	233	228
11	341	TURNER	579	580	580	581	582	583	584	585	585	586	587	588	589	584
12	341	UNIVERSITY OF FLORIDA	281	282	283	284	284	285	286	287	287	288	289	290	290	286
13	341	UNASSIGNED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14		**SUBTOTAL**	22,452	22,523	22,595	22,666	22,738	22,809	22,881	22,952	23,024	23,095	23,167	23,238	23,310	22,881
15																
16		TOTAL FOSSIL DISMANTLEMENT	177,796	178,118	178,439	178,760	179,081	179,402	179,723	180,044	180,365	180,686	181,007	181,328	181,649	179,723
17																
18		**NUCLEAR PRODUCTION**														
19		**CRYSTAL RIVER#3**														
20	321	321 STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	322	322 REACTOR PLANT EQUIPMENT	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
22	323	323 TURBOGENERATOR UNITS	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
23	324	324 ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	325.1	325.1 MISCELLANEOUS POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	325.2	325.2 MISCELLANEOUS POWER EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	325.3	325.3 MISCELLANEOUS POWER EQUIPMENT (7 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	326	326 ASSET RETIREMENT COSTS FOR NUCLEAR PROD PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		**Nuclear Retirement work in process**	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)
29		**TOTAL**	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)
30																
31		DECOMMISSIONING - RETAIL	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180	52,180
32		DECOMMISSIONING - WHOLESALE	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090
33		**TOTAL**	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270	54,270
34																
35		**TOTAL NUCLEAR**	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196	54,196
36																
37		**OTHER PRODUCTION**														
38		**AVON PARK PEAKERS**														
39	341	341 STRUCTURES AND IMPROVEMENTS	421	421	421	422	422	422	422	422	422	422	423	423	423	422
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	653	653	652	652	652	651	651	651	650	650	650	649	649	651
41	343	343 PRIME MOVERS	6,111	6,108	6,104	6,101	6,098	6,094	6,091	6,088	6,084	6,081	6,078	6,074	6,071	6,091
42	344	344 GENERATORS	897	897	897	897	897	897	897	898	898	898	898	898	898	897
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	905	904	903	902	902	901	900	899	899	898	897	896	896	900
44	346	346 MISC. POWER PLANT EQUIPMENT	52	52	52	53	53	53	54	54	54	54	55	55	55	54
45	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46		**TOTAL AVON PARK PEAKERS**	9,039	9,035	9,031	9,027	9,023	9,019	9,015	9,011	9,007	9,003	8,999	8,995	8,992	9,015
47																
48		**BARTOW**														
49	341	341 STRUCTURES AND IMPROVEMENTS	1,003	1,006	1,009	1,012	1,016	1,019	1,022	1,025	1,029	1,032	1,035	1,038	1,042	1,022
50	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	2,314	2,322	2,331	2,339	2,347	2,356	2,364	2,373	2,381	2,389	2,398	2,406	2,414	2,364
51	343	343 PRIME MOVERS	5,773	5,761	5,748	5,736	5,724	5,711	5,699	5,686	5,674	5,661	5,649	5,636	5,623	5,699

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2021 Settlment-Updated B Schedules-000249

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Company: Progress Energy Florida Inc.

Docket No.

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1	344	344 GENERATORS	6,483	6,495	6,508	6,520	6,533	6,545	6,558	6,570	6,582	6,595	6,607	6,620	6,632	6,558
2	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,418	1,414	1,410	1,407	1,403	1,399	1,395	1,391	1,388	1,384	1,380	1,376	1,372	1,395
3	346	346 MISC. POWER PLANT EQUIPMENT	(419)	(446)	(473)	(500)	(528)	(555)	(582)	(609)	(636)	(663)	(690)	(717)	(744)	(582)
4	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		**TOTAL BARTOW**	16,571	16,552	16,533	16,514	16,495	16,476	16,456	16,437	16,418	16,398	16,379	16,359	16,339	16,456
6																
7		**BARTOW 4X1**														
8	341	341 STRUCTURES AND IMPROVEMENTS	45,199	45,447	45,696	45,945	46,194	46,444	46,696	46,948	47,200	47,452	47,704	47,957	48,211	46,699
9	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	17,302	17,409	17,515	17,621	17,728	17,835	17,944	18,052	18,160	18,268	18,377	18,485	18,594	17,945
10	343	343 PRIME MOVERS	85,798	86,686	87,573	88,460	89,349	90,243	91,144	92,045	92,944	93,842	94,740	95,641	96,546	91,155
11	344	344 GENERATORS	16,162	16,298	16,434	16,571	16,708	16,845	16,984	17,123	17,262	17,400	17,539	17,679	17,818	16,986
12	345	345 ACCESSORY ELECTRIC EQUIPMENT	12,824	12,904	12,984	13,065	13,145	13,226	13,307	13,389	13,470	13,551	13,633	13,714	13,796	13,308
13	346	346 MISC. POWER PLANT EQUIPMENT	3,708	3,768	3,828	3,888	3,948	4,008	4,069	4,129	4,190	4,251	4,312	4,373	4,434	4,070
14		**TOTAL BARTOW 4X1**	180,993	182,513	184,031	185,549	187,070	188,602	190,143	191,685	193,225	194,765	196,305	197,849	199,400	190,164
15																
16		**BAYBORO**														
17	341	341 STRUCTURES AND IMPROVEMENTS	1,227	1,228	1,229	1,230	1,231	1,232	1,234	1,235	1,236	1,237	1,238	1,239	1,241	1,234
18	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,288	1,288	1,287	1,287	1,286	1,286	1,285	1,284	1,284	1,283	1,283	1,282	1,281	1,285
19	343	343 PRIME MOVERS	12,186	12,218	12,251	12,283	12,315	12,348	12,380	12,413	12,445	12,478	12,510	12,543	12,575	12,380
20	344	344 GENERATORS	2,506	2,502	2,497	2,493	2,488	2,484	2,479	2,475	2,470	2,466	2,461	2,457	2,452	2,479
21	345	345 ACCESSORY ELECTRIC EQUIPMENT	625	627	628	629	631	632	633	635	636	638	639	640	642	633
22	346	346 MISC. POWER PLANT EQUIPMENT	301	302	302	303	303	304	304	304	305	305	306	306	307	304
23	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	21	21	21	21	21	21	21	21	21	21	21	21	21	21
24		**TOTAL BAYBORO**	18,155	18,186	18,216	18,246	18,276	18,307	18,337	18,367	18,398	18,428	18,458	18,489	18,519	18,337
25																
26		**CITRUS CC**														
27	341	341 STRUCTURES AND IMPROVEMENTS	35,109	36,038	36,968	37,898	38,830	39,763	40,702	41,641	42,580	43,520	44,460	45,400	46,340	40,712
28	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,622	5,790	5,958	6,126	6,294	6,462	6,632	6,802	6,971	7,141	7,311	7,480	7,650	6,634
29	343	343 PRIME MOVERS	62,950	64,631	66,313	67,997	69,684	71,372	73,070	74,770	76,470	78,170	79,871	81,571	83,272	73,088
30	344	344 GENERATORS	14,191	14,560	14,929	15,298	15,668	16,039	16,412	16,784	17,157	17,531	17,904	18,277	18,650	16,415
31	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,792	3,894	3,996	4,098	4,200	4,302	4,405	4,509	4,612	4,715	4,818	4,921	5,024	4,407
32	346	346 MISC. POWER PLANT EQUIPMENT	2,436	2,502	2,568	2,634	2,700	2,766	2,833	2,899	2,966	3,033	3,099	3,166	3,233	2,833
33	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34		**TOTAL CITRUS CC**	124,100	127,414	130,731	134,051	137,376	140,705	144,054	147,405	150,756	154,109	157,462	160,815	164,170	144,088
35																
36		**DEBARY (NEW)**														
37	341	341 STRUCTURES AND IMPROVEMENTS	3,931	3,936	3,941	3,946	3,951	3,956	3,961	3,966	3,971	3,976	3,981	3,986	3,991	3,961
38	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,785	6,781	6,777	6,772	6,768	6,764	6,760	6,755	6,751	6,747	6,743	6,740	6,736	6,760
39	343	343 PRIME MOVERS	58,326	58,437	58,548	58,659	58,769	58,879	58,989	59,098	59,208	59,317	59,429	59,542	59,658	58,989
40	344	344 GENERATORS	17,198	17,249	17,301	17,352	17,404	17,455	17,506	17,558	17,609	17,661	17,713	17,766	17,819	17,507
41	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,754	4,767	4,780	4,793	4,806	4,819	4,832	4,845	4,858	4,871	4,884	4,898	4,911	4,832
42	346	346 MISC. POWER PLANT EQUIPMENT	787	791	794	797	801	804	807	811	814	817	821	824	828	807
43	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
44		**TOTAL DEBARY (NEW)**	91,782	91,962	92,142	92,321	92,500	92,678	92,856	93,034	93,212	93,390	93,572	93,756	93,944	92,858
45																
46		**DEBARY (OLD)**														
47	341	341 STRUCTURES AND IMPROVEMENTS	4,955	4,969	4,982	4,996	5,009	5,023	5,036	5,050	5,063	5,076	5,090	5,103	5,117	5,036
48	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	6,413	6,426	6,439	6,453	6,466	6,479	6,492	6,505	6,518	6,531	6,544	6,557	6,570	6,492
49	343	343 PRIME MOVERS	24,848	24,752	24,656	24,560	24,464	24,368	24,273	24,177	24,081	23,985	23,890	23,794	23,699	24,273
50	344	344 GENERATORS	7,032	6,984	6,936	6,888	6,839	6,791	6,743	6,695	6,647	6,599	6,550	6,502	6,454	6,743
51	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,141	5,137	5,132	5,127	5,123	5,118	5,113	5,109	5,104	5,099	5,094	5,089	5,084	5,113

2021 Settlment-Updated B Schedules-000250

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Company: Progress Energy Florida Inc.

Docket No.

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
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Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1	346	346 MISC. POWER PLANT EQUIPMENT	634	638	641	645	649	652	656	659	663	667	670	674	677	656
2	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	22	22	22	22	22	22	22	22	22	22	22	22	22	22
3		**TOTAL DEBARY (OLD)**	49,047	48,928	48,809	48,690	48,572	48,453	48,334	48,216	48,097	47,978	47,860	47,741	47,623	48,334
4																
5		**HIGGINS**														
6	341	341 STRUCTURES AND IMPROVEMENTS	61	63	65	68	70	72	74	76	78	80	82	84	86	74
7	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	47	47	47	47	47	47	47	47	47	47	47	47	47	47
8	343	343 PRIME MOVERS	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
9	344	344 GENERATORS	11	11	11	11	11	11	11	11	11	11	11	11	11	11
10	345	345 ACCESSORY ELECTRIC EQUIPMENT	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)
11	346	346 MISC. POWER PLANT EQUIPMENT	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)
12	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	2	2	2	2	2	2	2	2	2	2	2	2	2	2
13		**TOTAL HIGGINS**	(389)	(387)	(385)	(383)	(381)	(379)	(377)	(375)	(373)	(370)	(368)	(366)	(364)	(377)
14																
15		**HINES #1**														
16	341	341 STRUCTURES AND IMPROVEMENTS	29,130	29,243	29,356	29,469	29,583	29,697	29,812	29,927	30,041	30,156	30,273	30,390	30,509	29,814
17	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,851	12,891	12,931	12,971	13,012	13,053	13,094	13,135	13,176	13,218	13,260	13,303	13,347	13,096
18	343	343 PRIME MOVERS	30,157	30,044	29,929	29,814	29,702	29,594	29,486	29,376	29,264	29,151	29,061	28,971	28,884	29,495
19	344	344 GENERATORS	29,918	30,068	30,217	30,367	30,519	30,672	30,825	30,978	31,132	31,286	31,445	31,605	31,766	30,831
20	345	345 ACCESSORY ELECTRIC EQUIPMENT	17,872	18,006	18,140	18,274	18,409	18,545	18,682	18,818	18,954	19,091	19,231	19,371	19,513	18,685
21	346	346 MISC. POWER PLANT EQUIPMENT	1,170	1,182	1,194	1,206	1,218	1,231	1,244	1,257	1,270	1,283	1,297	1,310	1,324	1,245
22	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	19	21	24	26	28	31	33	36	38	41	44	47	50	34
23		**TOTAL HINES #1**	121,116	121,454	121,791	122,128	122,471	122,823	123,176	123,528	123,877	124,225	124,611	124,998	125,391	123,199
24																
25		**HINES #2**														
26	341	341 STRUCTURES AND IMPROVEMENTS	15,545	15,590	15,635	15,680	15,725	15,770	15,815	15,860	15,904	15,949	15,994	16,039	16,084	15,815
27	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,095	7,113	7,131	7,149	7,167	7,186	7,204	7,222	7,240	7,258	7,276	7,293	7,311	7,203
28	343	343 PRIME MOVERS	(27,463)	(27,545)	(27,629)	(27,714)	(27,801)	(27,889)	(27,978)	(28,069)	(28,161)	(28,255)	(28,350)	(28,446)	(28,544)	(27,988)
29	344	344 GENERATORS	15,466	15,555	15,643	15,731	15,820	15,908	15,996	16,085	16,173	16,261	16,350	16,438	16,526	15,996
30	345	345 ACCESSORY ELECTRIC EQUIPMENT	5,691	5,652	5,613	5,574	5,535	5,495	5,455	5,415	5,375	5,334	5,293	5,252	5,211	5,454
31	346	346 MISC. POWER PLANT EQUIPMENT	1,301	1,307	1,313	1,319	1,326	1,332	1,338	1,344	1,350	1,356	1,363	1,369	1,375	1,338
32		**TOTAL HINES #2**	17,635	17,672	17,707	17,740	17,772	17,801	17,830	17,856	17,881	17,904	17,926	17,946	17,964	17,818
33																
34		**HINES #3**														
35	341	341 STRUCTURES AND IMPROVEMENTS	6,718	6,744	6,770	6,796	6,822	6,848	6,874	6,900	6,925	6,951	6,977	7,003	7,029	6,874
36	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	12,174	12,192	12,210	12,227	12,245	12,263	12,281	12,298	12,316	12,333	12,351	12,368	12,386	12,280
37	343	343 PRIME MOVERS	44,157	44,217	44,276	44,334	44,391	44,447	44,502	44,555	44,608	44,659	44,710	44,759	44,807	44,494
38	344	344 GENERATORS	28,983	29,112	29,241	29,370	29,499	29,628	29,757	29,886	30,015	30,144	30,273	30,402	30,532	29,757
39	345	345 ACCESSORY ELECTRIC EQUIPMENT	13,979	14,034	14,089	14,144	14,199	14,254	14,309	14,364	14,419	14,473	14,528	14,583	14,638	14,309
40	346	346 MISC. POWER PLANT EQUIPMENT	765	766	767	768	769	771	772	773	774	775	776	777	778	772
41		**TOTAL HINES #3**	106,775	107,065	107,353	107,640	107,926	108,210	108,494	108,776	109,057	109,337	109,616	109,893	110,170	108,485
42																
43		**HINES #4**														
44	341	341 STRUCTURES AND IMPROVEMENTS	7,015	7,046	7,078	7,110	7,142	7,173	7,205	7,237	7,269	7,301	7,332	7,364	7,396	7,205
45	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,877	3,896	3,916	3,935	3,955	3,974	3,994	4,013	4,033	4,052	4,072	4,091	4,111	3,994
46	343	343 PRIME MOVERS	13,195	12,859	12,521	12,181	11,839	11,494	11,148	10,799	10,448	10,095	9,739	9,381	9,022	11,132
47	344	344 GENERATORS	14,952	15,052	15,152	15,252	15,352	15,452	15,552	15,652	15,752	15,852	15,952	16,051	16,151	15,552
48	345	345 ACCESSORY ELECTRIC EQUIPMENT	10,496	10,553	10,610	10,667	10,724	10,781	10,838	10,894	10,951	11,008	11,065	11,121	11,178	10,837
49	346	346 MISC. POWER PLANT EQUIPMENT	2,961	2,982	3,001	3,021	3,041	3,061	3,081	3,101	3,121	3,141	3,161	3,181	3,201	3,081
50		**TOTAL HINES #4**	52,495	52,388	52,278	52,167	52,053	51,936	51,818	51,697	51,574	51,448	51,321	51,191	51,059	51,802
51																

250

2021 Settlment-Updated B Schedules-000251

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1		**INTERCESSION CITY P1-6**														
2	341	341 STRUCTURES AND IMPROVEMENTS	3,763	3,773	3,783	3,793	3,803	3,813	3,823	3,833	3,843	3,853	3,863	3,873	3,883	3,823
3	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,823	3,815	3,806	3,798	3,790	3,782	3,773	3,765	3,757	3,748	3,740	3,732	3,724	3,773
4	343	343 PRIME MOVERS	17,706	17,749	17,792	17,835	17,878	17,921	17,964	18,007	18,050	18,092	18,135	18,178	18,220	17,964
5	344	344 GENERATORS	4,679	4,675	4,671	4,666	4,662	4,658	4,653	4,649	4,644	4,640	4,636	4,631	4,627	4,653
6	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,263	3,272	3,281	3,289	3,298	3,307	3,315	3,324	3,332	3,341	3,350	3,358	3,367	3,315
7	346	346 MISC. POWER PLANT EQUIPMENT	1,234	1,242	1,250	1,258	1,267	1,275	1,283	1,292	1,300	1,308	1,316	1,325	1,333	1,283
8		**TOTAL INTERCESSION CITY P 1-6**	34,469	34,526	34,584	34,641	34,698	34,755	34,812	34,869	34,926	34,983	35,040	35,096	35,153	34,812
9																
10		**INTERCESSION CITY (NEW) P7-10**														
11	341	341 STRUCTURES AND IMPROVEMENTS	7,231	7,256	7,280	7,305	7,329	7,354	7,380	7,405	7,430	7,456	7,481	7,507	7,533	7,381
12	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	5,198	5,218	5,239	5,260	5,281	5,302	5,324	5,346	5,368	5,390	5,413	5,435	5,457	5,326
13	343	343 PRIME MOVERS	38,129	38,286	38,442	38,599	38,758	38,925	39,094	39,264	39,434	39,604	39,775	39,949	40,123	39,106
14	344	344 GENERATORS	11,696	11,708	11,721	11,733	11,746	11,760	11,775	11,789	11,804	11,819	11,834	11,849	11,865	11,777
15	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,818	3,835	3,851	3,867	3,884	3,901	3,919	3,937	3,955	3,973	3,990	4,009	4,027	3,920
16	346	346 MISC. POWER PLANT EQUIPMENT	468	470	472	475	477	479	481	483	486	488	490	492	495	481
17	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	42	42	42	41	41	41	41	41	41	40	40	40	40	41
18		**TOTAL INTERCESSION CITY P 7-10**	66,583	66,815	67,047	67,280	67,515	67,762	68,013	68,266	68,518	68,770	69,023	69,281	69,539	68,032
19																
20		**INTERCESSION CITY P11**														
21	341	341 STRUCTURES AND IMPROVEMENTS	1,633	1,640	1,647	1,654	1,661	1,668	1,674	1,681	1,688	1,695	1,702	1,709	1,716	1,674
22	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	1,915	1,923	1,931	1,939	1,947	1,955	1,963	1,971	1,979	1,987	1,994	2,002	2,010	1,963
23	343	343 PRIME MOVERS	20,026	20,143	20,261	20,379	20,497	20,616	20,734	20,852	20,971	21,089	21,208	21,326	21,445	20,734
24	344	344 GENERATORS	3,500	3,514	3,528	3,542	3,556	3,570	3,584	3,598	3,612	3,625	3,639	3,653	3,667	3,584
25	345	345 ACCESSORY ELECTRIC EQUIPMENT	3,617	3,633	3,648	3,664	3,680	3,696	3,712	3,728	3,744	3,760	3,775	3,791	3,807	3,712
26	346	346 MISC. POWER PLANT EQUIPMENT	166	167	168	168	169	170	171	172	172	173	174	175	176	171
27		**TOTAL INTERCESSION CITY P 11**	30,857	31,020	31,183	31,347	31,510	31,674	31,837	32,001	32,165	32,329	32,493	32,657	32,821	31,838
28																
29		**INTERCESSION CITY P12-14**														
30	341	341 STRUCTURES AND IMPROVEMENTS	651	653	655	656	658	659	661	662	664	666	667	669	670	661
31	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	336	349	362	376	389	402	415	429	442	455	468	482	495	415
32	343	343 PRIME MOVERS	29,547	29,634	29,722	29,809	29,896	29,983	30,070	30,156	30,242	30,328	30,414	30,500	30,586	30,068
33	344	344 GENERATORS	10,787	10,823	10,858	10,894	10,929	10,965	11,001	11,036	11,072	11,107	11,143	11,179	11,214	11,001
34	345	345 ACCESSORY ELECTRIC EQUIPMENT	4,254	4,271	4,288	4,306	4,323	4,340	4,357	4,374	4,391	4,408	4,425	4,442	4,459	4,357
35	346	346 MISC. POWER PLANT EQUIPMENT	98	98	99	99	99	100	100	101	101	102	102	102	103	100
36		**TOTAL INTERCESSION CITY P 12-14**	45,673	45,829	45,984	46,139	46,294	46,449	46,603	46,758	46,912	47,066	47,220	47,373	47,527	46,602
37																
38		**OSPREY CC**														
39	341	341 STRUCTURES AND IMPROVEMENTS	40,205	40,313	40,423	40,534	40,650	40,768	40,886	41,005	41,124	41,243	41,362	41,481	41,600	40,892
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	7,990	8,011	8,033	8,054	8,077	8,100	8,123	8,146	8,170	8,193	8,216	8,240	8,263	8,124
41	343	343 PRIME MOVERS	99,062	99,405	99,753	100,108	100,475	100,850	101,227	101,605	101,983	102,361	102,739	103,118	103,496	101,245
42	344	344 GENERATORS	15,305	15,353	15,402	15,451	15,503	15,555	15,608	15,660	15,713	15,766	15,819	15,871	15,924	15,610
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	23,962	24,024	24,087	24,152	24,218	24,286	24,355	24,423	24,492	24,560	24,629	24,697	24,766	24,358
44	346	346 MISC. POWER PLANT EQUIPMENT	4,375	4,388	4,402	4,415	4,430	4,444	4,459	4,474	4,488	4,503	4,518	4,532	4,547	4,460
45		**TOTAL OSPREY CC**	190,899	191,495	192,099	192,715	193,353	194,003	194,658	195,314	195,969	196,626	197,282	197,939	198,595	194,688
46																
47		**RIO PINAR**														
48	341	341 STRUCTURES AND IMPROVEMENTS	15	15	15	15	15	15	15	15	15	15	15	15	15	15
49	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
50	343	343 PRIME MOVERS	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)	(217)
51	344	344 GENERATORS	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)

2021 Settlment-Updated B Schedules-000252

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Company: Progress Energy Florida Inc.

Docket No.

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1	345	345 ACCESSORY ELECTRIC EQUIPMENT	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
2	346	346 MISC. POWER PLANT EQUIPMENT	362	362	362	362	362	362	362	362	362	362	362	362	362	362
3		**TOTAL RIO PINAR**	11	11	11	11	11	11	11	11	11	11	11	11	11	11
4																
5		**SUWANNEE**														
6	341	341 STRUCTURES AND IMPROVEMENTS	2,591	2,596	2,601	2,606	2,611	2,616	2,622	2,627	2,632	2,637	2,643	2,648	2,653	2,622
7	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	4,691	4,716	4,742	4,768	4,794	4,820	4,846	4,873	4,901	4,928	4,956	4,984	5,012	4,849
8	343	343 PRIME MOVERS	15,678	15,645	15,613	15,580	15,547	15,514	15,481	15,448	15,415	15,382	15,349	15,316	15,283	15,481
9	344	344 GENERATORS	4,726	4,730	4,733	4,737	4,740	4,744	4,747	4,751	4,754	4,758	4,762	4,765	4,769	4,747
10	345	345 ACCESSORY ELECTRIC EQUIPMENT	1,924	1,934	1,945	1,955	1,966	1,976	1,987	1,998	2,009	2,019	2,030	2,041	2,052	1,987
11	346	346 MISC. POWER PLANT EQUIPMENT	440	446	452	457	463	469	475	481	486	492	498	504	510	475
12		**TOTAL SUWANNEE**	30,050	30,068	30,085	30,103	30,121	30,139	30,158	30,178	30,197	30,218	30,238	30,258	30,279	30,161
13																
14	341	341 STRUCTURES AND IMPROVEMENTS (Capital Optimization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	346	346.0 SYSTEM ASSETS	281	281	282	283	284	285	285	286	287	288	288	289	290	285
16	346.2	346.2 SYSTEM ASSETS (5 YEAR)	32	32	32	32	32	32	32	32	32	32	32	32	32	32
17		**TOTAL SYSTEM**	313	313	314	315	316	317	317	318	319	320	320	321	322	317
18																
19		**TIGER BAY**														
20	341	341 STRUCTURES AND IMPROVEMENTS	6,765	6,780	6,795	6,810	6,826	6,841	6,856	6,871	6,886	6,901	6,917	6,932	6,947	6,856
21	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	(551)	(588)	(625)	(662)	(700)	(737)	(774)	(812)	(849)	(886)	(924)	(962)	(999)	(775)
22	343	343 PRIME MOVERS	(695)	(671)	(647)	(623)	(598)	(574)	(550)	(526)	(502)	(478)	(454)	(430)	(406)	(550)
23	344	344 GENERATORS	415	385	354	324	293	262	232	201	170	139	108	77	46	231
24	345	345 ACCESSORY ELECTRIC EQUIPMENT	322	279	237	194	151	108	65	22	(22)	(65)	(108)	(152)	(196)	64
25	346	346 MISC. POWER PLANT EQUIPMENT	866	863	859	855	852	848	844	841	837	833	829	826	822	844
26	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		**TOTAL TIGER BAY**	7,121	7,047	6,973	6,898	6,823	6,748	6,672	6,597	6,520	6,444	6,367	6,290	6,213	6,670
28																
29		**TURNER**														
30	341	341 STRUCTURES AND IMPROVEMENTS	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)	(518)
31	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	985	985	985	985	985	985	985	985	985	985	985	985	985	985
32	343	343 PRIME MOVERS	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)	(7,371)
33	344	344 GENERATORS	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)
34	345	345 ACCESSORY ELECTRIC EQUIPMENT	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)	(389)
35	346	346 MISC. POWER PLANT EQUIPMENT	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)
36		**TOTAL TURNER**	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)
37																
38		**UNIVERSITY OF FLORIDA**														
39	341	341 STRUCTURES AND IMPROVEMENTS	7,795	7,826	7,857	7,888	7,919	7,950	7,981	8,013	8,044	8,075	8,106	8,137	8,168	7,982
40	342	342 FUEL HOLDERS, PRODUCTS, AND ACCESSORIES	3,584	3,585	3,586	3,587	3,588	3,589	3,590	3,590	3,591	3,592	3,593	3,594	3,595	3,590
41	343	343 PRIME MOVERS	(2,100)	(2,244)	(2,388)	(2,533)	(2,678)	(2,823)	(2,969)	(3,115)	(3,262)	(3,409)	(3,556)	(3,703)	(3,851)	(2,972)
42	344	344 GENERATORS	2,893	2,899	2,905	2,911	2,917	2,922	2,928	2,934	2,940	2,945	2,951	2,957	2,963	2,928
43	345	345 ACCESSORY ELECTRIC EQUIPMENT	2,585	2,590	2,595	2,600	2,605	2,610	2,615	2,620	2,625	2,630	2,635	2,641	2,646	2,615
44	346	346 MISC. POWER PLANT EQUIPMENT	728	729	729	730	731	731	732	733	733	734	734	735	736	732
45	346.2	346.2 MISC. POWER PLANT EQUIPMENT (5 YEAR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	346.3	346.3 MISC. POWER PLANT EQUIPMENT (7 YEAR)	37	37	37	37	37	37	37	37	37	37	37	37	37	37
47		**TOTAL UNIVERSITY OF FLORIDA**	15,523	15,423	15,322	15,221	15,119	15,017	14,915	14,812	14,709	14,605	14,502	14,398	14,293	14,912
48																
49		**HAMILTON-SOLAR**														
50	341	341 SOLAR - STRUCT AND IMPR	268	275	282	289	296	303	310	318	325	332	339	346	353	310
51	344	344 SOLAR GENERATORS	9,679	9,948	10,217	10,485	10,754	11,023	11,292	11,561	11,829	12,098	12,367	12,636	12,905	11,292

2021 Settlment-Updated B Schedules-000253

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

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Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1	345	345 SOLAR ACCESSORY ELECT EQUIP	791	818	845	872	899	926	953	980	1,007	1,034	1,061	1,088	1,115	953
2	346	346 SOLAR MISC. POWER PLANT EQUIP	107	107	107	107	107	107	107	107	107	107	107	107	107	107
3	347	347 SOLAR ASSET RETIREMENT COSTS	531	545	560	574	589	603	617	632	646	660	675	689	703	617
4			11,376	11,693	12,011	12,328	12,645	12,962	13,280	13,597	13,914	14,231	14,549	14,866	15,183	13,280
5																
6		**OSCEOLA-SOLAR**														
7	341	341 SOLAR - STRUCT AND IMPR	(350)	(350)	(350)	(350)	(349)	(349)	(349)	(349)	(348)	(348)	(348)	(348)	(347)	(349)
8	344	344 SOLAR GENERATORS	1,264	1,283	1,302	1,321	1,340	1,360	1,379	1,398	1,417	1,436	1,455	1,475	1,494	1,379
9	345	345 SOLAR ACCESSORY ELECT EQUIP	113	115	116	118	120	121	123	125	127	128	130	132	133	123
10	346	346 SOLAR MISC. POWER PLANT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		**TOTAL OSCEOLA-SOLAR**	1,026	1,048	1,069	1,090	1,111	1,132	1,153	1,174	1,195	1,216	1,238	1,259	1,280	1,153
12																
13		**PERRY-SOLAR**														
14	341	341 STRUCTURES AND IMPROVEMENTS	23	24	25	26	27	28	29	30	31	32	33	34	35	29
15	344	344 SOLAR GENERATORS	1,601	1,626	1,652	1,677	1,702	1,727	1,752	1,777	1,802	1,827	1,852	1,878	1,903	1,752
16	345	345 SOLAR ACCESSORY ELECT EQUIP	150	153	155	157	160	162	164	167	169	172	174	176	179	164
17	346	346 SOLAR MISC. POWER PLANT EQUIP	2	2	2	2	2	2	2	2	2	2	2	2	2	2
18		**TOTAL PERRY-SOLAR**	1,777	1,805	1,834	1,862	1,891	1,919	1,947	1,976	2,004	2,033	2,061	2,090	2,118	1,947
19																
20		**SUWANNEE SOLAR**														
21	341	341 SOLAR - STRUCT AND IMPR	8	8	8	9	9	9	9	9	9	10	10	10	10	9
22	344	344 SOLAR GENERATORS	2,120	2,164	2,207	2,251	2,294	2,338	2,382	2,425	2,469	2,512	2,556	2,599	2,643	2,382
23	345	345 SOLAR ACCESSORY ELECT EQUIP	129	132	135	137	140	143	145	148	151	153	156	158	161	145
24		**TOTAL SUWANNEE-SOLAR**	2,258	2,304	2,350	2,397	2,443	2,489	2,536	2,582	2,629	2,675	2,721	2,768	2,814	2,536
25																
26		**TRENTON SOLAR**														
27	341	341 SOLAR - STRUCT AND IMPR	395	412	429	445	462	479	495	512	529	545	562	579	595	495
28	344	344 SOLAR GENERATORS	5,458	5,688	5,918	6,148	6,379	6,609	6,839	7,069	7,300	7,530	7,760	7,991	8,221	6,839
29	345	345 SOLAR ACCESSORY ELECT EQUIP	552	576	599	622	646	669	692	716	739	762	785	809	832	692
30	347	347 SOLAR ASSET RETIREMENT COSTS	282	295	307	319	331	344	356	368	381	393	405	417	430	356
31		**TOTAL TRENTON SOLAR**	6,687	6,970	7,252	7,535	7,818	8,100	8,383	8,665	8,948	9,230	9,513	9,795	10,078	8,383
32																
33		**LAKE PLACID SOLAR**														
34	341	341 SOLAR - STRUCT AND IMPR	157	163	170	176	183	189	196	202	209	216	222	229	235	196
35	344	344 SOLAR GENERATORS	3,210	3,344	3,478	3,612	3,746	3,880	4,014	4,148	4,283	4,417	4,551	4,685	4,819	4,014
36	345	345 SOLAR ACCESSORY ELECT EQUIP	556	579	603	626	649	672	696	719	742	765	789	812	835	696
37	347	347 SOLAR ASSET RETIREMENT COSTS	148	154	161	167	174	180	186	193	199	206	212	219	225	186
38		**TOTAL LAKE PLACID SOLAR**	4,070	4,241	4,411	4,581	4,752	4,922	5,092	5,263	5,433	5,603	5,774	5,944	6,114	5,092
39																
40		**ST PETE PIER SOLAR**														
41	341	341 SOLAR - STRUCT AND IMPR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	344	344 SOLAR GENERATORS	96	100	104	108	112	116	120	124	128	132	136	140	144	120
43	345	345 SOLAR ACCESSORY ELECT EQUIP	6	6	7	7	7	7	8	8	8	9	9	9	9	8
44		**TOTAL ST PETE PIER SOLAR**	102	106	111	115	119	124	128	132	136	141	145	149	154	128
45																
46		**COLUMBIA SOLAR**														
47	341	341 SOLAR - STRUCT AND IMPR	136	143	150	157	164	170	177	184	191	198	205	211	218	177
48	344	344 SOLAR GENERATORS	5,135	5,393	5,651	5,909	6,167	6,424	6,682	6,940	7,198	7,455	7,713	7,971	8,229	6,682
49	345	345 SOLAR ACCESSORY ELECT EQUIP	515	541	567	593	619	645	671	696	722	748	774	800	826	671
50		**TOTAL COLUMBIA SOLAR**	5,787	6,077	6,368	6,658	6,949	7,239	7,530	7,820	8,111	8,401	8,692	8,982	9,273	7,530
51																

2021 Settlment-Updated B Schedules-000254

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1		**DEBARY SOLAR**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2		341 SOLAR - STRUCT AND IMPR	387	406	425	443	462	481	500	519	538	557	576	595	613	500
3		344 SOLAR GENERATORS	3,424	3,605	3,786	3,966	4,147	4,327	4,508	4,688	4,869	5,050	5,230	5,411	5,591	4,508
4		345 SOLAR ACCESSORY ELECT EQUIP	789	830	872	914	955	997	1,038	1,080	1,122	1,163	1,205	1,246	1,288	1,038
5		**TOTAL DEBARY SOLAR**	4,600	4,841	5,082	5,323	5,564	5,805	6,046	6,287	6,529	6,770	7,011	7,252	7,493	6,046
6																
7		**BATTERY & SOLAR GROWTH**														
8	341	341 SOLAR - STRUCT AND IMPR	874	1,082	1,417	1,753	2,089	2,425	2,761	3,097	3,433	3,770	4,106	4,443	4,779	2,771
9	344	344 SOLAR GENERATORS	6,573	8,146	10,239	12,335	14,433	16,533	18,636	20,800	22,966	25,134	27,305	29,478	31,653	18,787
10	348	348 ENERGY STORAGE	3,835	4,624	5,412	6,201	6,989	7,777	8,566	9,354	10,143	10,931	11,719	12,508	13,296	8,566
11	347	347 SOLAR ASSET RETIREMENT COSTS	94	95	97	98	99	101	102	104	105	106	108	109	110	102
12		**TOTAL BATTERY & SOLAR GROWTH**	11,376	13,946	17,165	20,387	23,610	26,836	30,064	33,354	36,647	39,941	43,238	46,537	49,839	30,226
13																
14		**Other Prod. Retirement work in process**	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)	(36,685)
15																
16		**TOTAL OTHER PRODUCTION**	1,211,454	1,221,935	1,233,066	1,244,211	1,255,390	1,266,612	1,277,870	1,289,187	1,300,496	1,311,806	1,323,151	1,334,508	1,345,880	1,278,120
17																
18																
19		**TRANSMISSION PLANT**														
20	350.1	350.1 TRANSMISSION EASEMENTS	24,331	24,386	24,442	24,497	24,553	24,608	24,664	24,719	24,775	24,830	24,886	24,941	24,997	24,664
21	352	352 STRUCTURES	13,936	14,139	14,342	14,606	14,869	15,272	15,675	16,078	16,481	16,884	17,287	17,690	18,094	15,796
22	353.1	353.1 STATION EQUIPMENT	170,287	172,063	173,837	175,740	177,690	179,639	181,586	183,556	185,524	187,492	189,482	191,470	193,458	181,679
23	353.2	353.2 ENERGY CONTROL CENTER	39,003	39,074	39,146	39,217	39,289	39,360	39,432	39,503	39,574	39,646	39,717	39,789	39,860	39,431
24	354	354 TOWERS AND FIXTURES	63,531	63,604	63,676	63,748	63,820	63,895	63,972	64,053	64,134	64,215	64,296	64,378	64,460	63,983
25	355	355 POLES AND FIXTURES	376,611	380,325	384,107	387,955	391,852	395,969	400,118	404,304	408,508	412,727	416,993	421,316	425,651	400,495
26	356	356 OVERHEAD CONDUCTOR	168,867	169,732	170,599	171,481	172,373	173,332	174,292	175,264	176,239	177,219	178,209	179,202	180,196	174,385
27	357	357 UNDERGROUND CONDUIT	10,426	10,457	10,489	10,520	10,551	10,583	10,614	10,645	10,677	10,708	10,739	10,770	10,802	10,614
28	358	358 UNDERGROUND CONDUCTOR	26,199	26,343	26,488	26,632	26,776	26,920	27,064	27,208	27,352	27,496	27,640	27,784	27,928	27,064
29	359	359 MISCELLANEOUS PLANT EQUIP.	2,837	2,887	2,936	2,986	3,035	3,085	3,134	3,184	3,233	3,283	3,332	3,382	3,431	3,134
30		Transmission Retirement work in process	(77,367)	(79,417)	(81,467)	(83,518)	(85,568)	(87,618)	(89,668)	(91,719)	(93,769)	(95,819)	(97,869)	(99,919)	(101,970)	(89,668)
31		**TOTAL TRANSMISSION PLANT**	818,662	823,594	828,594	833,865	839,241	845,044	850,883	856,796	862,729	868,681	874,713	880,803	886,908	851,578
32																
33																
34		**DISTRIBUTION PLANT**														
35	360.1	360.1 DISTRIBUTION EASEMENTS	3,154	3,245	3,337	3,429	3,523	3,618	3,713	3,810	3,908	4,006	4,106	4,207	4,309	3,721
36	361	361 STRUCTURES	12,041	12,083	12,125	12,167	12,208	12,250	12,292	12,334	12,375	12,417	12,459	12,500	12,542	12,292
37	362	362 STATION EQUIPMENT	152,410	153,932	155,464	157,007	158,591	160,185	161,789	163,434	165,090	166,754	168,462	170,182	171,914	161,939
38	364	364 POLES AND FIXTURES	567,830	571,340	574,899	578,578	582,419	586,425	590,591	594,931	599,432	604,066	608,832	613,692	618,630	591,667
39	365	365 OVERHEAD CONDUCTOR	316,073	317,694	319,345	321,035	322,769	324,544	326,357	328,211	330,104	332,012	333,942	335,888	337,849	326,602
40	366	366 UNDERGROUND CONDUIT	82,446	82,936	83,433	83,934	84,444	84,959	85,479	86,007	86,541	87,079	87,626	88,179	88,739	85,523
41	367	367 UNDERGROUND CONDUCTOR	348,043	350,120	352,221	354,344	356,493	358,663	360,854	363,071	365,308	367,567	369,840	372,124	374,421	361,005
42	368	368 LINE TRANSFORMER	343,186	344,431	345,684	346,946	348,221	349,504	350,796	352,102	353,415	354,735	356,072	357,418	358,774	350,868
43	369.1	369.1 OVERHEAD SERVICES	37,198	36,918	36,640	36,365	36,092	35,820	35,550	35,282	35,015	34,750	34,491	34,236	33,985	35,565
44	369.2	369.2 UNDERGROUND SERVICES	204,206	205,163	206,123	207,086	208,053	209,024	209,996	210,974	211,954	212,937	213,924	214,912	215,903	210,020
45	370	370 METERS	13,183	12,692	12,203	11,715	11,232	10,751	10,271	9,796	9,322	8,849	8,382	7,918	7,456	10,290
46	370.2	370.2 AMI METERS	46,648	47,864	49,080	50,296	51,512	52,728	53,944	55,159	56,375	57,591	58,807	60,023	61,239	53,944
47	371	371 INSTALL ON CUST. PREM.	4,455	4,523	4,591	4,659	4,727	4,795	4,862	4,930	4,998	5,066	5,134	5,202	5,270	4,862
48	373	373 STREET LIGHTING	210,519	210,948	211,379	211,810	212,243	212,677	213,112	213,549	213,986	214,425	214,865	215,306	215,723	213,119
49		Distribution Retirement work in process	(276,677)	(286,097)	(295,516)	(304,936)	(314,356)	(323,775)	(333,195)	(342,615)	(352,034)	(361,454)	(370,873)	(380,293)	(389,713)	(333,195)
50		**TOTAL DISTRIBUTION PLANT**	2,064,716	2,067,793	2,071,007	2,074,434	2,078,171	2,082,167	2,086,413	2,090,976	2,095,790	2,100,801	2,106,068	2,111,496	2,117,040	2,088,221
51																

2021 Settlment-Updated B Schedules-000255

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Company: Progress Energy Florida Inc.

Docket No.

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
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Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1		**GENERAL PLANT**														
2	390	390 STRUCTURES	79,182	79,750	80,325	80,905	81,495	82,091	82,692	83,303	83,920	84,542	85,174	85,812	86,456	82,742
3	391	391 OFFICE FURNITURE AND EQUIPMENT	44,376	45,189	46,000	46,808	47,615	48,419	49,220	50,020	50,817	51,612	52,393	53,153	53,928	49,196
4	393	393 STORES EQUIPMENT	2,219	2,265	2,312	2,358	2,404	2,450	2,496	2,542	2,588	2,634	2,680	2,726	2,772	2,496
5	394	394 TOOLS, SHOP & GARAGE EQUIP.	28,818	29,314	29,807	30,299	30,789	31,278	31,764	32,249	32,733	33,214	33,694	34,172	34,648	31,752
6	395	395 LABORATORY EQUIPMENT	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)
7	396	396 POWER OPERATED EQUIPMENT	3,756	3,698	3,639	3,579	3,519	3,459	3,398	3,336	3,274	3,212	3,148	3,085	3,021	3,394
8	397	397 COMMUNICATIONS EQUIPMENT	31,706	32,028	32,346	32,657	32,963	33,254	33,540	33,821	34,096	34,367	34,632	34,892	35,147	33,496
9	398.2	398.2 MISCELLANEOUS EQUIPMENT	662	577	492	405	317	228	138	47	(45)	(138)	(232)	(327)	(423)	131
10	399.1	399.1 GENERAL PLT ARO	1,375	1,379	1,382	1,386	1,389	1,393	1,397	1,400	1,404	1,407	1,411	1,414	1,418	1,397
11		GENERAL FUNCTION RETIREMENT WORK IN PROCESS	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
12		**TOTAL GENERAL PLANT**	192,715	194,822	196,923	199,018	201,112	203,191	205,265	207,339	209,407	211,471	213,521	215,548	217,588	205,225
13																
14		**TRANSPORTATION EQUIPMENT**														
15	392.1	392.1 PASSENGER CARS	537	554	571	588	604	621	638	654	671	688	704	721	738	638
16	392.2	392.2 LIGHT TRUCKS	(2,571)	(2,861)	(3,154)	(3,449)	(3,747)	(4,048)	(4,352)	(4,658)	(4,968)	(5,279)	(5,594)	(5,911)	(6,231)	(4,371)
17	392.3	392.3 HEAVY TRUCKS	(2,286)	(2,506)	(2,726)	(2,948)	(3,171)	(3,394)	(3,619)	(3,844)	(4,071)	(4,298)	(4,526)	(4,756)	(4,986)	(3,625)
18	392.4	392.4 SPECIAL EQUIPMENT	(17,856)	(18,608)	(19,363)	(20,120)	(20,882)	(21,646)	(22,414)	(23,187)	(23,961)	(24,734)	(25,508)	(26,282)	(27,055)	(22,432)
19	392.5	392.5 TRAILERS	(2,378)	(2,449)	(2,520)	(2,591)	(2,662)	(2,734)	(2,805)	(2,877)	(2,949)	(3,021)	(3,093)	(3,166)	(3,238)	(2,806)
20	392.6	392.6 AIRCRAFT USED	11	11	11	11	11	11	11	11	11	11	11	11	11	11
21	392.7	392.7 AIRCRAFT NEW	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
22		**TOTAL TRANSPORTATION EQUIPMENT**	(24,556)	(25,872)	(27,195)	(28,524)	(29,861)	(31,205)	(32,555)	(33,916)	(35,280)	(36,648)	(38,020)	(39,396)	(40,776)	(32,600)
23																
24		**TOTAL ELECTRIC PLANT RESERVE**	5,720,311	5,741,937	5,764,240	5,787,017	5,810,012	5,833,990	5,858,246	5,882,843	5,907,765	5,932,218	5,957,550	5,983,174	6,009,276	5,860,660
25																
26		**ENERGY CONSERVATION EQUIPMENT**														
27	398.1	398.1 MISCELLANEOUS	31	21	11	0	(10)	(21)	(31)	(42)	(52)	(62)	(73)	(83)	(94)	(31)
28																
29																
30		**SUBTOTAL**	31	21	11	0	(10)	(21)	(31)	(42)	(52)	(62)	(73)	(83)	(94)	(31)
31																
32		**ACCUM & AMORT OTHER UTILITY PLANT (119)**	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355	2,355
33																
34		**INTANGIBLE PLANT**														
35	302	302 FRANCHISE COSTS APOPKA	2,364	2,375	2,386	2,397	2,408	2,419	2,430	2,441	2,453	2,464	2,475	2,486	2,497	2,430
36	302	302 FRANCHISE COSTS CASSELBERRY	683	687	690	693	696	699	703	706	709	712	715	719	722	703
37	302	302 FRANCHISE COSTS LONGWOOD	25	26	26	26	26	26	26	26	26	26	27	27	27	26
38	302	302 FRANCHISE COSTS MAITLAND	731	734	737	741	744	748	751	754	758	761	765	768	771	751
39	302	302 INTANGIBLE PLANT	1,046	1,052	1,057	1,063	1,069	1,074	1,080	1,086	1,091	1,097	1,103	1,108	1,114	1,080
40	303	303 INTANGIBLE PLANT - 5 Year	243,445	245,279	247,113	248,948	250,774	252,460	254,146	255,809	257,472	258,969	260,469	261,969	263,417	253,867
41	303.1	303.1 INTANGIBLE PLANT - 10 YEAR (ENABLE)	25,618	26,367	27,116	27,865	28,614	29,363	30,112	30,861	31,610	32,359	33,108	33,857	34,606	30,112
42	303.2	303.2 INTANGIBLE PLANT - 15 YEAR	535	1,077	1,622	2,167	2,714	3,262	3,812	4,362	4,914	5,468	6,022	6,578	7,135	3,821
43		**SUBTOTAL**	274,446	277,595	280,747	283,900	287,045	290,051	293,059	296,046	299,034	301,856	304,683	307,512	310,290	292,790
44																
45	342.9 - 343.9	342.9-343.9 GAS CONVERSION	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024
46		UNASSIGNED (Capital Optimization)	(376)	(373)	(322)	(270)	(217)	(162)	(104)	233	574	920	1,271	1,626	2,013	370
47																
48																
49		**TOTAL OTHER PLANT ACCOUNTS**	277,480	280,623	283,815	287,009	290,197	293,248	296,303	299,616	302,935	306,093	309,261	312,434	315,588	296,508
50																
51		**TOTAL:**	**5,997,792**	**6,022,559**	**6,048,055**	**6,074,026**	**6,100,210**	**6,127,238**	**6,154,550**	**6,182,459**	**6,210,700**	**6,238,311**	**6,266,811**	**6,295,608**	**6,324,864**	**6,157,168**

2021 Settlment-Updated B Schedules-000256

SCHEDULE B-10

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No.

Explanation: Provide the depreciation reserve balances for each account or sub-account to which a separate depreciation rate is prescribed (Include Amortization/Recovery schedule amount)*

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Account/ Sub-account	(B) Plant Account	(C) 12/2021	(D) 01/2022	(E) 02/2022	(F) 03/2022	(G) 04/2022	(H) 05/2022	(I) 06/2022	(J) 07/2022	(K) 08/2022	(L) 09/2022	(M) 10/2022	(N) 11/2022	(O) 12/2022	(P) 13-Month Average
1																
2																
3		**OTHER PLANT**														
4		114 ELECTRIC PLANT ACQUISITION ADJUSTMENT	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124	5,124
5		121 NON-UTILITY PROPERTY	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998	8,998
6		101.1 CAPITAL LEASE	226,369	227,751	229,143	229,983	230,787	232,141	235,473	238,829	242,208	243,546	244,446	245,353	246,869	236,377
7		**TOTAL OTHER PLANT ACCOUNTS**	240,492	241,874	243,265	244,106	244,910	246,264	249,596	252,951	256,331	257,668	258,569	259,476	260,991	250,499
8																
9		**LAND**														
10		310 STEAM LAND & LAND RIGHTS	2	2	2	2	2	2	2	2	2	2	2	2	2	2
11		320 NUCLEAR LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12		340 OTH PROD SYSTEM LAND & LAND RIGHTS	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
13		350 TRANSMISSION LAND & LAND RIGHTS	17	16	15	14	13	12	11	10	9	8	7	6	5	11
14		360 DISTRIBUTION LAND & LAND RIGHTS	(35)	(37)	(39)	(41)	(43)	(45)	(47)	(49)	(51)	(54)	(56)	(58)	(60)	(47)
15		389 DISTRIBUTION GENERAL PLANT LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		**TOTAL LAND**	(18)	(21)	(24)	(27)	(30)	(33)	(36)	(39)	(42)	(45)	(48)	(51)	(54)	(36)
17																
18																
19		**TOTAL RESERVE - FERC BALANCE SHEET**	**6,238,265**	**6,264,412**	**6,291,296**	**6,318,105**	**6,345,090**	**6,373,469**	**6,404,109**	**6,435,372**	**6,466,989**	**6,495,934**	**6,525,332**	**6,555,033**	**6,585,801**	**6,407,631**
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2021 Settlment-Updated B Schedules-000257

SCHEDULE B-11 CAPITAL ADDITIONS AND RETIREMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
xx Projected Test Year 2 Ended 12/31/2023
xx Projected Test Year 1 Ended 12/31/2022
xx Prior Year 2 Ended 12/31/2021
xx Prior Year 1 Ended 12/31/2020
xx Historical Test Year Ended 12/31/2019
Witness: Swartz, Scott, Anderson, Hunsicker

($000)

Line No.	(A) Description of Additions or (Retirements)	(B) Most Recent Calendar Year 2019 (if test year is projected or non-calendar year)	(C) Test Year 1 Minus Two Years 2020	(D) Test Year 1 Minus One Year 2021	(E) Test Year 1 2022	(F) Test Year 2 Plus One Year 2023	Test Year Plus One Year 2024
1							
2	ADDITIONS						
3	AMR to AMI Deployment	$ 102,837	$ -	$ -	$ -	$ -	$ -
4	Columbia Solar Plant		120,229	-	-	-	-
5	Unassigned Solar Growth 2020		191,611	-	-	-	-
6	Unassigned Solar Growth 2022		-	-	200,863	-	-
7	New River - Wire Rd Transmission Lines		-	-	141,193	-	-
8	DEF Unassigned Solar Growth 2023		-	-	-	380,985	-
9	FERC Interconnect		-	-	-	157,121	-
10	Unassigned Solar Growth 2024		-	-	-	-	366,000
11	Osprey Transmission		-	-	-	-	262,570
12							
13	TOTAL ADDITIONS	102,837	311,840	-	342,057	538,106	628,570
14							
15	RETIREMENTS						
16	None	-	-	-	-	-	-
17							
18		-	-	-	-	-	-
19							
20	TOTAL NET ADDITIONS	$ 102,837	$ 311,840	$ -	$ 342,057	$ 538,106	$ 628,570
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	*If data shown represents a historical year, the related annual status report may be substituted for this schedule.						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000s)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Swartz

Line No.	(A) Preliminary Engineering Growth Classification	(B) Prior Year 1 2020	(C) Prior Year 2 2021	(D) Test Year 1 2022	(E) Test Year 2 2023
1					
2	Environmental	$ -	$ -	$ -	$ -
3	Availability/Reliability	-	-	-	-
4	Heat Rate	-	-	-	-
5	Replace Existing Plant	-	-	-	-
6	Safety	-	-	-	-
7	Energy Conservation	-	-	-	-
8	Capacity	311,840	-	342,057	538,106
9	Aid to Construcition and Maint.	-	-	-	-
10	Regulatory	-	-	-	-
11					
12	Total In-Service Additions	$ 311,840	$ -	$ 342,057	$ 538,106
13					
14					
15					
16					
17					
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34					

Supporting Schedules:

Recap Schedules:

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

($000)

Type of Data Shown

xx	Projected Test Year Ended	12/31/2023
__	Projected Test Year Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Project No.	(B) Project Description	(C) Year End CWIP Balance	(D) Estimated Additional Project Costs	(E) Total Cost of Completion	(F) Initial Project Budget Per Construction Bid	(G) Date Construction Started	(H) Expected Completion Date	(I) Percent Complete (C)/(E)	(J) Amount of AFUDC Charged	(K) 13 Month Average Balance	(L) Jurisdictional Factor	(M) Jurisdictional Amount
1													
2		**STEAM PRODUCTION**											
3		Major Projects: None											
4													
5		Minor Projects:	4,018								3,327	0.97403	3,240
6		Total Steam Projects	4,018	-	-	-	-	-	-	-	3,327		3,240
7													
8		**NUCLEAR PRODUCTION**											
9		Major Projects: None											
10													
11		Minor Projects: None											
12		Total Nuclear Projects	-	-	-	-	-	-	-	-	-	-	-
13													
14		**TRANSMISSION PLANT**											
15		Major Projects											
16	FL2117	PEF Transmission Expansion GG Disston-40th street	9,593	47,342	56,934	68,559	9/1/2014	11/18/2025	17%	n/a	5,605	0.72042	4,038
17	FL2807	PEF Transmission Expansion GG Ft White-Perry	26	-	62,866	79,384	3/1/2017	06/05/2023	100%	n/a	26,899	0.72042	19,378
18	FL2137	PEF Transmission Expansion FF Stations - Mondon Hill	153	-	113,745	153,948	9/1/2014	10/02/2023	100%	4,797	69,370	0.72042	49,976
19	FL2493	PEF Transmission Expansion FF Stations - Williston Sub	115	-	96,741	121,634	12/1/2014	5/17/2023	100%	2,294	36,265	0.72042	26,126
20	FL2645	PEF Transmission Expansion GG Lines - Powerline to Williston	37,087	74,463	103,665	125,685	3/1/2017	12/5/2025	36%	1,804	25,984	0.72042	18,719
21	FLOSPREYL	PEF Transmission Expansion FF Stations - Osprey	115,777	3,028	128,426	168,058	12/1/2015	4/9/2024	90%	7,525	103,095	0.72042	74,272
22	FLOSPRK	PEF Transmission Expansion GG Lines - Osprey	137,532	3,317	101,798	140,736	12/1/2019	02/08/2024	135%	8,976	122,834	0.72042	88,492
23	F201201	PEF Transmission Expansion GG Silver Springs North to Archer	50,920	44,403	95,322	n/a	2021	1/31/2025	53%	n/a	34,193	0.72042	24,633
24	FL3006	PEF FERC Interconnection	18,017	7,165	146,160	195,767	3/1/2017	11/30/2023	95%	n/a	129,412	0.72042	93,231
25	F201069	PEF Transmission Expansion GG Booksville West-Powerline road	-	60,000	60,000	n/a	2024	5/31/2028	0%	-	-	0.72042	-
26	FL2640	PEF Transmission Expansion GG Lines - Deland W - Dona Vista	4,716	19,646	103,889	n/a	8/1/2016	11/1/2027	5%	-	7,985	0.72042	5,752
27	FL2650	PEF Transmission Expansion GG Ginnie-Dempsey	695	67,325	68,020	n/a	3/1/2016	05/31/2028	1%	n/a	695	0.72042	500
28	FL2794	PEF Transmission Expansion FF Stations - Keystone Sub	53	-	53,846	66,989	5/1/2016	05/31/2023	100%	n/a	15,907	0.72042	11,459
29													
30		Clause - Recoverable	665								646	0.72042	465
31													
32		Minor Projects:	81,360								124,998	0.72042	90,051
33		Total Transmission Projects	456,707	326,689	1,191,412	1,120,761				25,396	703,886		507,094
34													
35		**DISTRIBUTION PLANT**											
36		Major Projects											-
37													
38		Clause - Recoverable	33,066								42,112	1.00000	42,112
39													
40		Minor Projects:	228,839								237,098	1.00000	237,098
41		Total Distribution Plant	261,905	-	-	-	-	-	-	-	279,210		279,210
42													
43		**GENERAL PLANT**											
44		Major Projects											
45													
46		Minor Projects:	19,247								31,898	0.96778	30,870
47		Total General Plant	19,247	-	-	-	-	-	-	-	31,898		30,870
48													

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

($000)

Type of Data Shown

xx	Projected Test Year Ended	12/31/2023
__	Projected Test Year Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Project No.	(B) Project Description	(C) Year End CWIP Balance	(D) Estimated Additional Project Costs	(E) Total Cost of Completion	(F) Initial Project Budget Per Construction Bid	(G) Date Construction Started	(H) Expected Completion Date	(I) Percent Complete (C)/(E)	(J) Amount of AFUDC Charged	(K) 13 Month Average Balance	(L) Jurisdictional Factor	(M) Jurisdictional Amount
1		**OTHER PLANT**											
2		Major Projects											
3													
4		Clause - Recoverable	92								77	0.96778	74
5													
6		Minor Projects:	279								264	0.96778	256
7		Total Other Plant	371	-	-	-	-	-	-	-	341		330
8													
9		**INTANGIBLE PLANT**											
10		Major Projects											
11													
12		Minor Projects:	1,008							20	16,602	0.96778	16,067
13		Total Intangible Plant	1,008	-	-	-	-	-	-	20	16,602		16,067
14													
15		**SOLAR PLANT**											
16		Major Projects											
17	FUTSOLAR	Solar Facilities 2023	-	-	419,000	419,000	12/1/2022	12/31/2023	100%	-	29,307	0.97403	28,545
18	FUTSOLAR	Solar Facilities 2024	355,000	11,000	366,000	366,000	12/1/2023	12/31/2024	97%	-	182,500	0.97403	177,760
19	FUTSOLAR	Solar Facilities 2025	13,583	161,417	175,000	175,000	12/1/2023	12/31/2025	8%	-	16,799	0.97403	16,362
20													
21		Minor Projects:	(0)								-	-	-
22		Total Solar Plant Projects	368,583	172,417	960,000	960,000				-	228,605		222,668
23													
24		Adjustments	(659)								(659)		
25													
26													
27		**TOTAL PLANT**	**1,111,180**	**499,105**	**2,151,412**	**2,080,761**	**-**	**-**	**-**	**25,416**	**1,263,210**		**1,059,479**
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SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

($000)

Type of Data Shown

__ Projected Test Year Ended 12/31/2023

xx Projected Test Year Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Project No.	(B) Project Description	(C) Year End CWIP Balance	(D) Estimated Additional Project Costs	(E) Total Cost of Completion	(F) Initial Project Budget Per Construction Bid	(G) Date Construction Started	(H) Expected Completion Date	(I) Percent Complete (C)/(E)	(J) Amount of AFUDC Charged	(K) 13 Month Average Balance	(L) Jurisdictional Factor	(M) Jurisdictional Amount
1		**STEAM PRODUCTION**											
2		Major Projects: None											
3													
4		Minor Projects:	2,543								3,121	0.97403	3,040
5		Total Steam Projects	2,543	-	-	-	-	-	-	-	3,121		3,040
6													
7		**NUCLEAR PRODUCTION**											
8		Major Projects: None											
9													
10		Minor Projects: None											
11		Total Nuclear Projects										-	-
12			-	-	-	-	-	-	-	-	-		
13		**TRANSMISSION PLANT**											
14		Major Projects											
15	FL2117	PEF Transmission Expansion GG Disston-40th street	1,616	55,318	56,934	68,559	9/1/2014	11/18/2025	3%	n/a	986	0.72042	711
16	FL2807	PEF Transmission Expansion GG Ft White-Perry	57,715	5,151	62,866	79,384	3/1/2017	06/05/2023	92%	n/a	41,949	0.72042	30,221
17	FL2137	PEF Transmission Expansion FF Stations - Mondon Hill	70,694	43,051	113,745	153,948	9/1/2014	10/02/2023	62%	2,897	43,232	0.72042	31,145
18	FL2493	PEF Transmission Expansion FF Stations - Williston Sub	91,417	5,324	96,741	121,634	12/1/2014	5/17/2023	94%	4,009	58,959	0.72042	42,475
19	FL2645	PEF Transmission Expansion GG Lines - Powerline to Williston	15,127	88,538	103,665	125,685	3/1/2017	12/5/2025	15%	306	10,661	0.72042	7,681
20	FLOSPREYL	PEF Transmission Expansion FF Stations - Osprey	90,704	37,722	128,426	168,058	12/1/2015	4/9/2024	71%	4,448	64,013	0.72042	46,116
21	FLOSPRK	PEF Transmission Expansion GG Lines - Osprey	108,471	6,673	115,144	140,736	12/1/2019	02/08/2024	94%	6,095	85,450	0.72042	61,560
22	F201201	PEF Transmission Expansion GG Silver Springs North to Archer	17,465	77,857	95,322	n/a	2021	1/31/2025	18%	n/a	10,984	0.72042	7,913
23	FL3006	PEF FERC Interconnection	160,489	14,329	174,818	195,767	3/1/2017	11/30/2023	92%	n/a	137,007	0.72042	98,702
24	FL2640	PEF Transmission Expansion GG Lines - Deland W - Dona Vista	1,546	102,344	103,889	n/a	8/1/2016	11/1/2027	1%	-	5,880	0.72042	4,236
25	FL2650	PEF Transmission Expansion GG Ginnie-Dempsey	-	68,020	68,020	n/a	3/1/2016	05/31/2028	0%	n/a	695	0.72042	500
26	FL2794	PEF Transmission Expansion FF Stations - Keystone Sub	40,560	13,286	53,846	66,989	5/1/2016	05/31/2023	75%	n/a	33,393	0.72042	24,057
27													
28		Clause - Recoverable	419								658	0.72042	474
29													
30		Minor Projects:	75,179								147,832	0.72042	106,501
31		Total Transmission Projects	731,400	517,614	1,173,416	1,120,761				17,755	641,698		462,292
32													
33		**DISTRIBUTION PLANT**											
34		Major Projects											-
35													
36		Clause - Recoverable	27,752								33,515	1.00000	33,515
37													
38		Minor Projects:	238,916							-	265,945	1.00000	265,945
39		Total Distribution Projects	266,668	-	-	-	-	-	-	-	299,460		299,460
40													
41		**GENERAL PLANT**											
42		Major Projects											
43													
44		Minor Projects:	18,949								40,440	0.96778	39,137
45		Total General Plant	18,949	-	-	-	-	-	-	-	40,440		39,137
46													

SCHEDULE B-13

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

($000)

Type of Data Shown

__ Projected Test Year Ended 12/31/2023

xx Projected Test Year Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness Anderson, Hunsicker, O'Hara, Scott, Swartz

Line No.	(A) Project No.	(B) Project Description	(C) Year End CWIP Balance	(D) Estimated Additional Project Costs	(E) Total Cost of Completion	(F) Initial Project Budget Per Construction Bid	(G) Date Construction Started	(H) Expected Completion Date	(I) Percent Complete (C)/(E)	(J) Amount of AFUDC Charged	(K) 13 Month Average Balance	(L) Jurisdictional Factor	(M) Jurisdictional Amount
1		**OTHER PLANT**											
2		Major Projects											
3													
4		Clause - Recoverable	62								46	0.96778	45
5													
6		Minor Projects:	249								234	0.96778	227
7		Total Other Plant	311	-	-	-	-	-	-	-	280		271
8													
9		**INTANGIBLE PLANT**											
10		Major Projects											
11													
12		Minor Projects:	1,160								19,497	0.96778	18,868
13		Total Intangible Plant	1,160	-	-	-	-	-	-	-	19,497		18,868
14													
15		**SOLAR PLANT**											
16		Major Projects											
17	FUTSOLAR	Solar Facilities 2023	384,452	34,548	419,000	419,000	12/1/2021	12/31/2023	92%	-	201,293	0.97403	196,066
18	FUTSOLAR	Solar Facilities 2024	10,000	356,000	366,000	366,000	12/1/2022	12/31/2024	3%	-	5,000	0.97403	4,870
19													-
20													
21		Minor Projects:	(0)								19,216	-	-
22		Total Solar Plant Projects	394,452	390,548	785,000	785,000				-	225,510		200,936
23													
24		Adjustments	(659)								(659)		
25													
26		**TOTAL PLANT**	**1,414,823**	**908,162**	**1,958,416**	**1,905,761**	**-**	**-**	**-**	**17,755**	**1,229,347**	**-**	**1,024,005**
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2021 Settlment-Updated B Schedules-000263

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Olivier

Line No.	
1	The company is not proposing to include any AFUDC-eligible CWIP in rate base.
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Supporting Schedules: D-1a, D-9

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
xx Projected Test Year 2 Ended 12/31/2023
xx Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Olivier

Line No.	(A) Description of Item	(B) Test Year 2022 13 Month Average	(C) Test Year 2023 13 Month Average	(D) Test Year 2023 Jurisdictional Factor	(E) Test Year Jurisdictional Amount (C) X (D)
1					
2	Production Plant				
3	Levy Land	$ 94,072	$ 94,072	0.97403	$ 91,629
4	Aggregate Production Property Under 5%	2,522	2,522	0.97403	2,457
5	Total Production Plant	96,594	96,594		94,086
6					
7	Other Production Plant				
8	Aggregate Production Property Under 5%	1,710	1,710	0.95110	1,626
9					
10	Transmission				
11	Levy Land	17,336	17,336	0.72042	12,489
12	Central Florida Land Transmission	6,421	6,421	0.72042	4,626
13	Aggregate Transmission Property Under 5%	8,315	8,315	0.72042	5,990
14	Total Production Plant	32,072	32,072		23,105
15					
16					
17	Distribution Plant				
18	Aggregate Distribution Property Under 5%	3,562	3,562	1.00000	3,562
19					
20					
21	General Plant				
22	Aggregate General Plant Property Under 5%	1,841	1,841	0.96778	1,782
23					
24					
25					
26					
27					
28					
29					
30					
31		$ 135,779	$ 135,779		$ 124,161
32					
33					
34					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Olivier

Line No.	(A) Description of Item	(B) Prior Year 2021 13 Month Average	(C) Test Year 2022 13 Month Average	(D) Test Year 2022 Jurisdictional Factor	(E) Test Year Jurisdictional Amount (C) X (D)
1					
2	Production Plant				
3	Levy Land	$ 94,072	$ 94,072	0.92865	$ 87,360
4	Aggregate Production Property Under 5%	2,522	2,522	0.92865	2,342
5	Total Production Plant	96,594	96,594		89,702
6					
7	Other Production Plant				
8	Aggregate Production Property Under 5%	1,710	1,710	0.90678	1,551
9					
10	Transmission				
11	Levy Land	17,336	17,336	0.71994	12,481
12	Central Florida Land Transmission	6,421	6,421	0.71994	4,623
13	Aggregate Transmission Property Under 5%	8,315	8,315	0.71994	5,986
14	Total Production Plant	32,072	32,072		23,090
15					
16					
17	Distribution Plant				
18	Aggregate Distribution Property Under 5%	3,562	3,562	1.00000	3,562
19					
20					
21	General Plant				
22	Aggregate General Plant Property Under 5%	1,841	1,841	0.95415	1,757
23					
24					
25					
26					
27					
28					
29					
30					
31		$ 135,779	$ 135,779		$ 119,661
32					
33					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: N/A

($000)

Line No.	(A) Period	(B) Nuclear Fuel in Process 120.1	(C) Nuclear Fuel Stock Account 120.2	(D) Nuclear Fuel Assemblies in Reactor 120.3	(E) Nuclear Fuel Spent Fuel 120.4	(F) Accumulated Provision for Amortization 120.5	(G) Nuclear Fuel Under Capital Leases 120.6	(H) Net Nuclear Fuel (B) + (C) + (D) + (E) - (F) + (G)
1								
2								
3		The company does not have any nuclear fuel inventory for the projected test years and related prior years.						
4								
5								
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	Account No.	Component	(C) Test Year 2022 Company Total (Schedule B-3)	(D) Test Year 2023 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	OTHER PROPERTY & INVESTMENTS					
2	123	Investment in Associated Companies	7,027	7,027	1.00000	7,027
3	124	Other Investments	584	584	1.00000	584
4	128	Special Funds	821,612	779,553	1.00000	779,553
5	TOTAL OTHER PROPERTY & INVESTMENTS		829,223	787,164		787,164
6						
7	CURRENT & ACCRUED ASSETS					
8	131	Cash	16,582	23,576	0.96586	22,771
9	134	Special Deposits	-	-	-	-
10	136	Short Term Investments	-	-	-	-
11	141	Notes Receivable	-	-	-	-
12	142	Customer Accounts Receivable	369,723	369,908	0.89073	329,489
13	143	Other Accounts Receivable	17,034	17,034	0.96735	16,478
14	144	Accum Prov for Uncollectible Accts	(15,217)	(15,217)	1.00000	(15,217)
15	146	Accounts Rec from Associated Co	12,228	12,228	0.96586	11,810
16	151	Fuel Stock	126,591	126,312	0.98183	124,017
17	153 - 163	Other Materials & Supplies	315,755	313,755	0.92682	290,795
18	165	Prepayments	57,033	57,288	0.97117	55,636
19	171	Interest Receivable	-	-	-	-
20	172	Rents Receivable	100	100	0.96586	97
21	173	Accrued Utility Revenues	140,561	140,561	1.00000	140,561
22	174	Misc. Current & Accrued Assets	-	-	-	-
23	175	Derivative Assets	-	-	-	-
24	176	Derivative Instrument Assets - Hedge	-	-	-	-
25	TOTAL CURRENT & ACCRUED ASSETS		1,040,389	1,045,544		976,437
26						
27	DEFERRED DEBITS					
28	182	Other Regulatory Assets	1,062,131	945,229	0.98013	926,445
29	183	Prelim Survey & Invest Charges	7,961	7,961	0.96573	7,688
30	184	Clearing Accounts	1,664	1,664	0.96526	1,606
31	185	Temporary Facilities	80	80	0.96586	77
32	186	Misc. Deferred Debits	138,768	97,221	0.94820	92,185
33	TOTAL DEFERRED DEBITS		1,210,604	1,052,155		1,028,002
34						
35	**TOTAL WORKING CAPITAL ASSETS**		3,080,216	2,884,863		2,791,606
36						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	Account No.	Component	Test Year 2022 Company Total (Schedule B-3) (C)	Test Year 2023 Company Total (Schedule B-3) (D)	Test Year Jurisdictional Factor (E)	Test Year Jurisdictional Amt (D)*(E) (F)
1	NON-CURRENT LIABILITIES					
2	227	Oblig under Capital Leases	(347,327)	(330,459)	0.96778	(319,812)
3	228.1	Retail Unfd Storm Damage	(119,150)	(131,514)	1.00000	(131,514)
4	228.1	Retail Storm Reserve Accrual	-	-	-	-
5	228.1	Wholesale Storm Reserve	9,475	9,475	-	-
6	228.2	Accum Prov. For Injuries & Damages	(21,824)	(21,824)	0.96586	(21,079)
7	228.3	Accum Prov. For Pensions & Benefits	(149,767)	(132,398)	0.96586	(127,878)
8	228.4	Accum Misc. Operating Provisions	(31,488)	(31,488)	0.96586	(30,413)
9	229	Accum Prov for Rate Refunds	-	-	-	-
10	230	Asset Retirement Obligations	(386,401)	(282,529)	1.00000	(282,529)
11	TOTAL NON-CURRENT ASSETS		(1,046,482)	(920,737)		(913,225)
12						
13	CURRENT & ACCRUED LIABILITIES					
14	232	Accounts Payable	(459,652)	(472,544)	0.96586	(456,411)
15	234	Accounts Payable to Assoc. Co.	(88,897)	(88,897)	0.96586	(85,862)
16	236	Taxes Accrued	(173,139)	(187,790)	0.96521	(181,256)
17	237	Interest Accrued	(70,312)	(70,327)	0.96586	(67,926)
18	241	Tax Collections Payable	(27,130)	(27,130)	0.96586	(26,204)
19	242	Misc. Current & Accrued Liabilities	(110,913)	(110,913)	0.87387	(96,924)
20	243	Oblig under Capital Leases	(68,774)	(64,318)	0.96778	(62,246)
21	244	Derivative Liability	-	-	-	-
22	245	Derivative Instrument Liab - Hedge	-	-	-	-
23	TOTAL CURRENT & ACCRUED LIABILITIES		(998,817)	(1,021,919)		(976,828)
24						
25	DEFERRED CREDITS					
26	252	Customer Advances for Construction	(121,395)	(152,175)	0.96586	(146,980)
27	253	Other Deferred Credits	(22,544)	(22,544)	0.97042	(21,878)
28	254	Other Regulatory Liabilities	(300,260)	(303,263)	1.00006	(303,280)
29	TOTAL DEFERRED CREDITS		(444,200)	(477,982)		(472,137)
30						
31	**TOTAL WORKING CAPITAL LIABILITIES**		(2,489,499)	(2,420,639)		(2,362,190)
32						
33	**TOTAL WORKING CAPITAL**		590,717	464,225		429,416
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Test Year 2022 Company Total (Schedule B-3)	(D) Test Year 2023 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	**TOTAL COMMISSION & COMPANY ADJUSTMENTS**					
2		**ARO**				
3	128	Special Funds - Nuclear Decommissioning	(585,766)	(543,707)	1.00000	(543,707)
4	182	ARO Regulatory Asset	49,710	102,319	1.00000	102,319
5	230	Asset Retirement Obligations	386,401	282,529	1.00000	282,529
6	254	NDT - Qual - Unreal Gains	73,727	73,727	1.00000	73,727
7	254	ARO Reg Liab - Book Depr	39,401	39,401	1.00000	39,401
8		Total ARO	(36,526)	(45,731)		(45,731)
9						
10		**ECCR**				
11	182	Amort - LM Switches	34,162	37,280	1.00000	37,280
12	182	Load Mgmt Switches	(41,921)	(41,921)	1.00000	(41,921)
13		Total ECCR	(7,759)	(4,641)		(4,641)
14						
15		**ECRC**				
16	153-163	Other Materials & Supplies	(5,133)	(5,133)	0.98855	(5,075)
17	232	Accounts Payable	20	20	0.96586	19
18		Total Other Materials & Supplies	(5,114)	(5,114)		(5,055)
19						
20		**FUEL**				
21	182	Reg Asset - Def GPIF	(5,488)	(5,488)	1.00000	(5,488)
22	182	PPA Buyout Reg Asset	(78,070)	(71,519)	1.00000	(71,519)
23		Total Fuel	(83,558)	(77,006)		(77,006)
24						
25		**CCR**				
26	182	PPA Buyout Reg Asset	(9,903)	(3,322)	1.00000	(3,322)
27	186	CR3 Dry Cask Storage	(45,478)	(0)	1.00000	(0)
28		Total CCR	(55,381)	(3,322)		(3,322)
29						
30		**Capital & Operating Leases**				
31	227	Oblig under Capital Leases	347,327	330,459	0.96778	319,812
32	243	Oblig under Capital Leases	68,774	64,318	0.90507	62,246
33		Total Capital & Operating Leases	416,101	394,777		382,057
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Test Year 2022 Company Total (Schedule B-3)	(D) Test Year 2023 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	**TOTAL COMMISSION & COMPANY ADJUSTMENTS continued…**					
2		**Investments Earning a Return**				
3	123	Investment in Associated Companies	(7,027)	(7,027)	1.00000	(7,027)
4	124	Other Investments	(584)	(584)	1.00000	(584)
5	128	Special Funds - Pension	(235,846)	(235,846)	1.00000	(235,846)
6		Total Invesments Earning a Return	(243,457)	(243,457)		(243,457)
7						
8		**Jobbing Accounts**				
9	186	Misc. Deferred Debits	(1,117)	(1,117)	1.00000	(1,117)
10		Total Jobbing Accounts	(1,117)	(1,117)		(1,117)
11						
12		**Non-Regulated and Miscellaneous**				
13	142	Accounts Receivable Non-Regulated	(3,963)	(3,963)	1.00000	(3,963)
14	143	Other Accounts Receivable	(746)	(746)	1.00000	(746)
15	182	Deferred CR3 Depreciation Contra	36,428	33,826	1.00000	33,826
16	186	DCS Contra Equity	(1,332)	(1,332)	1.00000	(1,332)
17	241	Tax Collections Payable	2	2	0.96586	2
18	253	Oth Deferred Credit Joint Owner-FMPA	2,531	2,531	1.00000	2,531
19		Total Jobbing Accounts	32,920	30,318		30,318
20						
21		**Under Recovery Clauses**				
22	182	Deferred Capacity	126	126	1.00000	126
23	182	Deferred Fuel Exp-Current Yr	68,921	75,132	1.00000	75,132
24	182	Deferred Fuel Exp - Prior Year	(101,940)	(76,576)	1.00000	(76,576)
25	182	Def Capacity Exp - Current Year	(405)	5,746	1.00000	5,746
26	254	Deferred Environmental Cost Recovery	(2,164)	(69)	1.00000	(69)
27	254	Deferred Capacity - Curr Yr	(10,677)	(9,770)	1.00000	(9,770)
28	254	Deferred Capacity - Prior Yr	(154)	(154)	1.00000	(154)
29		Total Under Recovery Clause	(46,292)	(5,564)		(5,564)
30						
31		**Electric Vehicles Charging Stations**				
32	186	Electric Vehicle Charging Stations - C&I Rebate	1,483	5,091	1.00000	5,091
33		Total Electrical Vehicles Charging Stations	1,483	5,091		5,091
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Test Year 2022 Company Total (Schedule B-3)	(D) Test Year 2023 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1		**Storm**				
2	228	Retail Storm Reserve Deficiency	-	-	-	-
3		Total Retail Storm Reserve Deficiency	-	-		-
4						
5		**Dismantlement Study Impact**				
6	254	Dismantlement Study Impact	7,760	24,419	1.00000	24,419
7		Total Dismantlement Study Impact	7,760	24,419		24,419
8						
9		**Remove FERC Interconnect**				
10	252	FERC Interconnect - Deferred Credit	121,395	152,175	0.96587	146,982
11		Total - Remove FERC Interconnect	121,395	152,175		146,982
12						
13		**Storm Capitalization Regulatory Asset**				
14	182	Storm Capitalization	26,232	27,389	1.00000	27,389
15		Total - Storm Capitalization	26,232	27,389		27,389
16						
17		**Tax Savings Regulatory Liability**				
18	254	Tax Savings Reg Liability	(20,262)	(29,000)	1.00000	(29,000)
19		Total - Tax Savings Reg Liability	(20,262)	(29,000)		(29,000)
20						
21		**Rate Case Regulatory Asset**				
22	186	Deferred Rate Case Expense	2,791	2,016	1.00000	2,016
23		Total Deferred Rate Case Regulatory Asset	2,791	2,016		2,016
24						
25						
26		**TOTAL COMMISSION & COMPANY ADJUSTMENTS**	109,218	221,232		203,377
27						
28		**TOTAL WORKING CAPITAL ADJUSTED**	699,935	685,457		632,793
29						
30						
31						
32						
33						
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Prior Year 2021 Company Total (Schedule B-3)	(D) Test Year 2022 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	OTHER PROPERTY & INVESTMENTS					
2	123	Investment in Associated Companies	7,027	7,027	1.00000	7,027
3	124	Other Investments	584	584	1.00000	584
4	128	Special Funds	875,725	821,612	1.00000	821,612
5	TOTAL OTHER PROPERTY & INVESTMENTS		883,335	829,223		829,223
6						
7	CURRENT & ACCRUED ASSETS					
8	131	Cash	9,615	16,582	0.95629	15,858
9	134	Special Deposits	-	-	-	-
10	136	Short Term Investments	-	-	-	-
11	141	Notes Receivable	-	-	-	-
12	142	Customer Accounts Receivable	354,351	369,723	0.88198	326,089
13	143	Other Accounts Receivable	17,034	17,034	0.95820	16,322
14	144	Accum Prov for Uncollectible Accts	(15,217)	(15,217)	1.00000	(15,217)
15	146	Accounts Rec from Associated Co	12,228	12,228	0.95629	11,693
16	151	Fuel Stock	126,549	126,591	0.96199	121,780
17	153 - 163	Other Materials & Supplies	319,255	315,755	0.90871	286,930
18	165	Prepayments	56,787	57,033	0.93149	53,126
19	171	Interest Receivable	-	-	-	-
20	172	Rents Receivable	100	100	0.95629	96
21	173	Accrued Utility Revenues	140,561	140,561	1.00000	140,561
22	174	Misc. Current & Accrued Assets	-	-	-	-
23	175	Derivative Assets	-	-	-	-
24	176	Derivative Instrument Assets - Hedge	-	-	-	-
25	TOTAL CURRENT & ACCRUED ASSETS		1,021,261	1,040,389		957,237
26						
27	DEFERRED DEBITS					
28	182	Other Regulatory Assets	1,179,236	1,062,131	0.97751	1,038,245
29	183	Prelim Survey & Invest Charges	7,961	7,961	0.95629	7,613
30	184	Clearing Accounts	1,664	1,664	0.95568	1,590
31	185	Temporary Facilities	80	80	0.95629	77
32	186	Misc. Deferred Debits	162,351	138,768	0.96339	133,689
33	TOTAL DEFERRED DEBITS		1,351,292	1,210,604		1,181,214
34						
35	**TOTAL WORKING CAPITAL ASSETS**		3,255,888	3,080,216		2,967,679
36						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Prior Year 2021 Company Total (Schedule B-3)	(D) Test Year 2022 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	NON-CURRENT LIABILITIES					
2	227	Oblig under Capital Leases	(368,651)	(347,327)	0.95414	(331,400)
3	228.1	Retail Unfd Storm Damage	3,731	(119,150)	1.00000	(119,150)
4	228.1	Retail Storm Reserve Accrual	-	-	-	-
5	228.1	Wholesale Storm Reserve	9,475	9,475	-	-
6	228.2	Accum Prov. For Injuries & Damages	(21,824)	(21,824)	0.95629	(20,870)
7	228.3	Accum Prov. For Pensions & Benefits	(163,580)	(149,767)	0.95629	(143,220)
8	228.4	Accum Misc. Operating Provisions	(31,488)	(31,488)	0.95629	(30,112)
9	229	Accum Prov for Rate Refunds	-	-	-	-
10	230	Asset Retirement Obligations	(513,021)	(386,401)	1.00000	(386,401)
11	TOTAL NON-CURRENT ASSETS		(1,085,357)	(1,046,482)		(1,031,152)
12						
13	CURRENT & ACCRUED LIABILITIES					
14	232	Accounts Payable	(437,307)	(459,652)	0.95629	(439,559)
15	234	Accounts Payable to Assoc. Co.	(88,897)	(88,897)	0.95629	(85,011)
16	236	Taxes Accrued	(137,881)	(173,139)	0.95558	(165,448)
17	237	Interest Accrued	(72,093)	(70,312)	0.95629	(67,238)
18	241	Tax Collections Payable	(27,130)	(27,130)	0.95629	(25,944)
19	242	Misc. Current & Accrued Liabilities	(110,661)	(110,913)	0.86510	(95,951)
20	243	Oblig under Capital Leases	(67,171)	(68,774)	0.95414	(65,620)
21	244	Derivative Liability	-	-	-	-
22	245	Derivative Instrument Liab - Hedge	-	-	-	-
23	TOTAL CURRENT & ACCRUED LIABILITIES		(941,140)	(998,817)		(944,772)
24						
25	DEFERRED CREDITS					
26	252	Customer Advances for Construction	(50,469)	(121,395)	0.95629	(116,089)
27	253	Other Deferred Credits	(22,544)	(22,544)	0.96208	(21,689)
28	254	Other Regulatory Liabilities	(279,724)	(300,260)	1.00007	(300,281)
29	TOTAL DEFERRED CREDITS		(352,737)	(444,200)		(438,059)
30						
31	**TOTAL WORKING CAPITAL LIABILITIES**		(2,379,234)	(2,489,499)		(2,413,984)
32						
33	**TOTAL WORKING CAPITAL**		876,654	590,717		553,695
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Prior Year 2021 Company Total (Schedule B-3)	(D) Test Year 2022 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	**TOTAL COMMISSION & COMPANY ADJUSTMENTS**					
2		**ARO**				
3	128	Special Funds - Nuclear Decommissioning	(639,878)	(585,766)	1.00000	(585,766)
4	182	ARO Regulatory Asset	(11,662)	49,710	1.00000	49,710
5	230	Asset Retirement Obligations	513,021	386,401	1.00000	386,401
6	254	NDT - Qual - Unreal Gains	73,727	73,727	1.00000	73,727
7	254	ARO Reg Liab - Book Depr	39,401	39,401	1.00000	39,401
8		Total ARO	(25,391)	(36,526)		(36,526)
9						
10		**ECCR**				
11	182	Amort - LM Switches	29,741	34,162	1.00000	34,162
12	182	Load Mgmt Switches	(41,921)	(41,921)	1.00000	(41,921)
13		Total ECCR	(12,180)	(7,759)		(7,759)
14						
15		**ECRC**				
16	153-163	Other Materials & Supplies	(5,133)	(5,133)	0.97148	(4,987)
17	232	Accounts Payable	20	20	0.95629	19
18		Total Other Materials & Supplies	(5,114)	(5,114)		(4,968)
19						
20		**FUEL**				
21	182	Reg Asset - Def GPIF	(5,488)	(5,488)	1.00000	(5,488)
22	182	PPA Buyout Reg Asset	(84,621)	(78,070)	1.00000	(78,070)
23		Total Fuel	(90,109)	(83,558)		(83,558)
24						
25		**CCR**				
26	182	PPA Buyout Reg Asset	(16,394)	(9,903)	1.00000	(9,903)
27	186	CR3 Dry Cask Storage	(96,346)	(45,478)	1.00000	(45,478)
28		Total CCR	(112,740)	(55,381)		(55,381)
29						
30		**Capital & Operating Leases**				
31	227	Oblig under Capital Leases	368,651	347,327	0.95414	331,400
32	243	Oblig under Capital Leases	67,171	68,774	0.97692	65,620
33		Total Capital & Operating Leases	435,821	416,101		397,020
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	Account No.	Component	(C) Prior Year 2021 Company Total (Schedule B-3)	(D) Test Year 2022 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1	**TOTAL COMMISSION & COMPANY ADJUSTMENTS continued…**					
2		**Investments Earning a Return**				
3	123	Investment in Associated Companies	(7,027)	(7,027)	1.00000	(7,027)
4	124	Other Investments	(584)	(584)	1.00000	(584)
5	128	Special Funds - Pension	(235,846)	(235,846)	1.00000	(235,846)
6		Total Invesments Earning a Return	(243,457)	(243,457)		(243,457)
7						
8		**Jobbing Accounts**				
9	186	Misc. Deferred Debits	(1,117)	(1,117)	1.00000	(1,117)
10		Total Jobbing Accounts	(1,117)	(1,117)		(1,117)
11						
12		**Non-Regulated and Miscellaneous**				
13	142	Accounts Receivable Non-Regulated	(3,963)	(3,963)	1.00000	(3,963)
14	143	Other Accounts Receivable	(746)	(746)	1.00000	(746)
15	182	Deferred CR3 Depreciation Contra	39,030	36,428	1.00000	36,428
16	186	DCS Contra Equity	(1,332)	(1,332)	1.00000	(1,332)
17	241	Tax Collections Payable	2	2	0.95629	2
18	253	Oth Deferred Credit Joint Owner-FMPA	2,531	2,531	1.00000	2,531
19		Total Jobbing Accounts	35,522	32,920		32,920
20						
21		**Under Recovery Clauses**				
22	182	Deferred Capacity	126	126	1.00000	126
23	182	Deferred Fuel Exp-Current Yr	94,899	68,921	1.00000	68,921
24	182	Deferred Fuel Exp - Prior Year	(109,042)	(101,940)	1.00000	(101,940)
25	182	Def Capacity Exp - Current Year	(6,920)	(405)	1.00000	(405)
26	254	Deferred Environmental Cost Recovery	(358)	(2,164)	1.00000	(2,164)
27	254	Deferred Capacity - Curr Yr	(8,019)	(10,677)	1.00000	(10,677)
28	254	Deferred Capacity - Prior Yr	(154)	(154)	1.00000	(154)
29		Total Under Recovery Clause	(29,467)	(46,292)		(46,292)
30						
31		**Electric Vehicles Charging Stations**				
32	186	Electric Vehicle Charging Stations - C&I Rebate	-	1,483	1.00000	1,483
33		Total Electrical Vehicles Charging Stations	-	1,483		1,483
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

($000)

Witness: Olivier

Line No.	(A) Account No.	(B) Component	(C) Prior Year 2021 Company Total (Schedule B-3)	(D) Test Year 2022 Company Total (Schedule B-3)	(E) Test Year Jurisdictional Factor	(F) Test Year Jurisdictional Amt (D)*(E)
1		**Storm**				
2	228	Retail Storm Reserve Deficiency	(22,817)	-	-	-
3		Total Retail Storm Reserve Deficiency	(22,817)	-		-
4						
5		**Dismantlement Study Impact**				
6	254	Dismantlement Study Impact	-	7,760	1.00000	7,760
7		Total Dismantlement Study Impact	-	7,760		7,760
8						
9		**Remove FERC Interconnect**				
10	252	FERC Interconnect - Deferred Credit	50,469	121,395	0.95633	116,094
11		Total - Remove FERC Interconnect	50,469	121,395		116,094
12						
13		**Storm Capitalization Regulatory Asset**				
14	182	Storm Capitalization	-	26,232	1.00000	26,232
15		Total - Storm Capitalization	-	26,232		26,232
16						
17		**Tax Savings Regulatory Liability**				
18	254	Tax Savings Reg Liability	-	(20,262)	1.00000	(20,262)
19		Total - Tax Savings Reg Liability	-	(20,262)		(20,262)
20						
21		**Rate Case Regulatory Asset**				
22	186	Deferred Rate Case Expense	2,881	2,791	1.00000	2,791
23		Total Deferred Rate Case Regulatory Asset	2,881	2,791		2,791
24						
25						
26		**TOTAL COMMISSION & COMPANY ADJUSTMENTS**	(17,698)	109,218		84,981
27						
28		**TOTAL WORKING CAPITAL ADJUSTED**	858,957	699,935		638,676
29						
30						
31						
32						
33						
34						

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**Coal - Total**						**Fuel Type : Regular Coal**											
2	Dec-22	566.9	36,582	64.53	118.4	7,924	66.92	24.5	1,828	74.73	(93.9)	(6,090)	0.00	0.00	0.00	0.00	566.9	36,589	64.54
3	Jan-23	566.9	36,589	64.54	154.0	9,541	61.94	77.0	5,143	66.79	(77.0)	(4,666)	0.00	0.00	0.00	0.00	566.9	36,321	64.07
4	Feb-23	566.9	36,321	64.07	34.4	2,294	66.67	17.2	1,310	76.14	(17.2)	(1,042)	0.00	0.00	0.00	0.00	566.9	36,263	63.96
5	Mar-23	566.9	36,263	63.96	46.5	3,035	65.24	23.3	1,701	73.15	(23.3)	(1,409)	0.00	0.00	0.00	0.00	566.9	36,187	63.83
6	Apr-23	566.9	36,187	63.83	1.7	317	191.66	0.8	269	325.82	(0.8)	(50)	0.00	0.00	0.00	0.00	566.9	36,184	63.83
7	May-23	566.9	36,184	63.83	219.5	13,538	61.66	109.8	7,166	65.29	(109.8)	(6,660)	0.00	0.00	0.00	0.00	566.9	35,895	63.31
8	Jun-23	566.9	35,895	63.31	225.5	13,896	61.63	112.7	7,304	64.80	(112.7)	(6,840)	0.00	0.00	0.00	0.00	566.9	35,647	62.88
9	Jul-23	566.9	35,647	62.88	260.7	16,186	62.08	130.4	8,373	64.23	(130.4)	(7,984)	0.00	0.00	0.00	0.00	566.9	35,475	62.57
10	Aug-23	566.9	35,475	62.57	229.2	14,253	62.19	114.6	7,360	64.24	(114.6)	(7,018)	0.00	0.00	0.00	0.00	567.0	35,350	62.35
11	Sep-23	567.0	35,350	62.35	221.1	13,758	62.23	110.5	7,089	64.13	(110.5)	(6,771)	0.00	0.00	0.00	0.00	567.0	35,248	62.17
12	Oct-23	567.0	35,248	62.17	169.0	10,654	63.03	84.5	5,537	65.52	(84.5)	(5,181)	0.00	0.00	0.00	0.00	567.0	35,184	62.06
13	Nov-23	567.0	35,184	62.06	217.2	13,607	62.65	108.6	7,019	64.63	(108.6)	(6,657)	0.00	0.00	0.00	0.00	567.0	35,115	61.94
14	Dec-23	567.0	35,115	61.94	0.2	307	1,330.06	0.1	300	2,599.53	(0.1)	(7)	0.00	0.00	0.00	0.00	567.0	35,115	61.94
15	**Thirteen Month Total**	7,370.2	466,041		1,897	119,308		914	60,400		(983)	(60,375)		0.00	0.00		7,370	464,574	
16																			
17	**Thirteen Month Average**	566.9	35,849		146	9,178		70	4,646		(76)	(4,644)		0.00	0.00		567	35,736	
18																			
19																			
20	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
21	Inventory Location	**Crystal River Coal Unit 4 & 5**						**Fuel Type : Regular Coal**											
22	Dec-22	497.4	32,077	64.49	93.9	6,339	67.48	24.5	1,828	74.73	0.00	-	0.00	0.00	0.00	0.00	566.9	36,589	64.54
23	Jan-23	566.9	36,589	64.54	77.0	4,875	63.30	77.0	5,143	66.79	0.00	-	0.00	0.00	0.00	0.00	566.9	36,321	64.07
24	Feb-23	566.9	36,321	64.07	17.2	1,252	72.76	17.2	1,310	76.14	0.00	-	0.00	0.00	0.00	0.00	566.9	36,263	63.96
25	Mar-23	566.9	36,263	63.96	23.3	1,626	69.89	23.3	1,701	73.15	0.00	-	0.00	0.00	0.00	0.00	566.9	36,187	63.83
26	Apr-23	566.9	36,187	63.83	0.8	267	322.64	0.8	269	325.82	0.00	-	0.00	0.00	0.00	0.00	566.9	36,184	63.83
27	May-23	566.9	36,184	63.83	109.8	6,877	62.65	109.8	7,166	65.29	0.00	-	0.00	0.00	0.00	0.00	566.9	35,895	63.31
28	Jun-23	566.9	35,895	63.31	112.7	7,056	62.60	112.7	7,304	64.80	0.00	-	0.00	0.00	0.00	0.00	566.9	35,647	62.88
29	Jul-23	566.9	35,647	62.88	130.4	8,201	62.91	130.4	8,373	64.23	0.00	-	0.00	0.00	0.00	0.00	566.9	35,475	62.57
30	Aug-23	566.9	35,475	62.57	114.6	7,235	63.14	114.6	7,360	64.24	0.00	-	0.00	0.00	0.00	0.00	567.0	35,350	62.35
31	Sep-23	567.0	35,350	62.35	110.5	6,987	63.21	110.5	7,089	64.13	0.00	-	0.00	0.00	0.00	0.00	567.0	35,248	62.17
32	Oct-23	567.0	35,248	62.17	84.5	5,474	64.76	84.5	5,537	65.52	0.00	-	0.00	0.00	0.00	0.00	567.0	35,184	62.06
33	Nov-23	567.0	35,184	62.06	108.6	6,950	64.00	108.6	7,019	64.63	0.00	-	0.00	0.00	0.00	0.00	567.0	35,115	61.94
34	Dec-23	567.0	35,115	61.94	0.1	300	2,598.82	0.1	300	2,599.53	0.00	-	0.00	0.00	0.00	0.00	567.0	35,115	61.94
35	**Thirteen Month Total**	7,300.7	461,536		983.5	63,439		913.9	60,400		0.00	-		0.00	0.00		7,370.2	464,574	
36																			
37	**Thirteen Month Average**	561.6	35,503		75.7	4,880		70.3	4,646		0.00	-		0.00	0.00		566.9	35,736	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/19/2019
Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**In-Transit Coal**						**Fuel Type : Regular Coal**											
2	Dec-22	69.5	4,505	64.84	24.5	1,585	64.79	0.00	-	0.00	(93.9)	(6,090)	64.83	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	77.0	4,666	60.58	0.00	-	0.00	(77.0)	(4,666)	60.58	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	17.2	1,042	60.58	0.00	-	0.00	(17.2)	(1,042)	60.58	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	23.3	1,409	60.58	0.00	-	0.00	(23.3)	(1,409)	60.58	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	0.8	50	60.67	0.00	-	0.00	(0.8)	(50)	60.67	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	109.8	6,660	60.67	0.00	-	0.00	(109.8)	(6,660)	60.67	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	112.7	6,840	60.67	0.00	-	0.00	(112.7)	(6,840)	60.67	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	130.4	7,984	61.25	0.00	-	0.00	(130.4)	(7,984)	61.25	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	114.6	7,018	61.25	0.00	-	0.00	(114.6)	(7,018)	61.25	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	110.5	6,771	61.25	0.00	-	0.00	(110.5)	(6,771)	61.25	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	84.5	5,181	61.30	0.00	-	0.00	(84.5)	(5,181)	61.30	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	108.6	6,657	61.30	0.00	-	0.00	(108.6)	(6,657)	61.30	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	0.1	7	61.30	0.00	-	0.00	(0.1)	(7)	61.30	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	69.5	4,505		914.0	55,870		0.00	-		(983.5)	(60,375)		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	5.3	347		70.3	4,298		0.00	-		(75.7)	(4,644)		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Anclote 1 & 2 and Bartow South Terminal**						**Fuel Type : Residual Oil**											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Suwannee 1-3**					**Fuel Type : Residual Oil**											
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Avon Park Peakers 1 - 2**					**Fuel Type : Distillate Oil**											
22	Dec-22	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
23	Jan-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
24	Feb-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
25	Mar-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
26	Apr-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
27	May-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
28	Jun-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
29	Jul-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
30	Aug-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
31	Sep-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
32	Oct-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
33	Nov-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
34	Dec-23	3.1	374	121.54	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	3.1	374	121.54
35	**Thirteen Month Total**	40.0	4,867		0.00	-		0.00	-		0.00	-		0.00	0.00		40.0	4,867	
36																			
37	**Thirteen Month Average**	3.1	374		0.00	-		0.00	-		0.00	-		0.00	0.00		3.1	374	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-22	21.6	2,244	104.11	0.00	0	0.00	0.02	2	71.63	0.00	-	0.00	0.00	0.00	0.00	21.5	2,242	104.16
3	Jan-23	21.5	2,242	104.16	0.00	0	0.00	0.02	2	66.11	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.22
4	Feb-23	21.5	2,241	104.22	0.00	0	0.00	0.01	1	82.77	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
5	Mar-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
6	Apr-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
7	May-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
8	Jun-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
9	Jul-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
10	Aug-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
11	Sep-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
12	Oct-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
13	Nov-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
14	Dec-23	21.5	2,241	104.25	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.5	2,241	104.25
15	**Thirteen Month Total**	279.5	29,134		0.00	4		0.1	8		0.00	-		0.00	0.00		279.5	29,131	
16																			
17	**Thirteen Month Average**	21.5	2,241		0.00	0		0.0	1		0.00	-		0.00	0.00		21.5	2,241	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Bartow CC Tank 4 (A & B)**					**Fuel Type : Distillate Oil**											
22	Dec-22	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
23	Jan-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
24	Feb-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
25	Mar-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
26	Apr-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
27	May-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
28	Jun-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
29	Jul-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
30	Aug-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
31	Sep-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
32	Oct-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
33	Nov-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
34	Dec-23	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	138.2	16,549	119.75
35	**Thirteen Month Total**	1,796.4	215,133		0.00	-		0.00	-		0.00	-		0.00	0.00		1,796.4	215,133	
36																			
37	**Thirteen Month Average**	138.2	16,549		0.00	-		0.00	-		0.00	-		0.00	0.00		138.2	16,549	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Bayboro Peakers 1 - 4**						**Fuel Type : Distillate Oil**											
2	Dec-22	29.8	4,195	140.62	0.01	1	82.66	0.01	1	82.36	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
3	Jan-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
4	Feb-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
5	Mar-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
6	Apr-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
7	May-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
8	Jun-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
9	Jul-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
10	Aug-23	29.8	4,195	140.62	0.02	1	73.58	0.02	1	73.60	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
11	Sep-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
12	Oct-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
13	Nov-23	29.8	4,195	140.62	0.01	1	81.86	0.01	1	81.97	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
14	Dec-23	29.8	4,195	140.62	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	29.8	4,195	140.62
15	**Thirteen Month Total**	387.8	54,534		0.04	6		0.0	6		0.00	-		0.00	0.00		387.8	54,534	
16																			
17	**Thirteen Month Average**	29.8	4,195		0.00	0		0.0	0		0.00	-		0.00	0.00		29.8	4,195	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**PEF Central Tank Farm (Martin Gas Terminal)**						**Fuel Type : Distillate Oil**											
22	Dec-22	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
23	Jan-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
24	Feb-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
25	Mar-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
26	Apr-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
27	May-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
28	Jun-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
29	Jul-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
30	Aug-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
31	Sep-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
32	Oct-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
33	Nov-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
34	Dec-23	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	30.0	4,425	147.51
35	**Thirteen Month Total**	390.0	57,528		0.00	-		0.00	-		0.00	-		0.00	0.00		390.0	57,528	
36																			
37	**Thirteen Month Average**	30.0	4,425		0.00	-		0.00	-		0.00	-		0.00	0.00		30.0	4,425	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Steam Start-Up (CR)**						**Fuel Type : Distillate Oil**											
2	Dec-22	8.2	2,041	248.42	0.1	85	599.63	0.1	85	599.31	0.00	-	0.00	0.00	0.00	0.00	8.2	2,041	248.42
3	Jan-23	8.2	2,041	248.42	0.3	88	309.76	0.3	88	308.32	0.00	-	0.00	0.00	0.00	0.00	8.2	2,041	248.47
4	Feb-23	8.2	2,041	248.47	0.3	89	310.58	0.3	88	309.93	0.00	-	0.00	0.00	0.00	0.00	8.2	2,041	248.50
5	Mar-23	8.2	2,041	248.50	0.4	97	226.42	0.4	97	226.10	0.00	-	0.00	0.00	0.00	0.00	8.2	2,041	248.51
6	Apr-23	8.2	2,041	248.51	0.6	109	170.39	0.6	109	169.83	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.56
7	May-23	8.2	2,042	248.56	0.4	93	261.33	0.4	93	260.87	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.58
8	Jun-23	8.2	2,042	248.58	0.9	122	143.03	0.9	122	142.72	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.61
9	Jul-23	8.2	2,042	248.61	1.3	148	115.29	1.3	148	115.25	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.61
10	Aug-23	8.2	2,042	248.61	1.2	144	119.22	1.2	144	119.23	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.61
11	Sep-23	8.2	2,042	248.61	0.6	111	173.14	0.6	111	173.07	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.62
12	Oct-23	8.2	2,042	248.62	0.4	94	263.65	0.4	94	263.77	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.61
13	Nov-23	8.2	2,042	248.61	1.4	153	113.08	1.4	153	113.18	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.60
14	Dec-23	8.2	2,042	248.60	0.00	73	0.00	0.00	73	0.00	0.00	-	0.00	0.00	0.00	0.00	8.2	2,042	248.60
15	**Thirteen Month Total**	106.8	26,541		7.8	1,406		7.8	1,405		0.00	-		0.00	0.00		106.8	26,543	
16																			
17	**Thirteen Month Average**	8.2	2,042		0.6	108		0.6	108		0.00	-		0.00	0.00		8.2	2,042	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Debary Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-22	193.6	22,118	114.23	0.00	1	0.00	0.03	3	101.78	0.00	-	0.00	0.00	0.00	0.00	193.6	22,117	114.23
23	Jan-23	193.6	22,117	114.23	0.00	2	0.00	0.02	3	194.09	0.00	-	0.00	0.00	0.00	0.00	193.6	22,116	114.24
24	Feb-23	193.6	22,116	114.24	0.00	2	0.00	0.01	3	336.93	0.00	-	0.00	0.00	0.00	0.00	193.6	22,115	114.24
25	Mar-23	193.6	22,115	114.24	0.00	2	0.00	0.02	3	151.94	0.00	-	0.00	0.00	0.00	0.00	193.6	22,114	114.25
26	Apr-23	193.6	22,114	114.25	0.00	2	0.00	0.04	4	108.59	0.00	-	0.00	0.00	0.00	0.00	193.5	22,112	114.26
27	May-23	193.5	22,112	114.26	0.00	2	0.00	0.01	3	204.47	0.00	-	0.00	0.00	0.00	0.00	193.5	22,111	114.27
28	Jun-23	193.5	22,111	114.27	0.00	2	0.00	0.00	2	0.00	0.00	-	0.00	0.00	0.00	0.00	193.5	22,111	114.27
29	Jul-23	193.5	22,111	114.27	0.00	2	0.00	0.00	2	0.00	0.00	-	0.00	0.00	0.00	0.00	193.5	22,111	114.27
30	Aug-23	193.5	22,111	114.27	0.00	2	0.00	0.03	4	124.97	0.00	-	0.00	0.00	0.00	0.00	193.5	22,109	114.27
31	Sep-23	193.5	22,109	114.27	0.00	2	0.00	0.00	2	0.00	0.00	-	0.00	0.00	0.00	0.00	193.5	22,109	114.27
32	Oct-23	193.5	22,109	114.27	0.00	2	0.00	0.00	2	0.00	0.00	-	0.00	0.00	0.00	0.00	193.5	22,109	114.27
33	Nov-23	193.5	22,109	114.27	0.00	2	0.00	0.09	7	84.35	0.00	-	0.00	0.00	0.00	0.00	193.4	22,104	114.30
34	Dec-23	193.4	22,104	114.30	0.00	2	0.00	0.01	3	340.27	0.00	-	0.00	0.00	0.00	0.00	193.4	22,103	114.30
35	**Thirteen Month Total**	2,515.8	287,455		0.00	27		0.3	42		0.00	-		0.00	0.00		2,515.6	287,440	
36																			
37	**Thirteen Month Average**	193.5	22,112		0.00	2		0.02	3		0.00	-		0.00	0.00		193.5	22,111	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

__ Projected Test Year 1 Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

Historical Test Year Ended 12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Higgins Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Hines Plants**					**Fuel Type : Distillate Oil**											
22	Dec-22	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
23	Jan-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
24	Feb-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
25	Mar-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
26	Apr-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
27	May-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
28	Jun-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
29	Jul-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
30	Aug-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
31	Sep-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
32	Oct-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
33	Nov-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
34	Dec-23	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	78.9	6,227	78.96
35	**Thirteen Month Total**	1,025.2	80,947		0.00	-		0.00	-		0.00	-		0.00	0.00		1,025.2	80,947	
36																			
37	**Thirteen Month Average**	78.9	6,227		0.00	-		0.00	-		0.00	-		0.00	0.00		78.9	6,226.7	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Intercession City Peakers 1 - 18**					**Fuel Type : Distillate Oil**											
2	Dec-22	103.3	10,273	99.40	0.00	7	0.00	0.1	11	151.81	0.00	-	0.00	0.00	0.00	0.00	103.3	10,269	99.43
3	Jan-23	103.3	10,269	99.43	0.00	10	0.00	0.3	27	84.15	0.00	-	0.00	0.00	0.00	0.00	103.0	10,253	99.58
4	Feb-23	103.0	10,253	99.58	0.00	10	0.00	0.2	20	107.75	0.00	-	0.00	0.00	0.00	0.00	102.8	10,243	99.66
5	Mar-23	102.8	10,243	99.66	0.00	10	0.00	0.2	19	115.77	0.00	-	0.00	0.00	0.00	0.00	102.6	10,234	99.73
6	Apr-23	102.6	10,234	99.73	0.00	10	0.00	0.0	12	425.49	0.00	-	0.00	0.00	0.00	0.00	102.6	10,232	99.75
7	May-23	102.6	10,232	99.75	0.00	10	0.00	0.0	11	632.60	0.00	-	0.00	0.00	0.00	0.00	102.6	10,231	99.75
8	Jun-23	102.6	10,231	99.75	0.00	10	0.00	0.00	10	0.00	0.00	-	0.00	0.00	0.00	0.00	102.6	10,231	99.75
9	Jul-23	102.6	10,231	99.75	0.00	10	0.00	0.00	10	0.00	0.00	-	0.00	0.00	0.00	0.00	102.6	10,231	99.75
10	Aug-23	102.6	10,231	99.75	0.00	10	0.00	0.0	12	310.88	0.00	-	0.00	0.00	0.00	0.00	102.5	10,229	99.77
11	Sep-23	102.5	10,229	99.77	0.00	10	0.00	0.00	10	0.00	0.00	-	0.00	0.00	0.00	0.00	102.5	10,229	99.77
12	Oct-23	102.5	10,229	99.77	0.00	10	0.00	0.0	12	382.66	0.00	-	0.00	0.00	0.00	0.00	102.5	10,227	99.78
13	Nov-23	102.5	10,227	99.78	0.00	10	0.00	0.1	16	161.53	0.00	-	0.00	0.00	0.00	0.00	102.4	10,221	99.82
14	Dec-23	102.4	10,221	99.82	0.00	10	0.00	0.2	21	112.02	0.00	-	0.00	0.00	0.00	0.00	102.2	10,211	99.90
15	**Thirteen Month Total**	1,335.2	133,104		0.00	127		1.1	190		0.00	-		0.00	0.00		1,334.1	133,041	
16																			
17	**Thirteen Month Average**	102.7	10,239		0.00	10		0.1	15		0.00	-		0.00	0.00		102.6	10,234	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Vandolah**					**Fuel Type : Distillate Oil**											
22	Dec-22	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
23	Jan-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
24	Feb-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
25	Mar-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
26	Apr-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
27	May-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
28	Jun-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
29	Jul-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
30	Aug-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
31	Sep-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
32	Oct-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
33	Nov-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
34	Dec-23	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	83.3	10,347	124.14
35	**Thirteen Month Total**	1,083.5	134,510		0.00	-		0.00	-		0.00	-		0.00	0.00		1,083.5	134,510	
36																			
37	**Thirteen Month Average**	83.3	10,347		0.00	-		0.00	-		0.00	-		0.00	0.00		83.3	10,347	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Shady Hills**						**Fuel Type : Distillate Oil**											
2	Dec-22	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
3	Jan-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
4	Feb-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
5	Mar-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
6	Apr-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
7	May-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
8	Jun-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
9	Jul-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
10	Aug-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
11	Sep-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
12	Oct-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
13	Nov-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
14	Dec-23	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	52.7	5,790	109.95
15	**Thirteen Month Total**	684.6	75,270		0.00	-		0.00	-		0.00	-		0.00	0.00		684.6	75,270	
16																			
17	**Thirteen Month Average**	52.7	5,790		0.00	-		0.00	-		0.00	-		0.00	0.00		52.7	5,790.0	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**University of Florida CT 1**						**Fuel Type : Distillate Oil**											
22	Dec-22	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
23	Jan-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
24	Feb-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
25	Mar-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
26	Apr-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
27	May-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
28	Jun-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
29	Jul-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
30	Aug-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
31	Sep-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
32	Oct-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
33	Nov-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
34	Dec-23	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	2.3	283	123.05
35	**Thirteen Month Total**	29.9	3,675		0.00	-		0.00	-		0.00	-		0.00	0.00		29.9	3,675	
36																			
37	**Thirteen Month Average**	2.3	283		0.00	-		0.00	-		0.00	-		0.00	0.00		2.3	283	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

__ Projected Test Year 1 Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

Historical Test Year Ended 12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Suwannee River Peakers (Suwannee 1-3)**						**Fuel Type : Distillate Oil**											
2	Dec-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0	0.00	0.00	-	0.00	0.00	0.00	0.00	21.1	1,939	92.04
3	Jan-23	21.1	1,939	92.04	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.1	1,939	92.04
4	Feb-23	21.1	1,939	92.04	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.1	1,939	92.04
5	Mar-23	21.1	1,939	92.04	0.00	1	0.00	0.03	2	74.97	0.00	-	0.00	0.00	0.00	0.00	21.0	1,937	92.09
6	Apr-23	21.0	1,937	92.09	0.00	1	0.00	0.02	2	89.86	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
7	May-23	21.0	1,936	92.12	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
8	Jun-23	21.0	1,936	92.12	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
9	Jul-23	21.0	1,936	92.12	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
10	Aug-23	21.0	1,936	92.12	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
11	Sep-23	21.0	1,936	92.12	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
12	Oct-23	21.0	1,936	92.12	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.12
13	Nov-23	21.0	1,936	92.12	0.00	1	0.00	0.01	1	107.19	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.14
14	Dec-23	21.0	1,936	92.14	0.00	1	0.00	0.00	1	0.00	0.00	-	0.00	0.00	0.00	0.00	21.0	1,936	92.14
15	**Thirteen Month Total**	273.5	25,184		0.00	7		0.1	10		0.00	-		0.00	0.00		273.4	25,181	
16																			
17	**Thirteen Month Average**	21.0	1,937		0.00	1		0.0	1		0.00	-		0.00	0.00		21.0	1,937	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Turner Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Anclote**						**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Avon Park Peakers**						**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023

__ Projected Test Year 1 Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

Historical Test Year Ended 12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	5.5	24	4.39	5.5	24	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	4.1	19	4.59	4.1	19	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	5.6	25	4.53	5.6	25	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	7.9	35	4.43	7.9	35	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	6.1	25	3.99	6.1	25	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	3.6	14	3.92	3.6	14	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	2.6	10	3.73	2.6	10	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	1.7	6	3.73	1.7	6	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	5.5	21	3.73	5.5	21	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	7.3	27	3.76	7.3	27	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	6.2	24	3.87	6.2	24	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	3.1	13	4.32	3.1	13	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	3.8	16	4.36	3.8	16	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		63.05	260		63.05	260		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		4.85	20		4.85	20		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Bartow CC 1**					**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	4,356.3	19,139	4.39	4,356.3	19,139	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	4,205.9	19,291	4.59	4,205.9	19,291	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	3,773.6	17,088	4.53	3,773.6	17,088	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	4,187.0	18,530	4.43	4,187.0	18,530	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	4,067.0	16,246	3.99	4,067.0	16,246	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	4,363.6	17,087	3.92	4,363.6	17,087	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	4,598.0	17,153	3.73	4,598.0	17,153	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	4,793.5	17,859	3.73	4,793.5	17,859	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	4,527.2	16,900	3.73	4,527.2	16,900	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	4,485.9	16,856	3.76	4,485.9	16,856	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	2,361.2	9,127	3.87	2,361.2	9,127	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	2,849.8	12,323	4.32	2,849.8	12,323	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	4,401.8	19,201	4.36	4,401.8	19,201	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		52,970.8	216,802		52,970.8	216,802		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		4,074.7	16,677		4,074.7	16,677		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/19/2019
Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Debary Peakers**						**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	13.4	59	4.39	13.4	59	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	16.1	74	4.59	16.1	74	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	25.0	113	4.53	25.0	113	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	60.6	268	4.43	60.6	268	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	68.9	275	3.99	68.9	275	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	59.5	233	3.92	59.5	233	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	96.0	358	3.73	96.0	358	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	94.9	354	3.73	94.9	354	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	114.7	428	3.73	114.7	428	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	90.8	341	3.76	90.8	341	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	73.9	286	3.87	73.9	286	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	44.5	193	4.32	44.5	193	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	11.2	49	4.36	11.2	49	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		769.6	3,031		769.6	3,031		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		59.2	233		59.2	233		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Higgins Peakers**						**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Hines 1-6**					**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	5,136.7	22,567	4.39	5,136.7	22,567	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	4,573.9	20,979	4.59	4,573.9	20,979	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	4,458.3	20,188	4.53	4,458.3	20,188	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	5,255.5	23,259	4.43	5,255.5	23,259	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	5,502.7	21,981	3.99	5,502.7	21,981	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	7,319.9	28,664	3.92	7,319.9	28,664	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	8,164.3	30,458	3.73	8,164.3	30,458	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	8,638.2	32,184	3.73	8,638.2	32,184	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	8,844.2	33,016	3.73	8,844.2	33,016	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	8,377.6	31,479	3.76	8,377.6	31,479	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	8,370.4	32,356	3.87	8,370.4	32,356	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	5,968.7	25,810	4.32	5,968.7	25,810	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	4,832.0	21,077	4.36	4,832.0	21,077	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		85,442.3	344,019		85,442.3	344,019		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		6,572.5	26,463		6,572.5	26,463		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Intercession City Peakers**						**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	31.8	140	4.39	31.8	140	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	39.8	183	4.59	39.8	183	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	52.8	239	4.53	52.8	239	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	80.1	355	4.43	80.1	355	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	91.4	365	3.99	91.4	365	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	78.2	306	3.92	78.2	306	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	144.5	539	3.73	144.5	539	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	124.5	464	3.73	124.5	464	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	168.0	627	3.73	168.0	627	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	147.3	554	3.76	147.3	554	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	131.6	509	3.87	131.6	509	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	60.0	259	4.32	60.0	259	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	37.6	164	4.36	37.6	164	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		1,187.7	4,703		1,187.7	4,703		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		91.4	362		91.4	362		0.00	-		0.00	0.00		0.00	0.00	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/19/2019
Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Suwannee**					**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																	-	-	
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Suwannee River Peakers**					**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	32.5	143	4.39	32.5	143	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	29.8	137	4.59	29.8	137	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	37.5	170	4.53	37.5	170	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	20.2	89	4.43	20.2	89	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	25.0	100	3.99	25.0	100	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	22.8	89	3.92	22.8	89	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	24.4	91	3.73	24.4	91	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	28.5	106	3.73	28.5	106	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	26.5	99	3.73	26.5	99	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	29.9	112	3.76	29.9	112	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	35.7	138	3.87	35.7	138	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	23.0	100	4.32	23.0	100	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	31.3	136	4.36	31.3	136	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		367.12	1,510		367.12	1,510		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		28.24	116		28.24	116		0.00	-		0.00	0.00		0.00	0.00	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Tiger Bay CC 1**					**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	58.9	259	4.39	58.9	259	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	203.2	932	4.59	203.2	932	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	85.6	388	4.53	85.6	388	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	278.8	1,234	4.43	278.8	1,234	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	430.7	1,720	3.99	430.7	1,720	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	447.0	1,750	3.92	447.0	1,750	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	623.2	2,325	3.73	623.2	2,325	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	731.3	2,725	3.73	731.3	2,725	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	822.1	3,069	3.73	822.1	3,069	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	669.1	2,514	3.76	669.1	2,514	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	782.0	3,023	3.87	782.0	3,023	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	88.7	387	4.36	88.7	387	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		5,220.50	20,325		5,220.50	20,325		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		401.58	1,563		401.58	1,563		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**University of Florida CT 1**					**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	275.7	1,240	4.50	275.7	1,240	4.50	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	283.0	1,327	4.69	283.0	1,327	4.69	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	254.1	1,177	4.63	254.1	1,177	4.63	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	218.5	990	4.53	218.5	990	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	181.5	744	4.10	181.5	744	4.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	275.7	1,108	4.02	275.7	1,108	4.02	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	261.9	1,004	3.83	261.9	1,004	3.83	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	275.8	1,056	3.83	275.8	1,056	3.83	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	272.1	1,044	3.84	272.1	1,044	3.84	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	265.5	1,025	3.86	265.5	1,025	3.86	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	122.8	487	3.97	122.8	487	3.97	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	275.43	1,220	4.43	275.43	1,220	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	272.1	1,215	4.47	272.1	1,215	4.47	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		3,234.20	13,638		3,234.20	13,638		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		248.78	1,049		248.78	1,049		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Bay Gas Storage**					**Fuel Type : Natural Gas**											
2	Dec-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
3	Jan-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
4	Feb-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
5	Mar-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
6	Apr-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
7	May-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
8	Jun-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
9	Jul-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
10	Aug-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
11	Sep-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
12	Oct-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
13	Nov-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1229.03	2594.70	2.11
14	Dec-23	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	1,229.0	2,594.7	2.11
15	**Thirteen Month Total**	15,977.4	33,731		0.00	-		0.00	-		0.00	-		0.00	0.00		15,977.4	33,731.1	
16																			
17	**Thirteen Month Average**	1,229.0	2,595		0.00	-		0.00	-		0.00	-		0.00	0.00		1,229.0	2,594.7	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**SGR (Southern Pines)**					**Fuel Type : Natural Gas**											
22	Dec-22	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
23	Jan-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
24	Feb-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
25	Mar-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
26	Apr-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
27	May-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
28	Jun-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
29	Jul-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
30	Aug-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
31	Sep-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
32	Oct-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
33	Nov-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
34	Dec-23	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	585.5	1,227.5	2.10
35	**Thirteen Month Total**	7,611.2	15,958		0.00	-		0.00	-		0.00	-		0.00	0.00		7,611.2	15,957.6	
36																			
37	**Thirteen Month Average**	585.5	1,228		0.00	-		0.00	-		0.00	-		0.00	0.00		585.5	1,227.5	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/19/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Citrus**						**Fuel Type : Natural Gas**											
2	Dec-22	0.00	-	0.00	7,500	32,952	4.39	7,500	32,952	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-23	0.00	-	0.00	7,313	33,544	4.59	7,313	33,544	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-23	0.00	-	0.00	6,615	29,956	4.53	6,615	29,956	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-23	0.00	-	0.00	5,518	24,421	4.43	5,518	24,421	4.43	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-23	0.00	-	0.00	6,412	25,612	3.99	6,412	25,612	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-23	0.00	-	0.00	6,838	26,777	3.92	6,838	26,777	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-23	0.00	-	0.00	6,920	25,814	3.73	6,920	25,814	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-23	0.00	-	0.00	7,325	27,290	3.73	7,325	27,290	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-23	0.00	-	0.00	7,148	26,685	3.73	7,148	26,685	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-23	0.00	-	0.00	6,701	25,181	3.76	6,701	25,181	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-23	0.00	-	0.00	4,826	18,654	3.87	4,826	18,654	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-23	0.00	-	0.00	4,152	17,955	4.32	4,152	17,955	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-23	0.00	-	0.00	7,515	32,782	4.36	7,515	32,782	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		84,783.9	347,623		84,783.9	347,623		0.00	-		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		6,521.8	26,740		6,521.8	26,740		0.00	-		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Osprey CC**						**Fuel Type : Natural Gas**											
22	Dec-22	0.00	-	0.00	158	694	4.39	158	694	4.39	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-23	0.00	-	0.00	180	827	4.59	180	827	4.59	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-23	0.00	-	0.00	136	617	4.53	136	617	4.53	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-23	0.00	-	0.00	-	-	-	-	-	-	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-23	0.00	-	0.00	179	714	3.99	179	714	3.99	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-23	0.00	-	0.00	864	3,384	3.92	864	3,384	3.92	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-23	0.00	-	0.00	1,313	4,899	3.73	1,313	4,899	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-23	0.00	-	0.00	1,551	5,780	3.73	1,551	5,780	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-23	0.00	-	0.00	1,395	5,207	3.73	1,395	5,207	3.73	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-23	0.00	-	0.00	1,325	4,980	3.76	1,325	4,980	3.76	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-23	0.00	-	0.00	1,893	7,318	3.87	1,893	7,318	3.87	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-23	0.00	-	0.00	1,215	5,253	4.32	1,215	5,253	4.32	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-23	0.00	-	0.00	230	1,002	4.36	230	1,002	4.36	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		10,439.9	40,676		10,439.9	40,676		0.00	-		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		803.1	3,129		803.1	3,129		0.00	-		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**Coal - Total**						**Fuel Type : Regular Coal**											
2	Dec-21	565.7	34,619	61.20	310.7	19,478	62.69	155.4	9,771	62.87	(155.4)	(9,581)	0.00	0.00	0.00	0.00	565.6	34,746	61.43
3	Jan-22	565.6	34,746	61.43	379.5	24,285	63.98	189.6	12,013	63.36	(189.6)	(11,904)	0.00	0.00	0.00	0.00	566.0	35,115	62.04
4	Feb-22	566.0	35,115	62.04	378.3	24,311	64.26	189.0	12,064	63.82	(189.0)	(11,972)	0.00	0.00	0.00	0.00	566.2	35,390	62.50
5	Mar-22	566.2	35,390	62.50	376.7	24,261	64.40	188.3	12,080	64.17	(188.3)	(11,975)	0.00	0.00	0.00	0.00	566.4	35,596	62.85
6	Apr-22	566.4	35,596	62.85	121.7	8,043	66.11	60.8	4,079	67.09	(60.8)	(3,878)	0.00	0.00	0.00	0.00	566.5	35,681	62.99
7	May-22	566.5	35,681	62.99	479.4	31,033	64.73	239.6	15,438	64.43	(239.6)	(15,359)	0.00	0.00	0.00	0.00	566.6	35,917	63.39
8	Jun-22	566.6	35,917	63.39	360.1	23,395	64.96	170.4	11,090	65.07	(189.6)	(12,176)	0.00	0.00	0.00	0.00	566.7	36,046	63.61
9	Jul-22	566.7	36,046	63.61	464.4	30,315	65.28	222.6	14,486	65.09	(241.8)	(15,618)	0.00	0.00	0.00	0.00	566.8	36,257	63.97
10	Aug-22	566.8	36,257	63.97	439.1	28,715	65.40	209.9	13,730	65.41	(229.1)	(14,840)	0.00	0.00	0.00	0.00	566.8	36,401	64.22
11	Sep-22	566.8	36,401	64.22	360.1	23,604	65.56	170.4	11,220	65.84	(189.6)	(12,293)	0.00	0.00	0.00	0.00	566.9	36,492	64.37
12	Oct-22	566.9	36,492	64.37	288.0	18,948	65.78	134.4	8,918	66.34	(153.6)	(9,967)	0.00	0.00	0.00	0.00	566.9	36,555	64.48
13	Nov-22	566.9	36,555	64.48	222.2	14,651	65.94	101.5	6,800	66.98	(120.7)	(7,823)	0.00	0.00	0.00	0.00	566.9	36,582	64.53
14	Dec-22	566.9	36,582	64.53	118.4	7,924	66.92	24.5	1,828	74.73	(93.9)	(6,090)	0.00	0.00	0.00	0.00	566.9	36,589	64.54
15	**Thirteen Month Total**	7,364.0	465,398		4,298.7	278,963		2,056.5	133,518		(2,241.0)	(143,476)		0.00	0.00		7,365.2	467,368	
16																			
17	**Thirteen Month Average**	566.5	35,800		330.7	21,459		158.2	10,271		(172.4)	(11,037)		0.00	0.00		566.6	35,951	
18																			
19																			
20	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
21	Inventory Location	**Crystal River Coal Unit 4 & 5**						**Fuel Type : Regular Coal**											
22	Dec-21	382.4	23,417	61.24	155.4	9,805	63.10	155.4	9,771	62.87	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,451	61.33
23	Jan-22	382.4	23,451	61.33	189.6	12,153	64.10	189.6	12,013	63.36	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,591	61.69
24	Feb-22	382.4	23,591	61.69	189.0	12,221	64.65	189.0	12,064	63.82	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,749	62.10
25	Mar-22	382.4	23,749	62.10	188.3	12,224	64.93	188.3	12,080	64.17	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,892	62.48
26	Apr-22	382.4	23,892	62.48	60.8	4,127	67.88	60.8	4,079	67.09	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,941	62.60
27	May-22	382.4	23,941	62.60	239.6	15,608	65.14	239.6	15,438	64.43	0.00	0.00	0.00	0.00	0.00	0.00	382.4	24,110	63.05
28	Jun-22	382.4	24,110	63.05	189.6	12,425	65.52	170.4	11,090	65.07	0.00	0.00	0.00	0.00	0.00	0.00	401.6	25,446	63.36
29	Jul-22	401.6	25,446	63.36	241.8	15,867	65.63	222.6	14,486	65.09	0.00	0.00	0.00	0.00	0.00	0.00	420.8	26,827	63.75
30	Aug-22	420.8	26,827	63.75	229.1	15,089	65.86	209.9	13,730	65.41	0.00	0.00	0.00	0.00	0.00	0.00	440.0	28,185	64.06
31	Sep-22	440.0	28,185	64.06	189.6	12,542	66.15	170.4	11,220	65.84	0.00	0.00	0.00	0.00	0.00	0.00	459.1	29,507	64.26
32	Oct-22	459.1	29,507	64.26	153.6	10,216	66.52	134.4	8,918	66.34	0.00	0.00	0.00	0.00	0.00	0.00	478.3	30,805	64.41
33	Nov-22	478.3	30,805	64.41	120.7	8,072	66.91	101.5	6,800	66.98	0.00	0.00	0.00	0.00	0.00	0.00	497.4	32,077	64.49
34	Dec-22	497.4	32,077	64.49	93.9	6,339	67.48	24.5	1,828	74.73	0.00	0.00	0.00	0.00	0.00	0.00	566.9	36,589	64.54
35	**Thirteen Month Total**	5,374.1	338,999		2,241.0	146,689		2,056.5	133,518		0.00	0.00		0.00	0.00		5,558.6	352,170	
36																			
37	**Thirteen Month Average**	413.4	26,077		172.4	11,284		158.2	10,271		0.00	0.00		0.00	0.00		427.6	27,090	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**In-Transit Coal**						**Fuel Type : Regular Coal**											
2	Dec-21	183.3	11,202	61.12	155.3	9,673	62.28	0.00	-	0.00	(155.4)	(9,581)	61.65	0.00	0.00	0.00	183.2	11,295	61.65
3	Jan-22	183.2	11,295	61.65	189.9	12,132	63.87	0.00	-	0.00	(189.6)	(11,904)	62.78	0.00	0.00	0.00	183.5	11,524	62.78
4	Feb-22	183.5	11,524	62.78	189.3	12,090	63.87	0.00	-	0.00	(189.0)	(11,972)	63.34	0.00	0.00	0.00	183.8	11,641	63.34
5	Mar-22	183.8	11,641	63.34	188.5	12,037	63.87	0.00	-	0.00	(188.3)	(11,975)	63.61	0.00	0.00	0.00	184.0	11,704	63.61
6	Apr-22	184.0	11,704	63.61	60.9	3,915	64.33	0.00	-	0.00	(60.8)	(3,878)	63.79	0.00	0.00	0.00	184.1	11,740	63.79
7	May-22	184.1	11,740	63.79	239.8	15,426	64.33	0.00	-	0.00	(239.6)	(15,359)	64.10	0.00	0.00	0.00	184.2	11,807	64.10
8	Jun-22	184.2	11,807	64.10	170.5	10,970	64.33	0.00	-	0.00	(189.6)	(12,176)	64.21	0.00	0.00	0.00	165.1	10,600	64.21
9	Jul-22	165.1	10,600	64.21	222.6	14,448	64.89	0.00	-	0.00	(241.8)	(15,618)	64.60	0.00	0.00	0.00	146.0	9,430	64.60
10	Aug-22	146.0	9,430	64.60	210.0	13,626	64.89	0.00	-	0.00	(229.1)	(14,840)	64.77	0.00	0.00	0.00	126.8	8,216	64.77
11	Sep-22	126.8	8,216	64.77	170.5	11,062	64.89	0.00	-	0.00	(189.6)	(12,293)	64.84	0.00	0.00	0.00	107.7	6,985	64.84
12	Oct-22	107.7	6,985	64.84	134.5	8,732	64.94	0.00	-	0.00	(153.6)	(9,967)	64.90	0.00	0.00	0.00	88.6	5,750	64.90
13	Nov-22	88.6	5,750	64.90	101.5	6,579	64.79	0.00	-	0.00	(120.7)	(7,823)	64.84	0.00	0.00	0.00	69.5	4,505	64.84
14	Dec-22	69.5	4,505	64.84	24.5	1,585	64.79	0.00	-	0.00	(93.9)	(6,090)	64.83	0.00	0.00	0.00	-	-	-
15	**Thirteen Month Total**	1,989.8	126,400		2,057.7	132,274		0.00	-		(2,241.0)	(143,476)		0.00	0.00		1,806.5	115,197	
16																			
17	**Thirteen Month Average**	153.1	9,723		158.3	10,175		0.00	-		(172.4)	(11,037)		0.00	0.00		139.0	8,861	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Anclote 1 & 2 and Bartow South Terminal**						**Fuel Type : Residual Oil**											
22	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	-		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	-		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Suwannee 1-3**					**Fuel Type : Residual Oil**											
2	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Avon Park Peakers 1 - 2**					**Fuel Type : Distillate Oil**											
22	Dec-21	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
23	Jan-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
24	Feb-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
25	Mar-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
26	Apr-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
27	May-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
28	Jun-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
29	Jul-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
30	Aug-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
31	Sep-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
32	Oct-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
33	Nov-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
34	Dec-22	3.1	374	121.54	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	121.54
35	**Thirteen Month Total**	40.0	4,867		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		40.0	4,867	
36																			
37	**Thirteen Month Average**	3.1	374		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		3.1	374	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
3	Jan-22	21.6	2,245	104.05	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
4	Feb-22	21.6	2,245	104.05	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
5	Mar-22	21.6	2,245	104.05	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
6	Apr-22	21.6	2,245	104.05	0.00	0	0.00	0.03	1.8	67.34	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
7	May-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
8	Jun-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
9	Jul-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
10	Aug-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
11	Sep-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
12	Oct-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
13	Nov-22	21.6	2,244	104.11	0.00	0	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,244	104.11
14	Dec-22	21.6	2,244	104.11	0.00	0	0.00	0.02	1.7	71.63	0.00	0.00	0.00	0.00	0.00	0.00	21.5	2,242	104.16
15	**Thirteen Month Total**	280.3	29,176		0.00	4		0.1	7.1		0.00	0.00		0.00	0.00		280.3	29,174	
16																			
17	**Thirteen Month Average**	21.6	2,244		0.00	0		0.0	0.5		0.00	0.00		0.00	0.00		21.6	2,244	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Bartow CC Tank 4 (A & B)**					**Fuel Type : Distillate Oil**											
22	Dec-21	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
23	Jan-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
24	Feb-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
25	Mar-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
26	Apr-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
27	May-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
28	Jun-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
29	Jul-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
30	Aug-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
31	Sep-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
32	Oct-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
33	Nov-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
34	Dec-22	138.2	16,549	119.75	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
35	**Thirteen Month Total**	1,796.4	215,133		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		1,796.4	215,133	
36																			
37	**Thirteen Month Average**	138.2	16,549		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		138.2	16,549	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Bayboro Peakers 1 - 4**						**Fuel Type : Distillate Oil**											
2	Dec-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
3	Jan-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
4	Feb-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
5	Mar-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
6	Apr-22	29.8	4,195	140.62	0.03	2	64.39	0.03	1.7	63.80	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
7	May-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
8	Jun-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
9	Jul-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
10	Aug-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
11	Sep-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
12	Oct-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
13	Nov-22	29.8	4,195	140.62	0.00	0	0.00	0.00	0.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
14	Dec-22	29.8	4,195	140.62	0.01	1	82.66	0.01	0.8	82.36	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
15	**Thirteen Month Total**	387.8	54,533		0.0	5		0.0	5.1		0.00	0.00		0.00	0.00		387.8	54,533	
16																			
17	**Thirteen Month Average**	29.8	4,195		0.0	0		0.0	0.4		0.00	0.00		0.00	0.00		29.8	4,195	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**PEF Central Tank Farm (Martin Gas Terminal)**						**Fuel Type : Distillate Oil**											
22	Dec-21	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
23	Jan-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
24	Feb-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
25	Mar-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
26	Apr-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
27	May-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
28	Jun-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
29	Jul-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
30	Aug-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
31	Sep-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
32	Oct-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
33	Nov-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
34	Dec-22	30.0	4,425	147.51	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
35	**Thirteen Month Total**	390.0	57,528		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		390.0	57,528	
36																			
37	**Thirteen Month Average**	30.0	4,425		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		30.0	4,425	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Steam Start-Up (CR)**						**Fuel Type : Distillate Oil**											
2	Dec-21	8.2	2,037	247.96	0.5	110	221.19	0.5	110.1	220.78	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	247.98
3	Jan-22	8.2	2,037	247.98	0.3	92	324.50	0.3	92.1	323.05	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	248.03
4	Feb-22	8.2	2,037	248.03	1.1	135	126.60	1.1	134.6	125.92	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,038	248.12
5	Mar-22	8.2	2,038	248.12	0.9	124	145.45	0.9	124.0	145.09	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,038	248.16
6	Apr-22	8.2	2,038	248.16	1.4	157	109.91	1.4	155.8	109.32	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,039	248.26
7	May-22	8.2	2,039	248.26	1.4	153	113.08	1.4	152.4	112.58	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,040	248.34
8	Jun-22	8.2	2,040	248.34	1.1	142	124.39	1.1	141.4	124.05	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,040	248.39
9	Jul-22	8.2	2,040	248.39	1.4	159	111.42	1.4	158.6	111.34	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,040	248.41
10	Aug-22	8.2	2,040	248.41	1.0	135	135.22	1.0	134.8	135.18	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,041	248.41
11	Sep-22	8.2	2,041	248.41	1.1	140	130.66	1.1	139.5	130.54	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,041	248.43
12	Oct-22	8.2	2,041	248.43	0.8	123	156.82	0.8	123.0	156.90	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,041	248.42
13	Nov-22	8.2	2,041	248.42	0.1	85	599.87	0.1	85.5	599.93	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,041	248.42
14	Dec-22	8.2	2,041	248.42	0.1	85	599.63	0.1	85.4	599.31	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,041	248.42
15	**Thirteen Month Total**	106.8	26,510		11.2	1,641		11.2	1,637.1		0.00	0.00		0.00	0.00		106.8	26,514	
16																			
17	**Thirteen Month Average**	8.2	2,039		0.9	126		0.9	125.9		0.00	0.00		0.00	0.00		8.2	2,040	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Debary Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-21	193.8	22,127	114.18	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
23	Jan-22	193.8	22,127	114.18	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
24	Feb-22	193.8	22,127	114.18	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
25	Mar-22	193.8	22,127	114.18	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
26	Apr-22	193.8	22,127	114.18	0.00	1	0.00	0.03	2.9	103.71	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,125	114.19
27	May-22	193.8	22,125	114.19	0.00	1	0.00	0.1	8.5	65.93	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
28	Jun-22	193.6	22,118	114.23	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
29	Jul-22	193.6	22,118	114.23	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
30	Aug-22	193.6	22,118	114.23	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
31	Sep-22	193.6	22,118	114.23	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
32	Oct-22	193.6	22,118	114.23	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
33	Nov-22	193.6	22,118	114.23	0.00	1	0.00	0.00	1.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,118	114.23
34	Dec-22	193.6	22,118	114.23	0.00	1	0.00	0.03	3.1	101.8	0.00	0.00	0.00	0.00	0.00	0.00	193.6	22,117	114.23
35	**Thirteen Month Total**	2,518.2	287,588		0.00	16		0.2	26.7		0.00	0.00		0.00	0.00		2,518.0	287,578	
36																			
37	**Thirteen Month Average**	193.7	22,122		0.00	1		0.0	2.1		0.00	0.00		0.00	0.00		193.7	22,121	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Higgins Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Hines Plants**					**Fuel Type : Distillate Oil**											
22	Dec-21	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
23	Jan-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
24	Feb-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
25	Mar-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
26	Apr-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
27	May-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
28	Jun-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
29	Jul-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
30	Aug-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
31	Sep-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
32	Oct-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
33	Nov-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
34	Dec-22	78.9	6,227	78.96	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
35	**Thirteen Month Total**	1,025.2	80,947		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		1,025.2	80,947	
36																			
37	**Thirteen Month Average**	78.9	6,227		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		78.9	6,227	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Intercession City Peakers 1 - 18**						**Fuel Type : Distillate Oil**											
2	Dec-21	104.2	10,318	99.02	0.00	4	0.00	0.00	3.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.2	10,318	99.02
3	Jan-22	104.2	10,318	99.02	0.00	7	0.00	0.3	23.9	70.54	0.00	0.00	0.00	0.00	0.00	0.00	103.9	10,301	99.18
4	Feb-22	103.9	10,301	99.18	0.00	7	0.00	0.2	15.9	90.05	0.00	0.00	0.00	0.00	0.00	0.00	103.7	10,292	99.26
5	Mar-22	103.7	10,292	99.26	0.00	7	0.00	0.0	8.6	236.99	0.00	0.00	0.00	0.00	0.00	0.00	103.6	10,290	99.28
6	Apr-22	103.6	10,290	99.28	0.00	7	0.00	0.1	9.5	180.40	0.00	0.00	0.00	0.00	0.00	0.00	103.6	10,287	99.30
7	May-22	103.6	10,287	99.30	0.00	7	0.00	0.2	15.7	94.25	0.00	0.00	0.00	0.00	0.00	0.00	103.4	10,278	99.37
8	Jun-22	103.4	10,278	99.37	0.00	7	0.00	0.00	6.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.4	10,278	99.37
9	Jul-22	103.4	10,278	99.37	0.00	7	0.00	0.00	6.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.4	10,278	99.37
10	Aug-22	103.4	10,278	99.37	0.00	7	0.00	0.0	7.1	828.10	0.00	0.00	0.00	0.00	0.00	0.00	103.4	10,277	99.38
11	Sep-22	103.4	10,277	99.38	0.00	7	0.00	0.0	8.9	225.65	0.00	0.00	0.00	0.00	0.00	0.00	103.4	10,275	99.39
12	Oct-22	103.4	10,275	99.39	0.00	7	0.00	0.0	8.4	271.22	0.00	0.00	0.00	0.00	0.00	0.00	103.3	10,273	99.40
13	Nov-22	103.3	10,273	99.40	0.00	7	0.00	0.00	6.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.3	10,273	99.40
14	Dec-22	103.3	10,273	99.40	0.00	7	0.00	0.1	10.6	151.81	0.00	0.00	0.00	0.00	0.00	0.00	103.3	10,269	99.43
15	**Thirteen Month Total**	1,347.0	133,738		0.00	83		0.9	132.3		0.00	0.00		0.00	0.00		1,346.0	133,689	
16																			
17	**Thirteen Month Average**	103.6	10,288		0.00	6		0.1	10.2		0.00	0.00		0.00	0.00		103.5	10,284	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Vandolah**						**Fuel Type : Distillate Oil**											
22	Dec-21	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
23	Jan-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
24	Feb-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
25	Mar-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
26	Apr-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
27	May-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
28	Jun-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
29	Jul-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
30	Aug-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
31	Sep-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
32	Oct-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
33	Nov-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
34	Dec-22	83.3	10,347	124.14	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
35	**Thirteen Month Total**	1,083.5	134,510		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		1,083.5	134,510	
36																			
37	**Thirteen Month Average**	83.3	10,347		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		83.3	10,347	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Shady Hills**						**Fuel Type : Distillate Oil**											
2	Dec-21	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
3	Jan-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
4	Feb-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
5	Mar-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
6	Apr-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
7	May-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
8	Jun-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
9	Jul-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
10	Aug-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
11	Sep-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
12	Oct-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
13	Nov-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
14	Dec-22	52.7	5,790	109.95	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
15	**Thirteen Month Total**	684.6	75,270		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		684.6	75,270	
16																			
17	**Thirteen Month Average**	52.7	5,790		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		52.7	5,790	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**University of Florida CT 1**						**Fuel Type : Distillate Oil**											
22	Dec-21	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
23	Jan-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
24	Feb-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
25	Mar-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
26	Apr-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
27	May-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
28	Jun-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
29	Jul-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
30	Aug-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
31	Sep-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
32	Oct-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
33	Nov-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
34	Dec-22	2.3	283	123.05	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
35	**Thirteen Month Total**	29.9	3,675		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		29.9	3,675	
36																			
37	**Thirteen Month Average**	2.3	283		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		2.3	283	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Suwannee River Peakers (Suwannee 1-3)**						**Fuel Type : Distillate Oil**											
2	Dec-21	21.1	1,940	92.00	0.00	0	0.00	0.00	0.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
3	Jan-22	21.1	1,940	92.00	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
4	Feb-22	21.1	1,940	92.00	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
5	Mar-22	21.1	1,940	92.00	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
6	Apr-22	21.1	1,940	92.00	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
7	May-22	21.1	1,940	92.00	0.00	0	0.00	0.02	1.4	63.15	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
8	Jun-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
9	Jul-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
10	Aug-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
11	Sep-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
12	Oct-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
13	Nov-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
14	Dec-22	21.1	1,939	92.04	0.00	0	0.00	0.00	0.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,939	92.04
15	**Thirteen Month Total**	274.0	25,216		0.00	2		0.0	3.2		0.00	0.00		0.00	0.00		274.0	25,215	
16																			
17	**Thirteen Month Average**	21.1	1,940		0.00	0		0.0	0.2		0.00	0.00		0.00	0.00		21.1	1,940	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Turner Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Anclote**						**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Avon Park Peakers**						**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	1.6	7	4.74	1.6	7.4	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	3.7	18	4.87	3.7	18.1	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	5.1	25	4.93	5.1	25.4	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	4.8	23	4.79	4.8	23.0	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	2.9	12	4.05	2.9	11.7	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	3.8	15	4.03	3.8	15.4	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	4.6	17	3.79	4.6	17.5	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	2.2	8	3.82	2.2	8.5	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	6.4	24	3.84	6.4	24.5	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	3.1	12	3.82	3.1	11.7	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	8.6	34	3.95	8.6	34.0	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	3.9	17	4.29	3.9	16.7	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	5.5	24	4.39	5.5	24.1	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		56.24	238		56.24	238.06		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		4.33	18		4.33	18.31		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Bartow CC 1**					**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	4,208.1	19,929	4.74	4,208.1	19,929.5	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	4,224.3	20,571	4.87	4,224.3	20,571.2	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	3,806.8	18,785	4.93	3,806.8	18,784.9	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	4,291.8	20,541	4.79	4,291.8	20,540.5	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	3,710.2	15,036	4.05	3,710.2	15,035.7	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	4,656.8	18,754	4.03	4,656.8	18,753.7	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	4,671.7	17,703	3.79	4,671.7	17,703.1	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	4,709.5	17,995	3.82	4,709.5	17,994.8	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	4,723.4	18,119	3.84	4,723.4	18,119.1	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	4,542.8	17,345	3.82	4,542.8	17,345.1	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	4,367.0	17,253	3.95	4,367.0	17,253.5	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	2,728.1	11,711	4.29	2,728.1	11,710.8	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	4,356.3	19,139	4.39	4,356.3	19,138.6	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		54,996.8	232,880		54,996.8	232,880.5		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		4,230.5	17,914		4,230.5	17,913.9		0.00	0.00		0.00	0.00		0.00	-	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Debary Peakers**						**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	7.1	34	4.74	7.1	33.5	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	16.2	79	4.87	16.2	78.8	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	28.8	142	4.93	28.8	142.2	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	41.8	200	4.79	41.8	199.9	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	66.9	271	4.05	66.9	271.3	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	62.8	253	4.03	62.8	252.9	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	99.5	377	3.79	99.5	377.1	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	94.6	362	3.82	94.6	361.6	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	95.0	364	3.84	95.0	364.4	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	98.4	376	3.82	98.4	375.5	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	71.6	283	3.95	71.6	282.9	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	26.0	111	4.29	26.0	111.4	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	13.4	59	4.39	13.4	58.8	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		722.1	2,910		722.1	2,910.5		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		55.5	224		55.5	223.9		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Higgins Peakers**						**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		-	-		-	-		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		-	-		-	-		0.00	0.00		0.00	0.00		0.00	-	

307

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Hines 1-6**					**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	4,039.9	19,133	4.74	4,039.9	19,132.9	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	3,235.2	15,755	4.87	3,235.2	15,754.6	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	4,608.7	22,741	4.93	4,608.7	22,741.4	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	4,235.1	20,269	4.79	4,235.1	20,268.9	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	5,470.4	22,169	4.05	5,470.4	22,168.8	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	8,728.8	35,153	4.03	8,728.8	35,152.5	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	8,521.6	32,292	3.79	8,521.6	32,292.1	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	8,847.9	33,807	3.82	8,847.9	33,807.5	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	8,809.9	33,795	3.84	8,809.9	33,795.4	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	8,462.6	32,312	3.82	8,462.6	32,311.5	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	6,396.3	25,271	3.95	6,396.3	25,270.9	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	6,173.1	26,499	4.29	6,173.1	26,498.5	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	5,136.7	22,567	4.39	5,136.7	22,567.3	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		82,666.1	341,763		82,666.1	341,762.5		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		6,358.9	26,289		6,358.9	26,289.4		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Intercession City Peakers**						**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	18.4	87	4.74	18.4	86.9	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	43.1	210	4.87	43.1	209.6	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	58.1	287	4.93	58.1	286.5	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	50.1	240	4.79	50.1	240.0	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	68.5	277	4.05	68.5	277.5	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	77.8	313	4.03	77.8	313.4	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	161.1	610	3.79	161.1	610.4	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	149.7	572	3.82	149.7	571.9	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	143.0	548	3.84	143.0	548.4	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	137.4	524	3.82	137.4	524.5	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	114.4	452	3.95	114.4	452.0	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	67.8	291	4.29	67.8	291.2	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	31.8	140	4.39	31.8	139.6	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		1,121.0	4,552		1,121.0	4,551.9		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		86.2	350		86.2	350.1		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Suwannee**					**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																	-	-	
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Suwannee River Peakers**					**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	25.9	123	4.74	25.9	122.6	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	25.2	123	4.87	25.2	122.7	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	27.0	133	4.93	27.0	133.3	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	25.2	121	4.79	25.2	120.7	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	12.9	52	4.05	12.9	52.4	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	16.9	68	4.03	16.9	67.9	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	22.4	85	3.79	22.4	84.8	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	27.6	105	3.82	27.6	105.5	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	26.7	103	3.84	26.7	102.5	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	23.6	90	3.82	23.6	90.1	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	28.1	111	3.95	28.1	111.0	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	20.0	86	4.29	20.0	86.0	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	32.5	143	4.39	32.5	142.8	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		314.02	1,342		314.02	1,342.2		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		24.16	103		24.16	103.25		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Tiger Bay CC 1**					**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	9.1	43	4.74	9.1	43.0	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	167.3	815	4.87	167.3	814.6	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	35.5	175	4.93	35.5	175.4	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	189.6	907	4.79	189.6	907.5	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	476.3	1,930	4.05	476.3	1,930.3	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	552.1	2,223	4.03	552.1	2,223.2	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	671.2	2,544	3.79	671.2	2,543.5	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	733.4	2,802	3.82	733.4	2,802.4	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	681.0	2,612	3.84	681.0	2,612.3	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	659.0	2,516	3.82	659.0	2,516.2	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	252.5	997	3.95	252.5	997.5	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	407.5	1,749	4.29	407.5	1,749.1	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	58.9	259	4.39	58.9	258.6	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		4,893.3	19,574		4,893.3	19,573.6		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		376.41	1,506		376.41	1,505.7		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**University of Florida CT 1**					**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	275.7	1,334	4.84	275.7	1,334.4	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	275.8	1,371	4.97	275.8	1,371.4	4.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	240.5	1,212	5.04	240.5	1,211.9	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	220.7	1,079	4.89	220.7	1,078.9	4.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	171.2	712	4.16	171.2	711.7	4.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	283.9	1,173	4.13	283.9	1,172.6	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	266.3	1,037	3.89	266.3	1,036.8	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	274.0	1,075	3.92	274.0	1,075.5	3.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	276.6	1,090	3.94	276.6	1,089.8	3.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	263.7	1,034	3.92	263.7	1,034.3	3.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	122.8	498	4.05	122.8	497.9	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	270.1	1,187	4.40	270.1	1,187.2	4.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	275.7	1,240	4.50	275.7	1,239.9	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		3,217.1	14,042		3,217.1	14,042.2		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		247.47	1,080		247.47	1,080.2		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Bay Gas Storage**					**Fuel Type : Natural Gas**											
2	Dec-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
3	Jan-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
4	Feb-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
5	Mar-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
6	Apr-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
7	May-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
8	Jun-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
9	Jul-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
10	Aug-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
11	Sep-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
12	Oct-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
13	Nov-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
14	Dec-22	1,229.0	2,595	2.11	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
15	**Thirteen Month Total**	15,977.4	33,731		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		15,977.4	33,731	
16																			
17	**Thirteen Month Average**	1,229.0	2,595		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		1,229.0	2,595	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**SGR (Southern Pines)**					**Fuel Type : Natural Gas**											
22	Dec-21	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
23	Jan-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
24	Feb-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
25	Mar-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
26	Apr-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
27	May-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
28	Jun-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
29	Jul-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
30	Aug-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
31	Sep-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
32	Oct-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
33	Nov-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
34	Dec-22	585.5	1,228	2.10	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
35	**Thirteen Month Total**	7,611.2	15,958		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		7,611.2	15,958	
36																			
37	**Thirteen Month Average**	585.5	1,228		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00		585.5	1,228	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Citrus**						**Fuel Type : Natural Gas**											
2	Dec-21	0.00	-	0.00	7,507.4	35,555	4.74	7,507.4	35,555.3	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-22	0.00	-	0.00	7,565.4	36,841	4.87	7,565.4	36,841.1	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-22	0.00	-	0.00	4,608.0	22,738	4.93	4,608.0	22,738.3	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-22	0.00	-	0.00	5,107.8	24,445	4.79	5,107.8	24,445.5	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-22	0.00	-	0.00	6,657.5	26,980	4.05	6,657.5	26,979.6	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-22	0.00	-	0.00	4,372.3	17,608	4.03	4,372.3	17,608.0	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-22	0.00	-	0.00	6,818.1	25,837	3.79	6,818.1	25,836.8	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-22	0.00	-	0.00	7,138.7	27,277	3.82	7,138.7	27,276.9	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-22	0.00	-	0.00	7,034.1	26,983	3.84	7,034.1	26,983.2	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-22	0.00	-	0.00	6,835.2	26,098	3.82	6,835.2	26,097.9	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-22	0.00	-	0.00	6,651.9	26,281	3.95	6,651.9	26,280.7	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-22	0.00	-	0.00	4,603.3	19,760	4.29	4,603.3	19,760.3	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-22	0.00	-	0.00	7,500.4	32,952	4.39	7,500.4	32,952.0	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		82,400.1	349,356		82,400.1	349,355.6		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		6,338.5	26,874		6,338.5	26,873.5		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Osprey CC**						**Fuel Type : Natural Gas**											
22	Dec-21	0.00	-	0.00	102.7	486	4.74	102.7	486.3	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-22	0.00	-	0.00	131.2	639	4.87	131.2	638.8	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-22	0.00	-	0.00	147.9	730	4.93	147.9	729.6	4.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-22	0.00	-	0.00	287.5	1,376	4.79	287.5	1,375.8	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-22	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-22	0.00	-	0.00	893.2	3,597	4.03	893.2	3,597.1	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-22	0.00	-	0.00	1,161.9	4,403	3.79	1,161.9	4,403.1	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-22	0.00	-	0.00	1,488.1	5,686	3.82	1,488.1	5,686.0	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-22	0.00	-	0.00	1,478.0	5,670	3.84	1,478.0	5,669.9	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-22	0.00	-	0.00	1,236.0	4,719	3.82	1,236.0	4,719.2	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-22	0.00	-	0.00	1,303.0	5,148	3.95	1,303.0	5,148.0	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-22	0.00	-	0.00	963.4	4,136	4.29	963.4	4,135.5	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-22	0.00	-	0.00	158.1	694	4.39	158.1	694.5	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		9,351.0	37,284		9,351.0	37,284.0		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		719.3	2,868		719.3	2,868.0		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**Coal - Total**						**Fuel Type : Regular Coal**											
2	Dec-20	863.2	71,733	83.10	36.0	2,521	70.03	4.7	381	81.31	-	-	0.00	0.00	0.00	0.00	894.5	73,873	82.58
3	Jan-21	547.9	40,656	74.21	561.5	34,804	61.98	277.7	19,464	70.09	(277.7)	(17,616)	0.00	0.00	0.00	0.00	554.0	38,381	69.28
4	Feb-21	554.0	38,381	69.28	466.5	28,599	61.31	231.5	15,631	67.53	(231.5)	(14,242)	0.00	0.00	0.00	0.00	557.5	37,108	66.56
5	Mar-21	557.5	37,108	66.56	576.0	34,833	60.47	286.5	18,634	65.03	(286.5)	(17,310)	0.00	0.00	0.00	0.00	560.5	35,997	64.22
6	Apr-21	560.5	35,997	64.22	275.4	17,187	62.40	137.3	8,986	65.47	(137.3)	(8,388)	0.00	0.00	0.00	0.00	561.4	35,810	63.79
7	May-21	561.4	35,810	63.79	508.0	30,993	61.01	253.3	16,121	63.65	(253.3)	(15,375)	0.00	0.00	0.00	0.00	562.8	35,307	62.73
8	Jun-21	562.8	35,307	62.73	557.6	33,871	60.75	278.3	17,457	62.74	(278.3)	(16,813)	0.00	0.00	0.00	0.00	563.9	34,909	61.91
9	Jul-21	563.9	34,909	61.91	578.7	35,388	61.15	289.0	18,015	62.34	(289.0)	(17,533)	0.00	0.00	0.00	0.00	564.6	34,749	61.54
10	Aug-21	564.6	34,749	61.54	572.1	35,025	61.22	285.8	17,754	62.12	(285.8)	(17,372)	0.00	0.00	0.00	0.00	565.1	34,647	61.31
11	Sep-21	565.1	34,647	61.31	509.8	31,328	61.45	254.8	15,832	62.14	(254.8)	(15,526)	0.00	0.00	0.00	0.00	565.4	34,617	61.23
12	Oct-21	565.4	34,617	61.23	517.1	31,857	61.61	258.5	16,050	62.10	(258.5)	(15,795)	0.00	0.00	0.00	0.00	565.6	34,630	61.23
13	Nov-21	565.6	34,630	61.23	513.1	31,585	61.56	256.5	15,920	62.07	(256.5)	(15,676)	0.00	0.00	0.00	0.00	565.7	34,619	61.20
14	Dec-21	565.7	34,619	61.20	310.7	19,478	62.69	155.4	9,771	62.87	(155.4)	(9,581)	0.00	0.00	0.00	0.00	565.6	34,746	61.43
15	**Thirteen Month Total**	7,597.6	503,164		5,982.6	367,472		2,969.1	190,017		(2,964.4)	(181,225)		0.00	0.00		7,646.7	499,394	
16																			
17	**Thirteen Month Average**	584.4	38,705		460.2	28,267		228.4	14,617		(228.0)	(13,940)		0.00	0.00		588.2	38,415	
18																			
19																			
20	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
21	Inventory Location	**Crystal River Coal Unit 4 & 5**						**Fuel Type : Regular Coal**											
22	Dec-20	505.9	49,124	97.11	36.0	2,521	70.03	4.7	381	81.31	0.00	-	0.00	0.00	0.00	0.00	537.2	51,264	95.44
23	Jan-21	382.4	29,120	76.15	277.7	17,840	64.24	277.7	19,464	70.09	0.00	-	0.00	0.00	0.00	0.00	382.4	27,496	71.90
24	Feb-21	382.4	27,496	71.90	231.5	14,467	62.50	231.5	15,631	67.53	0.00	-	0.00	0.00	0.00	0.00	382.4	26,332	68.86
25	Mar-21	382.4	26,332	68.86	286.5	17,541	61.22	286.5	18,634	65.03	0.00	-	0.00	0.00	0.00	0.00	382.4	25,239	66.00
26	Apr-21	382.4	25,239	66.00	137.3	8,619	62.80	137.3	8,986	65.47	0.00	-	0.00	0.00	0.00	0.00	382.4	24,872	65.04
27	May-21	382.4	24,872	65.04	253.3	15,606	61.61	253.3	16,121	63.65	0.00	-	0.00	0.00	0.00	0.00	382.4	24,357	63.69
28	Jun-21	382.4	24,357	63.69	278.3	17,044	61.25	278.3	17,457	62.74	0.00	-	0.00	0.00	0.00	0.00	382.4	23,943	62.61
29	Jul-21	382.4	23,943	62.61	289.0	17,764	61.48	289.0	18,015	62.34	0.00	-	0.00	0.00	0.00	0.00	382.4	23,693	61.96
30	Aug-21	382.4	23,693	61.96	285.8	17,604	61.59	285.8	17,754	62.12	0.00	-	0.00	0.00	0.00	0.00	382.4	23,542	61.56
31	Sep-21	382.4	23,542	61.56	254.8	15,758	61.85	254.8	15,832	62.14	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,468	61.37
32	Oct-21	382.4	23,468	61.37	258.5	16,019	61.98	258.5	16,050	62.10	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,437	61.29
33	Nov-21	382.4	23,437	61.29	256.5	15,900	61.99	256.5	15,920	62.07	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,417	61.24
34	Dec-21	382.4	23,417	61.24	155.4	9,805	63.10	155.4	9,771	62.87	0.00	0.00	0.00	0.00	0.00	0.00	382.4	23,451	61.33
35	**Thirteen Month Total**	5,094.8	348,041		3,000.4	186,488		2,969.1	190,017		0.00	0.0		0.00	0.00		5,126.1	344,513	
36																			
37	**Thirteen Month Average**	391.9	26,772		230.8	14,345		228.4	14,617		0.00	0.0		0.00	0.00		394.3	26,501	

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2021 Settlment-Updated B Schedules-000314

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**In-Transit Coal**						**Fuel Type : Regular Coal**											
2	Dec-20	357.4	22,608	63.26	-	-	0.00	0.00	-	0.00	-	-	0.00	0.00	0.00	0.00	357.4	22,608	63.26
3	Jan-21	165.5	11,536	69.72	283.8	16,964	59.77	0.00	-	0.00	(277.7)	(17,615.8)	63.43	0.00	0.00	0.00	171.6	10,885	63.43
4	Feb-21	171.6	10,885	63.43	235.0	14,133	60.14	0.00	-	0.00	(231.5)	(14,242.3)	61.53	0.00	0.00	0.00	175.1	10,775	61.53
5	Mar-21	175.1	10,775	61.53	289.5	17,292	59.73	0.00	-	0.00	(286.5)	(17,309.7)	60.41	0.00	0.00	0.00	178.1	10,758	60.41
6	Apr-21	178.1	10,758	60.41	138.2	8,568	62.01	0.00	-	0.00	(137.3)	(8,387.6)	61.11	0.00	0.00	0.00	179.0	10,938	61.11
7	May-21	179.0	10,938	61.11	254.7	15,387	60.41	0.00	-	0.00	(253.3)	(15,374.8)	60.70	0.00	0.00	0.00	180.4	10,950	60.70
8	Jun-21	180.4	10,950	60.70	279.3	16,827	60.24	0.00	-	0.00	(278.3)	(16,812.6)	60.42	0.00	0.00	0.00	181.5	10,965	60.42
9	Jul-21	181.5	10,965	60.42	289.7	17,624	60.83	0.00	-	0.00	(289.0)	(17,532.8)	60.67	0.00	0.00	0.00	182.2	11,056	60.67
10	Aug-21	182.2	11,056	60.67	286.3	17,421	60.85	0.00	-	0.00	(285.8)	(17,372.1)	60.78	0.00	0.00	0.00	182.7	11,105	60.78
11	Sep-21	182.7	11,105	60.78	255.1	15,570	61.05	0.00	-	0.00	(254.8)	(15,526.1)	60.94	0.00	0.00	0.00	183.0	11,150	60.94
12	Oct-21	183.0	11,150	60.94	258.6	15,838	61.24	0.00	-	0.00	(258.5)	(15,794.8)	61.11	0.00	0.00	0.00	183.2	11,193	61.11
13	Nov-21	183.2	11,193	61.11	256.6	15,685	61.13	0.00	-	0.00	(256.5)	(15,675.8)	61.12	0.00	0.00	0.00	183.3	11,202	61.12
14	Dec-21	183.3	11,202	61.12	155.3	9,673	62.28	0.00	-	0.00	(155.4)	(9,580.8)	61.65	0.00	0.00	0.00	183.2	11,295	61.65
15	**Thirteen Month Total**	2,502.9	155,123		2,982.2	180,984		0.00	-		(2,964.4)	(181,225.3)		0.00	0.00		2,520.6	154,882	
16																			
17	**Thirteen Month Average**	192.5	11,933		229.4	13,922		0.00	-		(228.0)	(13,940.4)		0.00	0.00		193.9	11,914	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Anclote 1 & 2 and Bartow South Terminal**						**Fuel Type : Residual Oil**											
22	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Suwannee 1-3**					**Fuel Type : Residual Oil**											
2	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
18																			
19					Change to 0's														
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Avon Park Peakers 1 - 2**					**Fuel Type : Distillate Oil**											
22	Dec-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
23	Jan-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
24	Feb-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
25	Mar-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
26	Apr-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
27	May-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
28	Jun-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
29	Jul-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
30	Aug-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
31	Sep-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
32	Oct-21	3.1	374	91.99	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	91.99
33	Nov-21	3.1	374	92.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	92.00
34	Dec-21	3.1	374	92.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.1	374	92.00
35	**Thirteen Month Total**	38.8	4,687		0.00	-		0.00	-		0.00	0.00		0.00	0.00		38.8	4,687	
36																			
37	**Thirteen Month Average**	3.0	361		0.00	-		0.00	-		0.00	0.00		0.00	0.00		3.0	361	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Bartow Peakers**						**Fuel Type : Distillate Oil**											
2	Dec-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
3	Jan-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
4	Feb-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
5	Mar-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
6	Apr-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
7	May-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
8	Jun-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
9	Jul-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
10	Aug-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
11	Sep-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
12	Oct-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
13	Nov-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
14	Dec-21	21.6	2,245	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.6	2,245	104.05
15	**Thirteen Month Total**	282.3	29,369		0.00	-		0.00	-		0.00	0.00		0.00	0.00		282.3	29,369	
16																			
17	**Thirteen Month Average**	21.7	2,259		0.00	-		0.00	-		0.00	0.00		0.00	0.00		21.7	2,259	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Bartow CC Tank 4 (A & B)**						**Fuel Type : Distillate Oil**											
22	Dec-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
23	Jan-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
24	Feb-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
25	Mar-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
26	Apr-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
27	May-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
28	Jun-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
29	Jul-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
30	Aug-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
31	Sep-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
32	Oct-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
33	Nov-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
34	Dec-21	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
35	**Thirteen Month Total**	1,796.4	215,133		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1,796.4	215,133	
36																			
37	**Thirteen Month Average**	138.2	16,549		0.00	-		0.00	-		0.00	0.00		0.00	0.00		138.2	16,549	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Bayboro Peakers 1 - 4**						**Fuel Type : Distillate Oil**											
2	Dec-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
3	Jan-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
4	Feb-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
5	Mar-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
6	Apr-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
7	May-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
8	Jun-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
9	Jul-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
10	Aug-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
11	Sep-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
12	Oct-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
13	Nov-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
14	Dec-21	29.8	4,195	140.62	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.8	4,195	140.62
15	**Thirteen Month Total**	387.2	54,425		0.00	-		0.00	-		0.00	0.00		0.00	0.00		387.2	54,425	
16																			
17	**Thirteen Month Average**	29.8	4,187		0.00	-		0.00	-		0.00	0.00		0.00	0.00		29.8	4,187	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**PEF Central Tank Farm (Martin Gas Terminal)**						**Fuel Type : Distillate Oil**											
22	Dec-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
23	Jan-21	29.8	4,418	148.01	0.2	7	48.55	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
24	Feb-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
25	Mar-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
26	Apr-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
27	May-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
28	Jun-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
29	Jul-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
30	Aug-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
31	Sep-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
32	Oct-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
33	Nov-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
34	Dec-21	30.0	4,425	147.51	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.0	4,425	147.51
35	**Thirteen Month Total**	413.0	60,464		0.2	7		0.00	-		-	-		0.00	0.00		413.2	60,471	
36																			
37	**Thirteen Month Average**	31.8	4,651		0.0	1		0.00	-		-	-		0.00	0.00		31.8	4,652	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Steam Start-Up (CR)**						**Fuel Type : Distillate Oil**											
2	Dec-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
3	Jan-21	8.2	2,033	247.44	0.8	123	157.1	0.8	122	155.64	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,034	247.58
4	Feb-21	8.2	2,034	247.58	0.8	124	157.9	0.8	123	157.17	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,034	247.65
5	Mar-21	8.2	2,034	247.65	1.1	140	130.7	1.1	139	130.26	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,035	247.71
6	Apr-21	8.2	2,035	247.71	0.4	102	285.2	0.4	101	284.53	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,035	247.74
7	May-21	8.2	2,035	247.74	1.6	172	104.8	1.6	171	104.22	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,036	247.85
8	Jun-21	8.2	2,036	247.85	0.9	129	151.4	0.9	129	150.99	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,036	247.89
9	Jul-21	8.2	2,036	247.89	1.0	138	138.2	1.0	138	138.06	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,036	247.91
10	Aug-21	8.2	2,036	247.91	1.0	138	138.8	1.0	138	138.67	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	247.93
11	Sep-21	8.2	2,037	247.93	0.9	135	145.7	0.9	135	145.51	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	247.95
12	Oct-21	8.2	2,037	247.95	1.2	151	124.7	1.2	151	124.70	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	247.96
13	Nov-21	8.2	2,037	247.96	0.8	127	161.4	0.8	126	161.41	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	247.96
14	Dec-21	8.2	2,037	247.96	0.5	110	221.2	0.5	110	220.78	0.00	0.00	0.00	0.00	0.00	0.00	8.2	2,037	247.98
15	**Thirteen Month Total**	106.4	25,514		10.9	1,588		10.9	1,584		-	-		0.00	0.00		106.4	25,519	
16																			
17	**Thirteen Month Average**	8.2	1,963		0.8	122		0.8	122		-	-		0.00	0.00		8.2	1,963	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Debary Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-20	196.7	22,495	114.38	0.00	-	0.00	1.64	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
23	Jan-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
24	Feb-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
25	Mar-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
26	Apr-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
27	May-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
28	Jun-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
29	Jul-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
30	Aug-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
31	Sep-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
32	Oct-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
33	Nov-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
34	Dec-21	193.8	22,127	114.18	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.8	22,127	114.18
35	**Thirteen Month Total**	2,522.2	288,018		0.00	-		1.64	4		0.00	0.00		0.00	0.00		2,522.2	288,018	
36																			
37	**Thirteen Month Average**	194.0	22,155		0.00	-		0.13	0		0.00	0.00		0.00	0.00		194.0	22,155	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Higgins Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Hines Plants**					**Fuel Type : Distillate Oil**											
22	Dec-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
23	Jan-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
24	Feb-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
25	Mar-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
26	Apr-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
27	May-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
28	Jun-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
29	Jul-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
30	Aug-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
31	Sep-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
32	Oct-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
33	Nov-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
34	Dec-21	78.9	6,227	78.96	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.9	6,227	78.96
35	**Thirteen Month Total**	1,021.4	80,965		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1,021.4	80,965	
36																			
37	**Thirteen Month Average**	78.6	6,228		0.00	-		0.00	-		0.00	0.00		0.00	0.00		78.6	6,228	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Intercession City Peakers 1 - 18**					**Fuel Type : Distillate Oil**											
2	Dec-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
3	Jan-21	104.7	10,344	98.81	0.00	4	0.00	0.2	13	68.76	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,335	98.90
4	Feb-21	104.5	10,335	98.90	0.00	4	0.00	0.0	5	255.64	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,334	98.91
5	Mar-21	104.5	10,334	98.91	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,334	98.91
6	Apr-21	104.5	10,334	98.91	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,334	98.91
7	May-21	104.5	10,334	98.91	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,334	98.91
8	Jun-21	104.5	10,334	98.91	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,334	98.91
9	Jul-21	104.5	10,334	98.91	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.5	10,334	98.91
10	Aug-21	104.5	10,334	98.91	0.00	4	0.00	0.1	8	101.07	0.00	0.00	0.00	0.00	0.00	0.00	104.4	10,329	98.94
11	Sep-21	104.4	10,329	98.94	0.00	4	0.00	0.1	8	104.41	0.00	0.00	0.00	0.00	0.00	0.00	104.3	10,325	98.97
12	Oct-21	104.3	10,325	98.97	0.00	4	0.00	0.1	11	85.57	0.00	0.00	0.00	0.00	0.00	0.00	104.2	10,318	99.02
13	Nov-21	104.2	10,318	99.02	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.2	10,318	99.02
14	Dec-21	104.2	10,318	99.02	0.00	4	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.2	10,318	99.02
15	**Thirteen Month Total**	1,362.8	134,792		0.00	44		0.5	70		0.00	0.00		0.00	0.00		1,362.3	134,766	
16																			
17	**Thirteen Month Average**	104.8	10,369		0.00	3		0.0	5		0.00	0.00		0.00	0.00		104.8	10,367	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Vandolah**					**Fuel Type : Distillate Oil**											
22	Dec-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
23	Jan-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
24	Feb-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
25	Mar-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
26	Apr-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
27	May-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
28	Jun-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
29	Jul-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
30	Aug-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
31	Sep-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
32	Oct-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
33	Nov-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
34	Dec-21	83.3	10,347	124.14	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,347	124.14
35	**Thirteen Month Total**	1,083.4	134,518		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1,083.4	134,518	
36																			
37	**Thirteen Month Average**	83.3	10,348		0.00	-		0.00	-		0.00	0.00		0.00	0.00		83.3	10,348	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Shady Hills**					**Fuel Type : Distillate Oil**											
2	Dec-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
3	Jan-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
4	Feb-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
5	Mar-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
6	Apr-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
7	May-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
8	Jun-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
9	Jul-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
10	Aug-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
11	Sep-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
12	Oct-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
13	Nov-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
14	Dec-21	52.7	5,790	109.95	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.7	5,790	109.95
15	**Thirteen Month Total**	684.8	75,294		0.00	-		0.00	-		0.00	0.00		0.00	0.00		684.8	75,294	
16																			
17	**Thirteen Month Average**	52.7	5,792		0.00	-		0.00	-		0.00	0.00		0.00	0.00		52.7	5,792	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**University of Florida CT 1**					**Fuel Type : Distillate Oil**											
22	Dec-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
23	Jan-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
24	Feb-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
25	Mar-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
26	Apr-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
27	May-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
28	Jun-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
29	Jul-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
30	Aug-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
31	Sep-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
32	Oct-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
33	Nov-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
34	Dec-21	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
35	**Thirteen Month Total**	29.9	3,675		0.00	-		0.00	-		0.00	0.00		0.00	0.00		29.9	3,675	
36																			
37	**Thirteen Month Average**	2.3	283		0.00	-		0.00	-		0.00	0.00		0.00	0.00		2.3	283	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Suwannee River Peakers (Suwannee 1-3)**					**Fuel Type : Distillate Oil**											
2	Dec-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
3	Jan-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
4	Feb-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
5	Mar-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
6	Apr-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
7	May-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
8	Jun-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
9	Jul-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
10	Aug-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
11	Sep-21	21.1	1,941	91.99	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,941	91.99
12	Oct-21	21.1	1,941	91.99	0.00	0	0.00	0.01	1	64.72	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
13	Nov-21	21.1	1,940	92.00	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
14	Dec-21	21.1	1,940	92.00	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.1	1,940	92.00
15	**Thirteen Month Total**	274.7	25,266		0.00	1		0.0	1		0.00	0.00		0.00	0.00		274.7	25,266	
16																			
17	**Thirteen Month Average**	21.1	1,944		0.00	0		0.0	0		0.00	0.00		0.00	0.00		21.1	1,944	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Turner Peakers**					**Fuel Type : Distillate Oil**											
22	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Anclote**						**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Avon Park Peakers**						**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	2,749.4	13,855	5.04	2,749.4	13,855	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	3,911.3	20,230	5.17	3,911.3	20,230	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	2,240.0	11,564	5.16	2,240.0	11,564	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	1,499.6	7,716	5.15	1,499.6	7,716	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	2,427.4	10,526	4.34	2,427.4	10,526	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	4,983.2	21,020	4.22	4,983.2	21,020	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	3,484.5	14,053	4.03	3,484.5	14,053	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	3,403.2	13,648	4.01	3,403.2	13,648	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	3,941.4	15,899	4.03	3,941.4	15,899	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	3,457.5	13,963	4.04	3,457.5	13,963	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	2,065.6	8,668	4.20	2,065.62	8,668	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	1,481.0	7,008	4.73	1,481.0	7,008	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	1,561.2	7,394	4.74	1,561.2	7,394	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		37,205.3	165,544		37,205.3	165,544		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		2,861.9	12,734		2,861.9	12,734		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Bartow CC 1**					**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	4,271.8	21,527	5.04	4,271.8	21,527	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	3,914.8	20,249	5.17	3,914.8	20,249	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	3,684.7	19,022	5.16	3,684.7	19,022	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	4,325.3	22,255	5.15	4,325.3	22,255	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	4,334.7	18,796	4.34	4,334.7	18,796	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	4,787.8	20,196	4.22	4,787.8	20,196	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	4,593.9	18,527	4.03	4,593.9	18,527	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	4,662.4	18,698	4.01	4,662.4	18,698	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	4,602.6	18,566	4.03	4,602.6	18,566	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	4,486.9	18,121	4.04	4,486.9	18,121	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	4,024.8	16,889	4.20	4,024.78	16,889	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	3,151.2	14,912	4.73	3,151.2	14,912	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	4,208.1	19,929	4.74	4,208.1	19,929	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		55,049.0	247,687		55,049.0	247,687		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		4,234.5	19,053		4,234.5	19,053		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Debary Peakers**						**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	5.5	28	5.04	5.5	28	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	12.3	64	5.17	12.3	64	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	16.6	86	5.16	16.6	86	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	19.3	99	5.15	19.3	99	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	34.4	149	4.34	34.4	149	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	76.9	325	4.22	76.9	325	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	89.1	359	4.03	89.1	359	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	111.5	447	4.01	111.5	447	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	79.2	319	4.03	79.2	319	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	58.1	235	4.04	58.1	235	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	37.7	158	4.20	37.7	158	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	31.3	148	4.73	31.3	148	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	7.1	34	4.74	7.1	34	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		578.9	2,450		578.9	2,450		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		44.5	188		44.5	188		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Higgins Peakers**						**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Hines 1-6**					**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	2,158.5	10,877	5.04	2,158.5	10,877	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	2,557.4	13,228	5.17	2,557.4	13,228	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	2,032.1	10,491	5.16	2,032.1	10,491	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	3,102.2	15,962	5.15	3,102.2	15,962	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	4,232.5	18,352	4.34	4,232.5	18,352	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	5,896.7	24,874	4.22	5,896.7	24,874	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	8,243.7	33,247	4.03	8,243.7	33,247	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	8,569.7	34,368	4.01	8,569.7	34,368	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	8,646.2	34,877	4.03	8,646.2	34,877	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	8,479.1	34,244	4.04	8,479.1	34,244	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	8,389.2	35,203	4.20	8,389.2	35,203	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	5,319.9	25,176	4.73	5,319.9	25,176	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	4,039.9	19,133	4.74	4,039.9	19,133	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		71,667.2	310,031		71,667.2	310,031		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		5,512.9	23,849		5,512.9	23,849		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Intercession City Peakers**						**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	16.3	82	5.04	16.3	82	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	30.1	156	5.17	30.1	156	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	45.0	232	5.16	45.0	232	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	22.9	118	5.15	22.9	118	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	43.0	187	4.34	43.0	187	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	104.8	442	4.22	104.8	442	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	146.8	592	4.03	146.8	592	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	157.8	633	4.01	157.8	633	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	111.9	451	4.03	111.9	451	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	99.3	401	4.04	99.3	401	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	76.9	323	4.20	76.9	323	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	33.8	160	4.73	33.8	160	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	18.4	87	4.74	18.4	87	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		906.9	3,863		906.9	3,863		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		69.8	297		69.8	297		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Suwannee**						**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																	-	-	
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Suwannee River Peakers**						**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	17.6	89	5.04	17.6	89	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	16.9	88	5.17	16.9	88	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	19.2	99	5.16	19.2	99	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	17.6	91	5.15	17.6	91	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	5.2	22	4.34	5.2	22	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	13.2	56	4.22	13.2	56	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	21.0	85	4.03	21.0	85	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	26.5	106	4.01	26.5	106	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	23.5	95	4.03	23.5	95	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	16.5	67	4.04	16.5	67	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	16.2	68	4.20	16.2	68	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	9.9	47	4.73	9.9	47	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	25.9	123	4.74	25.9	123	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		229.2	1,034		229.2	1,034		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		17.6	80		17.6	80		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Tiger Bay CC 1**					**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	91.1	471	5.17	91.1	471	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	18.1	93	5.16	18.1	93	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	60.5	311	5.15	60.5	311	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	361.8	1,569	4.34	361.8	1,569	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	639.0	2,696	4.22	639.0	2,696	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	473.9	1,911	4.03	473.9	1,911	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	603.5	2,420	4.01	603.5	2,420	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	572.6	2,310	4.03	572.6	2,310	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	494.5	1,997	4.04	494.5	1,997	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	154.2	647	4.20	154.2	647	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	270.2	1,278	4.73	270.2	1,278	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	9.1	43	4.74	9.1	43	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		3,748.5	15,747		3,748.5	15,747		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		288.3	1,211		288.3	1,211		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**University of Florida CT 1**					**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	273.9	1,409	5.14	273.9	1,409	5.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	282.1	1,488	5.28	282.1	1,488	5.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	248.6	1,309	5.27	248.6	1,309	5.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	232.7	1,222	5.25	232.7	1,222	5.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	122.8	545	4.44	122.8	545	4.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	279.4	1,208	4.32	279.4	1,208	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	271.8	1,124	4.14	271.8	1,124	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	273.0	1,123	4.11	273.0	1,123	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	278.5	1,152	4.14	278.5	1,152	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	270.9	1,122	4.14	270.9	1,122	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	125.5	540	4.30	125.5	540	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	271.8	1,315	4.84	271.8	1,315	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	-	0.00	275.7	1,334	4.84	275.7	1,334	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		3,206.8	14,891		3,206.8	14,891		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		246.7	1,145		246.7	1,145		0.00	0.00		0.00	0.00		0.00	-	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Bay Gas Storage**						**Fuel Type : Natural Gas**											
2	Dec-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
3	Jan-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
4	Feb-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
5	Mar-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
6	Apr-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
7	May-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
8	Jun-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
9	Jul-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
10	Aug-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
11	Sep-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
12	Oct-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
13	Nov-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
14	Dec-21	1,229.0	2,595	2.11	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,229.0	2,595	2.11
15	**Thirteen Month Total**	16,064.7	34,484		0.00	-		0.00	-		0.00	0.00		0.00	0.00		16,064.7	34,484	
16																			
17	**Thirteen Month Average**	1,235.7	2,653		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1,235.7	2,653	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**SGR (Southern Pines)**						**Fuel Type : Natural Gas**											
22	Dec-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
23	Jan-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
24	Feb-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
25	Mar-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
26	Apr-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
27	May-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
28	Jun-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
29	Jul-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
30	Aug-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
31	Sep-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
32	Oct-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
33	Nov-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
34	Dec-21	585.5	1,228	2.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.5	1,228	2.10
35	**Thirteen Month Total**	7,424.7	15,764		0.00	-		0.00	-		0.00	0.00		0.00	0.00		7,424.7	15,764	
36																			
37	**Thirteen Month Average**	571.1	1,213		0.00	-		0.00	-		0.00	0.00		0.00	0.00		571.1	1,213	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Citrus**						**Fuel Type : Natural Gas**											
2	Dec-20	0.00	-	0.00	7,704.5	38,825	5.04	7,704.5	38,825	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-21	0.00	-	0.00	7,500.3	38,794	5.17	7,500.3	38,794	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-21	0.00	-	0.00	6,984.2	36,055	5.16	6,984.2	36,055	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-21	0.00	-	0.00	5,704.9	29,354	5.15	5,704.9	29,354	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-21	0.00	-	0.00	6,647.0	28,822	4.34	6,647.0	28,822	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-21	0.00	-	0.00	6,879.8	29,021	4.22	6,879.8	29,021	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-21	0.00	-	0.00	6,804.2	27,441	4.03	6,804.2	27,441	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-21	0.00	-	0.00	7,156.3	28,700	4.01	7,156.3	28,700	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-21	0.00	-	0.00	7,125.9	28,744	4.03	7,125.9	28,744	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-21	0.00	-	0.00	6,886.6	27,813	4.04	6,886.6	27,813	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-21	0.00	-	0.00	4,443.0	18,644	4.20	4,443.0	18,644	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-21	0.00	-	0.00	4,286.6	20,286	4.73	4,286.6	20,286	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-21	0.00	-	0.00	7,507.4	35,555	4.74	7,507.4	35,555	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		85,630.6	388,052		85,630.6	388,052		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		6,587.0	29,850		6,587.0	29,850		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Osprey CC**						**Fuel Type : Natural Gas**											
22	Dec-20	0.00	-	0.00	59.4	299	5.04	59.4	299	5.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-21	0.00	-	0.00	123.6	639	5.17	123.6	639	5.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-21	0.00	-	0.00	91.0	470	5.16	91.0	470	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-21	0.00	-	0.00	79.7	410	5.15	79.7	410	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-21	0.00	-	0.00	755.7	3,277	4.34	755.7	3,277	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-21	0.00	-	0.00	1,109.3	4,679	4.22	1,109.3	4,679	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-21	0.00	-	0.00	1,014.7	4,092	4.03	1,014.7	4,092	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-21	0.00	-	0.00	1,245.7	4,996	4.01	1,245.7	4,996	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-21	0.00	-	0.00	1,134.4	4,576	4.03	1,134.4	4,576	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-21	0.00	-	0.00	969.0	3,914	4.04	969.0	3,914	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-21	0.00	-	0.00	1,155.0	4,847	4.20	1,155.0	4,847	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-21	0.00	-	0.00	674.7	3,193	4.73	674.7	3,193	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-21	0.00	0.00	0.00	102.7	486	4.74	102.7	486	4.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	0.00		8,514.8	35,877		8,514.8	35,877		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	0.00		655.0	2,760		655.0	2,760		0.00	0.00		0.00	0.00		0.00	-	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**Coal - Total**						**Fuel Type : Regular Coal**											
2	Dec-19	584.4	38,153	65.28	80.1	6,296	78.57	36.6	3,057	83.57	0.00	0.00	0.00	0.00	0.00	0.00	695.5	48,193	69.29
3	Jan-20	695.5	48,193	69.29	71.3	5,319	74.56	46.0	3,179	69.13	0.00	0.00	0.00	0.00	0.00	0.00	720.9	50,333	69.82
4	Feb-20	720.9	50,333	69.82	37.3	2,765	74.05	8.4	625	74.50	0.00	0.00	0.00	0.00	0.00	0.00	749.8	52,473	69.98
5	Mar-20	749.8	52,473	69.98	107.3	9,995	93.11	123.5	7,815	63.29	0.00	0.00	0.00	0.00	0.00	0.00	733.7	54,653	74.49
6	Apr-20	733.7	54,653	74.49	91.3	8,273	90.57	107.9	6,173	57.23	0.00	0.00	0.00	0.00	0.00	0.00	717.2	56,753	79.14
7	May-20	717.2	56,753	79.14	124.2	9,835	79.20	121.4	7,695	63.40	0.00	0.00	0.00	0.00	0.00	0.00	720.0	58,893	81.80
8	Jun-20	720.0	58,893	81.80	200.9	15,153	75.42	180.1	13,013	72.26	0.00	0.00	0.00	0.00	0.00	0.00	740.8	61,033	82.39
9	Jul-20	740.8	61,033	82.39	205.9	16,291	79.11	210.8	14,151	67.11	0.00	0.00	0.00	0.00	0.00	0.00	735.9	63,173	85.85
10	Aug-20	735.9	63,173	85.85	200.9	14,236	70.85	168.9	12,096	71.62	0.00	0.00	0.00	0.00	0.00	0.00	767.9	65,313	85.05
11	Sep-20	767.9	65,313	85.05	171.9	12,118	70.48	140.0	9,978	71.25	0.00	0.00	0.00	0.00	0.00	0.00	799.8	67,453	84.34
12	Oct-20	799.8	67,453	84.34	200.9	14,892	74.12	191.5	12,752	66.59	0.00	0.00	0.00	0.00	0.00	0.00	809.2	69,593	86.00
13	Nov-20	809.2	69,593	86.00	161.9	11,383	70.30	107.9	9,243	85.65	0.00	0.00	0.00	0.00	0.00	0.00	863.2	71,733	83.10
14	Dec-20	863.2	71,733	83.10	36.0	2,521	70.03	4.7	381	81.31	0.00	0.00	0.00	0.00	0.00	0.00	894.5	73,873	82.58
15	**Thirteen Month Total**	9,638.3	757,747		1,690.2	129,076		1,447.6	100,158		0.00	0.00	0.00	0.00	0.00	0.00	9,948.4	793,468	
16																			
17	**Thirteen Month Average**	741.4	58,288		130.0	9,929		111.4	7,704		0.00	0.00		0.00	0.00		765.3	61,036	
18																			
19																			
20	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
21	Inventory Location	**Crystal River Coal Unit 4 & 5**						**Fuel Type : Regular Coal**											
22	Dec-19	242.1	19,323	79.82	130.3	9,073	69.63	36.6	3,057	83.57	0.00	0.00	0.00	0.00	0.00	0.00	338.1	25,585	75.67
23	Jan-20	338.1	25,585	75.67	71.3	5,319	74.56	46.0	3,179	69.13	0.00	0.00	0.00	0.00	0.00	0.00	363.5	27,725	76.28
24	Feb-20	363.5	27,725	76.28	37.3	2,765	74.05	8.4	625	74.50	0.00	0.00	0.00	0.00	0.00	0.00	392.4	29,865	76.10
25	Mar-20	392.4	29,865	76.10	107.3	9,995	93.11	123.5	7,815	63.29	0.00	0.00	0.00	0.00	0.00	0.00	376.3	32,045	85.16
26	Apr-20	376.3	32,045	85.16	91.3	8,273	90.57	107.9	6,173	57.23	0.00	0.00	0.00	0.00	0.00	0.00	359.8	34,145	94.90
27	May-20	359.8	34,145	94.90	124.2	9,835	79.20	121.4	7,695	63.40	0.00	0.00	0.00	0.00	0.00	0.00	362.6	36,285	100.07
28	Jun-20	362.6	36,285	100.07	200.9	15,153	75.42	180.1	13,013	72.26	0.00	0.00	0.00	0.00	0.00	0.00	383.4	38,425	100.22
29	Jul-20	383.4	38,425	100.22	205.9	16,291	79.11	210.8	14,151	67.11	0.00	0.00	0.00	0.00	0.00	0.00	378.5	40,565	107.17
30	Aug-20	378.5	40,565	107.17	200.9	14,236	70.85	168.9	12,096	71.62	0.00	0.00	0.00	0.00	0.00	0.00	410.5	42,705	104.02
31	Sep-20	410.5	42,705	104.02	171.9	12,118	70.48	140.0	9,978	71.25	0.00	0.00	0.00	0.00	0.00	0.00	442.4	44,845	101.36
32	Oct-20	442.4	44,845	101.36	200.9	14,892	74.12	191.5	12,752	66.59	0.00	0.00	0.00	0.00	0.00	0.00	451.8	46,984	103.98
33	Nov-20	451.8	46,984	103.98	161.9	11,383	70.30	107.9	9,243	85.65	0.00	0.00	0.00	0.00	0.00	0.00	505.9	49,124	97.11
34	Dec-20	505.9	49,124	97.11	36.0	2,521	70.03	4.7	381	81.31	0.00	0.00	0.00	0.00	0.00	0.00	537.2	51,264	95.44
35	**Thirteen Month Total**	5,007.3	467,618		1,740	131,853		1,447.6	100,158		0.0	0.00	0.00	0.00	0.00	0.00	5,302.4	499,560	
36																			
37	**Thirteen Month Average**	385.2	35,971		134	10,143		111.4	7,704		0.00	0.00		0.00	0.00		407.9	38,427.675	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit	Tons (000)	$000	$/Unit
1	Inventory Location	**In-Transit Coal**						**Fuel Type : Regular Coal**											
2	Dec-19	342.3	18,830	55.00	(50.2)	(2,777)	55.35	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
3	Jan-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
4	Feb-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
5	Mar-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
6	Apr-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
7	May-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
8	Jun-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
9	Jul-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
10	Aug-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
11	Sep-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
12	Oct-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
13	Nov-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
14	Dec-20	357.4	22,608	63.26	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.4	22,608	63.26
15	**Thirteen Month Total**	4,630.9	290,129		(50)	(2,777)		0.00	-		0.00	0.00		0.0	0		4,646.0	293,908	
16																			
17	**Thirteen Month Average**	356.2	22,318		(4)	(214)		0.00	-		0.00	0.00		0.0	0		357.4	22,607	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Anclote 1 & 2 and Bartow South Terminal**						**Fuel Type : Residual Oil**											
22	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
23	Jan-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
24	Feb-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
25	Mar-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
26	Apr-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
27	May-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
28	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
29	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
30	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
31	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
32	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
33	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
34	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Suwannee 1-3**					**Fuel Type : Residual Oil**											
2	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
3	Jan-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
4	Feb-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
5	Mar-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
6	Apr-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
7	May-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
8	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
9	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
10	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
11	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
12	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
13	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
14	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	-	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Avon Park Peakers 1 - 2**					**Fuel Type : Distillate Oil**											
22	Dec-19	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
23	Jan-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
24	Feb-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
25	Mar-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
26	Apr-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
27	May-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
28	Jun-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
29	Jul-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
30	Aug-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
31	Sep-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
32	Oct-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
33	Nov-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
34	Dec-20	1.9	194	104.24	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.9	194	104.24
35	**Thirteen Month Total**	24.2	2,525		0.00	-		0.00	-		0.00	0.00		0.00	0.00		24.2	2,525	
36																			
37	**Thirteen Month Average**	1.86	194		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1.86	193	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-19	24.9	2,594	104.05	0.00	-	0.00	67.8	168	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
3	Jan-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
4	Feb-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
5	Mar-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
6	Apr-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
7	May-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
8	Jun-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
9	Jul-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
10	Aug-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
11	Sep-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
12	Oct-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
13	Nov-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
14	Dec-20	23.3	2,426	104.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.3	2,426	104.05
15	**Thirteen Month Total**	304.8	31,711		0.00	-		67.77	168		0.00	0.00		0.00	0.00		303.2	31,543	
16																			
17	**Thirteen Month Average**	23.44	2,439		0.00	-		5.21	13		0.00	0.00		0.00	0.00		23.32	2,425	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Bartow CC Tank 4 (A & B)**					**Fuel Type : Distillate Oil**											
22	Dec-19	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
23	Jan-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
24	Feb-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
25	Mar-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
26	Apr-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
27	May-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
28	Jun-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
29	Jul-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
30	Aug-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
31	Sep-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
32	Oct-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
33	Nov-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
34	Dec-20	138.2	16,549	119.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.2	16,549	119.75
35	**Thirteen Month Total**	1,796.4	215,133		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1,796.4	215,133	
36																			
37	**Thirteen Month Average**	138.19	16,549		0.00	-		0.00	-		0.00	0.00		0.00	0.00		138.19	16,549	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Bayboro Peakers 1 - 4**						**Fuel Type : Distillate Oil**											
2	Dec-19	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
3	Jan-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
4	Feb-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
5	Mar-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
6	Apr-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
7	May-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
8	Jun-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
9	Jul-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
10	Aug-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
11	Sep-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
12	Oct-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
13	Nov-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
14	Dec-20	29.2	4,087	139.75	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.2	4,087	139.75
15	**Thirteen Month Total**	380.2	53,129		0.00	-		0.00	-		0.00	0.00		0.00	0.00		380.2	53,129	
16																			
17	**Thirteen Month Average**	29.2	4,087		0.00	-		0.00	-		0.00	0.00		0.00	0.00		29.2	4,087	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**PEF Central Tank Farm (Martin Gas Terminal)**						**Fuel Type : Distillate Oil**											
22	Dec-19	53.2	7,218	135.80	0.0	150	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
23	Jan-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
24	Feb-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
25	Mar-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
26	Apr-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
27	May-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
28	Jun-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
29	Jul-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
30	Aug-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
31	Sep-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
32	Oct-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
33	Nov-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
34	Dec-20	53.2	7,368	138.61	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.2	7,368	138.61
35	**Thirteen Month Total**	691.0	95,634		0.00	150		0.00	-		0.00	0.00		0.00	0.00		691.0	95,783	
36																			
37	**Thirteen Month Average**	53.2	7,356		0.00	12		0.00	-		0.00	0.00		0.00	0.00		53.2	7,368	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Steam Start-Up (CR)**						**Fuel Type : Distillate Oil**											
2	Dec-19	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
3	Jan-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
4	Feb-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
5	Mar-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
6	Apr-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
7	May-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
8	Jun-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
9	Jul-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
10	Aug-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
11	Sep-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
12	Oct-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
13	Nov-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
14	Dec-20	7.8	1,088	139.44	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.8	1,088	139.44
15	**Thirteen Month Total**	101.5	14,149		0.00	-		0.00	-		0.00	0.00		0.00	0.00		101.5	14,149	
16																			
17	**Thirteen Month Average**	7.8	1,088		0.00	-		0.00	-		0.00	0.00		0.00	0.00		7.8	1,088	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Debary Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-19	196.7	22,499	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
23	Jan-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
24	Feb-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
25	Mar-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
26	Apr-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
27	May-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
28	Jun-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
29	Jul-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
30	Aug-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
31	Sep-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
32	Oct-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
33	Nov-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
34	Dec-20	196.7	22,495	114.38	0.00	-	0.00	1.6	4	2.72	0.00	0.00	0.00	0.00	0.00	0.00	196.7	22,495	114.38
35	**Thirteen Month Total**	2,556.7	292,435		0.00	-		21.29	58		0.00	0.00		0.00	0.00		2,556.7	292,430	
36																			
37	**Thirteen Month Average**	196.7	22,495		0.00	-		1.64	4		0.00	0.00		0.00	0.00		196.7	22,495	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location		**Higgins Peakers**					**Fuel Type : Distillate Oil**											
2	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location		**Hines Plants**					**Fuel Type : Distillate Oil**											
22	Dec-19	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
23	Jan-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
24	Feb-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
25	Mar-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
26	Apr-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
27	May-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
28	Jun-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
29	Jul-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
30	Aug-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
31	Sep-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
32	Oct-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
33	Nov-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
34	Dec-20	75.1	6,244	83.10	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.1	6,244	83.10
35	**Thirteen Month Total**	976.9	81,173		0.00	-		0.00	-		0.00	0.00		0.00	0.00		976.9	81,173	
36																			
37	**Thirteen Month Average**	75.1	6,244		0.00	-		0.00	-		0.00	0.00		0.00	0.00		75.1	6,244	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Intercession City Peakers 1 - 18**						**Fuel Type : Distillate Oil**											
2	Dec-19	109.6	10,821	98.74	0.00	-	0.00	0.2	0	2.35	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
3	Jan-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
4	Feb-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
5	Mar-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
6	Apr-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
7	May-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
8	Jun-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
9	Jul-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
10	Aug-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
11	Sep-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
12	Oct-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
13	Nov-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
14	Dec-20	109.6	10,821	98.74	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109.6	10,821	98.74
15	**Thirteen Month Total**	1,424.7	140,671		0.00	-		0.16	0		0.00	0.00		0.00	0.00		1,424.7	140,670	
16																			
17	**Thirteen Month Average**	109.6	10,821		0.00	-		0.01	0		0.00	0.00		0.00	0.00		109.6	10,821	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Vandolah**						**Fuel Type : Distillate Oil**											
22	Dec-19	86.6	10,777	124.38	0.00	-	0.00	142.7	422	2.96	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
23	Jan-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
24	Feb-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
25	Mar-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
26	Apr-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
27	May-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
28	Jun-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
29	Jul-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
30	Aug-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
31	Sep-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
32	Oct-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
33	Nov-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
34	Dec-20	83.3	10,355	124.38	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.3	10,355	124.38
35	**Thirteen Month Total**	1,085.7	135,034		0.00	-		142.66	422		0.00	0.00		0.00	0.00		1,082.3	134,611	
36																			
37	**Thirteen Month Average**	83.5	10,387		0.00	-		10.97	32		0.00	0.00		0.00	0.00		83.3	10,355	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Shady Hills**						**Fuel Type : Distillate Oil**											
2	Dec-19	53.8	5,917	109.89	0.00	0	0.00	39.6	104	2.6	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
3	Jan-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
4	Feb-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
5	Mar-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
6	Apr-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
7	May-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
8	Jun-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
9	Jul-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
10	Aug-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
11	Sep-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
12	Oct-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
13	Nov-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
14	Dec-20	52.9	5,814	109.90	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.9	5,814	109.90
15	**Thirteen Month Total**	688.7	75,684		0.00	0		39.65	104		0.00	0.00		0.00	0.00		687.7	75,581	
16																			
17	**Thirteen Month Average**	53.0	5,822		0.00	0		3.05	8		0.00	0.00		0.00	0.00		52.9	5,814	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**University of Florida CT 1**						**Fuel Type : Distillate Oil**											
22	Dec-19	2.5	309	123.05	0.00	-	0.00	9.0	26	2.93	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
23	Jan-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
24	Feb-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
25	Mar-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
26	Apr-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
27	May-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
28	Jun-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
29	Jul-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
30	Aug-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
31	Sep-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
32	Oct-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
33	Nov-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
34	Dec-20	2.3	283	123.05	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3	283	123.05
35	**Thirteen Month Total**	30.1	3,701		0.00	-		8.99	26		0.00	0.00		0.00	0.00		29.9	3,675	
36																			
37	**Thirteen Month Average**	2.3	285		0.00	-		0.69	2		0.00	0.00		0.00	0.00		2.3	283	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
1	Inventory Location	**Suwannee River Peakers (Suwannee 1-3)**						**Fuel Type : Distillate Oil**											
2	Dec-19	21.6	1,982	91.97	0.00	-	0.00	2.4	5	2.19	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
3	Jan-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
4	Feb-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
5	Mar-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
6	Apr-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
7	May-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
8	Jun-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
9	Jul-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
10	Aug-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
11	Sep-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
12	Oct-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
13	Nov-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
14	Dec-20	21.5	1,977	91.97	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.5	1,977	91.97
15	**Thirteen Month Total**	279.5	25,709		0.00	-		2.35	5		0.00	0.00		0.00	0.00		279.5	25,704	
16																			
17	**Thirteen Month Average**	21.5	1,978		0.00	-		0.18	0		0.00	0.00		0.00	0.00		21.5	1,977	
18																			
19																			
20	Month and Year	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit	Bbls (000)	$000	$/Unit
21	Inventory Location	**Turner Peakers**						**Fuel Type : Distillate Oil**											
22	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Anclote**						**Fuel Type : Natural Gas**											
2	Dec-19	0.00	-	0.00	1,381.7	6,513	4.71	1,381.7	6,513	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	78.9	411	5 21	78.9	411	5.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	0.00	-	0 00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	605.5	2,523	4.17	605.5	2,523	4.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	186.4	483	2 59	186.4	483	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	467.9	1,951	4.17	467.9	1,951	4.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	1,048.0	4,127	3 94	1,048.0	4,127	3.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	1,024.2	4,120	4 02	1,024.2	4,120	4.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	1,971.4	8,069	4 09	1,971.4	8,069	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	1,575.3	6,680	4 24	1,575.3	6,680	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	734.3	3,226	4 39	734.3	3,226	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	202.4	1,044	5.16	202.4	1,044	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		9,276.0	39,145		9,276.0	39,145		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		713.5	3,011		713.5	3,011		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Avon Park Peakers**						**Fuel Type : Natural Gas**											
22	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	0.2	1	2.90	0.2	1	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	0.3	1	2.80	0.3	1	2.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		0.47	1		0.47	1		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.04	0		0.04	0		0.00	0.00		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Bartow Peakers**					**Fuel Type : Natural Gas**											
2	Dec-19	0.00	-	0.00	0.8	4	5.61	0.8	4	5.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	2.4	12	4.94	2.4	12	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	2.6	12	4.80	2.6	12	4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	3.0	16	5.38	3.0	16	5.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	2.5	8	3.36	2.5	8	3.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	0.6	2	3.15	0.6	2	3.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	1.5	6	4.05	1.5	6	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	0.5	2	4.70	0.5	2	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	0.1	1	6.59	0.1	1	6.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	1.6	6	3.54	1.6	6	3.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	0.1	1	4.45	0.1	1	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		15.66	70		15.66	70		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		1.20	5		1.20	5		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Bartow CC 1**					**Fuel Type : Natural Gas**											
22	Dec-19	0.00	-	0.00	3,064.5	11,791	3.85	3,064.5	11,791	3.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	4,130.9	17,404	4.21	4,130.9	17,404	4.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	3,816.7	16,174	4.24	3,816.7	16,174	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	3,741.8	15,544	4.15	3,741.8	15,544	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	4,600.2	18,248	3.97	4,600.2	18,248	3.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	4,986.8	19,083	3.83	4,986.8	19,083	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	4,930.7	18,477	3.75	4,930.7	18,477	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	5,344.3	20,047	3.75	5,344.3	20,047	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	5,283.9	19,786	3.74	5,283.9	19,786	3.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	4,831.3	18,144	3.76	4,831.3	18,144	3.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	5,219.5	20,413	3.91	5,219.5	20,413	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	4,653.0	19,396	4.17	4,653.0	19,396	4.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	4,255.6	17,698	4.16	4,255.6	17,698	4.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		58,859.3	232,205		58,859.3	232,205		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		4,527.6	17,862		4,527.6	17,862		0.00	0.00		0.00	0.00		0.00	0.00	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Debary Peakers**						**Fuel Type : Natural Gas**											
2	Dec-19	0.00	-	0.00	35.4	167	4.72	35.4	167	4.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	38.5	184	4.77	38.5	184	4.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	38.1	181	4.75	38.1	181	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	83.5	385	4.61	83.5	385	4.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	117.4	427	3.64	117.4	427	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	103.7	436	4.21	103.7	436	4.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	134.3	511	3.81	134.3	511	3.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	141.4	559	3.96	141.4	559	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	93.5	382	4.09	93.5	382	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	99.0	377	3.81	99.0	377	3.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	44.6	193	4.32	44.6	193	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	36.0	165	4.58	36.0	165	4.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	27.7	156	5.62	27.7	156	5.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		993.0	4,122		993.0	4,122		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		76.4	317		76.4	317		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Higgins Peakers**						**Fuel Type : Natural Gas**											
22	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	1.7	9	5.37	1.7	9	5.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	2.3	13	5.51	2.3	13	5.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	1.8	7	3.72	1.8	7	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	2.2	10	4.80	2.2	10	4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	1.9	10	5.21	1.9	10	5.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		9.7	48		9.7	48		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		0.7	4		0.7	4		0.00	0.00		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	1,000 $000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Hines 1-6**					**Fuel Type : Natural Gas**											
2	Dec-19	0.00	-	0.00	6,404.3	26,072	4.07	6,404.3	26,072	4.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	6,720.3	28,956	4.31	6,720.3	28,956	4.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	6,382.6	27,582	4.32	6,382.6	27,582	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	6,609.5	28,843	4.36	6,609.5	28,843	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	6,132.6	24,768	4.04	6,132.6	24,768	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	8,246.5	32,647	3.96	8,246.5	32,647	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	8,721.6	33,727	3.87	8,721.6	33,727	3.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	9,245.5	35,710	3.86	9,245.5	35,710	3.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	9,398.3	36,229	3.85	9,398.3	36,229	3.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	8,920.2	34,511	3.87	8,920.2	34,511	3.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	7,829.5	32,043	4.09	7,829.5	32,043	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	6,608.9	28,821	4.36	6,608.9	28,821	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	7,462.7	32,248	4.32	7,462.7	32,248	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		98,682.4	402,158		98,682.4	402,158		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		7,591.0	30,935		7,591.0	30,935		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Intercession City Peakers**						**Fuel Type : Natural Gas**											
22	Dec-19	0.00	-	0.00	56.9	221	3.89	56.9	221	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	45.7	212	4.65	45.7	212	4.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	35.0	163	4.66	35.0	163	4.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	65.8	294	4.47	65.8	294	4.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	104.4	374	3.58	104.4	374	3.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	98.1	413	4.20	98.1	413	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	131.1	500	3.81	131.1	500	3.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	137.3	537	3.91	137.3	537	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	76.1	316	4.15	76.1	316	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	92.4	349	3.78	92.4	349	3.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	30.0	131	4.38	30.0	131	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	24.3	114	4.69	24.3	114	4.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	10.9	50	4.59	10.9	50	4.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		908.0	3,674		908.0	3,674		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		69.8	283		69.8	283		0.00	0.00		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Suwannee**					**Fuel Type : Natural Gas**											
2	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		0.00	-		0.00	-		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																	-	-	
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**Suwannee River Peakers**					**Fuel Type : Natural Gas**											
22	Dec-19	0.00	-	0.00	15.5	74	4.75	15.5	74	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	44.0	208	4.71	44.0	208	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	45.0	204	4.54	45.0	204	4.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	23.0	96	4.19	23.0	96	4.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	36.1	140	3.88	36.1	140	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	21.0	92	4.38	21.0	92	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	36.7	147	4.01	36.7	147	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	42.3	171	4.03	42.3	171	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	33.3	138	4.14	33.3	138	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	31.6	123	3.89	31.6	123	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	12.5	53	4.28	12.5	53	4.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	11.4	51	4.43	11.4	51	4.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	55.4	282	5.10	55.4	282	5.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		407.7	1,779		407.7	1,779		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		31.4	137		31.4	137		0.00	0.00		0.00	0.00		0.00	0.00	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location		**Tiger Bay CC 1**					**Fuel Type : Natural Gas**											
2	Dec-19	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	-	0.00	183.4	744	4.06	183.4	744	4.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	-	0.00	271.7	1,226	4.51	271.7	1,226	4.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	-	0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	-	0.00	386.6	1,534	3.97	386.6	1,534	3.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	-	0.00	670.0	2,703	4.03	670.0	2,703	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	-	0.00	808.3	3,195	3.95	808.3	3,195	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	-	0.00	932.6	3,585	3.84	932.6	3,585	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	-	0.00	899.9	3,492	3.88	899.9	3,492	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	-	0.00	729.8	2,806	3.84	729.8	2,806	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	-	0.00	817.8	3,342	4.09	817.8	3,342	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	-	0.00	357.4	1,622	4.54	357.4	1,622	4.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	-	0.00	271.3	1,091	4.02	271.3	1,091	4.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	-		6,328.8	25,341		6,328.8	25,341		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	-		486.8	1,949		486.8	1,949		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location		**University of Florida CT 1**					**Fuel Type : Natural Gas**											
22	Dec-19	0.00	-	0.00	321.4	1,329	4.13	321.4	1,329	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	-	0.00	299.2	1,361	4.55	299.2	1,361	4.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	-	0.00	282.2	1,291	4.58	282.2	1,291	4.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	-	0.00	179.7	849	4.72	179.7	849	4.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	-	0.00	252.3	1,105	4.38	252.3	1,105	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	-	0.00	290.2	1,220	4.20	290.2	1,220	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	-	0.00	278.8	1,145	4.11	278.8	1,145	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	-	0.00	284.6	1,170	4.11	284.6	1,170	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	-	0.00	287.4	1,178	4.10	287.4	1,178	4.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	-	0.00	277.0	1,138	4.11	277.0	1,138	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	-	0.00	19.1	83	4.33	19.1	83	4.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	-	0.00	63.4	293	4.62	63.4	293	4.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	-	0.00	297.3	1,357	4.56	297.3	1,357	4.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	-		3132.53	13,518		3132.53	13,518		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	-		240.96	1,040		240.96	1,040		0.00	0.00		0.00	0.00		0.00	0.00	

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SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Bay Gas Storage**						**Fuel Type : Natural Gas**											
2	Dec-19	912.3	2,455	2.69	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
3	Jan-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
4	Feb-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
5	Mar-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
6	Apr-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
7	May-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
8	Jun-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
9	Jul-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
10	Aug-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
11	Sep-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
12	Oct-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
13	Nov-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
14	Dec-20	1,316.3	3,348	2.54	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.3	3,348	2.54
15	**Thirteen Month Total**	16,708.5	42,627		0.00	-		0.00	-		0.00	0.00		0.00	0.00		17,112.5	43,519	
16																			
17	**Thirteen Month Average**	1,285.3	3,279		0.00	-		0.00	-		0.00	0.00		0.00	0.00		1,316.3	3,348	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**SGR (Southern Pines)**						**Fuel Type : Natural Gas**											
22	Dec-19	384.7	1,014	2.64	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
23	Jan-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
24	Feb-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
25	Mar-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
26	Apr-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
27	May-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
28	Jun-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
29	Jul-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
30	Aug-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
31	Sep-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
32	Oct-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
33	Nov-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
34	Dec-20	399.0	1,034	2.59	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399.0	1,034	2.59
35	**Thirteen Month Total**	5,173.0	13,427		0.00	-		0.00	-		0.00	0.00		0.00	0.00		5,187.3	13,447	
36																			
37	**Thirteen Month Average**	397.9	1,033		0.00	-		0.00	-		0.00	0.00		0.00	0.00		399.0	1,034	

SCHEDULE B-18

Fuel Inventory by Plant

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide Conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include natural gas even though no inventory is carried. (Give units in barrels, tons or MCF).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz, Phipps

Line No.		Beginning Balance			Receipts			To Generation			Transfers			Adjustments			Ending Balance		
	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
1	Inventory Location	**Citrus**						**Fuel Type : Natural Gas**											
2	Dec-19	0.00	0.00	0.00	7,610.6	32,731	4.30	7,610.6	32,731	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Jan-20	0.00	0.00	0.00	7,950.5	34,116	4.29	7,950.5	34,116	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Feb-20	0.00	0.00	0.00	7,159.8	30,865	4.31	7,159.8	30,865	4.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Mar-20	0.00	0.00	0.00	6,994.9	31,164	4.46	6,994.9	31,164	4.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Apr-20	0.00	0.00	0.00	6,974.4	28,709	4.12	6,974.4	28,709	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	May-20	0.00	0.00	0.00	7,369.2	29,111	3.95	7,369.2	29,111	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Jun-20	0.00	0.00	0.00	7,323.1	28,254	3.86	7,323.1	28,254	3.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Jul-20	0.00	0.00	0.00	7,516.9	29,036	3.86	7,516.9	29,036	3.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Aug-20	0.00	0.00	0.00	7,224.3	27,846	3.85	7,224.3	27,846	3.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Sep-20	0.00	0.00	0.00	7,190.4	27,797	3.87	7,190.4	27,797	3.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Oct-20	0.00	0.00	0.00	4,682.4	19,086	4.08	4,682.4	19,086	4.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nov-20	0.00	0.00	0.00	4,441.4	19,323	4.35	4,441.4	19,323	4.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Dec-20	0.00	0.00	0.00	7,930.3	34,122	4.30	7,930.3	34,122	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	**Thirteen Month Total**	0.00	0.00		90,368.1	372,161		90,368.1	372,161		0.00	0.00		0.00	0.00		0.00	0.00	
16																			
17	**Thirteen Month Average**	0.00	0.00		6,951.4	28,628		6,951.4	28,628		0.00	0.00		0.00	0.00		0.00	0.00	
18																			
19																			
20	Month and Year	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit	MCF (000)	$000	$/Unit
21	Inventory Location	**Osprey CC**						**Fuel Type : Natural Gas**											
22	Dec-19	0.00	0.00	0.00	118.8	459	3.87	118.8	459	3.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Jan-20	0.00	0.00	0.00	1,363.7	5,946	4.36	1,363.7	5,946	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Feb-20	0.00	0.00	0.00	1,188.9	5,185	4.36	1,188.9	5,185	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Mar-20	0.00	0.00	0.00	407.6	1,676	4.11	407.6	1,676	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Apr-20	0.00	0.00	0.00	942.2	3,670	3.90	942.2	3,670	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	May-20	0.00	0.00	0.00	1,151.1	4,558	3.96	1,151.1	4,558	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Jun-20	0.00	0.00	0.00	1,387.6	5,368	3.87	1,387.6	5,368	3.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Jul-20	0.00	0.00	0.00	1,448.9	5,648	3.90	1,448.9	5,648	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	Aug-20	0.00	0.00	0.00	1,457.4	5,650	3.88	1,457.4	5,650	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Sep-20	0.00	0.00	0.00	1,351.8	5,240	3.88	1,351.8	5,240	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Oct-20	0.00	0.00	0.00	1,462.6	6,098	4.17	1,462.6	6,098	4.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Nov-20	0.00	0.00	0.00	1,101.0	5,181	4.71	1,101.0	5,181	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Dec-20	0.00	0.00	0.00	337.8	1,725	5.11	337.8	1,725	5.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	**Thirteen Month Total**	0.00	0.00		13,719.4	56,405		13,719.4	56,405		0.00	0.00		0.00	0.00		0.00	0.00	
36																			
37	**Thirteen Month Average**	0.00	0.00		1,055.3	4,339		1,055.3	4,339		0.00	0.00		0.00	0.00		0.00	0.00	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Dirr, O'Hara

($000)

Line No.	(A) Description	(B) Credit Account	(C) Balance at Beginning of Year	(D) Debits	(E) Credits	(F) Balance at End of Year
1	0186036 - DEF EVSC Deferral		6,075		(2,025)	4,050
2	0186102 - DEF CR3 Dry Cast Storage		0			0
3	0186109 - DEF DCS Contra Equity		(2,449)			(2,449)
4	0186110 - Misc Work in Progress		0			0
5	0186111 - CIS O&M Deferral		81,962		(5,306)	76,657
6	0186120 - Misc. Wip - Fp Dist. Wids		680			680
7	0186195 - Deferred Rate Case Expense		254			254
8	0186201 - Def Project / Acq Exp		3,781			3,781
9	0186290 - Oth Deferred Charges - Operation		1,117			1,117
10	0186295 - Deferred Storm Expenses		0			0
11	0186400 - SECI-Lakeland Intercon Upgrade		4,879			4,879
12	0186470 - Error Suspense - Corp Payroll		38			38
13	0186480 - MISC DEBITS TO BE CLEARED		0			0
14	0186605 - Misc Defer Debit Workers Comp		11,434			11,434
15	0186802 - Accr Pen FAS 158 - Qual		(0)			(0)
16	0186882 - Straight Line Lease Defer DR		(7,419)			(7,419)
17	0186984 - Other Long Term Assets		534			534
18			100,886	0	(7,331)	93,556
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A) Description	(B) Credit Account	(C) Balance at Beginning of Year	(D) Debits	(E) Credits	(F) Balance at End of Year
1	0186036 - DEF EVSC Deferral		8,100		(2,025)	6,075
2	0186102 - DEF CR3 Dry Cast Storage		96,346		(96,346)	0
3	0186109 - DEF DCS Contra Equity		(2,449)			(2,449)
4	0186110 - Misc Work in Progress		0			0
5	0186111 - CIS O&M Deferral		64,746	17,216		81,962
6	0186120 - Misc. Wip - Fp Dist. Wids		680			680
7	0186195 - Deferred Rate Case Expense		254			254
8	0186201 - Def Project / Acq Exp		3,781			3,781
9	0186290 - Oth Deferred Charges - Operation		1,117			1,117
10	0186295 - Deferred Storm Expenses		0			0
11	0186400 - SECI-Lakeland Intercon Upgrade		4,879			4,879
12	0186470 - Error Suspense - Corp Payroll		38			38
13	0186480 - MISC DEBITS TO BE CLEARED		0			0
14	0186605 - Misc Defer Debit Workers Comp		11,434			11,434
15	0186802 - Accr Pen FAS 158 - Qual		(0)			(0)
16	0186882 - Straight Line Lease Defer DR		(7,419)			(7,419)
17	0186984 - Other Long Term Assets		534			534
18			182,041	17,216	(98,371)	100,886
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A) Description	(B) Debit Account	(C) Balance at Beginning of Year	(D) Debits	(E) Credits	(F) Balance at End of Year
1	0253008 - Pole Attach - Deferred Revenue		1,992			1,992
2	0253035 - Misc Def Cr - Genl Acctg		3,391			3,391
3	0253053 - OTH DEF Credit - Smart Grid		(410)			(410)
4	0253062 - Long Term Def Rev-OL		895			895
5	0253070 - Reserve - MGP Sites		7,444			7,444
6	A0253082 - OTH DEFER CR MISCELLANEOUS		2,531			2,531
7	0253275 - Pension Liability - FAS 187 NQ		458			458
8	0253630 - Schm Exec Cash Bal Plan		6,242			6,242
9	A0253890 - SCHM Tax & S/L for Surplus Mat'l		1			1
10			22,544	0	0	22,544
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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22						
23						
24						
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26						
27						

Supporting Schedules: B-3

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A) Description	(B) Debit Account	(C) Balance at Beginning of Year	(D) Debits	(E) Credits	(F) Balance at End of Year
1	0253008 - Pole Attach - Deferred Revenue		1,992			1,992
2	0253035 - Misc Def Cr - Genl Acctg		3,391			3,391
3	0253053 - OTH DEF Credit - Smart Grid		(410)			(410)
4	0253062 - Long Term Def Rev-OL		895			895
5	0253070 - Reserve - MGP Sites		7,444			7,444
6	A0253082 - OTH DEFER CR MISCELLANEOUS		2,531			2,531
7	0253275 - Pension Liability - FAS 187 NQ		458			458
8	0253630 - Schm Exec Cash Bal Plan		6,242			6,242
9	A0253890 - SCHM Tax & S/L for Surplus Mat'l		1			1
10			22,544	0	0	22,544
11						
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Supporting Schedules: B-3

Recap Schedules:

SCHEDULE B-21

Accumulated Provision Accounts - 228.1, 228.2, 228.3, & 228.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A)	(B) Year	(C) Reserve Balance Beg of Period	(D) Current Annual Accrual	(E) Amount Charged to Reserve	(F) Net Fund Income After Taxes	(G) Reserve Balance End of Period	(H) Description of Charge	(I) Charged to Operating Expenses
1	Account 228.1 Accumulated Provision Property Insurance								
2	0228100 - Retail Unfd Storm Damage	12/31/23	131,514				131,514	See Account Description	
3	0228101 - Wholesale Storm Reserve	12/31/23	(9,475)				(9,475)	"	
4	Total 228.1		122 039	0	0	0	122 039		0
5									
6	Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other								
7	natural disasters. See the Storm Reserve Study filed with this case conducted by ABS Consulting, per witness Steven Harris.								
8									
9									
10									
11	Account 228.2 Accumulated Provision for Injuries & Damages								
12	0228201 - Claim Reserve	12/31/23	1,645				1,645	See Account Description	
13	0228250 - Inactive - Schm Worker's Comp - Other	12/31/23	20,179				20,179	"	
14	0228280 - Schm Environmental	12/31/23	(0)				(0)	"	
15	Total 228.2		21,824	0	0	0	21,824		0
16									
17									
18	Desired Balance: The desired balances for Workman's Compensation and Claims are based on estimated liabilities associated with incurred claims.								
19									
20									
21	Account 228.3 Accumulated Provision for Pension & Benefits								
22	0228312 - Pension Rest	12/31/23	0				0	See Account Description	
23	0228314 - Schm Dpc OPEB FAS 106	12/31/23	25,157				25,157	"	
24	0228315 - Schm Opeb (Fas106)	12/31/23	104,396				104,396	"	
25	0228318 - OPEB Liability - FAS 106	12/31/23	0				0	"	
26	0228324 - Schm Dpc Pos Emp FAS 112	12/31/23	5,861				5,861	"	
27	0228325 - Schm Post Emp FAS 112	12/31/23	7,061				7,061	"	
28	0228340 - Nonqualified Plans Liability	12/31/23	5,072				5,072	"	
29	0228346 - Pension Liability - FAS 87	12/31/23	0				0	"	
30	0228347 - Pension Liab - FAS 87	12/31/23	(5,394)	15,548	(35,055)		(24,901)	"	15,548
31	0228348 - Pension Liab - FAS 87(Cinergy)	12/31/23	0				0	"	
32	0228349 - Accrued Pensions & Other Post-Retirement Ben	12/31/23	0				0	"	
33	Total 228.3		142,152	15,548	(35,055)	0	122,645		15,548
34									
35	Desired Balance: The desired balance for the active employee medical and dental reserves is based on expected claims. The accrual for								
36	retiree medical and life reserves are based on the FAS 106 actuarial valuation which takes into account number of individuals eligible for the								
37	plans, their life expectancy, per capita claims costs and cost trend rates.								

SCHEDULE B-21

Accumulated Provision Accounts - 228.1, 228.2, 228.3, & 228.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A)	(B) Year	(C) Reserve Balance Beg of Period	(D) Current Annual Accrual	(E) Amount Charged to Reserve	(F) Net Fund Income After Taxes	(G) Reserve Balance End of Period	(H) Description of Charge	(I) Charged to Operating Expenses
1									
2									
3	Account 228.4 Accumulated Misc. Operating Provision								
4	0228403 - Deferred SERP - Active Empl Pension Cash Contrib.	12/31/23	29,082				29,082	See Account Description	
5	0228405 - 2000 Class Deferred Compensation	12/31/23	1,507				1,507	"	
6	0228408 - Mgt Incentive Award Executive Savings Plan	12/31/23	0				0	"	
7	0228440 - Reserve - Environmental MGP Sites	12/31/23	28				28	"	
8	0228480 - Acc Prov Insurance-Environmental Other	12/31/23	872				872	"	
9	Total 228.4		31,488	0	0	0	31,488		0
10									
11	Desired Balance: The balance for dererred compensation is based on expected liabilities. The balance accrued for the environmental clean-up reserve is based on the estimated liability associated with the clean-up of contaminated sites.								
12									
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31									

SCHEDULE B-21

Accumulated Provision Accounts - 228.1, 228.2, 228.3, & 228.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A)	(B) Year	(C) Reserve Balance Beg of Period	(D) Current Annual Accrual	(E) Amount Charged to Reserve	(F) Net Fund Income After Taxes	(G) Reserve Balance End of Period	(H) Description of Charge	(I) Charged to Operating Expenses
1	Account 228.1 Accumulated Provision Property Insurance								
2	0228100 - Retail Unfd Storm Damage	12/31/22	73,582	57,932			131,514	See Account Description	57,932
3	0228101 - Wholesale Storm Reserve	12/31/22	(9,475)				(9,475)	"	
4	Total 228.1		64 107	57 932	0		122 039		57 932
5									
6			Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other						
7			natural disasters. See the Storm Reserve Study filed with this case conducted by ABS Consulting, per witness Steven Harris.						
8									
9									
10									
11	Account 228.2 Accumulated Provision for Injuries & Damages								
12	0228201 - Claim Reserve	12/31/22	1,645				1,645	See Account Description	
13	0228250 - Inactive - Schm Worker's Comp - Other	12/31/22	20,179				20,179	"	
14	0228280 - Schm Environmental	12/31/22	(0)				(0)	"	
15	Total 228.2		21,824	0	0	0	21,824		0
16									
17									
18			Desired Balance: The desired balances for Workman's Compensation and Claims are based on estimated liabilities associated with incurred claims.						
19									
20									
21	Account 228.3 Accumulated Provision for Pension & Benefits								
22	0228312 - Pension Rest	12/31/22	0				0	See Account Description	
23	0228314 - Schm Dpc OPEB FAS 106	12/31/22	25,157				25,157	"	
24	0228315 - Schm Opeb (Fas106)	12/31/22	104,396				104,396	"	
25	0228318 - OPEB Liability - FAS 106	12/31/22	0				0	"	
26	0228324 - Schm Dpc Pos Emp FAS 112	12/31/22	5,861				5,861	"	
27	0228325 - Schm Post Emp FAS 112	12/31/22	7,061				7,061	"	
28	0228340 - Nonqualified Plans Liability	12/31/22	5,072				5,072	"	
29	0228346 - Pension Liability - FAS 87	12/31/22	0				0	"	
30	0228347 - Pension Liab - FAS 87	12/31/22	9,836	16,070	(31,300)		(5,394)	"	16,070
31	0228348 - Pension Liab - FAS 87(Cinergy)	12/31/22	0				0	"	
32	0228349 - Accrued Pensions & Other Post-Retirement Ben	12/31/22	0				0	"	
33	Total 228.3		157,382	16,070	(31,300)	0	142,152		16,070
34									
35			Desired Balance: The desired balance for the active employee medical and dental reserves is based on expected claims. The accrual for						
36			retiree medical and life reserves are based on the FAS 106 actuarial valuation which takes into account number of individuals eligible for the						
37			plans, their life expectancy, per capita claims costs and cost trend rates.						

SCHEDULE B-21

Accumulated Provision Accounts - 228.1, 228.2, 228.3, & 228.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A)	(B) Year	(C) Reserve Balance Beg of Period	(D) Current Annual Accrual	(E) Amount Charged to Reserve	(F) Net Fund Income After Taxes	(G) Reserve Balance End of Period	(H) Description of Charge	(I) Charged to Operating Expenses
1									
2									
3	Account 228.4 Accumulated Misc. Operating Provision								
4	0228403 - Deferred SERP - Active Empl Pension Cash Contrib.	12/31/22	29,082				29,082	See Account Description	
5	0228405 - 2000 Class Deferred Compensation	12/31/22	1,507				1,507	"	
6	0228408 - Mgt Incentive Award Executive Savings Plan	12/31/22	0				0	"	
7	0228440 - Reserve - Environmental MGP Sites	12/31/22	28				28	"	
8	0228480 - Acc Prov Insurance-Environmental Other	12/31/22	872				872	"	
9	Total 228.4		31,488	0	0	0	31,488		0
10									
11									
12									
13									
14									
15									
16									
17									
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31									

Desired Balance: The balance for dererred compensation is based on expected liabilities. The balance accrued for the environmental clean-up reserve is based on the estimated liability associated with the clean-up of contaminated sites.

SCHEDULE B-21

Accumulated Provision Accounts - 228.1, 228.2, 228.3, & 228.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A)	(B) Year	(C) Reserve Balance Beg of Period	(D) Current Annual Accrual	(E) Amount Charged to Reserve	(F) Net Fund Income After Taxes	(G) Reserve Balance End of Period	(H) Description of Charge	(I) Charged to Operating Expenses
1	Account 228.1 Accumulated Provision Property Insurance								
2	0228100 - Retail Unfd Storm Damage	12/31/19	(218,843)		(17,209)		(236,052)	See Account Description	
3	0228101 - Wholesale Storm Reserve	12/31/19	1,668		(12,864)		(11,196)	"	
4	Total 228.1		(217,175)	0	(30,073)	0	(247,247)		0
5									
6	Desired Balance: Duke Energy Florida self-insures its transmission and distribution lines against loss due to storm damage and other natural disasters. Pursuant								
7	to the Michael Docket No. PSC-2019-0110, Duke Energy Florida is building the reserve to $132M.								
8									
9									
10									
11	Account 228.2 Accumulated Provision for Injuries & Damages								
12	0228201 - Claim Reserve	12/31/19	270		730		1,000	See Account Description	
13	0228250 - Inactive - Schm Worker's Comp - Other	12/31/19	23,118		-2,940		20,179	"	
14	0228280 - Schm Environmental	12/31/19	0				0	"	
15	Total 228.2		23,388	0	-2,210	0	21,179		0
16									
17									
18	Desired Balance: The desired balances for Workman's Compensation and Claims are based on estimated liabilities associated with incurred claims.								
19									
20									
21	Account 228.3 Accumulated Provision for Pension & Benefits								
22	0228312 - Pension Rest	12/31/19	0				0	See Account Description	
23	0228314 - Schm Dpc OPEB FAS 106	12/31/19	27,987		3,022		31,008	"	
24	0228315 - Schm Opeb (Fas106)	12/31/19	106,734		(4,484)		102,250	"	
25	0228318 - OPEB Liability - FAS 106	12/31/19	0				0	"	
26	0228324 - Schm Dpc Pos Emp FAS 112	12/31/19	5,992		(486)		5,506	"	
27	0228325 - Schm Post Emp FAS 112	12/31/19	2,180		1,800		3,980	"	
28	0228340 - Nonqualified Plans Liability	12/31/19	5,099		147		5,246	"	
29	0228346 - Pension Liability - FAS 87	12/31/19	0				0	"	
30	0228347 - Pension Liab - FAS 87	12/31/19	69,175		(37,110)		32,065	"	
31	0228348 - Pension Liab - FAS 87(Cinergy)	12/31/19	0				0	"	
32	0228349 - Accrued Pensions & Other Post-Retirement Ben	12/31/19	0				0	"	
33	Total 228.3		217,168	0	(37,111)	0	180,056		0
34									
35	Desired Balance: The desired balance for the active employee medical and dental reserves is based on expected claims. The accrual for								
36	retiree medical and life reserves are based on the FAS 106 actuarial valuation which takes into account number of individuals eligible for the								
37	plans, their life expectancy, per capita claims costs and cost trend rates.								

SCHEDULE B-21

Accumulated Provision Accounts - 228.1, 228.2, 228.3, & 228.4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year Ended 12/31/2023
__ Projected Test Year Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Dirr, O'Hara

($000)

Line No.	(A)	(B) Year	(C) Reserve Balance Beg of Period	(D) Current Annual Accrual	(E) Amount Charged to Reserve	(F) Net Fund Income After Taxes	(G) Reserve Balance End of Period	(H) Description of Charge	(I) Charged to Operating Expenses
1									
2									
3	Account 228.4 Accumulated Misc. Operating Provision								
4	0228403 - Deferred SERP - Active Empl Pension Cash Contrib.	12/31/19	30,009		-35		29,974	See Account Description	
5	0228405 - 2000 Class Deferred Compensation	12/31/19	1,494		199		1,693	"	
6	0228408 - Mgt Incentive Award Executive Savings Plan	12/31/19	0				0	"	
7	0228440 - Reserve - Environmental MGP Sites	12/31/19	0		49		49	"	
8	0228480 - Acc Prov Insurance-Environmental Other	12/31/19	60		993		1,053	"	
9	Total 228.4		31,564	0	1,206	0	32,769		0
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31									

Desired Balance: The balance for deferred compensation is based on expected liabilities. The balance accrued for the environmental clean-up reserve is based on the estimated liability associated with the clean-up of contaminated sites.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Annual Period	(B) Account 190 Accumulated Deferred Income Taxes Dr(Cr)	(C) Account 281 Accumulated Deferred Income Taxes Dr(Cr)	(D) Account 282 Accumulated Deferred Income Taxes Dr(Cr)	(E) Account 283 Accumulated Deferred Income Taxes Dr(Cr)	(F) Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2008	642,773	(4,083)	(547,273)	(649,870)	(558,453)
3	2009	541,048	(3,758)	(660,183)	(587,646)	(710,539)
4	2010	618,812	(3,758)	(964,138)	(697,572)	(1,046,656)
5	2011	918,947	(3,758)	(1,376,443)	(805,044)	(1,266,297)
6	2012	995,528	(3,758)	(975,116)	(1,425,001)	(1,408,347)
7	2013	1,107,815	(3,758)	(1,601,615)	(1,227,861)	(1,725,418)
8	2014	401,700	(3,758)	(1,844,284)	(672,696)	(2,119,039)
9	2015	287,249	(42,553)	(1,915,818)	(788,549)	(2,459,671)
10	2016	403,395	(116,159)	(2,019,356)	(964,788)	(2,696,908)
11	2017	761,479	(119,603)	(1,483,551)	(921,196)	(1,762,871)
12	2018	898,955	(0)	(1,891,921)	(992,119)	(1,985,085)
13	2019	888,867	0	(2,138,039)	(928,620)	(2,177,792)
14	2020	888,867	0	(2,138,039)	(975,196)	(2,224,368)
15	2021	918,372	0	(2,244,415)	(911,188)	(2,237,231)
16	2022	918,372	0	(2,244,415)	(1,008,441)	(2,334,483)
17	2023	918,372	0	(2,244,415)	(1,172,628)	(2,498,670)
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Annual Period		(B) Beginning Balance	(C) Amortization	(D) Generated	(E) Ending Balance	
1							
2	2008		17,447	5,940	0	11,507	
3	2009		11,507	4,546	0	6,961	
4	2010		6,961	1,546	0	5,415	
5	2011		5,415	1,323	0	4,092	
6	2012		4,092	1,052	0	3,040	
7	2013		3,040	1,307	0	1,733	
8	2014		1,733	1,307	0	426	
9	2015		426	146	0	280	
10	2016		280	146	2,467	2,601	
11	2017		2,601	115	6,855	9,341	
12	2018		9,341	19	32,691	42,013	
13	2019		42,013		44,854	86,868	
14	2020		86,868		98,159	185,027	Note A
15	2021	Note A	180,105		63,467	243,571	
16	2022		243,571		27,091	270,662	
17	2023		270,662		20,570	291,232	
18							
19							
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21							
22							
23							
24							
25	Note A: The $185,027 ending balance for year 2020 is from Duke Energy Florida, LLC's 2020 budget and will not tie to the $180,105 beginning balance for year 2021.						
26							
27							
28							
29							
30							

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.	(A)	(B)	(C)	(D)	(E)
1	Leasing Payments for prior year:		425,516	Tiger Bay Land	
2			5,740,978	DEF Corporate Headquarters	
3			26,711,942	Shady Hills Tolling Agreement	
4			15,460,788	Coal Cars	
5			48,339,224		
6					
7	Leasing Payments for test year:		425,516	Tiger Bay Land	
8			5,740,978	DEF Corporate Headquarters	
9			26,711,942	Shady Hills Tolling Agreement	
10			15,460,788	Coal Cars	
11			48,339,224		
12					
13	Leasing Payments, Remaining Life Contracts:		9,361,352	Tiger Bay Land	
14			18,658,177	DEF Corporate Headquarters	
15			6,691,945	Shady Hills Tolling Agreement	
16			96,359,406	Coal Cars	
17			131,070,880		
18					
19					
20	Describe Leasing Agreements Whose Lifetime Costs Exceed $10 Million				
21					
22	Asset	Original Cost	Annual payment	Life of Contract	Disposition of Asset
23			Amounts in $000		Provision for Purchase
24					
25	Tiger Bay Land		425,516	8/29/2006 - 12/31/2045	No
26	DEF Corporate Headquarters	67,896,760	5,740,978	5/1/2007 - 4/30/2047	Yes
27	Shady Hills Tolling Agreement	184,000,000	26,711,942	4/1/2007 - 4/30/2024	Yes
28	Coal Cars		15,460,788	9/1/2006 - 6/1/2030	No
33					

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.	(A)	(B)	(C)	(D)	(E)
1	Leasing Payments for prior year:		425,516	Tiger Bay Land	
2			5,740,978	DEF Corporate Headquarters	
3			26,711,942	Shady Hills Tolling Agreement	
4			15,460,788	Coal Cars	
5			48,339,224		
6					
7	Leasing Payments for test year:		425,516	Tiger Bay Land	
8			5,740,978	DEF Corporate Headquarters	
9			26,711,942	Shady Hills Tolling Agreement	
10			15,460,788	Coal Cars	
11			48,339,224		
12					
13	Leasing Payments, Remaining Life Contracts:		9,786,868	Tiger Bay Land	
14			24,399,155	DEF Corporate Headquarters	
15			33,403,887	Shady Hills Tolling Agreement	
16			111,820,194	Coal Cars	
17			179,410,104		
18					
19					
20	Describe Leasing Agreements Whose Lifetime Costs Exceed $10 Million				
21					
22	Asset	Original Cost	Annual payment	Life of Contract	Disposition of Asset
23			Amounts in $000		Provision for Purchase
24					
25	Tiger Bay Land		425,516	8/29/2006 - 12/31/2045	No
26	DEF Corporate Headquarters	67,896,760	5,740,978	5/1/2007 - 4/30/2047	Yes
27	Shady Hills Tolling Agreement	184,000,000	26,711,942	4/1/2007 - 4/30/2024	Yes
28	Coal Cars		15,460,788	9/1/2006 - 6/1/2030	No
33					

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.	(A)	(B)	(C)	(D)	(E)
1	Leasing Payments for prior year:		425,516	Tiger Bay Land	
2			5,740,978	DEF Corporate Headquarters	
3			26,711,942	Shady Hills Tolling Agreement	
4			32,677,736	Coal Cars	
5			65,556,172		
6					
7	Leasing Payments for test year:		425,516	Tiger Bay Land	
8			5,740,978	DEF Corporate Headquarters	
9			26,711,942	Shady Hills Tolling Agreement	
10			15,460,788	Coal Cars	
11			48,339,224		
12					
13	Leasing Payments, Remaining Life Contracts:		10,212,384	Tiger Bay Land	
14			30,140,133	DEF Corporate Headquarters	
15			60,115,829	Shady Hills Tolling Agreement	
16			127,280,983	Coal Cars	
17			227,749,329		
18					
19					
20	Describe Leasing Agreements Whose Lifetime Costs Exceed $10 Million				
21					
22	Asset	Original Cost	Annual payment	Life of Contract	Disposition of Asset
23			Amounts in $000		Provision for Purchase
24					
25	Tiger Bay Land		425,516	8/29/2006 - 12/31/2045	No
26	DEF Corporate Headquarters	67,896,760	5,740,978	5/1/2007 - 4/30/2047	Yes
27	Shady Hills Tolling Agreement	184,000,000	26,711,942	4/1/2007 - 4/30/2024	Yes
28	Coal Cars		15,460,788	9/1/2006 - 6/1/2030	No
33					

Recap Schedules:

Supporting Schedules:

SCHEDULE B-25 | ACCOUNTING POLICY CHANGES AFFECTING RATE BASE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Dirr, O'Hara

Line No.	
1	
2	There are no Accounting Policy Changes affecting Rate Base for the test years and prior year.
3	
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Supporting Schedules

Recap Schedules:

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION C - NET OPERATING INCOME SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket # 20210016-EI
Section C - Net Operating Income Schedules
Projected Test Year 2023 & 2022

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Duke Energy Florida, LLC
Docket # 20210016-EI
Section C - Net Operating Income Schedules
Projected Test Year 2023 & 2022

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Total Company Per Books	(B) Non-Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Jurisdictional Amount (C) * (D)	(F) Jurisdictional Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1								
2	**Operating Revenues:**							
3	Sales of Electric Energy	4,855,551		4,855,551	Various	4,798,712	(2,098,675)	2,700,037
4	Other Operating Revenues	325,941		325,941	Various	159,368	62,083	221,452
5	**Total Operating Revenues**	**5,181,492**	**-**	**5,181,492**		**4,958,081**	**(2,036,592)**	**2,921,489**
6								
7								
8	**Operating Expenses:**			-				
9	Fuel and Net Interchange	1,655,832		1,655,832	Various	1,590,157	(1,590,157)	0
10	Other Operation and Maintenance Expense	832,712		832,712	Various	806,270	(186,294)	619,976
11	Depreciation and Amortization	780,190		780,190	Various	733,210	93,619	826,829
12	Taxes Other than Income	456,480		456,480	Various	441,098	(245,960)	195,137
13	Current/Deferred Income Taxes - Federal and State	269,729		269,729	Various	251,712	(34,061)	217,651
14	(Gain)/Loss on Disposition of Utility Property	-		-		-	0	0
15	**Total Operating Expenses**	**3,994,943**		**3,994,943**		**3,822,447**	**(1,962,854)**	**1,859,593**
16								
17								
18	**Net Operating Income**	**1,186,549**		**1,186,549**		**1,135,634**	**(73,738)**	**1,061,896**

1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Total Company Per Books	(B) Non-Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Jurisdictional Amount (C) * (D)	(F) Jurisdictional Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1								
2	**Operating Revenues:**							
3	Sales of Electric Energy	4,862,308		4,862,308	Various	4,722,550	(2,168,291)	2,554,259
4	Other Operating Revenues	307,910		307,910	Various	155,137	1,615	156,752
5	**Total Operating Revenues**	**5,170,218**	**-**	**5,170,218**		**4,877,686**	**(2,166,676)**	**2,711,011**
6								
7								
8	**Operating Expenses:**			-				
9	Fuel and Net Interchange	1,725,706		1,725,706	Various	1,641,725	(1,641,725)	0
10	Other Operation and Maintenance Expense	884,665		884,665	Various	849,815	(189,234)	660,580
11	Depreciation and Amortization	741,994		741,994	Various	687,199	78,054	765,253
12	Taxes Other than Income	433,141		433,141	Various	415,689	(237,991)	177,699
13	Current/Deferred Income Taxes - Federal and State	223,073		223,073	Various	198,081	(52,219)	145,862
14	(Gain)/Loss on Disposition of Utility Property	-		-		-	0	0
15	**Total Operating Expenses**	**4,008,580**		**4,008,580**		**3,792,509**	**(2,043,115)**	**1,749,394**
16								
17								
18	**Net Operating Income**	**1,161,638**		**1,161,638**		**1,085,178**	**(123,561)**	**961,617**

2

Supporting Schedules: C-2, C-3, C-4, C-6 Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
__X__	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Total Company Per Books	(B) Non-Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Jurisdictional Amount (C) * (D)	(F) Jurisdictional Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1								
2	**Operating Revenues:**							
3	Sales of Electric Energy	4,636,417		4,636,417	Various	4,494,546	(2,049,444)	2,445,103
4	Other Operating Revenues	307,923		307,923	Various	155,880	(4,408)	151,473
5	**Total Operating Revenues**	**4,944,340**	**-**	**4,944,340**		**4,650,426**	**(2,053,851)**	**2,596,575**
6								
7								
8	**Operating Expenses:**			-				
9	Fuel and Net Interchange	1,647,905		1,647,905	Various	1,561,492	(1,561,492)	0
10	Other Operation and Maintenance Expense	960,614		960,614	Various	923,026	(143,163)	779,863
11	Depreciation and Amortization	750,741		750,741	Various	696,568	(90,950)	605,618
12	Taxes Other than Income	403,632		403,632	Various	386,591	(225,007)	161,585
13	Current/Deferred Income Taxes - Federal and State	179,933		179,933	Various	164,770	(14,528)	150,242
14	(Gain)/Loss on Disposition of Utility Property	-		-		-	0	0
15	**Total Operating Expenses**	**3,942,825**		**3,942,825**		**3,732,448**	**(2,035,141)**	**1,697,307**
16								
17								
18	**Net Operating Income**	**1,001,515**		**1,001,515**		**917,978**	**(18,711)**	**899,268**

3

Supporting Schedules: C-2, C-3, C-4, C-6

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year, and the most recent historical vear.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
_X_	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Total Company Per Books	(B) Non-Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Jurisdictional Amount (C) * (D)	(F) Jurisdictional Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1								
2	**Operating Revenues:**							
3	Sales of Electric Energy	4,814,106		4,814,106	Various	4,650,568	(2,264,893)	2,385,674
4	Other Operating Revenues	276,098		276,098	Various	149,995	0	149,995
5	**Total Operating Revenues**	5,090,204	-	5,090,204		4,800,562	(2,264,893)	2,535,669
6								
7								
8	**Operating Expenses:**			-				
9	Fuel and Net Interchange	1,787,867		1,787,867	Various	1,704,645	(1,704,645)	0
10	Other Operation and Maintenance Expense	924,015		924,015	Various	884,722	(147,055)	737,668
11	Depreciation and Amortization	775,972		775,972	Various	726,448	(150,055)	576,393
12	Taxes Other than Income	399,141		399,141	Various	384,092	(233,829)	150,263
13	Current/Deferred Income Taxes - Federal and State	175,754		175,754	Various	159,175	(15,536)	143,639
14	(Gain)/Loss on Disposition of Utility Property	-		-		-	0	0
15	**Total Operating Expenses**	**4,062,749**		**4,062,749**		**3,859,083**	**(2,251,120)**	**1,607,963**
16								
17								
18	**Net Operating Income**	**1,027,455**		**1,027,455**		**941,479**	**(13,773)**	**927,707**

4

Supporting Schedules: C-2, C-3, C-4, C-6 Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year, and the most recent historical vear.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Total Company Per Books	(B) Non-Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Jurisdictional Amount (C) * (D)	(F) Jurisdictional Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1								
2	**Operating Revenues:**							
3	Sales of Electric Energy	4,835,340		4,835,340	Various	4,651,008	(2,373,639)	2,277,369
4	Other Operating Revenues	253,394		253,394	Various	141,957	0	141,957
5	**Total Operating Revenues**	5,088,734	-	5,088,734		4,792,965	(2,373,639)	2,419,326
6								
7								
8	**Operating Expenses:**			-				
9	Fuel and Net Interchange	2,012,156		2,012,156	Various	1,910,036	(1,910,036)	0
10	Other Operation and Maintenance Expense	973,481		973,481	Various	929,834	(129,781)	800,054
11	Depreciation and Amortization	648,195		648,195	Various	603,053	(71,017)	532,035
12	Taxes Other than Income	390,141		390,141	Various	376,114	(237,220)	138,894
13	Current/Deferred Income Taxes - Federal and State	137,294		137,294	Various	123,788	(10,927)	112,861
14	(Gain)/Loss on Disposition of Utility Property	-		-		-	(253)	(253)
15	**Total Operating Expenses**	**4,161,266**		**4,161,266**		**3,942,826**	**(2,359,235)**	**1,583,591**
16								
17								
18	**Net Operating Income**	**927,468**		**927,468**		**850,140**	**(14,404)**	**835,735**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Juris. Amt Sched. C-1 Col (E)	(B) ECCR	(C) ECRC	(D) FUEL	(E) CCR	(F) Storm Protection Plan	(G) Non-Reg & Misc	(H) Corp Aircraft Alloc	(I) Fran Fee & Gross Rec Tax	(J) Gain/Loss On Disp & Other	(K) Inst./ Promotion Advertising	(L) Misc Interest Exp	(M) Remove Assoc/Org Dues	(N) Econ Dev Program	(O) Parent Debt Adj	(P) D&O Insurance
1																	
2	**Operating Revenues:**																
3	Sales of Electric Energy	4,798,712	(110,392)	(10,278)	(1,203,717)	(441,194)	(175,759)	0	0	(239,011)	0	0	0	0	0	0	0
4	Other Operating Revenues	159 368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**Total Operating Revenues**	**4,958,081**	**(110,392)**	**(10,278)**	**(1,203,717)**	**(441,194)**	**(175,759)**	**0**	**0**	**(239,011)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6																	
7																	
8	**Operating Expenses:**																
9	Fuel and Net Interchange	1,590,157	0	0	(1,155,261)	(434,896)	0	0	0	0	0	0	0	0	0	0	0
10	Other Operation and Maintenance	806,270	(109,791)	(7,196)	(867)	(318)	(71,111)	0	(2,803)	0	0	(3,463)	106	(106)	9,874	0	(1,272)
11	Depreciation and Amortization	733,210	(275)	(766)	(6,551)	(6,588)	(30,086)	(1,078)	0	0	0	0	0	0	0	0	0
12	Taxes Other than Income	441,098	0	(115)	0	0	(6,834)	0	0	(239,011)	0	0	0	0	0	0	0
13	Curr/Def Income Taxes'	251,712	(83)	(558)	(10,401)	154	(17,166)	273	710	0	0	878	(27)	27	(2,503)	(10,372)	322
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**3,822,447**	**(110,149)**	**(8,635)**	**(1,173,080)**	**(441,648)**	**(125,197)**	**(805)**	**(2,093)**	**(239,011)**	**0**	**(2,585)**	**79**	**(79)**	**7,371**	**(10,372)**	**(950)**
16																	
17																	
18	**Net Operating Income**	**1,135,634**	**(243)**	**(1,643)**	**(30,637)**	**454**	**(50,562)**	**805**	**2,093**	**0**	**0**	**2,585**	**(79)**	**79**	**(7,371)**	**10,372**	**950**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all

Type of Data Shown:
X Projected Test Year 2 Ended 12/31/2023
Projected Test Year 1 Ended 12/31/2022
Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
Historical Year Ended 12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)
Adjustments

Line No.		(Q) Interest Sync - FPSC	(R) Credit Card Fee Impact	(S) Depreciation Study Impact	(T) Electric Vehicle Charging Stations	(U) Remove LTIP & SERP	(V) Adjust Plant Retirements	(W) Reduce EPIS	(X) DOE Award	(Y) Adjust Service Charge Revenues	(Z) Base Rate Revenue Sync.	(AA) Storm Capitalization Regulatory Asset	(AB) Rate Case Expense	(AC) Reg Assessment Fee	(AD) Total Adjustments	(AE) Adjusted Jurisdictional NOI
1																
2	Operating Revenues:															
3	Sales of Electric Energy	0	0	0	2,344	0	0	0	0	0	79,332	0	0	0	(2,098,675)	2,700,037
4	Other Operating Revenues	0	0	0	0	0	0	0	74,000	(10,383)	(1,534)	0	0	0	62,083	221,452
5	**Total Operating Revenues**	0	0	0	2,344	0	0	0	74,000	(10,383)	77,798	0	0	0	(2,036,592)	2,921,489
6																
7																
8	Operating Expenses:															
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,590,157)	0
10	Other Operation and Maintenance	0	11,750	0	2,063	(11,164)	0	0	0	0	0	0	0	(1,996)	(186,294)	619,976
11	Depreciation and Amortization	0	0	152,923	2,112	0	(6,726)	(11,199)	0	0	0	1,074	780	0	93,619	826,829
12	Taxes Other than Income	0	0	0	0	0	0	0	0	0	0	0	0	0	(245,960)	195,137
13	Curr/Def Income Taxes'	3,632	(2,978)	(38,758)	(464)	2,830	1,705	2,838	18,755	(2,631)	19,718	(272)	(198)	506	(34,061)	217,651
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**3,632**	**8,772**	**114,165**	**3,711**	**(8,335)**	**(5,021)**	**(8,360)**	**18,755**	**(2,631)**	**19,718**	**802**	**583**	**(1,490)**	**(1,962,854)**	**1,859,593**
16																
17																
18	**Net Operating Income**	**(3,632)**	**(8,772)**	**(114,165)**	**(1,366)**	**8,335**	**5,021**	**8,360**	**55,245**	**(7,751)**	**58,080**	**(802)**	**(583)**	**1,490**	**(73,738)**	**1,061,896**

7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Juris. Amt Sched. C-1 Col (E)	(B) ECCR	(C) ECRC	(D) FUEL	(E) CCR	(F) Storm Protection Plan	(G) Non-Reg & Misc	(H) Corp Aircraft Alloc	(I) Fran Fee & Gross Rec Tax	(J) Gain/Loss On Disp & Other	(K) Inst./ Promotion Advertising	(L) Misc Interest Exp	(M) Remove Assoc/Org Dues	(N) Econ Dev Program	(O) Parent Debt Adj	(P) D&O Insurance
1																	
2	**Operating Revenues:**																
3	Sales of Electric Energy	4,722,550	(111,598)	(14,322)	(1,251,693)	(444,907)	(109,987)	0	0	(235,115)	0	0	0	0	0	0	0
4	Other Operating Revenues	155 137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**Total Operating Revenues**	**4,877,686**	**(111,598)**	**(14,322)**	**(1,251,693)**	**(444,907)**	**(109,987)**	**0**	**0**	**(235,115)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6																	
7																	
8	**Operating Expenses:**																
9	Fuel and Net Interchange	1,641,725	0	0	(1,229,205)	(412,520)	0	0	0	0	0	0	0	0	0	0	0
10	Other Operation and Maintenance	849,815	(110,758)	(7,045)	(901)	(320)	(67,295)	0	(2,764)	0	0	(3,414)	105	(104)	5,479	0	(1,254)
11	Depreciation and Amortization	687,199	(271)	(5,133)	(6,551)	(32,837)	(11,436)	(1,080)	0	0	0	0	0	0	0	0	0
12	Taxes Other than Income	415,689	0	(115)	0	0	(2,760)	0	0	(235,115)	0	0	0	0	0	0	0
13	Curr/Def Income Taxes'	198,081	(144)	(514)	(3,811)	195	(7,222)	274	700	0	0	865	(27)	26	(1,389)	(9,310)	318
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**3,792,509**	**(111,173)**	**(12,807)**	**(1,240,468)**	**(445,482)**	**(88,713)**	**(807)**	**(2,063)**	**(235,115)**	**0**	**(2,549)**	**78**	**(78)**	**4,090**	**(9,310)**	**(936)**
16																	
17																	
18	**Net Operating Income**	**1,085,178**	**(425)**	**(1,515)**	**(11,225)**	**575**	**(21,274)**	**807**	**2,063**	**0**	**0**	**2,549**	**(78)**	**78**	**(4,090)**	**9,310**	**936**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)
Adjustments

Line No.		(Q) Interest Sync - FPSC	(R) Credit Card Fee Impact	(S) Depreciation Study Impact	(T) Electric Vehicle Charging Stations	(U) Remove LTIP & SERP	(V) Adjust Plant Retirements	(W) Reduce EPIS	(X) DOE Award	(Y) Adjust Service Charge Revenues	(Z) Base Rate Revenue Sync.	(AA) Storm Capitalization Regulatory Asset	(AB) Rate Case Expense	(AC) Reg Assessment Fee	(AD) Total Adjustments	(AE) Adjusted Jurisdictional NOI
1																
2	Operating Revenues:															
3	Sales of Electric Energy	0	0	0	803	0	0	0	0	0	(1,470)	0	0	0	(2,168,291)	2,554,259
4	Other Operating Revenues	0	0	0	0	0	0	0	0	0	1,615	0	0	0	1,615	156,752
5	**Total Operating Revenues**	0	0	0	803	0	0	0	0	0	145	0	0	0	(2,166,676)	2,711,011
6																
7																
8	Operating Expenses:															
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,641,725)	0
10	Other Operation and Maintenance	0	10,432	0	1,563	(11,007)	0	0	0	0	0	0	0	(1,950)	(189,234)	660,580
11	Depreciation and Amortization	0	0	146,858	599	0	(2,951)	(10,998)	0	0	0	1,074	780	0	78,054	765,253
12	Taxes Other than Income	0	0	0	0	0	0	0	0	0	0	0	0	0	(237,991)	177,699
13	Curr/Def Income Taxes'	1,642	(2,644)	(37,221)	(344)	2,790	748	2,787	0	0	37	(272)	(198)	494	(52,219)	145,862
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**1,642**	**7,788**	**109,637**	**1,818**	**(8,217)**	**(2,203)**	**(8,210)**	**0**	**0**	**37**	**802**	**583**	**(1,456)**	**(2,043,115)**	**1,749,394**
16																
17																
18	**Net Operating Income**	**(1,642)**	**(7,788)**	**(109,637)**	**(1,015)**	**8,217**	**2,203**	**8,210**	**0**	**0**	**108**	**(802)**	**(583)**	**1,456**	**(123,561)**	**961,617**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
X	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Juris. Amt Sched. C-1 Col (E)	(B) ECCR	(C) ECRC	(D) FUEL	(E) CCR	(F) Storm Protection Plan	(G) Non-Reg & Misc	(H) Corp Aircraft Alloc	(I) Fran Fee & Gross Rec Tax	(J) Gain/Loss On Disp & Other	(K) Inst./ Promotion Advertising	(L) Misc Interest Exp	(M) Remove Assoc/Org Dues	(N) Econ Dev Program	(O) Parent Debt Adj	(P) D&O Insurance
1																	
2	**Operating Revenues:**																
3	Sales of Electric Energy	4,494,546	(115,086)	(37,419)	(1,187,688)	(475,648)	(9,986)	0	0	(223,617)	0	0	0	0	0	0	0
4	Other Operating Revenues	155 880	0	0	(4 408)	0	0	0	0	0	0	0	0	0	0	0	0
5	**Total Operating Revenues**	**4,650,426**	**(115,086)**	**(37,419)**	**(1,192,096)**	**(475,648)**	**(9,986)**	**0**	**0**	**(223,617)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6																	
7																	
8	**Operating Expenses:**																
9	Fuel and Net Interchange	1,561,492	0	0	(1,174,626)	(386,866)	0	0	0	0	0	0	0	0	0	0	0
10	Other Operation and Maintenance	923,026	(110,774)	(21,210)	(855)	(342)	(3,956)	0	(2,672)	0	0	(3,336)	102	(102)	1,149	0	(1,167)
11	Depreciation and Amortization	696,568	(3,161)	2,233	(6,551)	(81,132)	(1,224)	(1,115)	0	0	0	0	0	0	0	0	0
12	Taxes Other than Income	386,591	0	(1,103)	0	0	(286)	0	0	(223,617)	0	0	0	0	0	0	0
13	Curr/Def Income Taxes'	164,770	(282)	(4,252)	(2,468)	(1,792)	(1,109)	273	655	0	0	818	(25)	25	(282)	(8,057)	286
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**3,732,448**	**(114,217)**	**(24,332)**	**(1,184,500)**	**(470,133)**	**(6,574)**	**(841)**	**(2,017)**	**(223,617)**	**0**	**(2,518)**	**77**	**(77)**	**868**	**(8,057)**	**(881)**
16																	
17																	
18	**Net Operating Income**	**917,978**	**(868)**	**(13,087)**	**(7,596)**	**(5,515)**	**(3,412)**	**841**	**2,017**	**0**	**0**	**2,518**	**(77)**	**77**	**(868)**	**8,057**	**881**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
____ Projected Test Year 2 Ended 12/31/2023
____ Projected Test Year 1 Ended 12/31/2022
__X__ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
____ Historical Year Ended 12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)
Adjustments

Line No.		(Q) Interest Sync - FPSC	(R) Credit Card Fee Impact	(S) Depreciation Study Impact	(T) Electric Vehicle Charging Stations	(U) Remove LTIP & SERP	(V) Adjust Plant Retirements	(W) Reduce EPIS	(X) DOE Award	(Y) Adjust Service Charge Revenues	(Z) Base Rate Revenue Synchronization	(AA) Storm Capitalization Regulatory Asset	(AB) Rate Case Expense	(AC) Reg Assessment Fee	(AD) Total Adjustments	(AE) Adjusted Jurisdictional NOI
1																
2	Operating Revenues:															
3	Sales of Electric Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,049,444)	2,445,103
4	Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	(4,408)	151,473
5	**Total Operating Revenues**	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,053,851)	2,596,575
6																
7																
8	Operating Expenses:															
9	Fuel and Net Interchange	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,561,492)	0
10	Other Operation and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	(143,163)	779,863
11	Depreciation and Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	(90,950)	605,618
12	Taxes Other than Income	0	0	0	0	0	0	0	0	0	0	0	0	0	(225,007)	161,585
13	Curr/Def Income Taxes'	1,679	0	0	0	0	0	0	0	0	0	0	0	0	(14,528)	150,242
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**1,679**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(2,035,141)**	**1,697,307**
16																
17																
18	**Net Operating Income**	**(1,679)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(18,711)**	**899,268**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
_X_	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Juris. Amt Sched. C-1 Col (E)	(B) ECCR	(C) ECRC	(D) FUEL	(E) CCR	(F) Nuclear	(G) Non-Reg & Misc	(H) Corp Aircraft Alloc	(I) Fran Fee & Gross Rec Tax	(J) Gain/Loss On Disp & Other	(K) Inst / Promotion Advertising	(L) Misc Interest Exp	(M) Remove Assoc/Org Dues
1														
2	**Operating Revenues:**													
3	Sales of Electric Energy	4,650,568	(120,554)	(30,779)	(1,317,511)	(414,722)	0	0	0	(232,347)	0	0	0	0
4	Other Operating Revenues	149,995	0	0	(2,592)	0	0	0	0					
5	**Total Operating Revenues**	4,800,562	(120,554)	(30,779)	(1,320,103)	(414,722)	0	0	0	(232,347)	0	0	0	0
6														
7														
8	**Operating Expenses:**													
9	Fuel and Net Interchange	1,704,645	0	0	(1,305,051)	(399,594)	0	0	0	0	0	0	0	0
10	Other Operation and Maintenance	884,722	(115,466)	(23,512)	(949)	(299)	0	0	(2,199)	(167)	0	(3,336)	102	(92)
11	Depreciation and Amortization	726,448	(3,465)	12,741	(6,534)	(6,409)	0	0	0	0	0	0	0	0
12	Taxes Other than Income	384,092	0	(1,482)	0	0	0	0	0	(232,347)	0	0	0	0
13	Curr/Def Income Taxes'	159,175	(411)	(4,695)	(1,919)	(2,134)	0	0	557	42	0	845	(26)	23
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**Total Operating Expenses**	**3,859,083**	**(119,343)**	**(16,948)**	**(1,314,452)**	**(408,436)**	**0**	**0**	**(1,641)**	**(232,472)**	**0**	**(2,490)**	**76**	**(69)**
16														
17														
18	**Net Operating Income**	**941 479**	**(1 211)**	**(13 830)**	**(5 651)**	**(6 286)**	**0**	**0**	**1 641**	**125**	**0**	**2 490**	**(76)**	**69**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
X	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's) Adjustments

Line No.		(N) Remove Economic Development	(O) Parent Debt Adjustment	(P) Directors & Officers Premium	(Q) Interest Synchronization - FPSC	(R) Storm	(S)	(T)	(U)	(V)	(W)	(X)	(Y) Total Adjustments	(Z) Adjusted Jurisdictional NOI
1														
2	**Operating Revenues:**													
3	Sales of Electric Energy	0	0	0	0	(146,388)							(2,262,301)	2,388,266
4	Other Operating Revenues	0	0	0	0	0							(2,592)	147,403
5	**Total Operating Revenues**	0	0	0	0	(146,388)							(2,264,893)	2,535,669
6														
7														
8	**Operating Expenses:**													
9	Fuel and Net Interchange	0	0	0	0	0							(1,704,645)	(0)
10	Other Operation and Maintenance	0	0	(1,138)	0	0							(147,055)	737,668
11	Depreciation and Amortization	0	0	0	0	(146,388)							(150,055)	576,393
12	Taxes Other than Income	0	0	0	0	0							(233,829)	150,263
13	Curr/Def Income Taxes'	(0)	(11,215)	288	3,107	0							(15,536)	143,639
14	(Gain)/Loss on Disp of Utility Prop	0	0	0	0	0							0	0
15	**Total Operating Expenses**	**0**	**(11,215)**	**(850)**	**3,107**	**(146,388)**							**(2,251,120)**	**1,607,963**
16														
17														
18	**Net Operating Income**	**(0)**	**11,215**	**850**	**(3,107)**	**0**							**(13,773)**	**927,707**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)

Line No.		(A) Juris. Amt Sched. C-1 Col (E)	(B) ECCR	(C) ECRC	(D) FUEL	(E) CCR	(F) NUCLEAR	(G) Non-Reg & Misc	(H) Corp Aircraft Alloc	(I) Fran Fee & Gross Rec Tax	(J) Gain/Loss On Disp & Other	(K) Inst./ Promotion Advertising	(L) Misc Interest Exp	(M) Remove Assoc/Org Dues
1														
2	**Operating Revenues:**													
3	Sales of Electric Energy	4,651,008	104,375	55,457	1,554,378	383,829	43,813			231,787				
4	Other Operating Revenues	141,957												
5	**Total Operating Revenues**	4,792,965	104,375	55,457	1,554,378	383,829	43,813	0	0	231,787	0	0	0	0
6														
7														
8	**Operating Expenses:**													
9	Fuel and Net Interchange	1,910,036			1,540,916	369,120								
10	Other Operation and Maintenance	929,834	98,849	24,841	1,116	276	120		2,407	167		916	(86)	92
11	Depreciation and Amortization	603,053	3,875	10,869	6,551	5,975	43,520	228						
12	Taxes Other than Income	376,114		1,438						235,782				
13	Curr/Def Income Taxes'	123,788	419	4,640	1,469	2,144	44	(58)	(610)	(1,055)	(64)	(232)	22	(23)
14	(Gain)/Loss on Disp of Utility Prop	0									253			
15	**Total Operating Expenses**	**3,942,826**	**103,142**	**41,788**	**1,550,052**	**377,515**	**43,684**	**170**	**1,797**	**234,894**	**189**	**684**	**(64)**	**69**
16														
17														
18	**Net Operating Income**	**850 140**	**(1 233)**	**(13 669)**	**(4 326)**	**(6 315)**	**(129)**	**170**	**1 797**	**3 107**	**189**	**684**	**(64)**	**69**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedu e of net operating income adjustments for the test year, the prior year, and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: O'Hara, Dirr, Olivier

($000's)
Adjustments

Line No.		(N) Remove Economic Development	(O) Parent Debt Adjustment	(P) Directors & Officers Premium	(Q) Interest Synchronization - FPSC	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y) Total Adjustments	(Z) Adjusted Jurisdictional NOI
1														
2	**Operating Revenues:**													
3	Sales of Electric Energy												2,373,639	2,277,369
4	Other Operating Revenues												0	141,957
5	**Total Operating Revenues**	0	0	0	0								2,373,639	2,419,326
6														
7														
8	**Operating Expenses:**													
9	Fuel and Net Interchange												1,910,036	0
10	Other Operation and Maintenance	57		1,025									129,781	800,054
11	Depreciation and Amortization												71,017	532,035
12	Taxes Other than Income												237,220	138,894
13	Curr/Def Income Taxes'	(15)	11,182	(260)	(6,675)								10,927	112,861
14	(Gain)/Loss on Disp of Utility Prop												253	(253)
15	**Total Operating Expenses**	**43**	**11,182**	**765**	**(6,675)**								**2,359,235**	**1,583,591**
16														
17														
18	**Net Operating Income**	**43**	**11,182**	**765**	**(6,675)**								**(14,404)**	**835,735**

Supporting Schedules: C-3 Recap Schedules: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

(A)		(B)	(C)	(D)	(E)
Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	Total Adjustment	Juris. Separation Factor	Jurisdictional Adjustment
1					
2	ECCR	(B)	(243)	1.0000	(243)
3	ECRC	(C)	(1,643)	1.0000	(1,643)
4	FUEL	(D)	(30,637)	1.0000	(30,637)
5	CCR	(E)	454	1.0000	454
6	Storm Protection Plan	(F)	(50,562)	1.0000	(50,562)
7	Non-Regulated and Miscellaneous	(G)	805	1.0000	805
8	Corporate Aircraft Allocation	(H)	2,162	0.9678	2,093
9	Franchise Fee & Gross Rec Tax Revenue	(I)	0	N/A	0
10	Gain/Loss On Disposition & Other	(J)	0	N/A	0
11	Inst./Promotional Advertising	(K)	2,671	0.9678	2,585
12	Miscellaneous Interest Expense	(L)	(82)	0.9678	(79)
13	Remove Assoc/Organization Dues	(M)	82	0.9678	79
14	Economic Development Program	(N)	(7,371)	1.0000	(7,371)
15	Parent Debt Adjustment	(O)	11,334	0.9151	10,372
16	Directors & Officers Premium	(P)	981	0.9678	950
17	Interest Synchronization - FPSC	(Q)	(4,236)	0.8574	(3,632)
18	Credit Card Fee Impact	(R)	(8,772)	1.0000	(8,772)
19	Depreciation Study Impact	(S)	(118,285)	0.9652	(114,165)
20	Electric Vehicle Charging Stations	(T)	(1,366)	1.0000	(1,366)
21	Remove LTIP & SERP	(U)	8,612	0.9678	8,335
22	Adjust Plant Retirements	(V)	5,516	0.9104	5,021
23	Reduce EPIS	(W)	8,377	0.9980	8,360
24	DOE Award	(X)	55,245	1.0000	55,245
25	Adjust Service Charge Revenues	(Y)	(7,751)	1.0000	(7,751)
26	Base Rate Revenue Synchronization	(Z)	58,080	1.0000	58,080
27	Storm Capitalization Regulatory Asset	(AA)	(802)	1.0000	(802)
28	Rate Case Expense	(AB)	(583)	1.0000	(583)
29	Reg Assessment Fee	(AC)	1,490	1.0000	1,490
30	TOTAL ADJUSTMENTS		(76,525)		(73,738)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.		(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1			
2	(B)	ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
3	(C)	ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
4	(D)	FUEL	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
5	(E)	CCR	To exclude Purchased Power Cost Recovery - not proposed as a component of base rates
6	(F)	Storm Protection Plan	To exclude Storm Protection Plan Cost Recovery - not proposed as a component of base rates
7	(G)	Non-Regulated and Miscellaneous	To exclude expense related to non-regulated and other miscellaneous items - not proposed as a component of base rates.
8	(H)	Corporate Aircraft Allocation	To exclude cost of corporate aircraft in order to comply with Commission guidelines
9	(I)	Franchise Fee & Gross Rec Tax Revenue	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(J)	Gain/Loss On Disposition & Other	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(K)	Inst./Promotional Advertising	To excludes the cost of promotional advertising in order to comply with Commission guidelines
12	(L)	Miscellaneous Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
13	(M)	Remove Assoc/Organization Dues	To exclude certain industry association dues in order to comply with Commission guidelines, per Order No. PSC-92-119-FOF-EI
14	(N)	Economic Development Program	To include additional spending on economic development programs per rule 25-6.0426, F.A.C.
15	(O)	Parent Debt Adjustment	To reflect the income tax expense of parent debt per rule 25-14.004, in order to comply with Commission guidelines
16	(P)	Directors & Officers Premium	To exclude 50% of directors' and officers' liability insurance per Order No. PSC-2010-0131-FOF-EI.
17	(Q)	Interest Synchronization - FPSC	To adjust income tax exp to reflect interest expense inherent in allowed rate base as opposed to gross interest expense reflected in per books tax expense
18	(R)	Credit Card Fee Impact	To include the costs associated with removing credit card fees charged to customers.
19	(S)	Depreciation Study Impact	To include in operating expenses the incremental base depreciation expense associated with DEF's 2020 Depreciation Study.
20	(T)	Electric Vehicle Charging Stations	To include the impacts of incentives, rebates, and investments associated with the company's EV charging program.
21	(U)	Remove LTIP & SERP	To exclude Long-Term Incentives and Supplemental Executive Retirement Plan costs per Settlement Agreement.
22	(V)	Adjust Plant Retirements	To reflect the depreciation expense impact of increasing plant retirements per Settlement Agreement.
23	(W)	Reduce EPIS	To reflect the depreciation expense impact of reducing electric plant in service per Settlement Agreement.
24	(X)	DOE Award	To reflect the monetization of the future DOE award associated with DEF's 2014-2018 claim per Settlement Agreement.
25	(Y)	Adjust Service Charge Revenues	To reflect reduced service charge revenues associated with the SC-1 tariff rate reductions in 2022.
26	(Z)	Base Rate Revenue Synchronization	To synchronize base revenues in 2022 and 2023 before base rate increases to MFR Schedule E-13c.
27	(AA)	Storm Capitalization Regulatory Asset	To include the amortization of the storm capitalization regulatory asset over 27 years per Settlement Agreement.
28	(AB)	Rate Case Expense	To include in the calculation of operating expenses the costs of this proceeding and its tax effects. Rate case expense is a cost of doing business and should be fully recognized. Consistent with prior Commission approval, the company is amortizing these costs over a four year period. (Order No. PSC-2010-0131-FOF-EI).
29	(AC)	Reg Assessment Fee	To remove the base rate portion of the O&M related to the regulatory assessment fee and include on gross receipts tax line of customer bills, as proposed by the company.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor	(E) Jurisdictional Adjustment
1					
2	ECCR	(B)	(425)	1.0000	(425)
3	ECRC	(C)	(1,515)	1.0000	(1,515)
4	FUEL	(D)	(11,225)	1.0000	(11,225)
5	CCR	(E)	575	1.0000	575
6	Storm Protection Plan	(F)	(21,274)	1.0000	(21,274)
7	Non-Regulated and Miscellaneous	(G)	807	1.0000	807
8	Corporate Aircraft Allocation	(H)	2,162	0.9541	2,063
9	Franchise Fee & Gross Rec Tax Revenue	(I)	0	N/A	0
10	Gain/Loss On Disposition & Other	(J)	0	N/A	0
11	Inst./Promotional Advertising	(K)	2,671	0.9541	2,549
12	Miscellaneous Interest Expense	(L)	(82)	0.9541	(78)
13	Remove Assoc/Organization Dues	(M)	82	0.9541	78
14	Economic Development Program	(N)	(4,090)	1.0000	(4,090)
15	Parent Debt Adjustment	(O)	10,316	0.9025	9,310
16	Directors & Officers Premium	(P)	981	0.9541	936
17	Interest Synchronization - FPSC	(Q)	(1,963)	0.8365	(1,642)
18	Credit Card Fee Impact	(R)	(7,788)	1.0000	(7,788)
19	Depreciation Study Impact	(S)	(119,014)	0.9212	(109,637)
20	Electric Vehicle Charging Stations	(T)	(1,015)	1.0000	(1,015)
21	Remove LTIP & SERP	(U)	8,612	0.9541	8,217
22	Adjust Plant Retirements	(V)	2,379	0.9262	2,203
23	Reduce EPIS	(W)	8,210	1.0000	8,210
24	DOE Award	(X)	0	N/A	0
25	Adjust Service Charge Revenues	(Y)	0	N/A	0
26	Base Rate Revenue Synchronization	(Z)	108	1.0000	108
27	Storm Capitalization Regulatory Asset	(AA)	(802)	1.0000	(802)
28	Rate Case Expense	(AB)	(583)	1.0000	(583)
29	Reg Assessment Fee	(AC)	1,456	1.0000	1,456
30	TOTAL ADJUSTMENTS		(131 416)		(123 561)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.		(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1			
2	(B)	ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
3	(C)	ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
4	(D)	FUEL	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
5	(E)	CCR	To exclude Purchased Power Cost Recovery - not proposed as a component of base rates
6	(F)	Storm Protection Plan	To exclude Storm Protection Plan Cost Recovery - not proposed as a component of base rates
7	(G)	Non-Regulated and Miscellaneous	To exclude expense related to non-regulated and other miscellaneous items - not proposed as a component of base rates.
8	(H)	Corporate Aircraft Allocation	To exclude cost of corporate aircraft in order to comply with Commission guidelines
9	(I)	Franchise Fee & Gross Rec Tax Revenue	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(J)	Gain/Loss On Disposition & Other	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(K)	Inst./Promotional Advertising	To excludes the cost of promotional advertising in order to comply with Commission guidelines
12	(L)	Miscellaneous Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
13	(M)	Remove Assoc/Organization Dues	To exclude certain industry association dues in order to comply with Commission guidelines, per Order No. PSC-92-119-FOF-EI
14	(N)	Economic Development Program	To include additional spending on economic development programs per rule 25-6.0426, F.A.C.
15	(O)	Parent Debt Adjustment	To reflect the income tax expense of parent debt per rule 25-14.004, in order to comply with Commission guidelines
16	(P)	Directors & Officers Premium	To exclude 50% of directors' and officers' liability insurance per Order No. PSC-2010-0131-FOF-EI.
17	(Q)	Interest Synchronization - FPSC	To adjust income tax exp to reflect interest expense inherent in allowed rate base as opposed to gross interest expense reflected in per books tax expense
18	(R)	Credit Card Fee Impact	To include the costs associated with removing credit card fees charged to customers.
19	(S)	Depreciation Study Impact	To include in operating expenses the incremental base depreciation expense associated with DEF's 2020 Depreciation Study.
20	(T)	Electric Vehicle Charging Stations	To include the impacts of incentives, rebates, and investments associated with the company's EV charging program.
21	(U)	Remove LTIP & SERP	To exclude Long-Term Incentives and Supplemental Executive Retirement Plan costs per Settlement Agreement.
22	(V)	Adjust Plant Retirements	To reflect the depreciation expense impact of increasing plant retirements per Settlement Agreement.
23	(W)	Reduce EPIS	To reflect the depreciation expense impact of reducing electric plant in service per Settlement Agreement.
24	(X)	DOE Award	To reflect the monetization of the future DOE award associated with DEF's 2014-2018 claim per Settlement Agreement.
25	(Y)	Adjust Service Charge Revenues	To reflect reduced service charge revenues associated with the SC-1 tariff rate reductions in 2022.
26	(Z)	Base Rate Revenue Synchronization	To synchronize base revenues in 2022 and 2023 before base rate increases to MFR Schedule E-13c.
27	(AA)	Storm Capitalization Regulatory Asset	To include the amortization of the storm capitalization regulatory asset over 27 years per Settlement Agreement.
28	(AB)	Rate Case Expense	To include in the calculation of operating expenses the costs of this proceeding and its tax effects. Rate case expense is a cost of doing business and should be fully recognized. Consistent with prior Commission approval, the company is amortizing these costs over a four year period. (Order No. PSC-2010-0131-FOF-EI).
29	(AC)	Reg Assessment Fee	To remove the base rate portion of the O&M related to the regulatory assessment fee and include on gross receipts tax line of customer bills, as proposed by the company.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
X	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor	(E) Jurisdictional Adjustment
1					
2	ECCR	(B)	(868)	1.0000	(868)
3	ECRC	(C)	(13,087)	1.0000	(13,087)
4	FUEL	(D)	(7,596)	1.0000	(7,596)
5	CCR	(E)	(5,515)	1.0000	(5,515)
6	Storm Protection Plan	(F)	(3,412)	1.0000	(3,412)
7	Non-Regulated and Miscellaneous	(G)	1,942	1.0000	841
8	Corporate Aircraft Allocation	(H)	2,164	0.9322	2,017
9	Franchise Fee & Gross Rec Tax Revenue	(I)	0	0.0000	0
10	Gain/Loss On Disposition & Other	(J)	0	N/A	0
11	Inst./Promotional Advertising	(K)	2,701	0.9322	2,518
12	Miscellaneous Interest Expense	(L)	(83)	0.9322	(77)
13	Remove Assoc/Organization Dues	(M)	83	0.9322	77
14	Economic Development Program	(N)	(868)	1.0000	(868)
15	Parent Debt Adjustment	(O)	9,000	0.8952	8,057
16	Directors & Officers Premium	(P)	945	0.9322	881
17	Interest Synchronization - FPSC	(Q)	(1,843)	0.9112	(1,679)
18	Credit Card Fee Impact	(R)	0	N/A	0
19	Depreciation Study Impact	(S)	0	N/A	0
20	Electric Vehicle Charging Stations	(T)	0	N/A	0
21	Remove LTIP & SERP	(U)	0	N/A	0
22	Adjust Plant Retirements	(V)	0	N/A	0
23	Reduce EPIS	(W)	0	N/A	0
24	DOE Award	(X)	0	N/A	0
25	Adjust Service Charge Revenues	(Y)	0	N/A	0
26	Base Rate Revenue Synchronization	(Z)	0	N/A	0
27	Storm Capitalization Regulatory Asset	(AA)	0	N/A	0
28	Rate Case Expense	(AB)	0	N/A	0
29	Reg Assessment Fee	(AC)	0	N/A	0
30	TOTAL ADJUSTMENTS		(16,437)		(18,711)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
__X__	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.		(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1			
2	(B)	ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
3	(C)	ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
4	(D)	FUEL	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
5	(E)	CCR	To exclude Purchased Power Cost Recovery - not proposed as a component of base rates
6	(F)	Storm Protection Plan	To exclude Storm Protection Plan Cost Recovery - not proposed as a component of base rates
7	(G)	Non-Regulated and Miscellaneous	To exclude expense related to non-regulated and other miscellaneous items - not proposed as a component of base rates.
8	(H)	Corporate Aircraft Allocation	To exclude cost of corporate aircraft in order to comply with Commission guidelines
9	(I)	Franchise Fee & Gross Rec Tax Revenue	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(J)	Gain/Loss On Disposition & Other	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(K)	Inst./Promotional Advertising	To excludes the cost of promotional advertising in order to comply with Commission guidelines
12	(L)	Miscellaneous Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
13	(M)	Remove Assoc/Organization Dues	To exclude certain industry association dues in order to comply with Commission guidelines, per Order No. PSC-92-119-FOF-EI
14	(N)	Economic Development Program	To include additional spending on economic development programs per rule 25-6.0426, F.A.C.
15	(O)	Parent Debt Adjustment	To reflect the income tax expense of parent debt per rule 25-14.004, in order to comply with Commission guidelines
16	(P)	Directors & Officers Premium	To exclude 50% of directors' and officers' liability insurance per Order No. PSC-2010-0131-FOF-EI.
17	(Q)	Interest Synchronization - FPSC	To adjust income tax exp to reflect interest expense inherent in allowed rate base as opposed to gross interest expense reflected in per books tax expense
18	(R)	Credit Card Fee Impact	To include the costs associated with removing credit card fees charged to customers.
19	(S)	Depreciation Study Impact	To include in operating expenses the incremental base depreciation expense associated with DEF's 2020 Depreciation Study.
20	(T)	Electric Vehicle Charging Stations	To include the impacts of incentives, rebates, and investments associated with the company's EV charging program.
21	(U)	Remove LTIP & SERP	To exclude Long-Term Incentives and Supplemental Executive Retirement Plan costs per Settlement Agreement.
22	(V)	Adjust Plant Retirements	To reflect the depreciation expense impact of increasing plant retirements per Settlement Agreement.
23	(W)	Reduce EPIS	To reflect the depreciation expense impact of reducing electric plant in service per Settlement Agreement.
24	(X)	DOE Award	To reflect the monetization of the future DOE award associated with DEF's 2014-2018 claim per Settlement Agreement.
25	(Y)	Adjust Service Charge Revenues	To reflect reduced service charge revenues associated with the SC-1 tariff rate reductions in 2022.
26	(Z)	Base Rate Revenue Synchronization	To synchronize base revenues in 2022 and 2023 before base rate increases to MFR Schedule E-13c.
27	(AA)	Storm Capitalization Regulatory Asset	To include the amortization of the storm capitalization regulatory asset over 27 years per Settlement Agreement.
28	(AB)	Rate Case Expense	To include in the calculation of operating expenses the costs of this proceeding and its tax effects. Rate case expense is a cost of doing business and should be fully recognized. Consistent with prior Commission approval, the company is amortizing these costs over a four year period. (Order No. PSC-2010-0131-FOF-EI).
29	(AC)	Reg Assessment Fee	To remove the base rate portion of the O&M related to the regulatory assessment fee and include on gross receipts tax line of customer bills, as proposed by the company.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
__X__	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor	(E) Jurisdictional Adjustment
1					
2	ECCR	(B)	(1,211)	1.0000	(1,211)
3	ECRC	(C)	(13,830)	1.0000	(13,830)
4	FUEL	(D)	(5,651)	1.0000	(5,651)
5	CCR	(E)	(6,286)	1.0000	(6,286)
6	NUCLEAR	(F)	0	N/A	0
7	Non-Regulated and Miscellaneous	(G)	0	N/A	0
8	Corporate Aircraft Allocation	(H)	1,761	0.9322	1,641
9	Franchise Fee & Gross Receipts	(I)	125	1.0000	125
10	Gain/Loss on Disposition & Other	(J)	0	N/A	0
11	Inst./Promotional Advertising	(K)	2,671	0.9322	2,490
12	Miscellaneous Interest Expense	(L)	(82)	0.9322	(76)
13	Remove Assoc/Organization Dues	(M)	74	0.9322	69
14	Remove Economic Development	(N)	(0)	0.9322	(0)
15	Parent Debt Adjustment	(O)	12,400	0.9044	11,215
16	Directors & Officers Premium	(P)	911	0.9322	850
17	Interest Synchronization - FPSC	(Q)	(3,275)	0.9487	(3,107)
18	Storm	(R)	0	N/A	0
19					
20					
21					
22					
23					
24					
25					
26					
27	TOTAL ADJUSTMENTS		(12,394)		(13,773)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
__X__	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.		(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1			
2	(B)	ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
3	(C)	ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
4	(D)	FUEL	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
5	(E)	CCR	To exclude Purchased Power Cost Recovery - not proposed as a component of base rates
6	(F)	NUCLEAR	To exclude Storm Protection Plan Cost Recovery - not proposed as a component of base rates
7	(G)	Non-Regulated and Miscellaneous	To exclude expense related to non-regulated and other miscellaneous items - not proposed as a component of base rates.
8	(H)	Corporate Aircraft Allocation	To exclude cost of corporate aircraft in order to comply with Commission guidelines
9	(I)	Franchise Fee & Gross Receipts	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(J)	Gain/Loss on Disposition & Other	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(K)	Inst./Promotional Advertising	To excludes the cost of promotional advertising in order to comply with Commission guidelines
12	(L)	Miscellaneous Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
13	(M)	Remove Assoc/Organization Dues	To exclude certain industry association dues in order to comply with Commission guidelines, per Order No. PSC-92-119-FOF-EI
14	(N)	Remove Economic Development	To exclude economic development expenses as per rule 25-6 0426, in order to comply with Commission guidelines
15	(O)	Parent Debt Adjustment	To reflect the income tax expense of parent debt per rule 25-14.004, in order to comply with Commission guidelines
16	(P)	Directors & Officers Premium	To exclude 50% of directors' and officers' liability insurance per Order No. PSC-2010-0131-FOF-EI.
17	(Q)	Interest Synchronization - FPSC	To adjust income tax exp to reflect interest expense inherent in allowed rate base as opposed to gross interest expense reflected in per books tax expense
18	(R)	Storm	To remove the storm-related revenues and expenses that are recovered via surcharge per Order No. PSC-2020-0058-PCO-EI

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor	(E) Jurisdictional Adjustment
1					
2	ECCR	(B)	(1,233)	1 0000	(1,233)
3	ECRC	(C)	(13,669)	1 0000	(13,669)
4	FUEL	(D)	(4,326)	1 0000	(4,326)
5	CCR	(E)	(6,315)	1 0000	(6,315)
6	NUCLEAR	(F)	(129)	1 0000	(129)
7	Non-Regulated and Miscellaneous	(G)	170	1 0000	170
8	Corporate Aircraft Allocation	(H)	1,928	0 9322	1,797
9	Franchise Fee & Gross Receipts	(I)	3,107	1 0000	3,107
10	Gain/Loss on Disposition & Other	(J)	204	0 9289	189
11	Inst /Promotional Advertising	(K)	734	0 9322	684
12	Miscellaneous Interest Expense	(L)	(69)	0 9322	(64)
13	Remove Assoc/Organization Dues	(M)	74	0 9322	69
14	Remove Economic Development	(N)	46	0 9322	43
15	Parent Debt Adjustment	(O)	12,377	0 9035	11,182
16	Directors & Officers Premium	(P)	821	0 9322	765
17	Interest Synchronization - FPSC	(Q)	(6,955)	0 9598	(6,675)
18					
19					
20					
21					
22					
23					
24					
25					
26					
27	**TOTAL ADJUSTMENTS**		**(13 235)**		**(14 404)**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year, and the most recent historical year.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

Line No.		(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1			
2	(B)	ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
3	(C)	ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
4	(D)	FUEL	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
5	(E)	CCR	To exclude Purchased Power Cost Recovery - not proposed as a component of base rates
6	(F)	NUCLEAR	To exclude Storm Protection Plan Cost Recovery - not proposed as a component of base rates
7	(G)	Non-Regulated and Miscellaneous	To exclude expense related to non-regulated and other miscellaneous items - not proposed as a component of base rates.
8	(H)	Corporate Aircraft Allocation	To exclude cost of corporate aircraft in order to comply with Commission guidelines
9	(I)	Franchise Fee & Gross Receipts	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(J)	Gain/Loss on Disposition & Other	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(K)	Inst./Promotional Advertising	To excludes the cost of promotional advertising in order to comply with Commission guidelines
12	(L)	Miscellaneous Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
13	(M)	Remove Assoc/Organization Dues	To exclude certain industry association dues in order to comply with Commission guidelines, per Order No. PSC-92-119-FOF-EI
14	(N)	Remove Economic Development	To exclude economic development expenses as per rule 25-6.0426, in order to comply with Commission guidelines
15	(O)	Parent Debt Adjustment	To reflect the income tax expense of parent debt per rule 25-14.004, in order to comply with Commission guidelines
16	(P)	Directors & Officers Premium	To exclude 50% of directors' and officers' liability insurance per Order No. PSC-2010-0131-FOF-EI.
17	(Q)	Interest Synchronization - FPSC	To adjust income tax exp to reflect interest expense inherent in allowed rate base as opposed to gross interest expense reflected in per books tax expense

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATING REVENUES**			
2					
3	440-449.1	**Total Sales of Electric Energy**	**2,756,875**	**2,700,037**	**0.9794**
4		Base Rate Revenue Synchronization	79,332	79,332	1.0000
5		Electric Vehicle Charging Stations	2,344	2,344	1.0000
6		All Other Sales of Electric Energy	2,675,199	2,618,360	0.9788
7					
8	450-456	**Other Operating Revenues**			
9		**Other Operating Revenue - WTD Total Rate Base**	**627**	**576**	**0.9192**
10		[0454105 IC Other Electric Rents (WTD Rate Base)]	292	269	0.9192
11		[0456006 Muni Co Tax Coll/comm (Wtd Total Rate Base)]	245	225	0.9192
12		[0456040 State Sales Tax Coll Commission (Wtd Total Rate Base)]	89	82	0.9192
13					
14		**Other Operating Revenue - Distribution Primary**	**1,764**	**1,764**	**1.0000**
15		[0454004 Rent - Joint Use (Dist. Primary)]	1,764	1,764	1.0000
16					
17		**Other Operating Revenue - Distribution Secondary**	**7,364**	**7,364**	**1.0000**
18		[0454003 Rent - Non Lighting Equipment (Dist. Secondary)]	7,364	7,364	1.0000
19					
20		**Other Operating Revenue - Distribution (Services)**	**44,658**	**44,658**	**1.0000**
21		[0450100 Late Payment Charge (Distribution Services)]	22,055	22,055	1.0000
22		[0451100 Misc Service Revenues]	22,603	22,603	1.0000
23					
24		**Other Operating Revenue - Transmission**	**22,045**	**15,881**	**0.7204**
25		[0454005 Rent - Transmission (Transmission 100%)]	281	202	0.7204
26		[0454200 Pole & Line Attachments (Transmission 100%)]	9,285	6,689	0.7204
27		[0454300 Tower Lease Revenues (Transmission 100%)]	1,860	1,340	0.7204
28		[0454400 Other Electric Revenue (Transmission 100%)]	10,619	7,650	0.7204
29					
30		**Other Operating Revenue - Retail 100%**	**89,126**	**89,126**	**1.0000**
31		[0454002 Rent - Lighting Equipment (Retail 100%)]	88,800	88,800	1.0000
32		[0456001 Other Electric Revenues (Retail 100%)]	326	326	1.0000
33					
34		**Other Operating Revenue - Wholesale**	**160,359**	**0**	**0.0000**
35		[0456102 Distribution Charge - Network]	1,768	0	0.0000
36		[0456104 Prod Ancillary Service Revenue (Wholesale 100%)]	150,852	0	0.0000
37		[0456105 Schedules, System Control Dispatch (Wholesale 100%)]	2,283	0	0.0000
38		[0456106 Reactive Purchases/Voltage (Wholesale 100%)]	3,198	0	0.0000
39		[0456107 Regulation/Frequency Response (Wholesale 100%)]	2,030	0	0.0000
40		[0456108 Operating Reserve & Spinning Reserve (Wholesale 100%)]	116	0	0.0000
41		[0456109 Operating Reserve & Supplemental Reserve (Wholesale 100%)]	112	0	0.0000
42					
43		**Other Operating Revenue - Co Adjustments**	**62,083**	**62,083**	**1.0000**
44		Revenue Adjustment - 454 - Lighting Rentals	(1,534)	(1,534)	1.0000
45		Revenue Adjustment - Service Charge Revenue	(10,383)	(10,383)	1.0000
46		Revenue Adjustment - DOE Award	74,000	74,000	1.0000
47					
48		**Total Other Operating Revenues**	**388,024**	**221,452**	**0.5707**
49					
50		**TOTAL OPERATING REVENUES**	**3,144,900**	**2,921,489**	**0.9290**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATION & MAINTENANCE EXPENSES**			
2					
3		**PRODUCTION EXPENSES**			
4					
5		**Steam O&M:**			
6	**500-509**	Operation - Base - Demand	5,390	5,251	0 9740
7		Operation - Intermediate - Demand	4,489	4,158	0 9264
8		Operation - Peaking - Demand	442	421	0 9511
9		**Operation - Demand - Total**	**10,322**	**9,830**	**0.9523**
10					
11	**510-515**	Maintenance - Base - Energy	44,623	44,112	0 9886
12		Maintenance - Intermediate - Energy	10,391	9,780	0 9412
13		Maintenance - Peaking - Energy	1,560	1,527	0 9788
14		**Maintenance - Energy - Total**	**56,574**	**55,419**	**0.9796**
15					
16		**Total Steam O&M**	**66,895**	**65,248**	**0.9754**
17					
18		**Other Power Gen O&M:**			
19	**546-550**	Other Pwr Gen - Operation - Base - Demand	16,898	16,459	0 9740
20		Other Pwr Gen - Operation - Intermediate - Demand	(39)	(36)	0 9264
21		Other Pwr Gen - Operation - Peaking - Demand	6,049	5,753	0 9511
22		Other Pwr Gen - Operation - Solar - Demand	8,293	8,078	0 9740
23		**Other Pwr Gen - Operation - Total**	**31,201**	**30,254**	**0.9696**
24					
25	**551-554**	Other Pwr Gen - Maintenance - Base - Energy	63,618	62,889	0 9886
26		Other Pwr Gen - Maintenance - Intermediate - Energy	1,714	1,613	0 9412
27		Other Pwr Gen - Maintenance - Peaking - Energy	26,372	25,812	0 9788
28		Other Pwr Gen - Maintenance - Solar - Energy	10,007	9,892	0 9886
29		**Other Pwr Gen - Maintenance - Total**	**101,711**	**100,207**	**0.9852**
30					
31		**Total Other Power Gen O&M**	**132,912**	**130,461**	**0.9816**
32					
33	**556-557**	Other Pwr Supply - Base - Demand	837	815	0 9740
34		Other Pwr Supply - Intermediate - Demand	69	63	0 9264
35		Other Pwr Supply - Peaking - Demand	85	81	0 9511
36		Other Pwr Supply - Solar - Demand	202	197	0 9740
37		**Total Other Power Supply O&M**	**1,192**	**1,156**	**0.9697**
38					
39		**Fuel Handling O&M:**			
40	**501150**	Coal & Other Fuel Handling	646	638	0 9886
41		**Total Fuel Handling O&M**	**646**	**638**	**0.9886**
42					
43		**Total Production O&M**	**201,646**	**197,504**	**0.9795**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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	Projected Test Year 1 Ended	12/31/2022
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	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Operation:**			
5	**560**	Trans Supv & Engineering - Base - Demand	0	0	0.9740
6		Trans Supv & Engineering - Intermediate - Demand	0	0	0.9264
7		Trans Supv & Engineering - Peaking - Demand	0	0	0.9511
8		Trans Supv & Engineering - Solar - Demand	0	0	0.9740
9		Trans Supv & Engineering - Transmission	22	16	0.7204
10		**Trans Supv & Engineering - Total**	**23**	**16**	**0.7251**
11					
12	**561**	Trans Load Dispatching - Base - Demand	156	152	0.9740
13		Trans Load Dispatching - Intermediate - Demand	13	12	0.9264
14		Trans Load Dispatching - Peaking - Demand	16	15	0.9511
15		Trans Load Dispatching - Solar - Demand	38	37	0.9740
16		Trans Load Dispatching - Transmission	11,644	8,388	0.7204
17		**Trans Load Dispatching - Total**	**11,867**	**8,605**	**0.7251**
18					
19	**562**	Trans Station Expenses - Base - Demand	20	19	0.9740
20		Trans Station Expenses - Intermediate - Demand	2	1	0.9264
21		Trans Station Expenses - Peaking - Demand	2	2	0.9511
22		Trans Station Expenses - Solar - Demand	5	5	0.9740
23		Trans Station Expenses - Transmission	1,454	1,048	0.7204
24		**Trans Station Expenses - Total**	**1,483**	**1,075**	**0.7252**
25					
26	**563**	**Trans OH Line Expenses - Transmission**	**1,985**	**1,430**	**0.7204**
27					
28	**565**	**I/C Joint Disp - Trans NW Exp**	**8,612**	**6,204**	**0.7204**
29					
30	**566**	Trans Misc Expenses - Base - Demand	112	109	0.9740
31		Trans Misc Expenses - Intermediate - Demand	9	9	0.9264
32		Trans Misc Expenses - Peaking - Demand	11	11	0.9511
33		Trans Misc Expenses - Solar - Demand	27	26	0.9740
34		Trans Misc Expenses - Transmission	8,239	5,935	0.7204
35		**Trans Misc Expenses - Total**	**8,398**	**6,090**	**0.7252**
36					
37	**567**	**Trans Rent Oper**	**150**	**108**	**0.7204**
38					
39		**Total Transmission - Operation**	**32,518**	**23,529**	**0.7236**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Maintenance:**			
5	**568**	Trans Supv & Engineering - Base - Demand	0	0	N/A
6		Trans Supv & Engineering - Intermediate - Demand	0	0	N/A
7		Trans Supv & Engineering - Peaking - Demand	0	0	N/A
8		Trans Supv & Engineering - Solar - Demand	0	0	N/A
9		Trans Supv & Engineering - Transmission	0	0	N/A
10		**Trans Supv & Engineering - Total**	**0**	**0**	**N/A**
11					
12	**569**	Trans Structures - Base - Demand	37	36	0.9740
13		Trans Structures - Intermediate - Demand	3	3	0.9264
14		Trans Structures - Peaking - Demand	4	4	0.9511
15		Trans Structures - Solar - Demand	9	9	0.9740
16		Trans Structures - Transmission	2,774	1,999	0.7204
17		**Trans Structures - Total**	**2,828**	**2,050**	**0.7251**
18					
19	**570**	Trans Station Equipment - Base - Demand	40	39	0.9740
20		Trans Station Equipment - Intermediate - Demand	3	3	0.9264
21		Trans Station Equipment - Peaking - Demand	4	4	0.9511
22		Trans Station Equipment - Solar - Demand	10	9	0.9740
23		Trans Station Equipment - Transmission	2,920	2,103	0.7204
24		**Trans Station Equipment - Total**	**2,976**	**2,158**	**0.7251**
25					
26	**571**	Trans Overhead Lines - Base - Demand	(12)	(12)	0.9740
27		Trans Overhead Lines - Intermediate - Demand	(1)	(1)	0.9264
28		Trans Overhead Lines - Peaking - Demand	(1)	(1)	0.9511
29		Trans Overhead Lines - Solar - Demand	(3)	(3)	0.9740
30		Trans Overhead Lines - Transmission	(890)	(641)	0.7204
31		**Trans Overhead Lines - Total**	**(907)**	**(658)**	**0.7252**
32					
33	**572**	Trans Underground Lines - Base - Demand	0	0	N/A
34		Trans Underground Lines - Intermediate - Demand	0	0	N/A
35		Trans Underground Lines - Peaking - Demand	0	0	N/A
36		Trans Underground Lines - Transmission	0	0	N/A
37		**Trans Underground Lines - Total**	**0**	**0**	**N/A**
38					
39	**573**	Trans Misc Expenses - Base - Demand	0	0	N/A
40		Trans Misc Expenses - Intermediate - Demand	0	0	N/A
41		Trans Misc Expenses - Peaking - Demand	0	0	N/A
42		Trans Misc Expenses - Transmission	0	0	N/A
43		**Trans Misc Expenses - Total**	**0**	**0**	**N/A**
44					
45		**Total Transmission - Maintenance**	**4,897**	**3,551**	**0.7251**
46					
47		**Total Transmission O&M**	**37,415**	**27,080**	**0.7238**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Operation:**			
5	**580**	Dist Supv & Engineering - Primary	1,741	1,741	1.0000
6		Dist Supv & Engineering - Secondary	813	813	1.0000
7		Dist Supv & Engineering - Services	219	219	1.0000
8		Dist Supv & Engineering - Metering	144	143	0.9877
9		Dist Supv & Engineering - Lighting	262	262	1.0000
10		Dist Supv & Engineering - IS Equipment	1	1	1.0000
11		**Dist Supv & Engineering - Total**	**3,180**	**3,178**	**0.9994**
12					
13	**581**	**Dist Load Dispatching - Primary**	**5,435**	**5,435**	**1.0000**
14					
15	**582**	**Dist Station Expenses - Primary**	**438**	**438**	**1.0000**
16					
17	**583**	Dist Overhead Lines - Primary	3,005	3,005	1.0000
18		Dist Overhead Lines - Secondary	1,402	1,402	1.0000
19		Dist Overhead Lines - Services	377	377	1.0000
20		Dist Overhead Lines - Lighting	451	451	1.0000
21		Dist Overhead Lines - IS Equipment	2	2	1.0000
22		**Dist Overhead Lines - Total**	**5,238**	**5,238**	**1.0000**
23					
24	**584**	Dist Underground Lines - Primary	1,390	1,390	1.0000
25		Dist Underground Lines - Secondary	649	649	1.0000
26		Dist Underground Lines - Services	175	175	1.0000
27		**Dist Underground Lines - Total**	**2,215**	**2,215**	**1.0000**
28					
29	**585**	**Dist Street Lighting - Lighting**	**0**	**0**	**N/A**
30					
31	**586**	**Dist Meter Expenses - Services**	**10,347**	**10,347**	**1.0000**
32					
33	**587**	**Dist Customer Installation Exp - Services**	**1,482**	**1,482**	**1.0000**
34					
35	**588**	Dist Misc Expenses - Primary	15,199	15,199	1.0000
36		Dist Misc Expenses - Secondary	7,094	7,094	1.0000
37		Dist Misc Expenses - Services	1,910	1,910	1.0000
38		Dist Misc Expenses - Metering	1,259	1,244	0.9877
39		Dist Misc Expenses - Lighting	2,282	2,282	1.0000
40		Dist Misc Expenses - IS Equipment	12	12	1.0000
41		**Dist Misc Expenses - Total**	**27,756**	**27,741**	**0.9994**
42					
43	**589**	Dist Rents - Primary	244	244	1.0000
44		Dist Rents - Secondary	114	114	1.0000
45		Dist Rents - Services	31	31	1.0000
46		Dist Rents - Metering	20	20	0.9877
47		Dist Rents - Lighting	37	37	1.0000
48		Dist Rents - IS Equipment	0	0	1.0000
49		**Dist Rents - Total**	**445**	**445**	**0.9994**
50					
51		**Total Distribution - Operation**	**56,536**	**56,518**	**0.9997**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Maintenance:**			
5	**590**	Dist Supv & Engineering - Primary	521	521	1.0000
6		Dist Supv & Engineering - Secondary	243	243	1.0000
7		Dist Supv & Engineering - Services	65	65	1.0000
8		Dist Supv & Engineering - Metering	43	43	0.9877
9		Dist Supv & Engineering - Lighting	78	78	1.0000
10		**Dist Supv & Engineering - Total**	**951**	**950**	**0.9994**
11					
12	**591**	**Dist Structures - Primary**			
13					
14	**592**	Dist Station Equipment - Primary	434	434	1.0000
15		Dist Station Equipment - Secondary	202	202	1.0000
16		Dist Station Equipment - Services	54	54	1.0000
17		Dist Station Equipment - Metering	36	35	0.9877
18		Dist Station Equipment - Lighting	65	65	1.0000
19		Dist Station Equipment - IS Equipment	0	0	1.0000
20		**Dist Station Equipment - Total**	**792**	**792**	**0.9994**
21					
22	**593**	Dist Overhead Lines - Primary	14,959	14,959	1.0000
23		Dist Overhead Lines - Secondary	6,985	6,985	1.0000
24		Dist Overhead Lines - Services	1,881	1,881	1.0000
25		Dist Overhead Lines - Lighting	2,247	2,247	1.0000
26		Dist Overhead Lines - IS Equipment	12	12	1.0000
27		**Dist Overhead Lines - Total**	**26,083**	**26,083**	**1.0000**
28					
29	**594**	Dist Underground Lines - Primary	4,335	4,335	1.0000
30		Dist Underground Lines - Secondary	2,023	2,023	1.0000
31		Dist Underground Lines - Services	545	545	1.0000
32		**Dist Underground Lines - Total**	**6,903**	**6,903**	**1.0000**
33					
34	**595**	**Maint Line Transformers - Secondary**	**2,243**	**2,243**	**1.0000**
35					
36	**596**	**Dist Street Lighting - Lighting**	**12,106**	**12,106**	**1.0000**
37					
38	**597**	**Dist Meter Expenses - Metering**	**1,312**	**1,296**	**0.9877**
39					
40	**598**	Dist Miscellaneous - Primary	43	43	1.0000
41		Dist Miscellaneous - Secondary	20	20	1.0000
42		Dist Miscellaneous - Services	5	5	1.0000
43		Dist Miscellaneous - Metering	4	4	0.9877
44		Dist Miscellaneous - Lighting	6	6	1.0000
45		**Dist Miscellaneous - Total**	**79**	**79**	**0.9994**
46					
47		**Total Distribution - Maintenance**	**50,469**	**50,452**	**0.9997**
48					
49		**Total Distribution O&M:**	**107,005**	**106,970**	**0.9997**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Projected Test Year 1 Ended 12/31/2022
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Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**CUSTOMER ACCOUNTS EXPENSES:**			
3					
4	**901**	Cust Acct Supervision - Meter Reading	16	16	1.0000
5		Cust Acct Supervision - Customer Records	151	151	0.9999
6		Cust Acct Supervision - Billing	102	101	0.9837
7		Cust Acct Supervision - Services	80	80	1.0000
8		**Cust Acct Supervision - Total**	**349**	**347**	**0.9952**
9					
10	**902 & 903**	Meter Reading	2,000	2,000	1.0000
11		Customer Records	19,622	19,620	0.9999
12		Billing	13,275	13,058	0.9837
13		Services	10,415	10,415	1.0000
14		Co. Adj. - Credit Card Fees	11,750	11,750	1.0000
15		**Metering, Records & Collection - Total**	**57,063**	**56,843**	**0.9962**
16					
17	**904**	**Cust Acct Uncollectible - Retail**	**9,800**	**9,800**	**1.0000**
18					
19	**905**	Cust Acct Miscellaneous - Meter Reading	0	0	N/A
20		Cust Acct Miscellaneous - Customer Records	0	0	N/A
21		Cust Acct Miscellaneous - Billing	0	0	N/A
22		Cust Acct Miscellaneous - Services	0	0	N/A
23		**Cust Acct Miscellaneous - Total**	**0**	**0**	**N/A**
24					
25		**Total Customer Account Expense**	**67,211**	**66,990**	**0.9967**
26					
27					
28		**CUSTOMER SERVICE AND INFORMATION EXPENSES:**			
29	**907**	Supervision	0	0	N/A
30	**908**	Customer Assistance Exp - Retail	0	0	N/A
31	**909**	Misc Advertising Exp - Retail	0	0	N/A
32	**910**	Misc Customer Service and Informational Exp - Retail	2,109	2,109	1.0000
33		**Total Customer Service & Information Expenses**	**2,109**	**2,109**	**1.0000**
34					
35		**SALES EXPENSES:**			
36	**911**	Sales Expense - Supervision	0	0	N/A
37	**912**	Sales Expense - Demo & Selling - Retail	10,981	10,981	1.0000
38	**912**	Co. Adj. - Economic Development Program	9,874	9,874	1.0000
39	**913**	Sales Expense - Advertising - Retail	8	8	1.0000
40	**916**	Sales Expense - Miscellaneous - Retail	0	0	N/A
41		**Total Sales Expenses**	**20,862**	**20,862**	**1.0000**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Type of Data Shown:

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	Projected Test Year 1 Ended	12/31/2022
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	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**ADMINISTRATIVE & GENERAL EXPENSES:**			
3	**920**	**A&G Salaries - Labor**	**59,459**	**57,543**	**0.9678**
4					
5	**921**	**Employee Expenses - Labor**	**56,390**	**54,573**	**0.9678**
6					
7	**922**	**Admin Exp Transfer - Labor**	**-**	**-**	**N/A**
8					
9	**923**	**A&G Outside Service - Labor**	**32,477**	**31,430**	**0.9678**
10					
11	**924**	A&G Property Insurance - Gross Plant	16,679	15,442	0.9258
12		A&G Property Insurance - Distribution Plant	-	-	N/A
13		**A&G Property Insurance - Total**	**16,679**	**15,442**	**0.9258**
14					
15	**924**	**Co. Adj - Storm Expenses (Storm Reserve Study)**	**-**	**-**	**N/A**
16					
17	**925**	**A&G Injuries & Damages - Labor**	**8,363**	**8,093**	**0.9678**
18					
19	**926**	**A&G Pension & Benefits - Labor**	**39,566**	**38,291**	**0.9678**
20					
21	**927**	**Franchise Requirements - Labor**	**-**	**-**	**N/A**
22					
23	**928**	A&G Reg Commission - Retail	4,197	4,197	1.0000
24		Co. Adj. - Reg Assessment Fee (Removed from O&M and Base Rates)	(1,996)	(1,996)	1.0000
25		**A&G Reg Commission - Total**	**2,201**	**2,201**	**1.0000**
26					
27	**929**	**A&G Duplicate Charges - Labor**	**(1,319)**	**(1,277)**	**0.9678**
28					
29	**930**	**Misc. General Expenses - Labor**	**(13,729)**	**(13,287)**	**0.9678**
30					
31	**931**	**A&G Rents - Labor**	**22,840**	**22,105**	**0.9678**
32					
33	**935**	**A&G Mtce of General Plant - Labor**	**-**	**-**	**N/A**
34					
35		**A&G - Misc Other**	**(17)**	**(14)**	**0.8451**
36					
37		**Total Administration & General Expenses**	**222,909**	**215,100**	**0.9650**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2					
3		**OTHER FPSC & COMPANY ADJUSTMENTS:**			
4		Long-Term Incentive & SERP	(11,536)	(11,164)	0.9678
5		Electric Vehicle Charging Stations	2,063	2,063	1.0000
5		Corporate Aircraft Allocation	(2,897)	(2,803)	0.9678
6		Promotional Advertising	(3,578)	(3,463)	0.9678
7		Industry & Association Dues	(109)	(106)	0.9678
8		Directors & Officers Insurance	(1,315)	(1,272)	0.9678
9		Miscellaneous Interest	110	106	0.9678
10		**Total Other FPSC & Other Adjustments**	**(17,262)**	**(16,640)**	**0.9639**
11					
12		**TOTAL BASE RECOVERABLE O&M**	**641,895**	**619,976**	**0.9659**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**PRODUCTION PLANT:**			
5	**341-346**	Production Base	172,469	167,990	0.9740
6		*Co. Adj. - Depreciation Study (Base)*	*121,714*	*118,553*	*0.9740*
7		**Total Production Base**	**294,183**	**286,543**	**0.9740**
8					
9	**311-316**	Production Intermediate	12,032	11,146	0.9264
10		*Co. Adj. - Depreciation Study (Intermediate)*	*31,426*	*29,112*	*0.9264*
11		**Total Production Intermediate**	**43,458**	**40,258**	**0.9264**
12					
13	**341-346**	Production Peaking	17,932	17,055	0.9511
14		*Co. Adj. - Depreciation Study (Peaking)*	*2,008*	*1,910*	*0.9511*
15		**Total Production Peaking**	**19,940**	**18,965**	**0.9511**
16					
17	**341-346**	Production Solar	56,445	54,979	0.9740
18		*Co. Adj. - Depreciation Study (Solar)*	*301*	*294*	*0.9740*
19		**Total Production Solar**	**56,746**	**55,272**	**0.9740**
20					
21	**348**	Energy Storage Equipment	-	-	N/A
22		**Total Production Plant**	**414,327**	**401,039**	**0.9679**
23					
24		**PRODUCTION DISMANTLEMENT:**			
25	**317**	Production Base	2,047	1,994	0.9740
26	**317**	Production Intermediate	1,035	959	0.9264
27	**317**	Production Peaking	763	725	0.9511
28	**347**	Production Solar	-	-	N/A
29		**Total Dismantlement Expense**	**3,845**	**3,679**	**0.9566**
30					
31		**TRANSMISSION PLANT:**			
32	**350**	Land & Land Rights	666	480	0.7204
33	**351**	Energy Storage Equipment	-	-	N/A
34	**352**	Structures & Improvements	5,173	3,726	0.7204
35					
36	**353**	Station Equipment - Base	1,562	1,521	0.9740
37		Station Equipment - Intermediate	45	42	0.9264
38		Station Equipment - Peaking	327	311	0.9511
39		Station Equipment - Solar	26	25	0.9740
40		Station Equipment - Transmission	37,823	27,248	0.7204
41					
42	**353.2**	Energy Control Center	959	691	0.7204
43	**354**	Towers & Fixtures	873	629	0.7204
44	**355**	Poles & Fixtures	58,352	42,038	0.7204
45	**356**	Overhead Conductors & Devices - Primary	6	6	1.0000
46	**356**	Overhead Conductors & Devices - Transmission	15,791	11,376	0.7204
47	**356**	Radials	-	-	**N/A**
48	**357**	Underground Conduit	376	271	0.7204
49	**358**	Underground Conductors & Devices	1,729	1,246	0.7204
50	**359**	Roads & Trails	594	428	0.7204
51					
52		Co. Adj. - Depreciation Study (Transmission)	-	-	N/A
53		Co. Adj. - EPIS Retirements (Transmission)	(2,368)	(1,706)	0.7204
54					
55		**Total Transmission Plant**	**121,932**	**88,331**	**0.7244**

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	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**DISTRIBUTION PLANT:**			
5	**360**	**Dist Land and Land Rights - Primary**	**1,323**	**1,323**	**1.0000**
6	**361**	**Dist Structures & Improvements - Primary**	**551**	**551**	**1.0000**
7					
8	**362**	Dist Station Equipment - Primary	30,630	30,630	1.0000
9		Dist Station Equipment - Interruptible Service Equipment	16	16	1.0000
10		**Dist Station Equipment - Total**	**30,646**	**30,646**	**1.0000**
11					
12	**363**	**Distr Energy Storage Equipment**	**9,461**	**9,461**	**1.0000**
13					
14	**364**	Dist Poles, Towers & Fixtures - Primary	31,807	31,807	1.0000
15		Dist Poles, Towers & Fixtures - Secondary	14,734	14,734	1.0000
16		Dist Poles, Towers & Fixtures - Lighting	6,612	6,612	1.0000
17		**Dist Poles, Towers & Fixtures - Total**	**53,154**	**53,154**	**1.0000**
18					
19	**365**	Dist Overhead Conductors & Devices - Primary	23,632	23,632	1.0000
20		Dist Overhead Conductors & Devices - Secondary	10,128	10,128	1.0000
21		Dist Overhead Conductors & Devices - Interruptible Service Equipment	83	83	1.0000
22		Radials (Re-assign from T to D)	-	-	N/A
23		**Dist Overhead Conductors & Devices - Total**	**33,842**	**33,842**	**1.0000**
24					
25	**366**	Dist Underground Conduit - Primary	7,658	7,658	1.0000
26		Dist Underground Conduit - Secondary	-	-	N/A
27		**Dist Underground Conduit - Total**	**7,658**	**7,658**	**1.0000**
28					
29	**367**	Dist Underground Conductors & Devices - Primary	23,643	23,643	1.0000
30		Dist Underground Conductors & Devices - Secondary	12,731	12,731	1.0000
31		**Dist Underground Conductors & Devices - Total**	**36,374**	**36,374**	**1.0000**
32					
33	**368**	**Dist Line Transformers - Secondary**	**29,524**	**29,524**	**1.0000**
34					
35	**369**	**Dist Services - Overhead**	**14,040**	**14,040**	**1.0000**
36	**369**	**Dist Services - Underground**	**1,239**	**1,239**	**1.0000**
37		**Dist Service - Total**	**15,280**	**15,280**	**1.0000**
38					
39	**370**	**Dist Meter Equipment**	**19,079**	**18,844**	**0.9877**
40	**371**	**Dist Installs on Customer Premise (Premier Power Service)**	**816**	**806**	**0.9877**
41	**373**	**Dist Street Light & Signal Systems - Primary**	**3,429**	**3,429**	**1.0000**
42	**373**	**Dist Street Light & Signal Systems - Lighting**	**12,899**	**12,899**	**1.0000**
43					
44		**Co. Adj. - Depreciation Study (Distribution- Lighting)**	**4,895**	**4,895**	**1.0000**
45		**Co. Adj. - Electric Vehicle Charging Stations**	**984**	**984**	**1.0000**
46		**Co. Adj. - Electric Vehicle Charging Stations (C&I Rebate)**	**1,127**	**1,127**	**1.0000**
47		**Co. Adj. - Plant Retirements**	**(5,020)**	**(5,020)**	**1.0000**
48					
49		**Total Distribution Plant**	**256,021**	**255,776**	**0.9990**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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($000's)

Witness Olivier

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**GENERAL PLANT:**			
5	**389**	General Land & Land Rights	-	-	**N/A**
6	**390**	General Structures & Improvements	12,518	12,114	0.9678
7	**391**	General Office Furn & Equip	12,136	11,745	0.9678
8	**393**	General Stores Equipment	557	539	0.9678
9	**394**	General Tools Shop & Garage Equipment	7,652	7,406	0.9678
10	**395**	General Laboratory Equipment	-	-	N/A
11	**396**	General Power Operating Equipment	485	469	0.9678
12	**397**	General Communication Equipment	8,761	8,479	0.9678
13	**398**	General Misc Equipment	77	74	0.9678
14					N/A
15		General ECCR Equipment	-	-	N/A
16					N/A
17	**301-303**	Intangible Plant - Franchise	282	282	1.0000
18		Intangible Plant - Customer Connect	6,857	6,857	1.0000
19		Intangible Plant - Software & Other (Remove ECCR)	28,134	27,228	0.9678
20		**Intangible Plant Total**	**35,273**	**34,366**	**0.9743**
21					
22		**Co. Adj. - Depreciation Study (Labor)**	**(1,902)**	**(1,840)**	**0.9678**
23		**Co. Adj. - Reduce EPIS**	**(11,221)**	**(11,199)**	**0.9980**
23					
24		**Total General Plant**	**64,335**	**62,153**	**0.9661**
25					
26		**TOTAL DEPRECIATION**	**860,461**	**810,978**	**0.9425**
27					
28		**AMORTIZATION:**			
29	**403**	Contra OATT	-	-	N/A
30					N/A
31	**407**	Meter Amortization	6,278	6,278	1.0000
32		Regulatory Debits	-	-	N/A
33		Storm Expense (Wholesale)	-	-	N/A
34		Regulatory Credit - CR 4&5 Reg Asset	-	-	N/A
35		CR South Reg Asset	-	-	N/A
42		Co. Adj. - COR & 2010 Depr Reg Asset Amort (0182317&415)	-	-	N/A
36		Co. Adj. - Rate Case Expense	780	780	1.0000
37		Customer Connect Reg Asset Amort	5,306	5,306	1.0000
37		Electric Vehicle Charging - Reg Asset	2,025	2,025	1.0000
38		**Total 407 Amortization**	**14,389**	**14,389**	**1.0000**
39					
40	**411**	Accretion Expense ARO	-	-	N/A
41		Solar Plants ARO	397	386	0.9740
42		Gain on Asset Retirement Obligation	-	-	N/A
42		Co. Adjustment - Storm Capitalization Reg Asset Amort	1,074	1,074	1.0000
43		**Total 411 Amortization**	**1,471**	**1,460**	**0.9930**
44					
45		**Amortization - Misc Other**	**1**	**1**	**1.0000**
46					
47		**Total Amortization**	**15,861**	**15,851**	**0.9994**
48					
49					
50		**TOTAL DEPRECIATION & AMORTIZATION**	**876,322**	**826,829**	**0.9435**

FLORIDA PUBLIC SERVICE COMMISSION

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1					
2					
3					
4	**408**	**TAXES OTHER THAN INCOME:**			
5		Property Tax Total	192,163	177,903	0.9258
6		Payroll Tax Total	17,807	17,234	0.9678
7		Revenue Tax Total	-	-	N/A
8					
9		Other Tax:			
10		0408050 Municipal License-Electric	-	-	N/A
11		0408205 Highway Tax	-	-	N/A
12		0408465 Electric Power	-	-	N/A
13		0408520 SC Public Service Com - Elec Tax	-	-	N/A
14		0408800 Highway Use	-	-	N/A
15		0408820 Misc Non Utility Tax	-	-	N/A
16		0408840 Misc Taxes - Electric	-	-	N/A
17		0408851 Sales & Use Tax Expense	-	-	N/A
18		Other Tax Total	-	-	N/A
19					
20		**TOTAL TAXES OTHER THAN INCOME**	**209,970**	**195,137**	**0.9294**
21					
22		TOTAL OPERATING REVENUES	3,144,900	2,921,489	0.9290
23		TOTAL BASE RECOVERABLE O&M	(641,895)	(619,976)	0.9659
24		TOTAL DEPRECIATION & AMORTIZATION	(876,322)	(826,829)	0.9435
25		TOTAL TAXES OTHER THAN INCOME	(209,970)	(195,137)	0.9294
26		**NET OPERATING INCOME BEFORE INCOME TAXES**	**1,416,713**	**1,279,547**	**0.9032**
27					
28		**ADJUSTMENT:**			
29	**421**	**(Gain)/Loss on Disposition of Utility Property**	-	-	N/A
30					
31	**409-411**	**INCOME TAXES:**			
32		Current & Deferred Taxes	253,899	235,178	0.9263
33		Co. Adj. - EDIT - Retail - Depreciation Study	-	(7,156)	N/A
34		Parent Debt Adjustment	(11,334)	(10,372)	0.9151
34		Investment Tax Credit	-	-	N/A
35		**TOTAL INCOME TAXES**	**242,566**	**217,651**	**0.8973**
36					
37		**NET OPERATING INCOME**	**1,174,147**	**1,061,896**	**0.9044**

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____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATING REVENUES**			
2					
3	440-449.1	**Total Sales of Electric Energy**	**2,694,017**	**2,554,259**	**0.9481**
4		Base Rate Revenue Synchronization	(1,470)	(1,470)	1.0000
5		Electric Vehicle Charging Stations	803	803	1.0000
6		All Other Sales of Electric Energy	2,694,684	2,554,926	0.9481
7					
8	450-456	**Other Operating Revenues**			
9		**Other Operating Revenue - WTD Total Rate Base**	**627**	**566**	**0.9026**
10		[0454105 IC Other Electric Rents (WTD Rate Base)]	292	264	0.9026
11		[0456006 Muni Co Tax Coll/comm (Wtd Total Rate Base)]	245	221	0.9026
12		[0456040 State Sales Tax Coll Commission (Wtd Total Rate Base)]	89	81	0.9026
13					
14		**Other Operating Revenue - Distribution Primary**	**1,764**	**1,764**	**1.0000**
15		[0454004 Rent - Joint Use (Dist. Primary)]	1,764	1,764	1.0000
16					
17		**Other Operating Revenue - Distribution Secondary**	**7,364**	**7,364**	**1.0000**
18		[0454003 Rent - Non Lighting Equipment (Dist. Secondary)]	7,364	7,364	1.0000
19					
20		**Other Operating Revenue - Distribution (Services)**	**44,658**	**44,658**	**1.0000**
21		[0450100 Late Payment Charge (Distribution Services)]	22,055	22,055	1.0000
22		[0451100 Misc Service Revenues]	22,603	22,603	1.0000
23					
24		**Other Operating Revenue - Transmission**	**18,280**	**13,160**	**0.7199**
25		[0454005 Rent - Transmission (Transmission 100%)]	281	202	0.7199
26		[0454200 Pole & Line Attachments (Transmission 100%)]	9,185	6,613	0.7199
27		[0454300 Tower Lease Revenues (Transmission 100%)]	1,848	1,330	0.7199
28		[0454400 Other Electric Revenue (Transmission 100%)]	6,966	5,015	0.7199
29					
30		**Other Operating Revenue - Retail 100%**	**87,626**	**87,626**	**1.0000**
31		[0454002 Rent - Lighting Equipment (Retail 100%)]	87,300	87,300	1.0000
32		[0456001 Other Electric Revenues (Retail 100%)]	326	326	1.0000
33					
34		**Other Operating Revenue - Wholesale**	**147,593**	**0**	**0.0000**
35		[0456102 Distribution Charge - Network]	1,768	0	0.0000
36		[0456104 Prod Ancillary Service Revenue (Wholesale 100%)]	138,086	0	0.0000
37		[0456105 Schedules, System Control Dispatch (Wholesale 100%)]	2,283	0	0.0000
38		[0456106 Reactive Purchases/Voltage (Wholesale 100%)]	3,198	0	0.0000
39		[0456107 Regulation/Frequency Response (Wholesale 100%)]	2,030	0	0.0000
40		[0456108 Operating Reserve & Spinning Reserve (Wholesale 100%)]	116	0	0.0000
41		[0456109 Operating Reserve & Supplemental Reserve (Wholesale 100%)]	112	0	0.0000
42					
43		**Other Operating Revenue - Co Adjustments**	**1,615**	**1,615**	**1.0000**
44		Revenue Adjustment - 454 - Lighting Rentals	1,615	1,615	1.0000
45					
46		**Total Other Operating Revenues**	**309,525**	**156,752**	**0.5064**
47					
48		**TOTAL OPERATING REVENUES**	**3,003,542**	**2,711,011**	**0.9026**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATION & MAINTENANCE EXPENSES**			
2					
3		**PRODUCTION EXPENSES**			
4					
5		**Steam O&M:**			
6	**500-509**	Operation - Base - Demand	5,390	5,006	0 9287
7		Operation - Intermediate - Demand	4,489	3,965	0 8832
8		Operation - Peaking - Demand	442	401	0 9068
9		**Operation - Demand - Total**	**10,322**	**9,372**	**0.9080**
10					
11	**510-515**	Maintenance - Base - Energy	40,074	38,636	0 9641
12		Maintenance - Intermediate - Energy	10,395	9,472	0 9112
13		Maintenance - Peaking - Energy	1,561	1,500	0 9610
14		**Maintenance - Energy - Total**	**52,029**	**49,608**	**0.9535**
15					
16		**Total Steam O&M**	**62,351**	**58,980**	**0.9459**
17					
18		**Other Power Gen O&M:**			
19	**546-550**	Other Pwr Gen - Operation - Base - Demand	16,898	15,692	0 9287
20		Other Pwr Gen - Operation - Intermediate - Demand	(39)	(35)	0 8832
21		Other Pwr Gen - Operation - Peaking - Demand	6,049	5,485	0 9068
22		Other Pwr Gen - Operation - Solar - Demand	8,293	7,701	0 9287
23		**Other Pwr Gen - Operation - Total**	**31,201**	**28,844**	**0.9245**
24					
25	**551-554**	Other Pwr Gen - Maintenance - Base - Energy	70,366	67,842	0 9641
26		Other Pwr Gen - Maintenance - Intermediate - Energy	1,714	1,562	0 9112
27		Other Pwr Gen - Maintenance - Peaking - Energy	26,372	25,344	0 9610
28		Other Pwr Gen - Maintenance - Solar - Energy	6,559	6,372	0 9715
29		**Other Pwr Gen - Maintenance - Total**	**105,011**	**101,119**	**0.9629**
30					
31		**Total Other Power Gen O&M**	**136,212**	**129,963**	**0.9541**
32					
33	**556-557**	Other Pwr Supply - Base - Demand	880	817	0 9287
34		Other Pwr Supply - Intermediate - Demand	75	66	0 8832
35		Other Pwr Supply - Peaking - Demand	85	77	0 9068
36		Other Pwr Supply - Solar - Demand	150	140	0 9286
37		**Total Other Power Supply O&M**	**1,190**	**1,100**	**0.9242**
38					
39		**Fuel Handling O&M:**			
40	**501150**	Coal & Other Fuel Handling	646	623	0 9641
41		**Total Fuel Handling O&M**	**646**	**623**	**0.9641**
42					
43		**Total Production O&M**	**200,399**	**190,666**	**0.9514**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
_X_	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Operation:**			
5	**560**	Trans Supv & Engineering - Base - Demand	0	0	0.9287
6		Trans Supv & Engineering - Intermediate - Demand	0	0	0.8832
7		Trans Supv & Engineering - Peaking - Demand	0	0	0.9068
8		Trans Supv & Engineering - Solar - Demand	0	0	0.9287
9		Trans Supv & Engineering - Transmission	22	16	0.7199
10		**Trans Supv & Engineering - Total**	**23**	**16**	**0.7242**
11					
12	**561**	Trans Load Dispatching - Base - Demand	184	171	0.9287
13		Trans Load Dispatching - Intermediate - Demand	16	14	0.8832
14		Trans Load Dispatching - Peaking - Demand	18	16	0.9068
15		Trans Load Dispatching - Solar - Demand	32	30	0.9287
16		Trans Load Dispatching - Transmission	11,618	8,364	0.7199
17		**Trans Load Dispatching - Total**	**11,867**	**8,594**	**0.7242**
18					
19	**562**	Trans Station Expenses - Base - Demand	23	21	0.9286
20		Trans Station Expenses - Intermediate - Demand	2	2	0.8832
21		Trans Station Expenses - Peaking - Demand	2	2	0.9068
22		Trans Station Expenses - Solar - Demand	4	4	0.9287
23		Trans Station Expenses - Transmission	1,451	1,045	0.7199
24		**Trans Station Expenses - Total**	**1,483**	**1,074**	**0.7242**
25					
26	**563**	**Trans OH Line Expenses - Transmission**	**1,985**	**1,429**	**0.7199**
27					
28	**565**	**I/C Joint Disp - Trans NW Exp**	**8,443**	**6,079**	**0.7199**
29					
30	**566**	Trans Misc Expenses - Base - Demand	131	122	0.9286
31		Trans Misc Expenses - Intermediate - Demand	11	10	0.8832
32		Trans Misc Expenses - Peaking - Demand	13	12	0.9068
33		Trans Misc Expenses - Solar - Demand	22	21	0.9287
34		Trans Misc Expenses - Transmission	8,221	5,919	0.7199
35		**Trans Misc Expenses - Total**	**8,398**	**6,082**	**0.7242**
36					
37	**567**	**Trans Rent Oper**	**150**	**108**	**0.7199**
38					
39		**Total Transmission - Operation**	**32,349**	**23,383**	**0.7228**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
____ Projected Test Year 2 Ended 12/31/2023
__X__ Projected Test Year 1 Ended 12/31/2022
____ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
____ Historical Year Ended 12/31/2019

($000's)

Witness: Olivier

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Maintenance:**			
5	**568**	Trans Supv & Engineering - Base - Demand	0	0	N/A
6		Trans Supv & Engineering - Intermediate - Demand	0	0	N/A
7		Trans Supv & Engineering - Peaking - Demand	0	0	N/A
8		Trans Supv & Engineering - Solar - Demand	0	0	N/A
9		Trans Supv & Engineering - Transmission	0	0	N/A
10		**Trans Supv & Engineering - Total**	**0**	**0**	**N/A**
11					
12	**569**	Trans Structures - Base - Demand	44	41	0.9287
13		Trans Structures - Intermediate - Demand	4	3	0.8832
14		Trans Structures - Peaking - Demand	4	4	0.9068
15		Trans Structures - Solar - Demand	8	7	0.9287
16		Trans Structures - Transmission	2,768	1,993	0.7199
17		**Trans Structures - Total**	**2,828**	**2,048**	**0.7242**
18					
19	**570**	Trans Station Equipment - Base - Demand	46	43	0.9286
20		Trans Station Equipment - Intermediate - Demand	4	3	0.8832
21		Trans Station Equipment - Peaking - Demand	5	4	0.9068
22		Trans Station Equipment - Solar - Demand	8	7	0.9287
23		Trans Station Equipment - Transmission	2,913	2,097	0.7199
24		**Trans Station Equipment - Total**	**2,976**	**2,155**	**0.7242**
25					
26	**571**	Trans Overhead Lines - Base - Demand	(14)	(13)	0.9286
27		Trans Overhead Lines - Intermediate - Demand	(1)	(1)	0.8832
28		Trans Overhead Lines - Peaking - Demand	(1)	(1)	0.9068
29		Trans Overhead Lines - Solar - Demand	(2)	(2)	0.9286
30		Trans Overhead Lines - Transmission	(888)	(639)	0.7199
31		**Trans Overhead Lines - Total**	**(907)**	**(657)**	**0.7243**
32					
33	**572**	Trans Underground Lines - Base - Demand	0	0	N/A
34		Trans Underground Lines - Intermediate - Demand	0	0	N/A
35		Trans Underground Lines - Peaking - Demand	0	0	N/A
36		Trans Underground Lines - Transmission	0	0	N/A
37		**Trans Underground Lines - Total**	**0**	**0**	**N/A**
38					
39	**573**	Trans Misc Expenses - Base - Demand	0	0	N/A
40		Trans Misc Expenses - Intermediate - Demand	0	0	N/A
41		Trans Misc Expenses - Peaking - Demand	0	0	N/A
42		Trans Misc Expenses - Transmission	0	0	N/A
43		**Trans Misc Expenses - Total**	**0**	**0**	**N/A**
44					
45		**Total Transmission - Maintenance**	**4,897**	**3,546**	**0.7242**
46					
47		**Total Transmission O&M**	**37,245**	**26,929**	**0.7230**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

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____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Operation:**			
5	**580**	Dist Supv & Engineering - Primary	1,702	1,702	1.0000
6		Dist Supv & Engineering - Secondary	817	817	1.0000
7		Dist Supv & Engineering - Services	233	233	1.0000
8		Dist Supv & Engineering - Metering	153	151	0.9875
9		Dist Supv & Engineering - Lighting	273	273	1.0000
10		Dist Supv & Engineering - IS Equipment	1	1	1.0000
11		**Dist Supv & Engineering - Total**	**3,180**	**3,178**	**0.9994**
12					
13	**581**	**Dist Load Dispatching - Primary**	**5,435**	**5,435**	**1.0000**
14					
15	**582**	**Dist Station Expenses - Primary**	**438**	**438**	**1.0000**
16					
17	**583**	Dist Overhead Lines - Primary	2,946	2,946	1.0000
18		Dist Overhead Lines - Secondary	1,414	1,414	1.0000
19		Dist Overhead Lines - Services	403	403	1.0000
20		Dist Overhead Lines - Lighting	473	473	1.0000
21		Dist Overhead Lines - IS Equipment	2	2	1.0000
22		**Dist Overhead Lines - Total**	**5,238**	**5,238**	**1.0000**
23					
24	**584**	Dist Underground Lines - Primary	1,370	1,370	1.0000
25		Dist Underground Lines - Secondary	657	657	1.0000
26		Dist Underground Lines - Services	188	188	1.0000
27		**Dist Underground Lines - Total**	**2,215**	**2,215**	**1.0000**
28					
29	**585**	**Dist Street Lighting - Lighting**	**0**	**0**	**N/A**
30					
31	**586**	**Dist Meter Expenses - Services**	**10,347**	**10,347**	**1.0000**
32					
33	**587**	**Dist Customer Installation Exp - Services**	**1,482**	**1,482**	**1.0000**
34					
35	**588**	Dist Misc Expenses - Primary	16,782	16,782	1.0000
36		Dist Misc Expenses - Secondary	8,052	8,052	1.0000
37		Dist Misc Expenses - Services	2,295	2,295	1.0000
38		Dist Misc Expenses - Metering	1,503	1,484	0.9875
39		Dist Misc Expenses - Lighting	2,691	2,691	1.0000
40		Dist Misc Expenses - IS Equipment	14	14	1.0000
41		**Dist Misc Expenses - Total**	**31,337**	**31,318**	**0.9994**
42					
43	**589**	Dist Rents - Primary	238	238	1.0000
44		Dist Rents - Secondary	114	114	1.0000
45		Dist Rents - Services	33	33	1.0000
46		Dist Rents - Metering	21	21	0.9875
47		Dist Rents - Lighting	38	38	1.0000
48		Dist Rents - IS Equipment	0	0	1.0000
49		**Dist Rents - Total**	**445**	**445**	**0.9994**
50					
51		**Total Distribution - Operation**	**60,116**	**60,095**	**0.9997**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Maintenance:**			
5	**590**	Dist Supv & Engineering - Primary	509	509	1.0000
6		Dist Supv & Engineering - Secondary	244	244	1.0000
7		Dist Supv & Engineering - Services	70	70	1.0000
8		Dist Supv & Engineering - Metering	46	45	0.9875
9		Dist Supv & Engineering - Lighting	82	82	1.0000
10		**Dist Supv & Engineering - Total**	**951**	**950**	**0.9994**
11					
12	**591**	**Dist Structures - Primary**			
13					
14	**592**	Dist Station Equipment - Primary	424	424	1.0000
15		Dist Station Equipment - Secondary	204	204	1.0000
16		Dist Station Equipment - Services	58	58	1.0000
17		Dist Station Equipment - Metering	38	37	0.9875
18		Dist Station Equipment - Lighting	68	68	1.0000
19		Dist Station Equipment - IS Equipment	0	0	1.0000
20		**Dist Station Equipment - Total**	**792**	**792**	**0.9994**
21					
22	**593**	Dist Overhead Lines - Primary	14,667	14,667	1.0000
23		Dist Overhead Lines - Secondary	7,040	7,040	1.0000
24		Dist Overhead Lines - Services	2,009	2,009	1.0000
25		Dist Overhead Lines - Lighting	2,355	2,355	1.0000
26		Dist Overhead Lines - IS Equipment	12	12	1.0000
27		**Dist Overhead Lines - Total**	**26,083**	**26,083**	**1.0000**
28					
29	**594**	Dist Underground Lines - Primary	4,270	4,270	1.0000
30		Dist Underground Lines - Secondary	2,049	2,049	1.0000
31		Dist Underground Lines - Services	584	584	1.0000
32		**Dist Underground Lines - Total**	**6,903**	**6,903**	**1.0000**
33					
34	**595**	**Maint Line Transformers - Secondary**	**2,243**	**2,243**	**1.0000**
35					
36	**596**	**Dist Street Lighting - Lighting**	**12,070**	**12,070**	**1.0000**
37					
38	**597**	**Dist Meter Expenses - Metering**	**1,312**	**1,296**	**0.9875**
39					
40	**598**	Dist Miscellaneous - Primary	42	42	1.0000
41		Dist Miscellaneous - Secondary	20	20	1.0000
42		Dist Miscellaneous - Services	6	6	1.0000
43		Dist Miscellaneous - Metering	4	4	0.9875
44		Dist Miscellaneous - Lighting	7	7	1.0000
45		**Dist Miscellaneous - Total**	**79**	**79**	**0.9994**
46					
47		**Total Distribution - Maintenance**	**50,434**	**50,416**	**0.9997**
48					
49		**Total Distribution O&M:**	**110,550**	**110,511**	**0.9997**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**CUSTOMER ACCOUNTS EXPENSES:**			
3					
4	**901**	Cust Acct Supervision - Meter Reading	18	18	1.0000
5		Cust Acct Supervision - Customer Records	125	125	0.9999
6		Cust Acct Supervision - Billing	116	114	0.9837
7		Cust Acct Supervision - Services	91	91	1.0000
8		**Cust Acct Supervision - Total**	**349**	**347**	**0.9945**
9					
10	**902 & 903**	Meter Reading	2,000	2,000	1.0000
11		Customer Records	14,383	14,381	0.9999
12		Billing	13,275	13,058	0.9837
13		Services	10,415	10,415	1.0000
14		Co. Adj. - Credit Card Fees	10,432	10,432	1.0000
15		**Metering, Records & Collection - Total**	**50,504**	**50,286**	**0.9957**
16					
17	**904**	**Cust Acct Uncollectible - Retail**	**12,623**	**12,623**	**1.0000**
18					
19	**905**	Cust Acct Miscellaneous - Meter Reading	0	0	N/A
20		Cust Acct Miscellaneous - Customer Records	0	0	N/A
21		Cust Acct Miscellaneous - Billing	0	0	N/A
22		Cust Acct Miscellaneous - Services	0	0	N/A
23		**Cust Acct Miscellaneous - Total**	**0**	**0**	**N/A**
24					
25		**Total Customer Account Expense**	**63,477**	**63,257**	**0.9965**
26					
27					
28		**CUSTOMER SERVICE AND INFORMATION EXPENSES:**			
29	**907**	Supervision	0	0	N/A
30	**908**	Customer Assistance Exp - Retail	0	0	N/A
31	**909**	Misc Advertising Exp - Retail	0	0	N/A
32	**910**	Misc Customer Service and Informational Exp - Retail	2,109	2,109	1.0000
33		**Total Customer Service & Information Expenses**	**2,109**	**2,109**	**1.0000**
34					
35		**SALES EXPENSES:**			
36	**911**	Sales Expense - Supervision	0	0	N/A
37	**912**	Sales Expense - Demo & Selling - Retail	10,997	10,997	1.0000
38	**912**	Co. Adj. - Economic Development Program	5,479	5,479	1.0000
39	**913**	Sales Expense - Advertising - Retail	8	8	1.0000
40	**916**	Sales Expense - Miscellaneous - Retail	0	0	N/A
41		**Total Sales Expenses**	**16,484**	**16,484**	**1.0000**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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____ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**ADMINISTRATIVE & GENERAL EXPENSES:**			
3	**920**	**A&G Salaries - Labor**	**58,946**	**56,243**	**0.9541**
4					
5	**921**	**Employee Expenses - Labor**	**54,613**	**52,108**	**0.9541**
6					
7	**922**	**Admin Exp Transfer - Labor**	**-**	**-**	**N/A**
8					
9	**923**	**A&G Outside Service - Labor**	**32,477**	**30,987**	**0.9541**
10					
11	**924**	A&G Property Insurance - Gross Plant	16,679	15,139	0.9077
12		A&G Property Insurance - Distribution Plant	-	-	N/A
13		**A&G Property Insurance - Total**	**16,679**	**15,139**	**0.9077**
14					
15	**924**	Storm Expenses (Tax Savings)	57,932	57,932	1.0000
16		Co. Adj. - Storm Expenses (Storm Reserve Study)	-	-	N/A
17		**Storm Expenses - Total**	**57,932**	**57,932**	**1.0000**
18					
19	**925**	**A&G Injuries & Damages - Labor**	**8,363**	**7,979**	**0.9541**
20					
21	**926**	**A&G Pension & Benefits - Labor**	**39,519**	**37,707**	**0.9541**
22					
23	**927**	**Franchise Requirements - Labor**	**-**	**-**	**N/A**
24					
25	**928**	A&G Reg Commission - Retail	3,934	3,934	1.0000
26		Co. Adj. - Reg Assessment Fee (Removed from O&M and Base Rates)	(1,950)	(1,950)	1.0000
27		**A&G Reg Commission - Total**	**1,984**	**1,984**	**1.0000**
28					
29	**929**	**A&G Duplicate Charges - Labor**	**(1,319)**	**(1,259)**	**0.9541**
30					
31	**930**	**Misc. General Expenses - Labor**	**(13,729)**	**(13,100)**	**0.9541**
32					
33	**931**	**A&G Rents - Labor**	**22,840**	**21,793**	**0.9541**
34					
35	**935**	**A&G Mtce of General Plant - Labor**	**-**	**-**	**N/A**
36					
37		**A&G - Misc Other**	**(14)**	**(13)**	**0.9541**
38					
39		**Total Administration & General Expenses**	**278,290**	**267,501**	**0.9612**
40					

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2					
3		**OTHER FPSC & COMPANY ADJUSTMENTS:**			
4		Long-Term Incentive & SERP	(11,536)	(11,007)	0.9541
5		Electric Vehicle Charging Stations	1,563	1,563	1.0000
5		Corporate Aircraft Allocation	(2,897)	(2,764)	0.9541
5		Promotional Advertising	(3,578)	(3,414)	0.9541
6		Industry & Association Dues	(109)	(104)	0.9541
7		Directors & Officers Insurance	(1,315)	(1,254)	0.9541
8		Miscellaneous Interest	110	105	0.9541
9		**Total Other FPSC & Company Adjustments**	**(17,762)**	**(16,876)**	**0.9501**
10					
11		**TOTAL BASE RECOVERABLE O&M**	**690,791**	**660,580**	**0.9563**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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($000's)

Witness Olivier

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**PRODUCTION PLANT:**			
5	**341-346**	Production Base	170,536	158,368	0.9287
6		*Co. Adj. - Depreciation Study (Base)*	*122,526*	*113,783*	*0.9286*
7		**Total Production Base**	**293,061**	**272,151**	**0.9287**
8					
9	**311-316**	Production Intermediate	12,150	10,731	0.8832
10		*Co. Adj. - Depreciation Study (Intermediate)*	*31,808*	*28,093*	*0.8832*
11		**Total Production Intermediate**	**43,958**	**38,824**	**0.8832**
12					
13	**341-346**	Production Peaking	16,763	15,201	0.9068
14		*Co. Adj. - Depreciation Study (Peaking)*	*1,688*	*1,531*	*0.9068*
15		**Total Production Peaking**	**18,452**	**16,732**	**0.9068**
16					
17	**341-346**	Production Solar	43,908	40,775	0.9286
18		*Co. Adj. - Depreciation Study (Solar)*	*300*	*279*	*0.9286*
19		**Total Production Solar**	**44,208**	**41,054**	**0.9286**
20					
21	**348**	Energy Storage Equipment	-	-	N/A
22		**Total Production Plant**	**399,679**	**368,761**	**0.9226**
23					
24		**PRODUCTION DISMANTLEMENT:**			
25	**317**	Production Base	2,047	1,901	0.9287
26	**317**	Production Intermediate	1,035	914	0.8832
27	**317**	Production Peaking	763	692	0.9068
28	**347**	Production Solar	-	-	N/A
29		**Total Dismantlement Expense**	**3,845**	**3,507**	**0.9121**
30					
31		**TRANSMISSION PLANT:**			
32	**350**	Land & Land Rights	666	480	0.7199
33	**351**	Energy Storage Equipment	-	-	N/A
34	**352**	Structures & Improvements	4,162	2,997	0.7199
35					
36	**353**	Station Equipment - Base	1,562	1,450	0.9287
37		Station Equipment - Intermediate	45	40	0.8832
38		Station Equipment - Peaking	327	296	0.9068
39		Station Equipment - Solar	26	24	0.9287
40		Station Equipment - Transmission	33,876	24,389	0.7199
41					
42	**353.2**	Energy Control Center	960	691	0.7199
43	**354**	Towers & Fixtures	873	629	0.7199
44	**355**	Poles & Fixtures	54,155	38,989	0.7199
45	**356**	Overhead Conductors & Devices - Primary	6	6	1.0000
46	**356**	Overhead Conductors & Devices - Transmission	14,809	10,662	0.7199
47	**356**	Radials	-	-	**N/A**
48	**357**	Underground Conduit	376	270	0.7199
49	**358**	Underground Conductors & Devices	1,729	1,245	0.7199
50	**359**	Roads & Trails	594	428	0.7199
51					
52		Co. Adj. - Depreciation Study (Transmission)	-	-	N/A
53		Co. Adj. - EPIS Retirements (Transmission)	(839)	(604)	0.7199
54					
55		**Total Transmission Plant**	**113,327**	**81,990**	**0.7235**

Supporting Schedules C-19, C-20, C-21, C-22

Recap Schedules C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**DISTRIBUTION PLANT:**			
5	**360**	**Dist Land and Land Rights - Primary**	**1,155**	**1,156**	**1.0003**
6	**361**	**Dist Structures & Improvements - Primary**	**552**	**552**	**1.0007**
7					
8	**362**	Dist Station Equipment - Primary	27,327	27,327	1.0000
9		Dist Station Equipment - Interruptible Service Equipment	15	15	1.0000
10		**Dist Station Equipment - Total**	**27,342**	**27,342**	**1.0000**
11					
12	**363**	**Distr Energy Storage Equipment**	**9,461**	**9,461**	**1.0000**
13					
14	**364**	Dist Poles, Towers & Fixtures - Primary	27,766	27,766	1.0000
15		Dist Poles, Towers & Fixtures - Secondary	12,862	12,862	1.0000
16		Dist Poles, Towers & Fixtures - Lighting	5,772	5,772	1.0000
17		**Dist Poles, Towers & Fixtures - Total**	**46,401**	**46,401**	**1.0000**
18					
19	**365**	Dist Overhead Conductors & Devices - Primary	22,006	22,006	1.0000
20		Dist Overhead Conductors & Devices - Secondary	9,431	9,431	1.0000
21		Dist Overhead Conductors & Devices - Interruptible Sevice Equipment	75	75	1.0000
22		Radials (Re-assign from T to D)	-	-	N/A
23		**Dist Overhead Conductors & Devices - Total**	**31,513**	**31,513**	**1.0000**
24					
25	**366**	Dist Underground Conduit - Primary	6,684	6,684	1.0000
26		Dist Underground Conduit - Secondary	-	-	N/A
27		**Dist Underground Conduit - Total**	**6,684**	**6,684**	**1.0000**
28					
29	**367**	Dist Underground Conductors & Devices - Primary	22,215	22,215	1.0000
30		Dist Underground Conductors & Devices - Secondary	11,962	11,962	1.0000
31		**Dist Underground Conductors & Devices - Total**	**34,177**	**34,177**	**1.0000**
32					
33	**368**	**Dist Line Transformers - Secondary**	**27,982**	**27,982**	**1.0000**
34					
35	**369**	**Dist Services - Overhead**	**13,523**	**13,523**	**1.0000**
36	**369**	**Dist Services - Underground**	**773**	**773**	**1.0000**
37		**Dist Service - Total**	**14,295**	**14,295**	**1.0000**
38					
39	**370**	**Dist Meter Equipment**	**18,565**	**18,333**	**0.9875**
40	**371**	**Dist Installs on Customer Premise (Premier Power Service)**	**816**	**806**	**0.9875**
41	**373**	**Dist Street Light & Signal Systems - Primary**	**3,384**	**3,384**	**1.0000**
42	**373**	**Dist Street Light & Signal Systems - Lighting**	**12,731**	**12,731**	**1.0000**
43					
44		**Co. Adj. - Depreciation Study (Distribution- Lighting)**	**4,729**	**4,729**	**1.0000**
45		**Co. Adj. - Electric Vehicle Charging Stations**	**309**	**309**	**1.0000**
46		**Co. Adj. - Electric Vehicle Charging Stations (C&I Rebate)**	**290**	**290**	**1.0000**
47		**Co. Adj. - Plant Retirements**	**(2,347)**	**(2,347)**	**1.0000**
48					
49		**Total Distribution Plant**	**238,040**	**237,799**	**0.9990**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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Witness Olivier

($000's)

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1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**GENERAL PLANT:**			
5	**389**	General Land & Land Rights	-	-	**N/A**
6	**390**	General Structures & Improvements	11,395	10,873	0.9541
7	**391**	General Office Furn & Equip	12,763	12,177	0.9541
8	**393**	General Stores Equipment	557	532	0.9541
9	**394**	General Tools Shop & Garage Equipment	7,901	7,539	0.9541
10	**395**	General Laboratory Equipment	-	-	N/A
11	**396**	General Power Operating Equipment	560	534	0.9541
12	**397**	General Communication Equipment	9,547	9,110	0.9541
13	**398**	General Misc Equipment	220	210	0.9541
14					N/A
15		General ECCR Equipment	-	-	N/A
16					N/A
17	**301-303**	Intangible Plant - Franchise	282	282	1.0000
18		Intangible Plant - Customer Connect	6,756	6,756	1.0000
19		Intangible Plant - Software & Other (Remove ECCR)	28,522	27,214	0.9541
20		**Intangible Plant Total**	**35,560**	**34,252**	**0.9632**
21					
22		**Co. Adj. - Depreciation Study (Labor)**	**(1,632)**	**(1,558)**	**0.9541**
23		**Co. Adj. - Reduce EPIS**	**(10,998)**	**(10,998)**	**1.0000**
23					
24		**Total General Plant**	**65,873**	**62,671**	**0.9514**
25					
26		**TOTAL DEPRECIATION**	**820,764**	**754,727**	**0.9195**
27					
28		**AMORTIZATION:**			
29	**403**	Contra OATT	-	-	N/A
30					N/A
31	**407**	Meter Amortization	6,278	6,278	1.0000
32		Regulatory Debits	-	-	N/A
33		Storm Expense (Wholesale)	-	-	N/A
34		Regulatory Credit - CR 4&5 Reg Asset	-	-	N/A
35		CR South Reg Asset	-	-	N/A
36		Co. Adj. - COR & 2010 Depr Reg Asset Amort (0182317&415)	-	-	N/A
37		Co. Adj. - Rate Case Expense	780	780	1.0000
38		Electric Vehicle Charging - Reg Asset	2,025	2,025	1.0000
39		**Total 407 Amortization**	**9,083**	**9,083**	**1.0000**
40					
41	**411**	Accretion Expense ARO	-	-	N/A
42		Solar Plants ARO	397	368	0.9286
43		Gain on Asset Retirement Obligation	-	-	N/A
43		Co. Adjustment - Storm Capitalization Reg Asset Amort	1,074	1,074	1.0000
44		**Total 411 Amortization**	**1,471**	**1,442**	**0.9808**
45					
46		**Amortization - Misc Other**	**0**	**0**	**0.9287**
47					
48		**Total Amortization**	**10,554**	**10,526**	**0.9973**
49					
50					
51		**TOTAL DEPRECIATION & AMORTIZATION**	**831,318**	**765,253**	**0.9205**

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1						
2						
3						
4	**408**	**TAXES OTHER THAN INCOME:**				
5		Property Tax Total	*[Property Tax Total]*	177,053	160,708	0.9077
6		Payroll Tax Total	*Payroll Tax Total*	17,807	16,991	0.9541
7		Revenue Tax Total	*Revenue Tax Total*	-	-	N/A
8						
9		Other Tax:				
10		0408050 Municipal License-Electric	*0408050 Municipal License-Electric*	-	-	N/A
11		0408205 Highway Tax	*0408205 Highway Tax*	-	-	N/A
12		0408465 Electric Power	*0408465 Electric Power*	-	-	N/A
13		0408520 SC Public Service Com - Elec Tax	*0408520 SC Public Service Com - Elec Tax*	-	-	N/A
14		0408800 Highway Use	*0408800 Highway Use*	-	-	N/A
15		0408820 Misc Non Utility Tax	*0408820 Misc Non Utility Tax*	-	-	N/A
16		0408840 Misc Taxes - Electric	*0408840 Misc Taxes - Electric*	-	-	N/A
17		0408851 Sales & Use Tax Expense	*0408851 Sales & Use Tax Expense*	-	-	N/A
18		Other Tax Total		-	-	N/A
19						
20		**TOTAL TAXES OTHER THAN INCOME**		**194,861**	**177,699**	**0.9119**
21						
22		TOTAL OPERATING REVENUES		3,003,542	2,711,011	0.9026
23		TOTAL BASE RECOVERABLE O&M		(690,791)	(660,580)	0.9563
24		TOTAL DEPRECIATION & AMORTIZATION		(831,318)	(765,253)	0.9205
25		TOTAL TAXES OTHER THAN INCOME		(194,861)	(177,699)	0.9119
26		**NET OPERATING INCOME BEFORE INCOME TAXES**		**1,286,572**	**1,107,479**	**0.8608**
27						
28		**ADJUSTMENT:**				
29	**421**	**(Gain)/Loss on Disposition of Utility Property**	*Gain/Loss on Disposition & Other*	-	-	N/A
30						
31	**409-411**	**INCOME TAXES:**				
32		Current and Deferred Taxes		190,645	162,215	0.8509
33		Co. Adj. - EDIT - Retail - Depreciation Study	*EDIT - Retail - Depreciation Study*	-	(7,043)	N/A
34		Parent Debt Adjustment	Parent Debt Adjustment	(10,316)	(9,310)	0.9025
35		Investment Tax Credit	*[Investment Tax Credit]*	-	-	N/A
36		**TOTAL INCOME TAXES**		**180,329**	**145,862**	**0.8089**
37						
		NET OPERATING INCOME		**1,106,244**	**961,617**	**0.8693**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

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Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATING REVENUES**			
2					
3	440-449.1	**Total Sales of Electric Energy**	**2,586,973**	**2,445,103**	**0.9452**
4					
5	450-456	**Other Operating Revenues**			
6		**Other Operating Revenue - WTD Total Rate Base**	**627**	**562**	**0.8970**
7		[0454105 IC Other Electric Rents (WTD Rate Base)]	292	262	0 8970
8		[0456006 Muni Co Tax Coll/comm (Wtd Total Rate Base)]	245	220	0 8970
9		[0456040 State Sales Tax Coll Commission (Wtd Total Rate Base)]	89	80	0 8970
10					
11		**Other Operating Revenue - Distribution Primary**	**1,764**	**1,757**	**0.9956**
12		[0454004 Rent - Joint Use (Dist. Primary)]	1,764	1,757	0 9956
13					
14		**Other Operating Revenue - Distribution Secondary**	**7,364**	**7,364**	**1.0000**
15		[0454003 Rent - Non Lighting Equipment (Dist. Secondary)]	7,364	7,364	1 0000
16					
17		**Other Operating Revenue - Distribution (Services)**	**44,658**	**44,658**	**1.0000**
18		[0450100 Late Payment Charge (Distribution Services)]	22,055	22,055	1 0000
19		[0451100 Misc Service Revenues]	22,603	22,603	1 0000
20					
21		**Other Operating Revenue - Transmission**	**15,679**	**11,007**	**0.7020**
22		[0454005 Rent - Transmission (Transmission 100%)]	281	197	0.7020
23		[0454200 Pole & Line Attachments (Transmission 100%)]	9,112	6,397	0.7020
24		[0454300 Tower Lease Revenues (Transmission 100%)]	1,906	1,338	0.7020
25		[0454400 Other Electric Revenue (Transmission 100%)]	4,381	3,076	0.7020
26					
27		**Other Operating Revenue - Retail 100%**	**86,126**	**86,126**	**1.0000**
28		[0454002 Rent - Lighting Equipment (Retail 100%)]	85,800	85,800	1 0000
29		[0456001 Other Electric Revenues (Retail 100%)]	326	326	1 0000
30					
31		**Other Operating Revenue - Wholesale**	**147,298**	**0**	**0.0000**
32		[0456102 Distribution Charge - Network]	1,768	0	0 0000
33		[0456104 Prod Ancillary Service Revenue (Wholesale 100%)]	137,792	0	0 0000
34		[0456105 Schedules, System Control Dispatch (Wholesale 100%)]	2,283	0	0 0000
35		[0456106 Reactive Purchases/Voltage (Wholesale 100%)]	3,198	0	0 0000
36		[0456107 Regulation/Frequency Response (Wholesale 100%)]	2,030	0	0 0000
37		[0456108 Operating Reserve & Spinning Reserve (Wholesale 100%)]	116	0	0 0000
38		[0456109 Operating Reserve & Supplemental Reserve (Wholesale 100%)]	112	0	0 0000
39					
40		**Total Other Operating Revenues**	**303,515**	**151,473**	**0.4991**
41					
42					
43		**TOTAL OPERATING REVENUES**	**2,890,488**	**2,596,575**	**0.8983**

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1		**OPERATION & MAINTENANCE EXPENSES**			
2					
3		**PRODUCTION EXPENSES**			
4					
5		**Steam O&M:**			
6	**500-509**	Operation - Base - Demand	5,433	5,047	0 9289
7		Operation - Intermediate - Demand	4,525	3,290	0.7270
8		Operation - Peaking - Demand	446	428	0 9592
9		**Operation - Demand - Total**	**10,404**	**8,764**	**0.8424**
10					
11	**510-515**	Maintenance - Base - Energy	25,848	25,368	0 9814
12		Maintenance - Intermediate - Energy	10,415	10,222	0 9815
13		Maintenance - Peaking - Energy	1,564	1,530	0 9783
14		**Maintenance - Energy - Total**	**37,827**	**37,121**	**0.9813**
15					
16		**Total Steam O&M**	**48,231**	**45,885**	**0.9514**
17					
18		**Other Power Gen O&M:**			
19	**546-550**	Other Pwr Gen - Operation - Base - Demand	16,898	15,695	0 9289
20		Other Pwr Gen - Operation - Intermediate - Demand	(39)	(28)	0.7270
21		Other Pwr Gen - Operation - Peaking - Demand	6,049	5,803	0 9592
22		Other Pwr Gen - Operation - Solar - Demand	8,293	8,036	0 9691
23		**Other Pwr Gen - Operation - Total**	**31,201**	**29,506**	**0.9457**
24					
25	**551-554**	Other Pwr Gen - Maintenance - Base - Energy	66,435	65,203	0 9814
26		Other Pwr Gen - Maintenance - Intermediate - Energy	1,714	1,682	0 9815
27		Other Pwr Gen - Maintenance - Peaking - Energy	26,373	25,802	0 9783
28		Other Pwr Gen - Maintenance - Solar - Energy	2,870	2,781	0 9690
29		**Other Pwr Gen - Maintenance - Total**	**97,393**	**95,468**	**0.9802**
30					
31		**Total Other Power Gen O&M**	**128,593**	**124,974**	**0.9719**
32					
33	**556-557**	Other Pwr Supply - Base - Demand	929	863	0 9289
34		Other Pwr Supply - Intermediate - Demand	78	56	0.7270
35		Other Pwr Supply - Peaking - Demand	88	84	0 9592
36		Other Pwr Supply - Solar - Demand	90	87	0 9691
37		**Total Other Power Supply O&M**	**1,184**	**1,090**	**0.9209**
38					
39		**Fuel Handling O&M:**			
40	**501150**	Coal & Other Fuel Handling	646	634	0 9815
41		**Total Fuel Handling O&M**	**646**	**634**	**0.9815**
42					
43		**Total Production O&M**	**178,654**	**172,583**	**0.9660**

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Recap Schedules: C-1

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Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Operation:**			
5	**560**	Trans Supv & Engineering - Base - Demand	0	0	0.9288
6		Trans Supv & Engineering - Intermediate - Demand	0	0	0.7270
7		Trans Supv & Engineering - Peaking - Demand	0	0	0.9592
8		Trans Supv & Engineering - Solar - Demand	0	0	0.9690
9		Trans Supv & Engineering - Transmission	22	16	0.7020
10		**Trans Supv & Engineering - Total**	**23**	**16**	**0.7073**
11					
12	**561**	Trans Load Dispatching - Base - Demand	221	205	0.9288
13		Trans Load Dispatching - Intermediate - Demand	19	13	0.7270
14		Trans Load Dispatching - Peaking - Demand	21	20	0.9592
15		Trans Load Dispatching - Solar - Demand	22	21	0.9690
16		Trans Load Dispatching - Transmission	11,583	8,132	0.7020
17		**Trans Load Dispatching - Total**	**11,866**	**8,392**	**0.7072**
18					
19	**562**	Trans Station Expenses - Base - Demand	28	26	0.9288
20		Trans Station Expenses - Intermediate - Demand	2	2	0.7270
21		Trans Station Expenses - Peaking - Demand	3	3	0.9592
22		Trans Station Expenses - Solar - Demand	3	3	0.9691
23		Trans Station Expenses - Transmission	1,447	1,016	0.7020
24		**Trans Station Expenses - Total**	**1,482**	**1,048**	**0.7073**
25					
26	**563**	**Trans OH Line Expenses - Transmission**	**1,985**	**1,394**	**0.7020**
27					
28	**565**	**I/C Joint Disp - Trans NW Exp**	**8,278**	**5,811**	**0.7020**
29					
30	**566**	Trans Misc Expenses - Base - Demand	149	138	0.9288
31		Trans Misc Expenses - Intermediate - Demand	12	9	0.7270
32		Trans Misc Expenses - Peaking - Demand	14	14	0.9592
33		Trans Misc Expenses - Solar - Demand	14	14	0.9691
34		Trans Misc Expenses - Transmission	7,708	5,411	0.7020
35		**Trans Misc Expenses - Total**	**7,897**	**5,586**	**0.7073**
36					
37	**567**	**Trans Rent Oper**	**150**	**105**	**0.7020**
38					
39		**Total Transmission - Operation**	**31,681**	**22,352**	**0.7055**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
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____ Projected Test Year 1 Ended 12/31/2022
__X__ Prior Year 2 Ended 12/31/2021
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____ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Maintenance:**			
5	**568**	Trans Supv & Engineering - Base - Demand	0	0	N/A
6		Trans Supv & Engineering - Intermediate - Demand	0	0	N/A
7		Trans Supv & Engineering - Peaking - Demand	0	0	N/A
8		Trans Supv & Engineering - Solar - Demand	0	0	N/A
9		Trans Supv & Engineering - Transmission	0	0	N/A
10		**Trans Supv & Engineering - Total**	**0**	**0**	**N/A**
11					
12	**569**	Trans Structures - Base - Demand	53	49	0.9289
13		Trans Structures - Intermediate - Demand	4	3	0.7270
14		Trans Structures - Peaking - Demand	5	5	0.9592
15		Trans Structures - Solar - Demand	5	5	0.9691
16		Trans Structures - Transmission	2,760	1,937	0.7020
17		**Trans Structures - Total**	**2,827**	**2,000**	**0.7073**
18					
19	**570**	Trans Station Equipment - Base - Demand	56	52	0.9289
20		Trans Station Equipment - Intermediate - Demand	5	3	0.7270
21		Trans Station Equipment - Peaking - Demand	5	5	0.9592
22		Trans Station Equipment - Solar - Demand	5	5	0.9691
23		Trans Station Equipment - Transmission	2,904	2,039	0.7020
24		**Trans Station Equipment - Total**	**2,976**	**2,105**	**0.7073**
25					
26	**571**	Trans Overhead Lines - Base - Demand	177	164	0.9289
27		Trans Overhead Lines - Intermediate - Demand	15	11	0.7270
28		Trans Overhead Lines - Peaking - Demand	17	16	0.9592
29		Trans Overhead Lines - Solar - Demand	17	16	0.9690
30		Trans Overhead Lines - Transmission	9,188	6,450	0.7020
31		**Trans Overhead Lines - Total**	**9,413**	**6,658**	**0.7073**
32					
33	**572**	Trans Underground Lines - Base - Demand	0	0	N/A
34		Trans Underground Lines - Intermediate - Demand	0	0	N/A
35		Trans Underground Lines - Peaking - Demand	0	0	N/A
36		Trans Underground Lines - Transmission	0	0	N/A
37		**Trans Underground Lines - Total**	**0**	**0**	**N/A**
38					
39	**573**	Trans Misc Expenses - Base - Demand	0	0	N/A
40		Trans Misc Expenses - Intermediate - Demand	0	0	N/A
41		Trans Misc Expenses - Peaking - Demand	0	0	N/A
42		Trans Misc Expenses - Transmission	0	0	N/A
43		**Trans Misc Expenses - Total**	**0**	**0**	**N/A**
44					
45		**Total Transmission - Maintenance**	**15,216**	**10,762**	**0.7073**
46					
47		**Total Transmission O&M**	**46,897**	**33,114**	**0.7061**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

Type of Data Shown

____	Projected Test Year 2 Ended	12/31/2023
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__X__	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Operation:**			
5	**580**	Dist Supv & Engineering - Primary	1,660	1,653	0.9956
6		Dist Supv & Engineering - Secondary	829	829	1.0000
7		Dist Supv & Engineering - Services	250	250	1.0000
8		Dist Supv & Engineering - Metering	155	151	0.9747
9		Dist Supv & Engineering - Lighting	285	285	1.0000
10		Dist Supv & Engineering - IS Equipment	1	1	0.9852
11		**Dist Supv & Engineering - Total**	**3,180**	**3,169**	**0.9965**
12					
13	**581**	**Dist Load Dispatching - Primary**	**5,435**	**5,411**	**0.9956**
14					
15	**582**	**Dist Station Expenses - Primary**	**438**	**436**	**0.9956**
16					
17	**583**	Dist Overhead Lines - Primary	2,876	2,863	0.9956
18		Dist Overhead Lines - Secondary	1,435	1,435	1.0000
19		Dist Overhead Lines - Services	432	432	1.0000
20		Dist Overhead Lines - Lighting	493	493	1.0000
21		Dist Overhead Lines - IS Equipment	2	2	0.9852
22		**Dist Overhead Lines - Total**	**5,238**	**5,225**	**0.9976**
23					
24	**584**	Dist Underground Lines - Primary	1,342	1,336	0.9956
25		Dist Underground Lines - Secondary	670	670	1.0000
26		Dist Underground Lines - Services	202	202	1.0000
27		**Dist Underground Lines - Total**	**2,215**	**2,209**	**0.9973**
28					
29	**585**	**Dist Street Lighting - Lighting**	**0**	**0**	**N/A**
30					
31	**586**	**Dist Meter Expenses - Services**	**10,347**	**10,347**	**1.0000**
32					
33	**587**	**Dist Customer Installation Exp - Services**	**1,482**	**1,482**	**1.0000**
34					
35	**588**	Dist Misc Expenses - Primary	16,030	15,959	0.9956
36		Dist Misc Expenses - Secondary	8,001	8,001	1.0000
37		Dist Misc Expenses - Services	2,408	2,408	1.0000
38		Dist Misc Expenses - Metering	1,494	1,456	0.9747
39		Dist Misc Expenses - Lighting	2,747	2,747	1.0000
40		Dist Misc Expenses - IS Equipment	12	12	0.9852
41		**Dist Misc Expenses - Total**	**30,692**	**30,583**	**0.9965**
42					
43	**589**	Dist Rents - Primary	233	232	0.9956
44		Dist Rents - Secondary	116	116	1.0000
45		Dist Rents - Services	35	35	1.0000
46		Dist Rents - Metering	22	21	0.9747
47		Dist Rents - Lighting	40	40	1.0000
48		Dist Rents - IS Equipment	0	0	0.9852
49		**Dist Rents - Total**	**445**	**444**	**0.9965**
50					
51		**Total Distribution - Operation**	**59,471**	**59,306**	**0.9972**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Maintenance:**			
5	**590**	Dist Supv & Engineering - Primary	497	495	0.9956
6		Dist Supv & Engineering - Secondary	248	248	1.0000
7		Dist Supv & Engineering - Services	75	75	1.0000
8		Dist Supv & Engineering - Metering	46	45	0.9747
9		Dist Supv & Engineering - Lighting	85	85	1.0000
10		**Dist Supv & Engineering - Total**	**951**	**947**	**0.9965**
11					
12	**591**	**Dist Structures - Primary**			
13					
14	**592**	Dist Station Equipment - Primary	414	412	0.9956
15		Dist Station Equipment - Secondary	206	206	1.0000
16		Dist Station Equipment - Services	62	62	1.0000
17		Dist Station Equipment - Metering	39	38	0.9747
18		Dist Station Equipment - Lighting	71	71	1.0000
19		Dist Station Equipment - IS Equipment	0	0	0.9852
20		**Dist Station Equipment - Total**	**792**	**789**	**0.9965**
21					
22	**593**	Dist Overhead Lines - Primary	37,710	37,544	0.9956
23		Dist Overhead Lines - Secondary	18,824	18,824	1.0000
24		Dist Overhead Lines - Services	5,667	5,667	1.0000
25		Dist Overhead Lines - Lighting	6,463	6,463	1.0000
26		Dist Overhead Lines - IS Equipment	29	29	0.9852
27		**Dist Overhead Lines - Total**	**68,693**	**68,527**	**0.9976**
28					
29	**594**	Dist Underground Lines - Primary	4,185	4,167	0.9956
30		Dist Underground Lines - Secondary	2,089	2,089	1.0000
31		Dist Underground Lines - Services	629	629	1.0000
32		**Dist Underground Lines - Total**	**6,903**	**6,885**	**0.9973**
33					
34	**595**	**Maint Line Transformers - Secondary**	**2,243**	**2,243**	**1.0000**
35					
36	**596**	**Dist Street Lighting - Lighting**	**11,773**	**11,773**	**1.0000**
37					
38	**597**	**Dist Meter Expenses - Metering**	**1,312**	**1,279**	**0.9747**
39					
40	**598**	Dist Miscellaneous - Primary	41	41	0.9956
41		Dist Miscellaneous - Secondary	21	21	1.0000
42		Dist Miscellaneous - Services	6	6	1.0000
43		Dist Miscellaneous - Metering	4	4	0.9747
44		Dist Miscellaneous - Lighting	7	7	1.0000
45		**Dist Miscellaneous - Total**	**79**	**78**	**0.9965**
46					
47		**Total Distribution - Maintenance**	**92,746**	**92,522**	**0.9976**
48					
49		**Total Distribution O&M**	**152,217**	**151,828**	**0.9974**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**CUSTOMER ACCOUNTS EXPENSES:**			
3					
4	**901**	Cust Acct Supervision - Meter Reading	20	20	1.0000
5		Cust Acct Supervision - Customer Records	114	114	0.9999
6		Cust Acct Supervision - Billing	121	119	0.9837
7		Cust Acct Supervision - Services	95	95	1.0000
8		**Cust Acct Supervision - Total**	**349**	**347**	**0.9943**
9					
10	**902 & 903**	Meter Reading	2,125	2,125	1.0000
11		Customer Records	12,606	12,605	0.9999
12		Billing	13,275	13,058	0.9837
13		Services	10,415	10,415	1.0000
14		Co. Adj. - Credit Card Fees	0	0	N/A
15		**Metering, Records & Collection - Total**	**38,421**	**38,203**	**0.9943**
16					
17	**904**	**Cust Acct Uncollectible - Retail**	**15,515**	**15,515**	**1.0000**
18					
19	**905**	Cust Acct Miscellaneous - Meter Reading	0	0	N/A
20		Cust Acct Miscellaneous - Customer Records	0	0	N/A
21		Cust Acct Miscellaneous - Billing	0	0	N/A
22		Cust Acct Miscellaneous - Services	0	0	N/A
23		**Cust Acct Miscellaneous - Total**	**0**	**0**	**N/A**
24					
25		**Total Customer Account Expense**	**54,285**	**54,065**	**0.9959**
26					
27					
28		**CUSTOMER SERVICE AND INFORMATION EXPENSES:**			
29	**907**	Supervision	0	0	N/A
30	**908**	Customer Assistance Exp - Retail	0	0	N/A
31	**909**	Misc Advertising Exp - Retail	0	0	N/A
32	**910**	Misc Customer Service and Informational Exp - Retail	2,109	2,109	1.0000
33		**Total Customer Service & Information Expenses**	**2,109**	**2,109**	**1.0000**
34					
35		**SALES EXPENSES:**			
36	**911**	Sales Expense - Supervision	0	0	N/A
37	**912**	Sales Expense - Demo & Selling - Retail	11,075	11,075	1.0000
38	**912**	Co. Adj. - Economic Development Program	1,149	1,149	1.0000
39	**913**	Sales Expense - Advertising - Retail	8	8	1.0000
40	**916**	Sales Expense - Miscellaneous - Retail	0	0	N/A
41		**Total Sales Expenses**	**12,233**	**12,233**	**1.0000**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**ADMINISTRATIVE & GENERAL EXPENSES:**			
3	**920**	**A&G Salaries - Labor**	**58,604**	**54,631**	**0.9322**
4					
5	**921**	**Employee Expenses - Labor**	**52,250**	**48,708**	**0.9322**
6					
7	**922**	**Admin Exp Transfer - Labor**	**-**	**-**	**N/A**
8					
9	**923**	**A&G Outside Service - Labor**	**32,477**	**30,275**	**0.9322**
10					
11	**924**	A&G Property Insurance - Gross Plant	16,679	15,051	0.9024
12		A&G Property Insurance - Distribution Plant	-	-	N/A
13		**A&G Property Insurance - Total**	**16,679**	**15,051**	**0.9024**
14					
15	**924**	**Storm Expenses (Tax Savings)**	**157,207**	**157,207**	**1.0000**
16					
17	**925**	**A&G Injuries & Damages - Labor**	**8,363**	**7,796**	**0.9322**
18					
19	**926**	**A&G Pension & Benefits - Labor**	**38,938**	**36,298**	**0.9322**
20					
21	**927**	**Franchise Requirements - Labor**	**-**	**-**	**N/A**
22					
23	**928**	A&G Reg Commission - Retail	3,884	3,884	1.0000
24		**A&G Reg Commission - Total**	**3,884**	**3,884**	**1.0000**
25					
26	**929**	**A&G Duplicate Charges - Labor**	**(1,319)**	**(1,230)**	**0.9322**
27					
28	**930**	**Misc. General Expenses - Labor**	**(13,729)**	**(12,799)**	**0.9322**
29					
30	**931**	**A&G Rents - Labor**	**22,840**	**21,292**	**0.9322**
31					
32	**935**	**A&G Mtce of General Plant - Labor**	**-**	**-**	**N/A**
33					
34		**A&G - Misc Other**	**(6)**	**(5)**	**0.9322**
35					
36		**Total Administration & General Expenses**	**376,186**	**361,107**	**0.9599**
37					
38					

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2					
3		**OTHER FPSC ADJUSTMENTS:**			
4		Corporate Aircraft Allocation	(2,867)	(2,672)	0.9322
5		Promotional Advertising	(3,578)	(3,336)	0.9322
6		Industry & Association Dues	(109)	(102)	0.9322
7		Directors & Officers Insurance	(1,252)	(1,167)	0.9322
8		Miscellaneous Interest	110	102	0.9322
10		**Total Other FPSC Adjustments**	**(7,697)**	**(7,175)**	**0.9322**
11					
12		**TOTAL BASE RECOVERABLE O&M:**	**814,884**	**779,863**	**0.9570**

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FLORIDA PUBLIC SERVICE COMMISSION

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____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**PRODUCTION PLANT:**			
5	**341-346**	Production Base	162,997	151,399	0 9289
6	**311-316**	Production Intermediate	12,271	8,922	0.7270
7	**341-346**	Production Peaking	15,626	14,989	0 9592
8	**341-346**	Production Solar	23,208	22,490	0 9690
9	**348**	Energy Storage Equipment	-	-	N/A
10		**Total Production Plant**	**214,102**	**197,800**	**0.9239**
11					
12		**PRODUCTION DISMANTLEMENT:**			
13	**317**	Production Base	2,047	1,901	0 9289
14	**317**	Production Intermediate	1,035	753	0.7270
15	**317**	Production Peaking	763	732	0 9592
16	**347**	Production Solar	-	-	N/A
17		**Total Dismantlement Expense**	**3,845**	**3,386**	**0.8805**
18					
19		**TRANSMISSION PLANT:**			
20	**350**	Land & Land Rights	666	468	0.7020
21	**351**	Energy Storage Equipment	-	-	N/A
22	**352**	Structures & Improvements	2,106	1,479	0.7020
23					
24	**353**	Station Equipment - Base	1,562	1,451	0 9289
25		Station Equipment - Intermediate	45	33	0.7270
26		Station Equipment - Peaking	327	313	0 9592
27		Station Equipment - Solar	26	25	0 9690
28		Station Equipment - Transmission	29,439	20,667	0.7020
29					
30	**353.2**	Energy Control Center	928	652	0.7020
31	**354**	Towers & Fixtures	873	613	0.7020
32	**355**	Poles & Fixtures	49,197	34,538	0.7020
33	**356**	Overhead Conductors & Devices - Primary	6	6	0 9956
34	**356**	Overhead Conductors & Devices - Transmission	13,595	9,544	0.7020
34	**356**	Radials	-	-	N/A
35	**357**	Underground Conduit	376	264	0.7020
36	**358**	Underground Conductors & Devices	1,729	1,214	0.7020
37	**359**	Roads & Trails	594	417	0.7020
38					
39		Co. Adj. - Depreciation Study (Transmission)	-	-	N/A
40					
41		**Total Transmission Plant**	**101,469**	**71,682**	**0.7064**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**DISTRIBUTION PLANT:**			
5	**360**	**Dist Land and Land Rights - Primary**	**914**	**910**	**0.9956**
6	**361**	**Dist Structures & Improvements - Primary**	**552**	**550**	**0.9956**
7					
8	**362**	Dist Station Equipment - Primary	24,086	23,980	0.9956
9		Dist Station Equipment - Interruptible Service Equipment	15	15	0.9852
10		**Dist Station Equipment - Total**	**24,101**	**23,995**	**0.9956**
11					
12	**363**	**Distr Energy Storage Equipment**	**3,835**	**3,819**	**0.9956**
13					
14	**364**	Dist Poles, Towers & Fixtures - Primary	24,337	24,230	0.9956
15		Dist Poles, Towers & Fixtures - Secondary	11,274	11,274	1.0000
16		Dist Poles, Towers & Fixtures - Lighting	5,059	5,059	1.0000
17		**Dist Poles, Towers & Fixtures - Total**	**40,670**	**40,563**	**0.9974**
18					
19	**365**	Dist Overhead Conductors & Devices - Primary	19,601	19,515	0.9956
20		Dist Overhead Conductors & Devices - Secondary	8,400	8,400	1.0000
21		Dist Overhead Conductors & Devices - Interruptible Service Equipment	63	62	0.9852
22		Radials (Re-assign from T to D)	-	-	N/A
23		**Dist Overhead Conductors & Devices - Total**	**28,064**	**27,977**	**0.9969**
24					
25	**366**	Dist Underground Conduit - Primary	5,903	5,877	0.9956
26		Dist Underground Conduit - Secondary	-	-	N/A
27		**Dist Underground Conduit - Total**	**5,903**	**5,877**	**0.9956**
28					
29	**367**	Dist Underground Conductors & Devices - Primary	20,458	20,369	0.9956
30		Dist Underground Conductors & Devices - Secondary	11,016	11,016	1.0000
31		**Dist Underground Conductors & Devices - Total**	**31,474**	**31,385**	**0.9971**
32					
33	**368**	**Dist Line Transformers - Secondary**	**26,791**	**26,791**	**1.0000**
34					
35	**369**	**Dist Services - Overhead**	**13,256**	**13,256**	**1.0000**
36	**369**	**Dist Services - Underground**	**309**	**309**	**1.0000**
37		**Dist Service - Total**	**13,565**	**13,565**	**1.0000**
38					
39	**370**	**Dist Meter Equipment**	**18,062**	**17,606**	**0.9747**
40	**371**	**Dist Installs on Customer Premise (Premier Power Service)**	**816**	**795**	**0.9747**
41	**373**	**Dist Street Light & Signal Systems - Primary**	**3,357**	**3,342**	**0.9956**
42	**373**	**Dist Street Light & Signal Systems - Lighting**	**12,629**	**12,629**	**1.0000**
43					
44		**Co. Adj - Depreciation Study (Distribution)**	**-**	**-**	**-**
45		**Co. Adj - Electrical Vehicle Charging Stations**	**-**	**-**	**-**
46		**Co Adj. - Electric Vehicle Charging Stations (C&I Rebate)**	**-**	**-**	**-**
47					
48		**Total Distribution Plant**	**210,735**	**209,805**	**0.9956**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Projected Test Year 1 Ended	12/31/2022
X	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**GENERAL PLANT:**			
5	**389**	General Land & Land Rights	-	-	**N/A**
6	**390**	General Structures & Improvements	10,273	9,577	0.9322
7	**391**	General Office Furn & Equip	12,322	11,487	0.9322
8	**393**	General Stores Equipment	604	563	0.9322
9	**394**	General Tools Shop & Garage Equipment	8,142	7,590	0.9322
10	**395**	General Laboratory Equipment	-	-	N/A
11	**396**	General Power Operating Equipment	635	592	0.9322
12	**397**	General Communication Equipment	10,413	9,707	0.9322
13	**398**	General Misc Equipment	378	352	0.9322
14					N/A
15		General ECCR Equipment	-	-	N/A
16					N/A
17	**301-303**	Intangible Plant - Franchise	282	282	1.0000
18		Intangible Plant - Customer Connect	535	535	1.0000
19		Intangible Plant - Software & Other (Remove ECCR)	27,461	25,600	0.9322
20		**Intangible Plant Total**	**28,278**	**26,416**	**0.9342**
21					
22		**Total General Plant**	**71,044**	**66,283**	**0.9330**
23					
24		**TOTAL DEPRECIATION**	**601,195**	**548,956**	**0.9131**
25					
26		**AMORTIZATION:**			
27	**403**	Contra OATT	-	-	N/A
28					N/A
29	**407**	Meter Amortization	6,278	6,278	1.0000
30		Regulatory Debits	-	-	N/A
31		Storm Expense (Wholesale)	-	-	N/A
32		Regulatory Credit - CR 4&5 Reg Asset	50,000	50,000	1.0000
33		CR South Reg Asset	-	-	N/A
34		Rate Case Expense	-	-	N/A
35		Co. Adj. - Electric Vehicle Charging - Reg Asset	-	-	N/A
36		**Total 407 Amortization**	**56,278**	**56,278**	**1.0000**
37					
38	**411**	Accretion Expense ARO	-	-	N/A
39		Solar Plants ARO	397	384	0.9691
40		Gain on Asset Retirement Obligation	-	-	N/A
41		**Total 411 Amortization**	**397**	**384**	**0.9691**
42					
43		**Amortization - Misc Other**	**0**	**0**	**0.9289**
44					
45		**Total Amortization**	**56,675**	**56,662**	**0.9998**
46					
47					
48		**TOTAL DEPRECIATION & AMORTIZATION**	**657,870**	**605,618**	**0.9206**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2					
3					
4	**408**	**TAXES OTHER THAN INCOME:**			
5		Property Tax Total	160,818	144,984	0.9015
6		Payroll Tax Total	17,807	16,600	0.9322
7		Revenue Tax Total	-	-	N/A
8					
9		Other Tax:			
10		0408050 Municipal License-Electric	-	-	N/A
11		0408205 Highway Tax	-	-	N/A
12		0408465 Electric Power	-	-	N/A
13		0408520 SC Public Service Com - Elec Tax	-	-	N/A
14		0408800 Highway Use	-	-	N/A
15		0408820 Misc Non Utility Tax	-	-	N/A
16		0408840 Misc Taxes - Electric	-	-	N/A
17		0408851 Sales & Use Tax Expense	-	-	N/A
18		Other Tax Total	-	-	N/A
19					
20		**TOTAL TAXES OTHER THAN INCOME**	**178,626**	**161,585**	**0.9046**
21					
22		TOTAL OPERATING REVENUES	2,890,488	2,596,575	0.8983
23		TOTAL BASE RECOVERABLE O&M:	(814,884)	(779,863)	0.9570
24		TOTAL DEPRECIATION & AMORTIZATION	(657,870)	(605,618)	0.9206
25		TOTAL TAXES OTHER THAN INCOME	(178,626)	(161,585)	0.9046
26		**NET OPERATING INCOME BEFORE INCOME TAXES**	**1,239,109**	**1,049,510**	**0.8470**
27					
28		**ADJUSTMENT:**			
29	**421**	**(Gain)/Loss on Disposition of Utility Property**	-	-	N/A
30					
31	**409-411**	**INCOME TAXES:**			
32		Current and Deferred Taxes	186,915	158,299	0.8469
33		Parent Debt Adjustment	(9,000)	(8,057)	0.8952
34		Investment Tax Credit	-	-	N/A
35		**TOTAL INCOME TAXES**	**177,915**	**150,242**	**0.8445**
36					
37		**NET OPERATING INCOME**	**1,061,195**	**899,268**	**0.8474**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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_X_ Prior Year 1 Ended 12/31/2020
___ Historical Year Ended 12/31/2019

($000's)

Witness: Olivier

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATING REVENUES**			
2					
3	440-449.1	**Total Sales of Electric Energy**	**2,551,805**	**2,388,266**	**0.9359**
4	.				
5	450-456	**Other Operating Revenues**			
6		**Other Operating Revenue - WTD Total Rate Base**	**22,651**	**20,388**	**0.9001**
7		[0450100 Late Payment Charge (wtd total rate base)]	22,100	19,892	0 9001
8		[0454105 IC Other Electric Rents (WTD Rate Base)]	294	265	0 9001
9		[0456006 Muni Co Tax Coll/comm (Wtd Total Rate Base)]	246	221	0 9001
10		[0456040 State Sales Tax Coll Commission (Wtd Total Rate Base)]	11	10	0 9001
11		[0456100 Profit or Loss on Sale of M&S (Wtd Total Rate Base)]	0	0	N/A
12					
13		**Other Operating Revenue - Distribution Primary**	**1,390**	**1,384**	**0.9956**
14		[0454004 Rent - Joint Use (Dist. Primary)]	1,390	1,384	0 9956
15					
16		**Other Operating Revenue - Distribution Secondary**	**7,400**	**7,400**	**1.0000**
17		[0454003 Rent - Non Lighting Equipment (Dist. Secondary)]	7,400	7,400	1 0000
18					
19		**Other Operating Revenue - Distribution (Services)**	**23,000**	**23,000**	**1.0000**
20		[0451100 Miscellaneous Service Revenues (Dist serv)]	23,000	23,000	1 0000
21		[0454100 Extra Facilities (Dist service)]	0	0	N/A
22					
23		**Other Operating Revenue - Transmission**	**13,718**	**9,631**	**0.7020**
24		[0454005 Rent - Transmission (Transmission 100%)]	285	200	0.7020
25		[0454200 Pole & Line Attachments (Transmission 100%)]	8,984	6,307	0.7020
26		[0454300 Tower Lease Revenues (Transmission 100%)]	2,252	1,581	0.7020
27		[0454400 Other Electric Revenue (Transmission 100%)]	2,197	1,542	0.7020
28		[0456050 Transmission Study Revenue (Transmission 100%)]	0	0	N/A
29					
30		**Other Operating Revenue - Retail 100%**	**85,600**	**85,600**	**1.0000**
31		[0454002 Rent - Lighting Equipment (Retail 100%)]	84,200	84,200	1 0000
32		[0456001 Other Electric Revenues (Retail 100%)]	800	800	1 0000
33		[0456003 Retail Unbilled Revenues (Retail 100%)]	0	0	N/A
34					
35		**Other Operating Revenue - Wholesale**	**119,747**	**0**	**0.0000**
36		[0456102 Distribution Charge - Network]	1,100	0	0 0000
37		[0456104 Prod Ancillary Service Revenue (Wholesale 100%)]	111,147	0	0 0000
38		[0456105 Schedules, System Control Dispatch (Wholesale 100%)]	2,200	0	0 0000
39		[0456106 Reactive Purchases/Voltage (Wholesale 100%)]	3,100	0	0 0000
40		[0456107 Regulation/Frequency Response (Wholesale 100%)]	2,000	0	0 0000
41		[0456108 Operating Reserve & Spinning Reserve (Wholesale 100%)]	100	0	0 0000
42		[0456109 Operating Reserve & Supplemental Reserve (Wholesale 100%)]	100	0	0 0000
43		[0456110 Transmission Charge PTP]	0	0	N/A
44					
45		**Total Other Operating Revenues**	**273,507**	**147,403**	**0.5389**
46					
47		**TOTAL OPERATING REVENUES**	**2,825,311**	**2,535,669**	**0.8975**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATION & MAINTENANCE EXPENSES**			
2					
3		**PRODUCTION EXPENSES**			
4					
5		**Steam O&M:**			
6	**500-509**	Operation - Base - Demand	6,412	5,956	0.9288
7		Operation - Intermediate - Demand	4,325	3,145	0.7270
8		Operation - Peaking - Demand	90	863	9.5924
9		**Operation - Demand - Total**	**10,827**	**9,963**	**0.9202**
10					
11	**510-515**	Maintenance - Base - Energy	35,889	34,874	0.9717
12		Maintenance - Intermediate - Energy	12,735	11,606	0.9114
13		Maintenance - Peaking - Energy	6,447	5,839	0.9056
14		**Maintenance - Energy - Total**	**55,071**	**52,319**	**0.9500**
15					
16		**Total Steam O&M**	**65,898**	**62,282**	**0.9451**
17					
18		**Other Power Gen O&M:**			
19	**546-550**	Other Pwr Gen - Operation - Base - Demand	21,633	20,094	0.9288
20		Other Pwr Gen - Operation - Intermediate - Demand	0	0	N/A
21		Other Pwr Gen - Operation - Peaking - Demand	9,697	9,302	0.9592
22		Other Pwr Gen - Operation - Solar - Demand	0	0	N/A
23		**Other Pwr Gen - Operation - Total**	**31,330**	**29,396**	**0.9383**
24					
25	**551-554**	Other Pwr Gen - Maintenance - Base - Energy	28,587	27,779	0.9717
26		Other Pwr Gen - Maintenance - Intermediate - Energy	0	0	N/A
27		Other Pwr Gen - Maintenance - Peaking - Energy	37,608	36,313	0.9656
28		Other Pwr Gen - Maintenance - Solar - Energy	0	0	N/A
29		**Other Pwr Gen - Maintenance - Total**	**66,195**	**64,093**	**0.9682**
30					
31		**Total Other Power Gen O&M**	**97,526**	**93,489**	**0.9586**
32					
33	**556-557**	Other Pwr Supply - Base - Demand	(1,388)	(1,290)	0.9288
34		Other Pwr Supply - Intermediate - Demand	(67)	(49)	0.7270
35		Other Pwr Supply - Peaking - Demand	(124)	(119)	0.9592
36		**Total Other Power Supply O&M**	**(1,580)**	**(1,458)**	**0.9227**
37					
38		**Fuel Handling O&M:**			
39	**501150**	Coal & Other Fuel Handling	638	617	0.9674
40		**Total Fuel Handling O&M**	**638**	**617**	**0.9674**
41					
42		**Total Production O&M**	**162,482**	**154,930**	**0.9535**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Operation:**			
5	**560**	Trans Supv & Engineering - Base - Demand	2	2	0.9288
6		Trans Supv & Engineering - Intermediate - Demand	0	0	0.7270
7		Trans Supv & Engineering - Peaking - Demand	0	0	0.9592
8		Trans Supv & Engineering - Transmission	21	15	0.7020
9		**Trans Supv & Engineering - Total**	**23**	**16**	**0.7199**
10					
11	**561**	Trans Load Dispatching - Base - Demand	821	762	0.9289
12		Trans Load Dispatching - Intermediate - Demand	38	28	0.7270
13		Trans Load Dispatching - Peaking - Demand	70	67	0.9592
14		Trans Load Dispatching - Transmission	10,529	7,391	0.7020
15		**Trans Load Dispatching - Total**	**11,458**	**8,249**	**0.7199**
16					
17	**562**	Trans Station Expenses - Base - Demand	110	102	0.9288
18		Trans Station Expenses - Intermediate - Demand	5	4	0.7270
19		Trans Station Expenses - Peaking - Demand	9	9	0.9592
20		Trans Station Expenses - Transmission	1,416	994	0.7020
21		**Trans Station Expenses - Total**	**1,541**	**1,109**	**0.7199**
22					
23	**563**	**Trans OH Line Expenses - Transmission**	**806**	**566**	**0.7020**
24					
25	**565**	**I/C Joint Disp - Trans NW Exp**	**8,278**	**5,811**	**0.7020**
26					
27	**566**	Trans Misc Expenses - Base - Demand	524	487	0.9288
28		Trans Misc Expenses - Intermediate - Demand	24	18	0.7270
29		Trans Misc Expenses - Peaking - Demand	45	43	0.9592
30		Trans Misc Expenses - Transmission	6,732	4,726	0.7020
31		**Trans Misc Expenses - Total**	**7,325**	**5,274**	**0.7199**
32					
33	**567**	**Trans Rent Oper**	**219**	**154**	**0.7020**
34					
35		**Total Transmission - Operation**	**29,649**	**21,179**	**0.7143**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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X	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Maintenance:**			
5	**568**	Trans Supv & Engineering - Base - Demand	0	0	N/A
6		Trans Supv & Engineering - Intermediate - Demand	0	0	N/A
7		Trans Supv & Engineering - Peaking - Demand	0	0	N/A
8		Trans Supv & Engineering - Transmission	0	0	N/A
9		**Trans Supv & Engineering - Total**	**0**	**0**	**N/A**
10					
11	**569**	Trans Structures - Base - Demand	201	186	0.9288
12		Trans Structures - Intermediate - Demand	9	7	0.7270
13		Trans Structures - Peaking - Demand	17	17	0.9592
14		Trans Structures - Transmission	2,577	1,809	0.7020
15		**Trans Structures - Total**	**2,804**	**2,019**	**0.7199**
16					
17	**570**	Trans Station Equipment - Base - Demand	296	275	0.9288
18		Trans Station Equipment - Intermediate - Demand	14	10	0.7270
19		Trans Station Equipment - Peaking - Demand	25	24	0.9592
20		Trans Station Equipment - Transmission	3,798	2,666	0.7020
21		**Trans Station Equipment - Total**	**4,133**	**2,975**	**0.7199**
22					
23	**571**	Trans Overhead Lines - Base - Demand	649	603	0.9289
24		Trans Overhead Lines - Intermediate - Demand	30	22	0.7270
25		Trans Overhead Lines - Peaking - Demand	56	53	0.9592
26		Trans Overhead Lines - Transmission	8,322	5,842	0.7020
27		**Trans Overhead Lines - Total**	**9,056**	**6,520**	**0.7199**
28					
29	**572**	Trans Underground Lines - Base - Demand	0	0	N/A
30		Trans Underground Lines - Intermediate - Demand	0	0	N/A
31		Trans Underground Lines - Peaking - Demand	0	0	N/A
32		Trans Underground Lines - Transmission	0	0	N/A
33		**Trans Underground Lines - Total**	**0**	**0**	**N/A**
34					
35	**573**	Trans Misc Expenses - Base - Demand	0	0	N/A
36		Trans Misc Expenses - Intermediate - Demand	0	0	N/A
37		Trans Misc Expenses - Peaking - Demand	0	0	N/A
38		Trans Misc Expenses - Transmission	0	0	N/A
39		**Trans Misc Expenses - Total**	**0**	**0**	**N/A**
40					
41		**Total Transmission - Maintenance**	**15,993**	**11,514**	**0.7199**
42					
43		**Total Transmission O&M**	**45,643**	**32,693**	**0.7163**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Operation:**			
5	**580**	Dist Supv & Engineering - Primary	1,435	1,428	0.9956
6		Dist Supv & Engineering - Secondary	1,072	1,072	1.0000
7		Dist Supv & Engineering - Services	272	272	1.0000
8		Dist Supv & Engineering - Metering	123	120	0.9747
9		Dist Supv & Engineering - Lighting	277	277	1.0000
10		Dist Supv & Engineering - IS Equipment	1	1	0.9852
11		**Dist Supv & Engineering - Total**	**3,180**	**3,171**	**0.9970**
12					
13	**581**	**Dist Load Dispatching - Primary**	**5,435**	**5,411**	**0.9956**
14					
15	**582**	**Dist Station Expenses - Primary**	**442**	**440**	**0.9956**
16					
17	**583**	Dist Overhead Lines - Primary	2,370	2,360	0.9956
18		Dist Overhead Lines - Secondary	1,769	1,769	1.0000
19		Dist Overhead Lines - Services	449	449	1.0000
20		Dist Overhead Lines - Lighting	457	457	1.0000
21		Dist Overhead Lines - IS Equipment	2	2	0.9852
22		**Dist Overhead Lines - Total**	**5,046**	**5,036**	**0.9979**
23					
24	**584**	Dist Underground Lines - Primary	1,174	1,169	0.9956
25		Dist Underground Lines - Secondary	877	877	1.0000
26		Dist Underground Lines - Services	223	223	1.0000
27		**Dist Underground Lines - Total**	**2,273**	**2,268**	**0.9977**
28					
29	**585**	**Dist Street Lighting - Lighting**	**0**	**0**	**N/A**
30					
31	**586**	**Dist Meter Expenses - Services**	**8,839**	**8,839**	**1.0000**
32					
33	**587**	**Dist Customer Installation Exp - Services**	**1,479**	**1,479**	**1.0000**
34					
35	**588**	Dist Misc Expenses - Primary	11,947	11,894	0.9956
36		Dist Misc Expenses - Secondary	8,918	8,918	1.0000
37		Dist Misc Expenses - Services	2,263	2,263	1.0000
38		Dist Misc Expenses - Metering	1,030	1,004	0.9747
39		Dist Misc Expenses - Lighting	2,305	2,305	1.0000
40		Dist Misc Expenses - IS Equipment	8	8	0.9852
41		**Dist Misc Expenses - Total**	**26,470**	**26,392**	**0.9970**
42					
43	**589**	Dist Rents - Primary	201	200	0.9956
44		Dist Rents - Secondary	150	150	1.0000
45		Dist Rents - Services	38	38	1.0000
46		Dist Rents - Metering	17	17	0.9747
47		Dist Rents - Lighting	39	39	1.0000
48		Dist Rents - IS Equipment	0	0	0.9852
49		**Dist Rents - Total**	**445**	**444**	**0.9970**
50					
51		**Total Distribution - Operation**	**53,610**	**53,479**	**0.9976**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
X	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Maintenance:**			
5	**590**	Dist Supv & Engineering - Primary	440	438	0.9956
6		Dist Supv & Engineering - Secondary	328	328	1.0000
7		Dist Supv & Engineering - Services	83	83	1.0000
8		Dist Supv & Engineering - Metering	38	37	0.9747
9		Dist Supv & Engineering - Lighting	85	85	1.0000
10		**Dist Supv & Engineering - Total**	**974**	**971**	**0.9970**
11					
12	**591**	**Dist Structures - Primary**			
13					
14	**592**	Dist Station Equipment - Primary	296	295	0.9956
15		Dist Station Equipment - Secondary	221	221	1.0000
16		Dist Station Equipment - Services	56	56	1.0000
17		Dist Station Equipment - Metering	26	25	0.9747
18		Dist Station Equipment - Lighting	57	57	1.0000
19		Dist Station Equipment - IS Equipment	0	0	0.9852
20		**Dist Station Equipment - Total**	**656**	**654**	**0.9970**
21					
22	**593**	Dist Overhead Lines - Primary	36,120	35,961	0.9956
23		Dist Overhead Lines - Secondary	26,970	26,970	1.0000
24		Dist Overhead Lines - Services	6,842	6,842	1.0000
25		Dist Overhead Lines - Lighting	6,971	6,971	1.0000
26		Dist Overhead Lines - IS Equipment	25	24	0.9852
27		**Dist Overhead Lines - Total**	**76,927**	**76,768**	**0.9979**
28					
29	**594**	Dist Underground Lines - Primary	868	864	0.9956
30		Dist Underground Lines - Secondary	648	648	1.0000
31		Dist Underground Lines - Services	164	164	1.0000
32		**Dist Underground Lines - Total**	**1,681**	**1,677**	**0.9977**
33					
34	**595**	**Maint Line Transformers - Secondary**	**2,295**	**2,295**	**1.0000**
35					
36	**596**	**Dist Street Lighting - Lighting**	**10,449**	**10,449**	**1.0000**
37					
38	**597**	**Dist Meter Expenses - Metering**	**885**	**862**	**0.9747**
39					
40	**598**	Dist Miscellaneous - Primary	36	36	0.9956
41		Dist Miscellaneous - Secondary	27	27	1.0000
42		Dist Miscellaneous - Services	7	7	1.0000
43		Dist Miscellaneous - Metering	3	3	0.9747
44		Dist Miscellaneous - Lighting	7	7	1.0000
45		**Dist Miscellaneous - Total**	**79**	**79**	**0.9970**
46					
47		**Total Distribution - Maintenance**	**93,946**	**93,755**	**0.9980**
48					
49		**Total Distribution O&M**	**147,555**	**147,234**	**0.9978**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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_X_ Prior Year 1 Ended 12/31/2020
___ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**CUSTOMER ACCOUNTS EXPENSES:**			
3					
4	**901**	Cust Acct Supervision - Meter Reading	15	15	1 0000
5		Cust Acct Supervision - Customer Records	118	118	0 9999
6		Cust Acct Supervision - Billing	105	103	0 9837
7		Cust Acct Supervision - Services	87	87	1 0000
8		**Cust Acct Supervision - Total**	**324**	**322**	**0.9947**
9					
10	**902 & 903**	Meter Reading	1,740	1,740	1 0000
11		Customer Records	14,626	14,625	0 9999
12		Billing	12,861	12,651	0 9837
13		Services	10,631	10,631	1 0000
14		**Metering, Records & Collection - Total**	**39,859**	**39,647**	**0.9947**
15					
16	**904**	**Cust Acct Uncollectible - Retail**	**7,018**	**7,018**	**1.0000**
17					
18	**905**	Cust Acct Miscellaneous - Meter Reading	0	0	N/A
19		Cust Acct Miscellaneous - Customer Records	0	0	N/A
20		Cust Acct Miscellaneous - Billing	0	0	N/A
21		Cust Acct Miscellaneous - Services	0	0	N/A
22		**Cust Acct Miscellaneous - Total**	**0**	**0**	**N/A**
23					
24		**Total Customer Account Expense**	**47,201**	**46,987**	**0.9955**
25					
26					
27		**CUSTOMER SERVICE AND INFORMATION EXPENSES:**			
28	**907**	Supervision	0	0	N/A
29	**908**	Customer Assistance Exp - Retail	0	0	N/A
30	**909**	Misc Advertising Exp - Retail	0	0	N/A
31	**910**	Misc Customer Service and Informational Exp - Retail	1,835	1,835	1 0000
32		**Total Customer Service & Information Expenses**	**1,835**	**1,835**	**1.0000**
33					
34		**SALES EXPENSES:**			
35	**911**	Sales Expense - Supervision	0	0	N/A
36	**912**	Sales Expense - Demo & Selling - Retail	10,183	10,183	1 0000
37	**912**	Economic Development Program	0	0	N/A
38	**913**	Sales Expense - Advertising - Retail	8	8	1 0000
39	**916**	Sales Expense - Miscellaneous - Retail	0	0	N/A
40		**Total Sales Expenses**	**10,190**	**10,190**	**1.0000**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**ADMINISTRATIVE & GENERAL EXPENSES:**			
3	**920**	**A&G Salaries - Labor**	**60,605**	**56,497**	**0.9322**
4					
5	**921**	**Employee Expenses - Labor**	**47,530**	**44,308**	**0.9322**
6					
7	**922**	**Admin Exp Transfer - Labor**	**-**	**-**	**N/A**
8					
9	**923**	**A&G Outside Service - Labor**	**30,228**	**28,179**	**0.9322**
10					
11	**924**	A&G Property Insurance - Gross Plant	16,202	14,693	0.9068
12		A&G Property Insurance - Distribution Plant	-	-	N/A
13		**A&G Property Insurance - Total**	**16,202**	**14,693**	**0.9068**
14					
15	**924**	**Storm Expenses**	**157,207**	**154,691**	**0.9840**
16					
17	**925**	**A&G Injuries & Damages - Labor**	**8,143**	**7,591**	**0.9322**
18					
19	**926**	**A&G Pension & Benefits - Labor**	**42,513**	**39,631**	**0.9322**
20					
21	**927**	**Franchise Requirements - Labor**	**-**	**-**	N/A
22					
23	**928**	A&G Reg Commission - Retail	(1,471)	(1,471)	1.0000
24		**A&G Reg Commission - Total**	**(1,471)**	**(1,471)**	**1.0000**
25					
26	**929**	**A&G Duplicate Charges - Labor**	**(1,581)**	**(1,474)**	**0.9322**
27					
28	**930**	**Misc. General Expenses - Labor**	**(13,962)**	**(13,016)**	**0.9322**
29					
30	**931**	**A&G Rents - Labor**	**22,346**	**20,831**	**0.9322**
31					
32	**935**	**A&G Mtce of General Plant - Labor**	**-**	**-**	**N/A**
33					
34		**Total Administration & General Expenses**	**367,758**	**350,459**	**0.9530**
35					

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2					
3		**OTHER FPSC ADJUSTMENTS:**			
4		Corporate Aircraft Allocation	(2,359)	(2,199)	0.9322
5		Promotional Advertising	(3,578)	(3,336)	0.9322
6		Industry & Association Dues	(99)	(92)	0.9322
7		Directors & Officers Insurance	(1,221)	(1,138)	0.9322
8		Miscellaneous Interest	110	102	0.9322
9		Economic Development	0	0	0.9322
10		**Total Other FPSC Adjusments**	**(7,147)**	**(6,662)**	**0.9322**
11					
12					
13		**TOTAL BASE RECOVERABLE O&M:**	**775,518**	**737,668**	**0.9512**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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____	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**PRODUCTION PLANT:**			
5	**341-346**	Production Base	170,473	158,344	0.9289
6	**311-316**	Production Intermediate	7,413	5,390	0.7270
7	**341-346**	Production Peaking	14,993	14,382	0.9592
8	**341-346**	Production Solar	15,209	14,738	0.9691
9	**348**	Energy Storage Equipment	-	-	N/A
10		**Total Production Plant**	**208,089**	**192,854**	**0.9268**
11					
12		**PRODUCTION DISMANTLEMENT:**			
13	**317**	Production Base	2,058	1,912	0.9289
14	**317**	Production Intermediate	1,024	745	0.7270
15	**317**	Production Peaking	763	732	0.9592
16	**347**	Production Solar	-	-	N/A
17		**Total Dismantlement Expense**	**3,845**	**3,388**	**0.8811**
18					
19		**TRANSMISSION PLANT:**			
20	**350**	Land & Land Rights	666	467	0.7020
21	**351**	Energy Storage Equipment	-	-	N/A
22	**352**	Structures & Improvements	7,975	5,599	0.7020
23					
24	**353**	Station Equipment - Base	1,355	1,259	0.9289
25		Station Equipment - Intermediate	49	36	0.7270
26		Station Equipment - Peaking	352	338	0.9592
27		Station Equipment - Solar	-	-	N/A
28		Station Equipment - Transmission	21,904	15,378	0.7020
29					
30	**353.2**	Energy Control Center	596	470	0.7894
31	**354**	Towers & Fixtures	892	626	0.7020
32	**355**	Poles & Fixtures	41,738	29,301	0.7020
33	**356**	Overhead Conductors & Devices	12,029	8,445	0.7020
34	**356**	Radials	**-**	**-**	**N/A**
35	**357**	Underground Conduit	376	264	0.7020
36	**358**	Underground Conductors & Devices	1,573	1,104	0.7020
37	**359**	Roads & Trails	596	418	0.7020
38					
39		**Total Transmission Plant**	**90,100**	**63,704**	**0.7070**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**DISTRIBUTION PLANT:**			
5	**360**	**Dist Land and Land Rights - Primary**	**801**	**798**	**0.9956**
6	**361**	**Dist Structures & Improvements - Primary**	**2,222**	**2,212**	**0.9956**
7					
8	**362**	Dist Station Equipment - Primary	19,359	19,274	0.9956
9		Dist Station Equipment - Interruptible Service Equipment	-	-	N/A
10		**Dist Station Equipment - Total**	**19,359**	**19,274**	**0.9956**
11					
12	**363**	**Distr Energy Storage Equipment**	**-**	**-**	**N/A**
13					
14	**364**	Dist Poles, Towers & Fixtures - Primary	17,908	17,829	0.9956
15		Dist Poles, Towers & Fixtures - Secondary	17,908	17,908	1.0000
16		Dist Poles, Towers & Fixtures - Lighting	-	-	N/A
17		**Dist Poles, Towers & Fixtures - Total**	**35,816**	**35,737**	**0.9978**
18					
19	**365**	Dist Overhead Conductors & Devices - Primary	15,574	15,505	0.9956
20		Dist Overhead Conductors & Devices - Secondary	15,574	15,574	1.0000
21		Dist Overhead Conductors & Devices - Interruptible Sevice Equipment	-	-	N/A
22		Radials	-	-	N/A
23		**Dist Overhead Conductors & Devices - Total**	**31,147**	**31,079**	**0.9978**
24					
25	**366**	Dist Underground Conduit - Primary	2,788	2,776	0.9956
26		Dist Underground Conduit - Secondary	2,788	2,788	1.0000
27		**Dist Underground Conduit - Total**	**5,576**	**5,564**	**0.9978**
28					
29	**367**	Dist Underground Conductors & Devices - Primary	-	-	N/A
30		Dist Underground Conductors & Devices - Secondary	29,540	29,540	1.0000
30		**Dist Underground Conductors & Devices - Total**	**29,540**	**29,540**	**1.0000**
31					
32	**368**	**Dist Line Transformers - Secondary**	**25,551**	**25,551**	**1.0000**
33					
34	**369**	**Dist Services**	**13,597**	**13,597**	**1.0000**
35					
36	**370**	**Dist Meter Equipment**	**15,706**	**15,309**	**0.9747**
37	**371**	**Dist Installs on Customer Premise (Premier Power Service)**	**558**	**544**	**0.9747**
38	**373**	**Dist Street Light & Signal Systems - Lighting**	**14,992**	**14,992**	**1.0000**
39					
40		**Total Distribution Plant**	**194,865**	**194,197**	**0.9966**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**GENERAL PLANT:**			
5	**389**	General Land & Land Rights	-	**-**	**N/A**
6	**390**	General Structures & Improvements	9,212	8,588	0.9322
7	**391**	General Office Furn & Equip	9,751	9,090	0.9322
8	**393**	General Stores Equipment	777	724	0.9322
9	**394**	General Tools Shop & Garage Equipment	7,083	6,603	0.9322
10	**395**	General Laboratory Equipment	-	-	N/A
11	**396**	General Power Operating Equipment	620	578	0.9322
12	**397**	General Communication Equipment	8,733	8,141	0.9322
13	**398**	General Misc Equipment	400	373	0.9322
14					N/A
15		General ECCR Equipment	0	0	1.0000
16					N/A
17	**301-303**	Intangible Plant - Franchise	282	282	1.0000
18		Intangible Plant - Customer Connect	153	153	1.0000
19		Intangible Plant - Software & Other (Remove ECCR)	24,076	22,444	0.9322
20		**Intangible Plant Total**	**24,511**	**22,879**	**0.9334**
21					
22		**Total General Plant**	**61,087**	**56,976**	**0.9327**
23					
24		**TOTAL DEPRECIATION**	**557,987**	**511,119**	**0.9160**
25					
26		**AMORTIZATION:**			
27	**403**	Contra OATT	-	-	N/A
28					N/A
29	**407**	Meter Amortization	-	-	N/A
30		Regulatory Debits	-	-	N/A
31		Storm Expense (Wholesale)	-	-	N/A
32		Regulatory Credit - CR 4&5 Reg Asset	50,000	50,000	1.0000
33		CR South Reg Asset	14,249	14,249	1.0000
34		**Total 407 Amortization**	**64,249**	**64,249**	**1.0000**
35					
36	**411**	Accretion Expense ARO	1,654	-	-
37		Gain on Asset Retirement Obligation	-	-	N/A
38		**Total 411 Amortization**	**1,654**	**-**	**-**
39					
40		**Amortization - Misc Other**	1,103	1,025	0.9288
41					
42		**Total Amortization**	**67,006**	**65,274**	**0.9741**
43					
44					
45		**TOTAL DEPRECIATION & AMORTIZATION**	**624,993**	**576,393**	**0.9222**

Supporting Schedules: C-19, C-20, C-21, C-22 Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: Olivier

($000's)

Line No.	Account	Account Title		(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1						
2						
3						
4	**408**	**TAXES OTHER THAN INCOME:**				
5		Property Tax Total	*Property Tax Total*	147,869	134,094	0.9068
6		Payroll Tax Total	*Payroll Tax Total*	17,345	16,169	0.9322
7		Revenue Tax Total	*Revenue Tax Total*	-	-	N/A
8						
9		Other Tax:				
10		0408050 Municipal License-Electric	*0408050 Municipal License-Electric*	-	-	N/A
11		0408205 Highway Tax	*0408205 Highway Tax*	-	-	N/A
12		0408465 Electric Power	*0408465 Electric Power*	-	-	N/A
13		0408520 SC Public Service Com - Elec Tax	*0408520 SC Public Service Com - Elec Tax*	-	-	N/A
14		0408800 Highway Use	*0408800 Highway Use*	-	-	N/A
15		0408820 Misc Non Utility Tax	*0408820 Misc Non Utility Tax*	-	-	N/A
16		0408840 Misc Taxes - Electric	*0408840 Misc Taxes - Electric*	-	-	N/A
17		0408851 Sales & Use Tax Expense	*0408851 Sales & Use Tax Expense*	-	-	N/A
18		Other Tax Total	i	-	-	N/A
19						
20		**TOTAL TAXES OTHER THAN INCOME**		**165,213**	**150,263**	**0.9095**
21						
22		TOTAL OPERATING REVENUES		2,825,311	2,535,669	0.8975
23		TOTAL BASE RECOVERABLE O&M:		(775,518)	(737,668)	0.9512
24		TOTAL DEPRECIATION & AMORTIZATION		(624,993)	(576,393)	0.9222
25		TOTAL TAXES OTHER THAN INCOME		(165,213)	(150,263)	0.9095
26						
27						
28		**NET OPERATING INCOME BEFORE INCOME TAXES**		**1,259,588**	**1,071,346**	**0.8506**
29						
30		**ADJUSTMENT:**				
31	**421**	**(Gain)/Loss on Disposition of Utility Property**	*Gain/Loss on Disposition & Other*	-	-	N/A
32						
33	**409-411**	**INCOME TAXES:**				
34		Current and Deferred Taxes		180,988	143,639	0.7936
35		Investment Tax Credit	*[Investment Tax Credit]*	-	-	N/A
36		**TOTAL INCOME TAXES**		**180,988**	**143,639**	**0.7936**
37						
38		**NET OPERATING INCOME BEFORE INCOME TAXES**		**1,078,599**	**927,707**	**0.8601**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
____ Projected Test Year 2 Ended 12/31/2023
____ Projected Test Year 1 Ended 12/31/2022
____ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
_X_ Historical Year Ended 12/31/2019

($000's)

Witness: Olivier

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATING REVENUES**			
2					
3	440-449.1	**Total Sales of Electric Energy**	**2,466,596**	**2,282,262**	**0.9253**
4					
5	450-456	**Other Operating Revenues**			
6		**Other Operating Revenue - WTD Total Rate Base**	**23,692**	**21,365**	**0.9018**
7		[0450100 Late Payment Charge (wtd total rate base)]	22,709	20,478	0.9018
8		[0454105 IC Other Electric Rents (WTD Rate Base)]	292	264	0.9018
9		[0456006 Muni Co Tax Coll/comm (Wtd Total Rate Base)]	273	246	0.9018
10		[0456040 State Sales Tax Coll Commission (Wtd Total Rate Base)]	408	368	0.9018
11		[0456100 Profit or Loss on Sale of M&S (Wtd Total Rate Base)]	10	9	0.9018
12					
13		**Other Operating Revenue - Distribution Secondary**	**7,538**	**7,538**	**1.0000**
14		[0454003 Rent - Non Lighting Equipment (Dist. Secondary)]	7,538	7,538	1.0000
15					
16		**Other Operating Revenue - Distribution (Services)**	**22,036**	**22,036**	**1.0000**
17		[0451100 Miscellaneous Service Revenues (Dist serv)]	22,015	22,015	1.0000
18		[0454100 Extra Facilities (Dist service)]	21	21	1.0000
19					
20		**Other Operating Revenue - Transmission**	**11,880**	**8,340**	**0.7020**
21		[0454005 Rent - Transmission (Transmission 100%)]	278	195	0.7020
22		[0454200 Pole & Line Attachments (Transmission 100%)]	8,734	6,132	0.7020
23		[0454300 Tower Lease Revenues (Transmission 100%)]	1,960	1,376	0.7020
24		[0454400 Other Electric Revenue (Transmission 100%)]	2,460	1,727	0.7020
25		[0456050 Transmission Study Revenue (Transmission 100%)]	(1,552)	(1,089)	0.7020
26					
27		**Other Operating Revenue - Retail 100%**	**77,472**	**77,472**	**1.0000**
28		[0454002 Rent - Lighting Equipment (Retail 100%)]	78,690	78,690	1.0000
29		[0456001 Other Electric Revenues (Retail 100%)]	292	292	1.0000
30		[0456003 Retail Unbilled Revenues (Retail 100%)]	(1,510)	(1,510)	1.0000
31					
32		**Other Operating Revenue - Wholesale**	**105,557**	**0**	**0.0000**
33		[0456102 Distribution Charge - Network]	1,188	0	0.0000
34		[0456104 Prod Ancillary Service Revenue (Wholesale 100%)]	94,404	0	0.0000
35		[0456105 Schedules, System Control Dispatch (Wholesale 100%)]	2,291	0	0.0000
36		[0456106 Reactive Purchases/Voltage (Wholesale 100%)]	3,566	0	0.0000
37		[0456107 Regulation/Frequency Response (Wholesale 100%)]	2,050	0	0.0000
38		[0456108 Operating Reserve & Spinning Reserve (Wholesale 100%)]	116	0	0.0000
39		[0456109 Operating Reserve & Supplemental Reserve (Wholesale 100%)]	112	0	0.0000
40		[0456110 Transmission Charge PTP]	1,830	0	0.0000
41					
42		**Total Other Operating Revenues**	**248,490**	**137,064**	**0.5516**
43					
44		**TOTAL OPERATING REVENUES**	**2,715,086**	**2,419,326**	**0.8911**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

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____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		**OPERATION & MAINTENANCE EXPENSES**			
2					
3		**PRODUCTION EXPENSES**			
4					
5		**Steam O&M:**			
6	**500-509**	Operation - Base - Demand	12,573	11,678	0.9289
7		Operation - Intermediate - Demand	3,805	2,767	0.7270
8		Operation - Peaking - Demand	44	42	0.9592
9		**Operation - Demand - Total**	**16,422**	**14,487**	**0.8822**
10					
11	**510-515**	Maintenance - Base - Energy	25,617	24,641	0.9619
12		Maintenance - Intermediate - Energy	10,174	8,333	0.8190
13		Maintenance - Peaking - Energy	45	36	0.7972
14		**Maintenance - Energy - Total**	**35,836**	**33,010**	**0.9211**
15					
16		**Total Steam O&M**	**52,258**	**47,497**	**0.9089**
17					
18		**Nuclear O&M:**			
19	**517-525**	Nuclear - Operation - Base - Demand	(6)	(6)	0.9289
20	**528-532**	Nuclear - Maintenance - Base - Energy	(0)	(0)	0.9549
21		**Total Nuclear O&M**	**(7)**	**(6)**	**0.9307**
22					
23		**Other Power Gen O&M:**			
24	**546-550**	Other Pwr Gen - Operation - Base - Demand	24,395	22,659	0.9289
25		Other Pwr Gen - Operation - Intermediate - Demand	1	0	0.7270
26		Other Pwr Gen - Operation - Peaking - Demand	5,366	5,147	0.9592
27		Other Pwr Gen - Operation - Solar - Demand	0	0	0.0000
28		**Other Pwr Gen - Operation - Total**	**29,762**	**27,807**	**0.9343**
29					
30	**551-554**	Other Pwr Gen - Maintenance - Base - Energy	73,986	71,195	0.9623
31		Other Pwr Gen - Maintenance - Intermediate - Energy	0	0	0.9577
32		Other Pwr Gen - Maintenance - Peaking - Energy	11,674	11,132	0.9535
33		Other Pwr Gen - Maintenance - Solar - Energy	0	0	0.0000
34		**Other Pwr Gen - Maintenance - Total**	**85,661**	**82,327**	**0.9611**
35					
36		**Total Other Power Gen O&M**	**115,422**	**110,134**	**0.9542**
37					
38	**556-557**	Other Pwr Supply - Base - Demand	1,743	1,619	0.9289
39		Other Pwr Supply - Intermediate - Demand	100	73	0.7270
40		Other Pwr Supply - Peaking - Demand	167	161	0.9592
41		**Total Other Power Supply O&M**	**2,010**	**1,852**	**0.9213**
42					
43		**Fuel Handling O&M:**			
44	**501150**	Coal & Other Fuel Handling	633	609	0.9620
45	**557450**	Commission/Brokerage Expense	24	23	0.9618
46	**555016**	I/C	33	32	0.9598
47	**880000**	Gas Distribution - Other Expense	1	1	0.9639
48	**547300**	Fuel Handling & Testing CT	38	36	0.9648
49		**Total Fuel Handling O&M**	**729**	**701**	**0.9621**
50					
51		**Total Production O&M**	**170,413**	**160,179**	**0.9399**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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_X_ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Operation:**			
5	**560**	Trans Supv & Engineering - Base - Demand	10	9	0.9289
6		Trans Supv & Engineering - Intermediate - Demand	1	0	0.7270
7		Trans Supv & Engineering - Peaking - Demand	1	1	0.9592
8		Trans Supv & Engineering - Transmission	120	84	0.7020
9		**Trans Supv & Engineering - Total**	**131**	**94**	**0.7207**
10					
11	**561**	Trans Load Dispatching - Base - Demand	985	915	0.9288
12		Trans Load Dispatching - Intermediate - Demand	56	41	0.7270
13		Trans Load Dispatching - Peaking - Demand	94	91	0.9592
14		Trans Load Dispatching - Transmission	12,224	8,581	0.7020
15		**Trans Load Dispatching - Total**	**13,359**	**9,628**	**0.7207**
16					
17	**562**	Trans Station Expenses - Base - Demand	151	141	0.9289
18		Trans Station Expenses - Intermediate - Demand	9	6	0.7270
19		Trans Station Expenses - Peaking - Demand	14	14	0.9592
20		Trans Station Expenses - Transmission	1,885	1,323	0.7020
21		**Trans Station Expenses - Total**	**2,059**	**1,484**	**0.7206**
22					
23	**563**	**Trans OH Line Expenses - Transmission**	**1,408**	**988**	**0.7020**
24					
25	**565**	**I/C Joint Disp - Trans NW Exp**	**7,684**	**5,394**	**0.7020**
26					
27	**566**	Trans Misc Expenses - Base - Demand	321	298	0.9289
28		Trans Misc Expenses - Intermediate - Demand	18	13	0.7270
29		Trans Misc Expenses - Peaking - Demand	31	30	0.9592
30		Trans Misc Expenses - Transmission	3,977	2,792	0.7020
31		**Trans Misc Expenses - Total**	**4,347**	**3,133**	**0.7207**
32					
33	**567**	**Trans Rent Oper**	**64**	**45**	**0.7020**
34					
35		**Total Transmission - Operation**	**29,052**	**20,767**	**0.7148**

FLORIDA PUBLIC SERVICE COMMISSION

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X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**TRANSMISSION O&M:**			
3					
4		**Transmission - Maintenance:**			
5	**568**	Trans Supv & Engineering - Base - Demand	2	2	0.9289
6		Trans Supv & Engineering - Intermediate - Demand	0	0	0.7270
7		Trans Supv & Engineering - Peaking - Demand	0	0	0.9592
8		Trans Supv & Engineering - Transmission	21	15	0.7020
9		**Trans Supv & Engineering - Total**	**23**	**17**	**0.7207**
10					
11	**569**	Trans Structures - Base - Demand	150	139	0.9289
12		Trans Structures - Intermediate - Demand	9	6	0.7270
13		Trans Structures - Peaking - Demand	14	14	0.9592
14		Trans Structures - Transmission	1,859	1,305	0.7020
15		**Trans Structures - Total**	**2,031**	**1,464**	**0.7207**
16					
17	**570**	Trans Station Equipment - Base - Demand	370	343	0.9289
18		Trans Station Equipment - Intermediate - Demand	21	15	0.7270
19		Trans Station Equipment - Peaking - Demand	36	34	0.9592
20		Trans Station Equipment - Transmission	4,586	3,219	0.7020
21		**Trans Station Equipment - Total**	**5,012**	**3,612**	**0.7207**
22					
23	**571**	Trans Overhead Lines - Base - Demand	911	846	0.9289
24		Trans Overhead Lines - Intermediate - Demand	51	37	0.7270
25		Trans Overhead Lines - Peaking - Demand	87	83	0.9592
26		Trans Overhead Lines - Transmission	11,296	7,930	0.7020
27		**Trans Overhead Lines - Total**	**12,345**	**8,897**	**0.7207**
28					
29	**572**	Trans Underground Lines - Base - Demand	2	1	0.9289
30		Trans Underground Lines - Intermediate - Demand	0	0	0.7270
31		Trans Underground Lines - Peaking - Demand	0	0	0.9592
32		Trans Underground Lines - Transmission	19	13	0.7020
33		**Trans Underground Lines - Total**	**21**	**15**	**0.7207**
34					
35	**573**	Trans Misc Expenses - Base - Demand	113	105	0.9289
36		Trans Misc Expenses - Intermediate - Demand	8	6	0.7270
37		Trans Misc Expenses - Peaking - Demand	12	11	0.9592
38		Trans Misc Expenses - Transmission	1,348	947	0.7020
39		**Trans Misc Expenses - Total**	**1,481**	**1,069**	**0.7215**
40					
41		**Total Transmission - Maintenance**	**20,914**	**15,073**	**0.7207**
42					
43		**Total Transmission O&M**	**49,966**	**35,840**	**0.7173**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Operation:**			
5	**580**	Dist Supv & Engineering - Primary	867	864	0.9956
6		Dist Supv & Engineering - Secondary	413	413	1.0000
7		Dist Supv & Engineering - Services	292	292	1.0000
8		Dist Supv & Engineering - Metering	62	61	0.9747
9		Dist Supv & Engineering - Lighting	190	190	1.0000
10		Dist Supv & Engineering - IS Equipment	1	1	0.9852
11		**Dist Supv & Engineering - Total**	**1,826**	**1,821**	**0.9970**
12					
13	**581**	**Dist Load Dispatching - Primary**	**5,432**	**5,408**	**0.9956**
14					
15	**582**	**Dist Station Expenses - Primary**	**332**	**330**	**0.9956**
16					
17	**583**	Dist Overhead Lines - Primary	3,189	3,175	0.9956
18		Dist Overhead Lines - Secondary	1,520	1,520	1.0000
19		Dist Overhead Lines - Services	1,075	1,075	1.0000
20		Dist Overhead Lines - Lighting	699	699	1.0000
21		Dist Overhead Lines - IS Equipment	4	4	0.9852
22		**Dist Overhead Lines - Total**	**6,486**	**6,472**	**0.9978**
23					
24	**584**	Dist Underground Lines - Primary	1,483	1,477	0.9956
25		Dist Underground Lines - Secondary	707	707	1.0000
26		Dist Underground Lines - Services	500	500	1.0000
27		**Dist Underground Lines - Total**	**2,690**	**2,683**	**0.9976**
28					
29	**585**	**Dist Street Lighting - Lighting**	**2**	**2**	**1.0000**
30					
31	**586**	**Dist Meter Expenses - Services**	**9,198**	**9,198**	**1.0000**
32					
33	**587**	**Dist Customer Installation Exp - Services**	**3,102**	**3,102**	**1.0000**
34					
35	**588**	Dist Misc Expenses - Primary	15,039	14,973	0.9956
36		Dist Misc Expenses - Secondary	7,166	7,166	1.0000
37		Dist Misc Expenses - Services	5,066	5,066	1.0000
38		Dist Misc Expenses - Metering	1,084	1,056	0.9747
39		Dist Misc Expenses - Lighting	3,293	3,293	1.0000
40		Dist Misc Expenses - IS Equipment	19	19	0.9852
41		**Dist Misc Expenses - Total**	**31,667**	**31,573**	**0.9970**
42					
43	**589**	Dist Rents - Primary	322	321	0.9956
44		Dist Rents - Secondary	153	153	1.0000
45		Dist Rents - Services	109	109	1.0000
46		Dist Rents - Metering	23	23	0.9747
47		Dist Rents - Lighting	71	71	1.0000
48		Dist Rents - IS Equipment	0	0	0.9852
49		**Dist Rents - Total**	**678**	**676**	**0.9970**
50					
51		**Total Distribution - Operation**	**61,412**	**61,265**	**0.9976**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

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X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DISTRIBUTION O&M:**			
3					
4		**Distribution - Maintenance:**			
5	**590**	Dist Supv & Engineering - Primary	487	485	0.9956
6		Dist Supv & Engineering - Secondary	232	232	1.0000
7		Dist Supv & Engineering - Services	164	164	1.0000
8		Dist Supv & Engineering - Metering	35	34	0.9747
9		Dist Supv & Engineering - Lighting	107	107	1.0000
10		**Dist Supv & Engineering - Total**	**1,026**	**1,023**	**0.9971**
11					
12	**591**	**Dist Structures - Primary**			
13					
14	**592**	Dist Station Equipment - Primary	1,044	1,039	0.9956
15		Dist Station Equipment - Secondary	497	497	1.0000
16		Dist Station Equipment - Services	352	352	1.0000
17		Dist Station Equipment - Metering	75	73	0.9747
18		Dist Station Equipment - Lighting	229	229	1.0000
19		Dist Station Equipment - IS Equipment	1	1	0.9852
20		**Dist Station Equipment - Total**	**2,198**	**2,192**	**0.9970**
21					
22	**593**	Dist Overhead Lines - Primary	39,624	39,450	0.9956
23		Dist Overhead Lines - Secondary	18,881	18,881	1.0000
24		Dist Overhead Lines - Services	13,353	13,353	1.0000
25		Dist Overhead Lines - Lighting	8,679	8,679	1.0000
26		Dist Overhead Lines - IS Equipment	48	48	0.9852
27		**Dist Overhead Lines - Total**	**80,586**	**80,411**	**0.9978**
28					
29	**594**	Dist Underground Lines - Primary	4,321	4,302	0.9956
30		Dist Underground Lines - Secondary	2,060	2,060	1.0000
31		Dist Underground Lines - Services	1,456	1,456	1.0000
32		**Dist Underground Lines - Total**	**7,837**	**7,818**	**0.9976**
33					
34	**595**	**Maint Line Transformers - Secondary**	**2,172**	**2,172**	**1.0000**
35					
36	**596**	**Dist Street Lighting - Lighting**	**8,669**	**8,669**	**1.0000**
37					
38	**597**	**Dist Meter Expenses - Metering**	**1,648**	**1,606**	**0.9747**
39					
40	**598**	Dist Miscellaneous - Primary	171	170	0.9956
41		Dist Miscellaneous - Secondary	81	81	1.0000
42		Dist Miscellaneous - Services	57	57	1.0000
43		Dist Miscellaneous - Metering	12	12	0.9747
44		Dist Miscellaneous - Lighting	37	37	1.0000
45		**Dist Miscellaneous - Total**	**359**	**358**	**0.9971**
46					
47		**Total Distribution - Maintenance**	**104,494**	**104,249**	**0.9976**
48					
49		**Total Distribution O&M**	**165,907**	**165,514**	**0.9976**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**CUSTOMER ACCOUNTS EXPENSES:**			
3					
4	**901**	Cust Acct Supervision - Meter Reading	42	42	1 0000
5		Cust Acct Supervision - Customer Records	276	276	0 9999
6		Cust Acct Supervision - Billing	97	95	0 9837
7		Cust Acct Supervision - Services	75	75	1 0000
8		**Cust Acct Supervision - Total**	**490**	**488**	**0.9967**
9					
10	**902 & 903**	Meter Reading	4,055	4,055	1 0000
11		Customer Records	27,317	27,313	0 9999
12		Billing	9,248	9,097	0 9837
13		Services	7,283	7,283	1 0000
14		**Metering, Records & Collection - Total**	**47,902**	**47,748**	**0.9968**
15					
16	**904**	**Cust Acct Uncollectible - Retail**	**11,340**	**11,340**	**1.0000**
17					
18	**905**	Cust Acct Miscellaneous - Meter Reading	26	26	1 0000
19		Cust Acct Miscellaneous - Customer Records	174	174	0 9999
20		Cust Acct Miscellaneous - Billing	62	61	0 9837
21		Cust Acct Miscellaneous - Services	46	46	1 0000
22		**Cust Acct Miscellaneous - Total**	**308**	**307**	**0.9966**
23					
24		**Total Customer Account Expense**	**60,040**	**59,883**	**0.9974**
25					
26					
27		**CUSTOMER SERVICE AND INFORMATION EXPENSES:**			
28	**907**	Supervision	0	0	0 0000
29	**908**	Customer Assistance Exp - Retail	0	0	1 0000
30	**909**	Misc Advertising Exp - Retail	101	101	1 0000
31	**910**	Misc Customer Service and Informational Exp - Retail	1,805	1,805	1 0000
32		**Total Customer Service & Information Expenses**	**1,906**	**1,906**	**1.0000**
33					
34		**SALES EXPENSES:**			
35	**911**	Sales Expense - Supervision	0	0	1 0000
36	**912**	Sales Expense - Demo & Selling - Retail	8,905	8,905	1 0000
37	**912**	Economic Development Program	0	0	0 0000
38	**913**	Sales Expense - Advertising - Retail	150	150	1 0000
39	**916**	Sales Expense - Miscellaneous - Retail	73	73	1 0000
40		**Total Sales Expenses**	**9,128**	**9,128**	**1.0000**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**ADMINISTRATIVE & GENERAL EXPENSES:**			
3	**920**	**A&G Salaries - Labor**	**80,853**	**75,372**	**0.9322**
4					
5	**921**	**Employee Expenses - Labor**	**43,311**	**40,375**	**0.9322**
6					
7	**922**	**Admin Exp Transfer - Labor**	**2**	**2**	**0.9322**
8					
9	**923**	**A&G Outside Service - Labor**	**27,418**	**25,559**	**0.9322**
10					
11	**924**	A&G Property Insurance - Gross Plant	17,485	15,846	0.9063
12		A&G Property Insurance - Distribution Plant	0	0	-
13		**A&G Property Insurance - Total**	**17,485**	**15,846**	**0.9063**
14					
15	**924**	**Storm Expenses**	**157,057**	**154,707**	**0.9850**
16					
17	**925**	**A&G Injuries & Damages - Labor**	**10,772**	**10,042**	**0.9322**
18					
19	**926**	**A&G Pension & Benefits - Labor**	**42,059**	**39,208**	**0.9322**
20					
21	**927**	**Franchise Requirements - Labor**	**0**	**0**	**-**
22					
23	**928**	A&G Reg Commission - Retail	3,091	3,091	1.0000
24		**A&G Reg Commission - Total**	**3,091**	**3,091**	**1.0000**
25					
26	**929**	**A&G Duplicate Charges - Labor**	**(1,963)**	**(1,830)**	**0.9322**
27					
28	**930**	**Misc. General Expenses - Labor**	**(11,888)**	**(11,082)**	**0.9322**
29					
30	**931**	**A&G Rents - Labor**	**21,612**	**20,147**	**0.9322**
31					
32	**935**	**A&G Mtce of General Plant - Labor**	**545**	**508**	**0.9322**
33					
34		**A&G - Misc Other**	**76**	**71**	**0.9322**
35					
36		**Total Administration & General Expenses**	**390,431**	**372,016**	**0.9528**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Prov de jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
3					
4		**OTHER FPSC ADJUSTMENTS:**			
5		Corporate Aircraft Allocation	(2,582)	(2,407)	0.9322
6		Promotional Advertising	(983)	(916)	0.9322
7		Industry & Association Dues	(99)	(92)	0.9322
8		Directors & Officers Insurance	(1,099)	(1,025)	0.9322
9		Miscellaneous Interest	92	86	0.9322
10		Economic Development	(61)	(57)	0.9322
11		**Total Other FPSC Adjusments**	**(4,733)**	**(4,412)**	**0.9322**
12					
13					
14		**TOTAL BASE RECOVERABLE O&M:**	**843,058**	**800,054**	**0.9490**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**PRODUCTION PLANT:**			
5	**341-346**	Production Base	182,392	169,415	0.9289
6	**311-316**	Production Intermediate	8,479	6,164	0.7270
7	**341-346**	Production Peaking	16,935	16,245	0.9592
8	**341-346**	Production Solar	4,714	4,568	0.9691
9	**348**	Energy Storage Equipment	-	-	-
10		**Total Production Plant**	**212,520**	**196,392**	**0.9241**
11					
12		**PRODUCTION DISMANTLEMENT:**			
13	**317**	Production Base	(11,655)	(10,826)	0.9289
14	**317**	Production Intermediate	1,024	745	0.7270
15	**317**	Production Peaking	763	732	0.9592
16	**347**	Production Solar	197	191	0.9691
17		**Total Dismantlement Expense**	**(9,672)**	**(9,159)**	**0.9470**
18					
19		**TRANSMISSION PLANT:**			
20	**350**	Land & Land Rights	259	182	0.7020
21	**351**	Energy Storage Equipment	-	-	-
22	**352**	Structures & Improvements	602	423	0.7020
23					
24	**353**	Station Equipment - Base	1,355	1,259	0.9289
25		Station Equipment - Intermediate	49	36	0.7270
26		Station Equipment - Peaking	352	338	0.9592
27		Station Equipment - Solar	-	-	-
28		Station Equipment - Transmission	20,221	14,196	0.7020
29					
30	**353.2**	Energy Control Center	569	449	0.7892
31	**354**	Towers & Fixtures	877	616	0.7020
32	**355**	Poles & Fixtures	40,354	28,330	0.7020
33	**356**	Overhead Conductors & Devices	11,311	7,940	0.7020
34	**356**	Radials	-	-	-
35	**357**	Underground Conduit	376	264	0.7020
36	**358**	Underground Conductors & Devices	1,518	1,066	0.7020
37	**359**	Roads & Trails	239	168	0.7020
38					
39		**Total Transmission Plant**	**78,083**	**55,266**	**0.7078**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
____ Projected Test Year 2 Ended 12/31/2023
____ Projected Test Year 1 Ended 12/31/2022
____ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
__X__ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**DISTRIBUTION PLANT:**			
5	**360**	**Dist Land and Land Rights - Primary**	**1,100**	**1,095**	**0.9956**
6	**361**	**Dist Structures & Improvements - Primary**	**446**	**444**	**0.9956**
7					
8	**362**	Dist Station Equipment - Primary	17,006	16,931	0 9956
9		Dist Station Equipment - Interruptible Service Equipment	-	-	-
10		**Dist Station Equipment - Total**	**17,006**	**16,931**	**0.9956**
11					
12	**363**	**Distr Energy Storage Equipment**	**-**	**-**	**-**
13					
14	**364**	Dist Poles, Towers & Fixtures - Primary	16,591	16,519	0 9956
15		Dist Poles, Towers & Fixtures - Secondary	16,591	16,591	1 0000
16		Dist Poles, Towers & Fixtures - Lighting	-	-	-
17		**Dist Poles, Towers & Fixtures - Total**	**33,183**	**33,110**	**0.9978**
18					
19	**365**	Dist Overhead Conductors & Devices - Primary	12,620	12,565	0 9956
20		Dist Overhead Conductors & Devices - Secondary	12,620	12,620	1 0000
21		Dist Overhead Conductors & Devices - Interruptible Sevice Equipment	-	-	-
22		Radials (Re-assign from T to D)	-	-	-
23		**Dist Overhead Conductors & Devices - Total**	**25,240**	**25,185**	**0.9978**
24					
25	**366**	Dist Underground Conduit - Primary	2,719	2,708	0 9956
26		Dist Underground Conduit - Secondary	2,719	2,719	1 0000
27		**Dist Underground Conduit - Total**	**5,439**	**5,427**	**0.9978**
28					
29	**367**	Dist Underground Conductors & Devices - Primary	-	-	-
30		Dist Underground Conductors & Devices - Secondary	27,546	27,546	1 0000
30		**Dist Underground Conductors & Devices - Total**	**27,546**	**27,546**	**1.0000**
31					
32	**368**	**Dist Line Transformers - Secondary**	**24,104**	**24,104**	**1.0000**
33					
34	**369**	Dist Services	12,471	12,471	1 0000
35			-	-	-
36		**Dist Services Total**	**12,471**	**12,471**	**1.0000**
37					
38	**370**	**Dist Meter Equipment**	**12,988**	**12,659**	**0.9747**
39	**371**	**Dist Installs on Customer Premise (Premier Power Service)**	**200**	**195**	**0.9747**
40	**373**	**Dist Street Light & Signal Systems - Lighting**	**14,204**	**14,204**	**1.0000**
41					
42		**Total Distribution Plant**	**173,927**	**173,372**	**0.9968**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
____ Projected Test Year 2 Ended 12/31/2023
____ Projected Test Year 1 Ended 12/31/2022
____ Prior Year 2 Ended 12/31/2021
____ Prior Year 1 Ended 12/31/2020
__X__ Historical Year Ended 12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		**DEPRECIATION & AMORTIZATION EXPENSES**			
3					
4		**GENERAL PLANT:**			
5	**389**	General Land & Land Rights	-	-	-
6	**390**	General Structures & Improvements	8,900	8,297	0.9322
7	**391**	General Office Furn & Equip	8,886	8,284	0.9322
8	**393**	General Stores Equipment	665	620	0.9322
9	**394**	General Tools Shop & Garage Equipment	5,837	5,441	0.9322
10	**395**	General Laboratory Equipment	-	-	-
11	**396**	General Power Operating Equipment	555	517	0.9322
12	**397**	General Communication Equipment	3,616	3,109	0.8596
13	**398**	General Misc Equipment	259	242	0.9322
14					
15	**301-303**	Intangible Plant - Franchise	282	282	1.0000
16		Intangible Plant - Customer Connect	-	-	-
17		Intangible Plant - Software & Other (Remove ECCR)	25,380	23,659	0.9322
18		**Intangible Plant Total**	**25,662**	**23,941**	**0.9330**
19					
20		**Total General Plant**	**54,380**	**50,450**	**0.9277**
21					
22		**TOTAL DEPRECIATION**	**509,238**	**466,320**	**0.9157**
23					
24		**AMORTIZATION:**			
25	**403**	Contra OATT	(47)	-	-
26					
27	**407**	Meter Amortization	2,382	2,382	1.0000
28		Regulatory Debits	432	432	1.0000
29		Storm Expense (Wholesale)	65	-	-
30		Regulatory Credit - CR 4&5 Reg Asset	50,000	50,000	1.0000
31		CR South Reg Asset	14,249	14,249	1.0000
32		**Total 407 Amortization**	**67,129**	**67,063**	**0.9990**
33					
34	**411**	Accretion Expense ARO	1,817	-	-
35		Gain on Asset Retirement Obligation	(253)	(253)	1.0000
36		**Total 411 Amortization**	**1,564**	**(253)**	**(0.1619)**
37					
38		**Amortization - Misc Other**	**(1,179)**	**(1,095)**	**0.9289**
39					
40		**Total Amortization**	**67,467**	**65,715**	**0.9740**
41					
42					
43		**TOTAL DEPRECIATION & AMORTIZATION**	**576,706**	**532,036**	**0.9225**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
____	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier

($000's)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2					
3					
4	**408**	**TAXES OTHER THAN INCOME:**			
5		Property Tax Total	135,619	122,893	0 9062
6		Payroll Tax Total	16,808	15,668	0 9322
7		Revenue Tax Total	0	-	-
8					
9		Other Tax:			
10		0408050 Municipal License-Electric	-	-	-
11		0408205 Highway Tax	10	9	0 9057
12		0408465 Electric Power	702	637	0 9061
13		0408520 SC Public Service Com - Elec Tax	-	-	-
14		0408800 Highway Use	58	53	0 9063
15		0408820 Misc Non Utility Tax	-	-	-
16		0408840 Misc Taxes - Electric	-	-	-
17		0408851 Sales & Use Tax Expense	(404)	(366)	0 9065
18		Other Tax Total	367	333	0 9056
19					
20		**TOTAL TAXES OTHER THAN INCOME**	**152,794**	**138,894**	**0.9090**
21					
22		TOTAL OPERATING REVENUES	2,715,086	2,419,326	0 8911
23		TOTAL BASE RECOVERABLE O&M:	(843,058)	(800,054)	0.9490
24		TOTAL DEPRECIATION & AMORTIZATION	(576,706)	(532,036)	0 9225
25		TOTAL TAXES OTHER THAN INCOME	(152,794)	(138,894)	0 9090
26					
27					
28		**NET OPERATING INCOME BEFORE INCOME TAXES**	**1,142,528**	**948,342**	**0.8300**
29					
30		**ADJUSTMENT:**			
31	**421**	**(Gain)/Loss on Disposition of Utility Property**	253	253	1 0000
32					
33	**409-411**	**INCOME TAXES:**			
34		Current and Deferred Taxes	152,085	112,861	0.7421
35		Investment Tax Credit	-	-	-
36		**TOTAL INCOME TAXES**	**152,085**	**112,861**	**0.7421**
37					
38		**NET OPERATING INCOME**	**990,697**	**835,735**	**0.8436**

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

Type of Data Shown

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness O'Hara, Dirr, Olivier

($000's)

Line No.	Account	Title	(A) Per Books	(B) Non-Jurisdictional	(C) Jurisdictional (A) - (B)	(D) Adjustments ECCR	(E) ECRC	(F) FUEL	(G) CCR	(H) Storm Protection Plan	(I) Franchise Fee & Gross Rec Tax Revenue	(I) Electric Vehicle Charging Stations	(I) Base Rate Revenue Sync	(I) DOE Award	(J) Adjust Service Charge Revenues	(K) Total (D) thru (J)	(L) Adjusted Total (C) - (K)
1		**Sales of Electricity**															
2	440	Residential Sales	2,991,647	0	2,991,647	(68,634)	(6,390)	(748,387)	(274,304)	(109,275)	(148,601)	1,458	49,323	0	0	(1,304,810)	1,686,837
3	442	Commercial Sales	1,179,406	0	1,179,406	(27,093)	(2,522)	(295,417)	(108,278)	(43,135)	(58,658)	575	19,470	0	0	(515,058)	664,348
4	443	Industrial Sales	307,390	0	307,390	(7,217)	(672)	(78,697)	(28,844)	(11,491)	(15,626)	153	5,187	0	0	(137,208)	170,182
5	444	Public Street & Highway Lighting	1,843	0	1,843	(43)	(4)	(473)	(173)	(69)	(94)	1	31	0	0	(825)	1,018
6	445	Other Sales to Public Authorities	318,426	0	318,426	(7,405)	(689)	(80,743)	(29,594)	(11,790)	(16,032)	157	5,321	0	0	(140,774)	177,652
7		**Total Sales to Ultimate Customers**	**4,798,712**		**4,798,712**	**(110,392)**	**(10,278)**	**(1,203,717)**	**(441,194)**	**(175,759)**	**(239,011)**	**2,344**	**79,332**	**-**	**-**	**(2,098,675)**	**2,700,037**
8	447	Sales for Resale	56,838	56,838	-												
9		**Total Sales of Electricity**	**4,855,551**		**4,798,712**	**(110,392)**	**(10,278)**	**(1,203,717)**	**(441,194)**	**(175,759)**	**(239,011)**	**2,344**	**79,332**	**-**	**-**	**(2,098,675)**	**2,700,037**
10	449.1	(Less) Provision for Rate Refunds	0	0													
11		**Total Revenue Net of Refund Provision**	**4,855,551**		**4,798,712**	**(110,392)**	**(10,278)**	**(1,203,717)**	**(441,194)**	**(175,759)**	**(239,011)**	**2,344**	**79,332**	**-**	**-**	**(2,098,675)**	**2,700,037**
12																	
13		**Other Operating Revenues**															
14	450	Forfeited Discounts	22,055	0	22,055											-	22,055
15	451	Miscellaneous Service Revenues	22,603	0	22,603											-	22,603
16	454	Rent from Electric Property	120,265	6,187	114,078								(1,534)			(1,534)	112,544
17	456	Other Electric Revenues	161,019	160,386	633									74,000	(10,383)	63,617	64,250
18		**Total Other Operating Revenues**	**325,941**		**159,368**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(1,534)**	**74,000**	**(10,383)**	**62,083**	**221,452**
19																	
20		**Total Electric Operating Revenues**	**5,181,492**		**4,958,081**	**(110,392)**	**(10,278)**	**(1,203,717)**	**(441,194)**	**(175,759)**	**(239,011)**	**2,344**	**77,798**	**74,000**	**(10,383)**	**(2,036,592)**	**2,921,489**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY Duke Energy Florida, LLC

DOCKET NO.

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

Type of Data Shown

____	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness O'Hara, Dirr, Olivier

($000's)

Line No.	Account	Title	(A) Per Books	(B) Non-Jurisdictional	(C) Jurisdictional (A) - (B)	(D) ECCR	(E) ECRC	(F) FUEL	(G) CCR	(H) Storm Protection Plan	(I) Adjustments: Franchise Fee & Gross Rec Tax Revenue	(I) Electric Vehicle Charging Stations	(I) Base Rate Revenue Sync	(J) Adjust Service Charge Revenues	(K) Total (D) thru (J)	(L) Adjusted Total (C) - (K)
1		**Sales of Electricity**														
2	440	Residential Sales	2,945,553	0	2,945,553	(69,414)	(8,909)	(778,550)	(276,731)	(68,412)	(146,241)	499	(914)		(1,348,672)	1,596,881
3	442	Commercial Sales	1,155,843	0	1,155,843	(27,288)	(3,502)	(306,065)	(108,789)	(26,894)	(57,491)	196	(359)		(530,192)	625,651
4	443	Industrial Sales	303,581	0	303,581	(7,322)	(940)	(82,128)	(29,192)	(7,217)	(15,427)	53	(96)		(142,270)	161,311
5	444	Public Street & Highway Lighting	1,863	0	1,863	(45)	(6)	(506)	(180)	(44)	(95)	0	(1)		(876)	987
6	445	Other Sales to Public Authorities	315,710	0	315,710	(7,529)	(966)	(84,444)	(30,015)	(7,420)	(15,862)	54	(99)		(146,281)	169,429
7		**Total Sales to Ultimate Customers**	**4,722,550**		**4,722,550**	**(111,598)**	**(14,322)**	**(1,251,693)**	**(444,907)**	**(109,987)**	**(235,115)**	**803**	**(1,470)**	**-**	**(2,168,291)**	**2,554,259**
8	447	Sales for Resale	139,758	139,758	-											
9		**Total Sales of Electricity**	**4,862,308**		**4,722,550**	**(111,598)**	**(14,322)**	**(1,251,693)**	**(444,907)**	**(109,987)**	**(235,115)**	**803**	**(1,470)**	**-**	**(2,168,291)**	**2,554,259**
10	449.1	(Less) Provision for Rate Refunds	0	0												
11		**Total Revenue Net of Refund Provision**	**4,862,308**		**4,722,550**	**(111,598)**	**(14,322)**	**(1,251,693)**	**(444,907)**	**(109,987)**	**(235,115)**	**803**	**(1,470)**	**-**	**(2,168,291)**	**2,554,259**
12																
13		**Other Operating Revenues**														
14	450	Forfeited Discounts	22,055	0	22,055										0	22,055
15	451	Miscellaneous Service Revenues	22,603	0	22,603										0	22,603
16	454	Rent from Electric Property	115,000	5,148	109,852								1,615		1,615	111,467
17	456	Other Electric Revenues	148,253	147,626	627										0	627
18		**Total Other Operating Revenues**	**307,910**		**155,137**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,615**	**0**	**1,615**	**156,752**
19																
20		**Total Electric Operating Revenues**	**5,170,218**		**4,877,686**	**(111,598)**	**(14,322)**	**(1,251,693)**	**(444,907)**	**(109,987)**	**(235,115)**	**803**	**145**	**0**	**(2,166,676)**	**2,711,011**

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1	0440000	Residential - Sales	2,625,460	2,554,684	2,404,034	2,397,382	2,451,769	2,413,672	2,710,575	2,618,371	2,830,526	2,724,058	2,798,251	2,812,987	2,945,553	2,991,647
2	0442100	Commercial & Industrial - Sales	1,500,426	1,580,264	1,298,635	1,415,039	1,359,357	1,409,457	1,466,107	1,549,309	1,501,313	1,585,362	1,531,757	1,383,462	1,459,423	1,486,796
3	0444000	Str & H/W Lighting - Sales	1,796	2,197	1,477	1,912	1,598	1,897	1,731	2,073	1,714	2,099	1,972	1,837	1,863	1,843
4	0445000	Sales - Public Authorities	315,184	333,547	271,660	295,024	285,698	290,238	307,763	323,236	317,453	330,751	321,779	300,668	315,710	318,426
5		**Total Sales to Ultimate Consumers**	**4,442,866**	**4,470,692**	**3,975,806**	**4,109,356**	**4,098,422**	**4,115,264**	**4,486,176**	**4,492,989**	**4,651,005**	**4,642,270**	**4,653,759**	**4,498,954**	**4,722,550**	**4,798,712**
6	0447150	Sales - Elec Util - Non-Assoc	234,232	202,630	185,040	145,956	149,657	130,455	158,777	135,781	187,127	161,840	163,539	141,871	139,758	56,838
7	0447990	Sales for Resale Unbilled Revenue	(15,238)	-	-	-	-	-	-	-	-	-	-	-	-	-
8		**Total Sales for Resale**	**218,995**	**202,630**	**185,040**	**145,956**	**149,657**	**130,455**	**158,777**	**135,781**	**187,127**	**161,840**	**163,539**	**141,871**	**139,758**	**56,838**
9	0449100	Provision For Refund - Retail	49,980	50,330	69,991	70,000	-	-	-	-	-	-	-	-	-	-
10	0449110	Prov For Refund - Wholesale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	0449111	Tax Reform - Residential	-		-	-	-	-	-	-	(2,793)	-	-	-	-	-
12		**Provision for Rate Refunds**	**49,980**	**50,330**	**69,991**	**70,000**	**-**	**-**	**-**	**-**	**(2,793)**	**-**	**-**	**-**	**-**	**-**
13		**Total Sales of Electric Energy**	**4,711,841**	**4,723,651**	**4,230,836**	**4,325,312**	**4,248,078**	**4,245,719**	**4,644,953**	**4,628,769**	**4,835,340**	**4,804,110**	**4,817,298**	**4,640,825**	**4,862,308**	**4,855,551**
14	0450100	Late Payment Charge - Retail	23,428	23,000	22,531	23,000	18,790	23,000	22,818	22,000	22,709	21,200	22,100	22,055	22,055	22,055
15	0451100	Misc Service Revenues	24,001	21,708	22,485	21,708	22,176	21,708	23,524	23,000	22,015	23,000	23,000	22,603	22,603	22,603
16	0454000	Rent	89,727	89,889	92,643	92,058	94,403	93,483	96,521	101,122	100,288	103,215	107,002	110,899	115,000	120,265
17	0456001	Other Electric Revenue	459	555	189	768	460	942	227	1,000	292	900	800	326	326	326
18	0456003	Retail Unbilled Revenue	3,448	-	(11,141)	-	25,453	-	11,431	-	(1,510)	-	-	-	-	-
19	0456005	Electric Rev-Cogen/Sm Power Pro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	0456006	Oth Elec Rev Comm Coll Util Tx	228	208	240	210	237	211	246	200	273	230	246	245	245	245
21	0456040	Oth Elec Rev Comm Collec	10	11	10	11	10	11	9	10	408	9	11	89	89	89
22	0456050	Transmission Study Revenue	38	-	17	-	-	-	1,789	-	(1,552)	-	-	-	-	-
23	0456100	Profit or Loss on Sale of M&S	0	-	0	-	1	-	(0)	-	10	-	-	-	-	-
24	0456102	Distribution Charge - Network	1,090	-	5,077	-	362	-	1,124	1,000	1,188	750	1,100	1,768	1,768	1,768
25	0456104	Transmission Charge Network	76,377	91,689	83,564	90,012	93,788	97,795	77,220	91,244	94,404	97,795	111,147	137,792	138,086	150,852
26	0456105	Schedules, system Control, Dispatch	2,462	2,437	2,200	2,437	2,282	2,437	2,177	2,200	2,291	2,200	2,200	2,283	2,283	2,283
27	0456106	Reactive Purchases/Voltage Control	3,229	3,189	3,002	3,189	3,182	3,189	3,011	3,000	3,566	3,000	3,100	3,198	3,198	3,198
28	0456107	Regulation/Frequency Response	2,132	3,334	1,974	3,334	2,022	3,334	1,972	2,000	2,050	2,000	2,000	2,030	2,030	2,030
29	0456108	Operating Reserve & Spinning Reserve	123	112	114	112	129	112	97	100	116	120	100	116	116	116
30	0456109	Operating Reserve & Suppl Reserve	120	109	110	109	126	109	94	100	112	115	100	112	112	112
31	0456110	Transmission Charge PTP	1,148	-	4,093	-	3,177	-	3,166	-	1,830	-	-	-	-	-
32	0456111	Energy Embalance	-	-	1,032	-	-	-	-	-	-	-	-	-	-	-
33	0456540	Wholesale Unbilled Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	0456610	Other Electric Revenue	(3,778)	(2,232)	10,869	7,000	(1,993)	-	(2,564)	-	4,893	-	-	-	-	-
35	0456616	Shared Solar - SC	-		-	-	-	-	-	-	10	-	-	-	-	-
36		**Total Other Electric Revenues**	**224,243**	**234,007**	**239,011**	**243,946**	**264,606**	**246,330**	**242,862**	**246,977**	**253,394**	**254,533**	**272,907**	**303,515**	**307,910**	**325,941**
37		**Total Operating Revenues**	**4,936,084**	**4,957,658**	**4,469,847**	**4,569,258**	**4,512,684**	**4,492,049**	**4,887,814**	**4,875,746**	**5,088,733**	**5,058,643**	**5,090,204**	**4,944,340**	**5,170,218**	**5,181,492**

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

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XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1	0501000	Fuel - Recoverable	589,622	565,031	523,695	420,189	461,903	423,117	429,267	395,178	275,224	308,727	148,859	238,653	174,413	153,475
2	0547000	Fuel - Oth Prod - Recoverable	761,144	849,880	668,768	750,433	796,604	840,923	896,946	918,637	961,480	970,042	1,028,137	960,748	937,876	918,350
3	0549200	CT Misc Power Exp-Recoverable	1	-	(1)	-	-	-	0	-	-	-	-	-	-	-
4		**Fuel-Recoverable**	**1,350,767**	**1,414,911**	**1,192,462**	**1,170,623**	**1,258,507**	**1,264,040**	**1,326,213**	**1,313,815**	**1,236,705**	**1,278,770**	**1,176,996**	**1,199,401**	**1,112,290**	**1,071,825**
5	0555016	I/C Joint Disp Pur Pwr	2	-	-	-	80	-	57	-	33	-	-	-	-	-
6	0555185	Energy Purchase Expense	117,889	314,665	127,991	296,161	145,959	197,925	137,529	3,814	99,568	6,551	160,972	116,308	122,630	136,411
7	0555190	Capacity Purchase Expense	375,525	357,093	415,230	393,729	399,881	401,086	416,779	425,116	422,349	435,453	441,822	428,172	427,811	447,573
8	0555191	Other Power Purchased	-		-	-	-	-	-	223,390	-	156,641	-	-	-	-
9	0555550	Purchases Energy Imbalance	(753)	-	(788)	-	1,370	-	(3,873)	-	(1,856)	-	-	-	-	-
10	0555200	Interchange Received	178,522	-	225,852	-	149,180	-	176,966	-	99,790	-	-	-	-	-
11		**Purchase Power-Recoverable**	**671,185**	**671,758**	**768,285**	**689,890**	**696,470**	**599,011**	**727,458**	**652,320**	**619,884**	**598,645**	**602,794**	**544,480**	**550,441**	**583,984**
12	0557201	Deferred Capacity Expense	(4,757)	23,710	52,722	25,853	(22,097)	(16,868)	20,587	4,796	(14,708)	(15,419)	(1,096)	3,522	12,301	0
13	0557202	Deferred Fuel Expense	177,705	73,792	(200,187)	43,916	(124,730)	85,111	10,358	211,600	170,276	203,016	35,998	(36,496)	50,701	26
14		**Deferred Fuel & Capacity Expense**	**172,948**	**97,502**	**(147,465)**	**69,769**	**(146,826)**	**68,243**	**30,945**	**216,396**	**155,568**	**187,597**	**34,902**	**(32,974)**	**63,002**	**26**
15		**Total Recoverable Fuel Expense & Purch Powe**	**2,194,900**	**2,184,171**	**1,813,282**	**1,930,282**	**1,808,152**	**1,931,293**	**2,084,616**	**2,182,531**	**2,012,156**	**2,065,012**	**1,814,692**	**1,710,907**	**1,725,732**	**1,655,835**
16																
17	0571000	SPP - Transmission Total												2,244	12,496	13,598
18	0593100	SPP - Maint. Dist. Row												-	43,852	45,167
19	0593000	SPP - Maint. OH Lines												2,384	13,180	14,520
20	0594000	SPP - Maint. UG Lines												-	1,187	1,500
21		**SPP-Recoverable**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,627**	**70,715**	**74,786**
22																
23	0908000	Customer Asst Exp - Conserv Program	97,357	90,698	90,061	94,972	89,590	95,749	97,904	94,498	99,083	89,479	107,790	105,584	106,822	107,429
24	0908001	Conservation Deferral	(19,135)	(23,831)	1,980	(3,319)	(1,488)	-	(297)	-	(9,429)	-	-	-	-	-
25	0908002	Amort of Load Management Switches	1,401	1,914	3,291	3,766	4,277	4,651	5,677	6,001	7,242	7,937	7,643	5,158	3,905	2,331
26	0909000	Info & Instruc Adv-Conserv Program	1,088	1,115	3,299	-	3,003	1,514	2,128	3,157	1,923	(0)	-	-	-	-
27		**ECCR - Recoverable**	**80,712**	**69,896**	**98,631**	**95,419**	**95,382**	**101,913**	**105,411**	**103,656**	**98,820**	**97,416**	**115,433**	**110,742**	**110,727**	**109,760**
28																
29	0500100	Fossil Operation Superv & Eng	1,971	1,766	1,634	15,347	1,365	9,926	1,192	4,798	1,172	30,152	3,404	104	104	104
30	0502000	Steam Operation Expenses	15,030	12,887	14,477	24,794	15,494	26,332	15,602	23,581	8,169	-	5,856	5,757	6,236	6,236
31	0506300	Fossil Misc. Steam Power Exp	2,499	-	1,780	-	1,012	446	1,640	340	3,058	488	360	119	119	119
32	0509000	Sulfur Dioxide Allow - Recov	518	5,685	433	-	47	3,629	59	-	10	-	-	-	-	-
33	0510100	FOS Maint Super and Engineer - Rec	1,931	-	1,130	2,111	1,393	1,909	1,449	1,268	1,986	607	15,113	16,569	830	830

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1	0511200	FOS Maint of Struct - Rec	65	-	1,767	-	966	-	1,409	463	1,084	150	-	-	-	-
2	0512300	FOS Maint of Boiler Plant - Rec	3,718	10,686	10,097	-	8,735	-	8,827	4,099	7,576	3,664	-	-	-	-
3	0513300	FOS Maint of Electric Plant - Rec	4,723	-	1,632	-	184	-	258	-	56	-	-	-	-	-
4	0514300	FOS Main of Misc Steam Plant - Rec	2,642	7,059	3,129	-	2,973	-	3,795	-	2,695	-	-	-	-	-
5	0553100	CT Maint of Gen and Plant - Rec	30	-	32	-	-	-	0	-	-	-	-	-	-	-
6	0557995	ECRC O&M Def Recoverable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	0573100	Trans Maint of Misc Trans Plant - Rec	783	1,481	278	476	320	558	316	517	595	523	-	-	-	-
8	0598400	Dist Maint of Misc Distrib Plant - Rec	(318)	889	851	636	592	632	374	579	38	586	-	-	-	-
9		**ECRC - Recoverable**	**33,592**	**40,452**	**37,239**	**43,364**	**33,081**	**43,433**	**34,921**	**35,646**	**26,437**	**36,170**	**24,733**	**22,549**	**7,288**	**7,288**
10																
11	0524410	Nuc Misc Exp	4	-	6	-	-	-	-	-	-	-	-	-	-	-
12	0920100	Salaries & Wages - Proj Supt - NCRC Rec	-	-	-	-	3	-	9	-	88	-	-	-	-	-
13	0921800	Office Supp & Exp - NCRC Recoverable	-	-	0	-	-	-	-	-	-	-	-	-	-	-
14	0923100	Outside Services - NCRC Recoverable	1	-	-	-	-	-	-	-	-	-	-	-	-	-
15		**NCRC - Recoverable**	**5**	**-**	**6**	**-**	**3**	**-**	**9**	**-**	**88**	**-**	**-**	**-**	**-**	**-**
16		**Total Clause - Recoverable**	**2,309,209**	**2,294,519**	**1,949,157**	**2,069,065**	**1,936,618**	**2,076,639**	**2,224,956**	**2,321,833**	**2,137,501**	**2,198,599**	**1,954,857**	**1,848,826**	**1,914,462**	**1,847,669**
17																
18	0500000	Oper Supv & Engineering	20,792	30,834	14,496	35,160	9,514	37,634	9,014	16,523	6,817	25,571	5,350	7,745	7,745	7,745
19	0501100-501300	Fuel	(434)	819	(2,667)	(27)	(3,269)	(96)	(2,924)	(600)	(1,654)	905	(608)	(600)	(682)	(682)
20	0502100	Steam Expenses	4,230	17,758	599	2,310	785	45	483	1,132	395	785	309	310	310	310
21	0504000	Steam Trans - Cr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	0505000	Electric Expenses	43	9,892	7	443	-	(197)	3	469	1	259	-	-	-	-
23	0506000	Misc Stm Power Exp	13,246	4,945	7,759	10,165	7,181	7,682	7,815	6,875	6,079	5,046	3,629	3,595	3,595	3,595
24		**Steam-Operations**	**37,878**	**64,248**	**20,193**	**48,051**	**14,211**	**45,067**	**14,391**	**24,399**	**11,638**	**32,566**	**8,680**	**11,049**	**10,968**	**10,968**
25																
26	0510000	Maint Supv & Engineering	8,533	17,314	6,979	22,312	5,988	9,817	6,024	14,531	4,257	16,458	20,317	19,215	34,891	35,349
27	0511000	Maint Of Structures	10,152	-	20,854	4,055	18,158	4,759	17,763	16,061	20,330	362	24,255	6,510	2,579	9,324
28	0512100	Maint Of Boiler Plant	29,282	-	18,598	11,075	16,971	4,651	10,777	4,334	6,887	6,537	5,926	6,283	8,741	6,082
29	0513100	Maint Of Electric Plant	9,248	1,201	7,631	6,239	5,237	4,361	9,689	1,355	5,597	1,771	4,624	3,208	3,208	3,208
30	0514000	Maint Of Misc Steam Plant	14,447	36,713	14,298	4,047	11,911	14,320	11,632	18,658	3,253	4,801	2,326	2,611	2,611	2,611
31		**Steam-Maintenance**	**71,662**	**55,228**	**68,361**	**47,728**	**58,266**	**37,909**	**55,885**	**54,939**	**40,322**	**29,928**	**57,448**	**37,827**	**52,029**	**56,574**
32																
33	0517000	Nuclear Oper Supr & Eng	0	-	18	-	2	-	-	-	-	-	-	-	-	-

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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1	0518000	Nuclear Fuel Handling			-	-	-	-	-	-	-	-	-	-	-	-
2	0519000	Nuclear Coolants & Water	(226)	-	(19)	-	-	-	-	-	-	-	-	-	-	-
3	0520000	Nuclear Steam Expenses	21	(0)	6	-	0	-	-	-	-	-	-	-	-	-
4	0523000	Nuclear Electric Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	0524000	Misc Nuclear Power Expenses	61	-	(75)	149	13	(265)	12	4	(6)	-	-	-	-	-
6		**Nuclear-Operations**	**(143)**	**(0)**	**(70)**	**149**	**15**	**(265)**	**12**	**4**	**(6)**	**-**	**-**	**-**	**-**	**-**
7																
8	0528000	Maint Supv & Eng - Nuclear	(1)	-	0	-	-	-	1	-	-	-	-	-	-	-
9	0529000	Maint Of Structures - Nuc	-	-	0	-	6	75	76	44	0	-	-	-	-	-
10	0530000	Maint Of Reactor Plt Equi	(5)	-	1	-	115	75	299	44	0	-	-	-	-	-
11	0531100	Maint Of Elec Plant - Nuc	0	-	2	-	6	75	76	44	0	-	-	-	-	-
12	0532100	Maint Of Misc Nuc Plant	2	-	3	-	6	75	85	44	6	-	-	-	-	-
13	0539000	Maint Misc Hydraulic Expenses	-	-	-	-	0	-	0	-	-	-	-	-	-	-
14		**Nuclear-Maintenance**	**(3)**	**-**	**6**	**-**	**134**	**300**	**536**	**175**	**7**	**-**	**-**	**-**	**-**	**-**
15																
16	0546000	Oper Supv & Engineering	9,515	12,017	15,086	22,551	12,736	17,396	11,427	25,998	10,925	52,855	20,122	16,638	16,638	16,638
17	0547150	Natural Gas Handling	1,035	1,042	1,009	1,082	877	863	930	769	1,248	1,186	1,510	1,510	1,510	1,510
18	0548000	Generation Expenses	7,652	12,439	3,531	1,404	3,575	10,496	4,903	9,586	3,863	100	1,977	2,478	2,478	2,478
19	0549000	Misc Oth Power Gen Exps	16,272	16,697	11,540	8,864	12,375	16,034	11,120	13,711	13,762	2,650	7,722	10,575	10,575	10,575
20		**Other Power-Operations**	**34,473**	**42,195**	**31,167**	**33,902**	**29,563**	**44,788**	**28,381**	**50,064**	**29,799**	**56,791**	**31,330**	**31,201**	**31,201**	**31,201**
21																
22	0551000	Maint Supv & Engineering	3,848	3,039	4,017	8,490	6,451	6,936	4,221	6,313	8,536	464	900	4,987	4,987	4,987
23	0552000	Maint Of Structures	3,373	-	3,585	8,112	3,379	4,106	3,314	1,545	3,289	732	4,710	1,926	1,926	1,926
24	0553000	Maint Gen & Elec Equip	25,038	1,018	29,108	25,615	26,525	23,256	29,285	20,929	27,145	50,396	30,814	66,339	70,270	63,525
25	0554220	Solar - Maint Misc Gen Plt			-	-	-	-	5	-	-	-	-	876	4,563	8,008
26	0554000	Maint Misc Power Gen Plt	18,632	22,800	21,771	7,575	30,732	2,629	29,588	10,457	46,707	676	29,771	23,265	23,265	23,265
27		**Other Power-Maintenance**	**50,891**	**26,858**	**58,481**	**49,793**	**67,087**	**36,928**	**66,413**	**39,243**	**85,678**	**52,268**	**66,195**	**97,393**	**105,011**	**101,711**
28																
29	0556000	Sys Con & Load Dispatch	2,787	1,805	2,538	2,040	1,801	2,160	1,850	2,115	1,955	1,276	1,253	1,140	1,140	1,140
30	0557000	Other Power Supply Expenses	(1,904)	1,681	604	194	(39)	0	231	(1,793)	79	5,280	(2,833)	40	40	40
31	0401100	Non-Reg Operation Expense	-		-	-	-	-	-	-	1					
32	0908000 Reclass	Reclass 908000 to ECCR to match FP&A	-		-	-	-	-	-	-	-	(10,327)	-	-	-	-
33	0909000 Reclass	Reclass 909000 from ECCR to match FP&A	-		-	-	-	-	-	-	-	2,025	-	-	-	-
34		**Other Power Supply-Operations**	**883**	**3,486**	**3,142**	**2,234**	**1,762**	**2,160**	**2,081**	**322**	**2,036**	**(1,746)**	**(1,580)**	**1,181**	**1,181**	**1,181**

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1																
2	0560000	Oper Supv & Engineering	207	573	129	2,049	120	1,343	173	341	131	1,470	23	23	23	23
3	0561000	Load Dispatching	8,107	8,798	8,802	8,355	8,998	9,102	9,792	10,137	13,359	11,100	11,458	11,865	11,865	11,865
4	0562000	Station Expenses	1,399	-	938	-	1,121	325	2,430	306	2,059	1,933	1,541	1,482	1,482	1,482
5	0563000	Trans Overhead Line Expenses	301	1,606	635	1,430	(57)	316	966	403	1,408	1,704	806	1,985	1,985	1,985
6	0565000	Transm of Elec By Others	6	-	84	-	9,270	8,278	9,759	8,540	7,684	8,278	8,278	8,278	8,443	8,612
7	0566000	Misc Transmission Exps	5,648	6,064	6,841	8,006	7,186	8,758	6,098	6,828	4,573	5,659	7,350	7,897	8,397	8,397
8	0567000	Substation	254	300	178	300	64	310	263	174	64	374	219	150	150	150
9		**Transmission-Operations**	**15,922**	**17,341**	**17,608**	**20,140**	**26,702**	**28,432**	**29,481**	**26,730**	**29,278**	**30,518**	**29,674**	**31,680**	**32,345**	**32,514**
10																
11	0568000	Maint Supv & Engineering	56	-	51	-	62	-	29	390	23	-	-	-	-	-
12	0569000	Maint Of Structures	2,564	2,406	2,530	2,402	2,176	1,886	1,999	1,077	2,031	2,371	2,804	2,827	2,827	2,827
13	0570000	Maint of Stat Equip	5,974	10,540	3,310	7,978	4,005	6,194	4,599	3,814	5,041	4,378	4,133	2,975	2,975	2,975
14	0571000	Maint of Overhead Lines	11,261	12,493	10,730	12,097	13,046	9,733	11,586	10,180	12,345	9,793	9,056	9,412	(907)	(907)
15	0572000	Maint of Underground Lines-115KV	(7)	-	165	200	135	514	-	268	21	-	-	-	-	-
16	0573000	Maint of Misc Trans Plant	(58)	-	710	-	102	-	(1,505)	53	1,481	-	-	-	-	-
17		**Transmission-Maintenance**	**19,789**	**25,439**	**17,495**	**22,678**	**19,526**	**18,328**	**16,707**	**15,782**	**20,943**	**16,543**	**15,993**	**15,215**	**4,896**	**4,896**
18																
19	0580000	Oper Supv & Engineering	10,051	2,488	7,337	15,287	4,353	4,853	2,169	1,204	1,826	4,347	3,180	3,180	3,180	3,180
20	0581004	Load Dispatching	6,267	6,899	6,197	5,606	4,958	6,327	5,113	5,184	5,432	5,528	5,435	5,435	5,435	5,435
21	0582000	Station Expenses	2,229	-	1,504	-	629	127	637	923	332	112	442	438	438	438
22	0583000	Overhead Line Expenses	2,380	4,738	1,643	4,088	3,066	1,750	6,335	6,649	6,486	6,293	5,046	5,238	5,238	5,238
23	0584000	Underground Line Expenses	1,645	1,972	1,871	3,084	2,174	2,141	3,557	2,868	2,690	3,589	2,273	2,215	2,215	2,215
24	0585000	St Lighting - Hi Pres Sodium	207	5,670	0	-	169	-	18	-	2	-	-	-	-	-
25	0586000	Meter Expenses	10,636	8,150	10,334	11,870	11,172	10,721	9,380	8,714	9,198	1,358	8,839	10,347	10,347	10,347
26	0587000	Customer Installation Exp	2,372	5,179	2,460	2,954	2,963	2,652	3,598	1,727	3,102	11,552	1,479	1,482	1,482	1,482
27	0588100	Misc Distribution Exp	17,490	18,676	21,094	5,848	26,592	27,537	26,238	33,390	31,033	29,666	26,470	30,692	31,337	27,756
28	0589000	Rents	286	-	569	-	737	51	1,109	545	678	60	445	445	445	445
29	0852000	Dist Sys Ops - Supv/Eng	-	-	-	-	-	-	0	-	-	-	-	-	-	-
30	0870000	Communication System Expenses	-	-	-	-	-	-	2	-	1	-	-	-	-	-
31		**Distribution-Operations**	**53,564**	**53,772**	**53,010**	**48,737**	**56,813**	**56,159**	**58,157**	**61,204**	**60,778**	**62,505**	**53,610**	**59,471**	**60,116**	**56,536**
32																

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1	0590000	Maint Supv & Engineering	539	1,680	1,228	2,176	1,370	964	1,120	802	1,026	917	974	951	951	951
2	0591000	Maint of Structures	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
3	0592000	Maint of Station Equipment	5,363	7,799	3,828	4,968	2,976	3,750	1,468	3,551	2,198	698	656	792	792	792
4	0593000	Maint of Overhead Lines	66,878	65,065	66,883	62,565	67,314	63,140	62,382	62,285	80,586	74,142	76,927	68,693	26,083	26,083
5	0594000	Maint of Underground Lines	9,461	3,128	9,112	3,382	8,461	8,537	8,881	1,696	7,837	2,111	1,681	6,903	6,903	6,903
6	0595000	Maint of Line Transformers	2,516	6,871	3,028	8,480	1,869	2,026	2,341	442	2,172	2,359	2,295	2,243	2,243	2,243
7	0596000	Maint of Street Lights & Signs	8,121	595	7,444	7,612	7,692	6,595	12,246	5,699	8,669	10,533	10,449	11,773	12,070	12,106
8	0597000	Maint of Meters	1,695	3,899	1,358	1,631	1,466	1,216	1,691	1,498	1,648	831	885	1,312	1,312	1,312
9	0598100	Maint of Misc Distrib Property	2,378	1,995	2,046	1,455	995	2,787	257	-	359	8	79	79	79	79
10		**Distribution-Maintenance**	**96,951**	**91,033**	**94,927**	**92,270**	**92,144**	**89,015**	**90,387**	**75,972**	**104,494**	**91,600**	**93,946**	**92,746**	**50,434**	**50,469**
11																
12	0901000	Supervision	502	122	689	751	709	767	510	1,023	490	328	324	349	349	349
13	0902000	Meter Reading Expenses	3,445	3,320	3,234	3,555	3,247	2,649	3,484	2,227	4,055	1,618	1,740	2,125	2,000	2,000
14	0903000	Cust Rec & Coll Expenses	43,166	43,769	46,723	42,620	45,750	43,371	47,799	37,318	43,847	42,798	38,119	36,296	38,073	43,313
15	0904000	Uncollectible Accounts	10,056	11,922	8,289	10,073	7,332	8,177	9,399	8,760	11,340	7,666	7,018	15,515	12,623	9,800
16	0905000	Misc Cust Accounts Exp	602	-	671	-	679	41	662	729	308	-	-	-	-	-
17		**Customer Accounts-Operations**	**57,771**	**59,134**	**59,606**	**56,999**	**57,717**	**55,006**	**61,855**	**50,057**	**60,040**	**52,410**	**47,201**	**54,285**	**53,045**	**55,461**
18																
19	0907000	Supervision	-	-	1	-	-	-	-	-	-	-	-	-	-	-
20	0908000	Customer Assist Expense	10	1,655	8	-	9	-	1	-	0	-	-	-	-	-
21	0909650	Misc. Advertising Expenses	70	-	58	25	144	-	104	-	101	-	-	-	-	-
22	0910000	Misc Cust Serv & Info	3,092	2,105	3,297	4,601	2,373	4,710	2,133	3,918	1,805	2,930	1,835	2,109	2,109	2,109
23		**Customer Service and Info-Operations**	**3,172**	**3,760**	**3,365**	**4,626**	**2,526**	**4,710**	**2,238**	**3,918**	**1,906**	**2,930**	**1,835**	**2,109**	**2,109**	**2,109**
24																
25		Sales Supervision														
26	0911000	Supervision			-	-	1	-	9	71	0	-	-	-	-	-
27	0912000	Demonstration & Selling	3,314	4,034	4,032	3,356	6,816	3,562	8,880	7,680	8,905	7,963	10,183	11,075	10,997	10,981
28	0913001	Advertising	343	544	467	21	468	-	166	221	150	174	8	8	8	8
29	0916000	Misc Sales Expense	-	-	-	-	-	-	-	-	73	-	-	-	-	-
30		**Sales-Operations**	**3,657**	**4,578**	**4,499**	**3,377**	**7,284**	**3,562**	**9,056**	**7,973**	**9,128**	**8,136**	**10,190**	**11,083**	**11,005**	**10,989**
31																

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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($000)

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XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1	0920000	Salaries Gen Off Employees	72,310	61,080	93,941	65,757	67,822	58,622	84,960	59,973	80,853	54,823	55,703	58,604	58,946	59,459
2	0921000	Office Supplies & Expenses	35,717	40,098	32,594	36,780	36,374	40,594	37,565	35,363	43,311	40,683	47,530	52,250	54,613	56,390
3	0922000	Admin Expense Transfer	0	-	8	-	5	-	3	-	2	-	-	-	-	-
4	0923000	Outside Services	43,610	30,819	39,440	32,471	33,406	44,023	27,957	37,695	27,418	24,160	30,228	32,477	32,477	32,477
5	0924000	Property Insurance	19,161	19,119	17,487	16,822	19,645	20,692	172,889	177,579	174,543	174,762	173,408	173,886	74,611	16,679
6	0925000	Injuries & Damages	8,036	9,166	7,761	8,536	6,355	7,714	7,612	8,425	10,772	7,100	8,143	8,363	8,363	8,363
7	0926000	Pension & Benefits	42,929	68,962	47,487	53,899	40,093	40,944	39,756	41,438	42,059	44,231	42,513	40,290	40,871	40,918
8	0457700	Allocated Employee Benefits Offset			-	-	-	-	-	-	-	-	-	(1,353)	(1,353)	(1,353)
9	0927001	General and Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	0928000	Regulatory Commission-Exp	4,366	4,173	4,070	4,408	4,229	4,408	4,605	4,408	4,751	4,860	4,902	5,148	5,276	5,546
11	0929000	Duplicate Charges-Cr	(1,004)	(1,845)	(1,446)	(1,627)	(1,760)	(1,235)	(3,591)	(662)	(1,963)	(1,559)	(1,581)	(1,319)	(1,319)	(1,319)
12	0930000	Misc. Expenses	(1,286)	(8,572)	(1,215)	(9,653)	(3,680)	(9,344)	(4,115)	(10,907)	(11,808)	(13,687)	(13,866)	(13,729)	(13,729)	(13,729)
13	0931000	Rents	18,498	18,597	17,099	18,865	14,739	16,181	18,686	19,633	21,612	19,690	22,346	22,840	22,840	22,840
14		Merger Related Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15		**Admin & General-Operations**	**242,337**	**241,597**	**257,226**	**226,258**	**217,228**	**222,599**	**386,327**	**372,945**	**391,550**	**355,064**	**369,326**	**377,456**	**281,596**	**226,271**
16																
17	0932000	Maint of General Plant			-	-	-	-	0	-	0	-	-	-	-	-
18	0935000	Maint of Structures	538	-	316	-	660	108	170	203	545	236	-	-	-	-
19		**Admin & General-Maintenance**	**538**	**-**	**316**	**-**	**660**	**108**	**170**	**203**	**545**	**236**	**-**	**-**	**-**	**-**
20																
21		**Total O&M Excluding Fuel & Purch Power**	**803,651**	**799,015**	**825,206**	**795,724**	**780,104**	**790,152**	**962,416**	**923,233**	**973,480**	**923,335**	**924,015**	**960,614**	**884,665**	**832,712**
22		**Total O&M - Base Recoverable**	**689,342**	**688,667**	**689,331**	**656,941**	**651,638**	**644,807**	**822,076**	**783,932**	**848,135**	**789,749**	**783,849**	**822,695**	**695,935**	**640,878**
23		**Total O&M - Clause Recoverable**	**2,309,209**	**2,294,519**	**1,949,157**	**2,069,065**	**1,936,618**	**2,076,639**	**2,224,956**	**2,321,833**	**2,137,501**	**2,198,599**	**1,954,857**	**1,848,826**	**1,914,462**	**1,847,669**
24		**Total O&M**	**2,998,551**	**2,983,185**	**2,638,489**	**2,726,006**	**2,588,256**	**2,721,446**	**3,047,032**	**3,105,764**	**2,985,636**	**2,988,347**	**2,738,707**	**2,671,521**	**2,610,397**	**2,488,547**
25																
26	0403000	Depreciation	419,008	379,151	397,321	395,259	411,626	420,942	427,804	456,815	492,158	525,429	569,504	612,761	689,922	753,443
27		**Depreciation**	**419,008**	**379,151**	**397,321**	**395,259**	**411,626**	**420,942**	**427,804**	**456,815**	**492,158**	**525,429**	**569,504**	**612,761**	**689,922**	**753,443**
28																
29	0404100	Amort of Limited Term Electric Plant	(130)	-	0	-	0	-	-	-	-	-	-	-	-	-
30	0404200	Amort of Limited Term Electric Plant - Softw	8,613	-	11,447	-	12,849	-	21,181	-	25,662	-	-	-	-	-
31	0404402	Amort of ECCR Plant	96	-	1	-	1	-	0	-	0	-	-	-	-	-
32	0406505	Amort of Acq Adjustment	(250)	448	(250)	448	92	-	92	-	92	-	-	-	-	-
33	0407115	Meter Amortization			-	-	-	-	-	-	2,474	-	-	6,278	6,278	6,278
34	0407303	Amort Storm Expense Wholesale Trans	-	-	-	-	-	-	-	-	-	-	146,388	-	-	-
35	0407309	Pension	6,340	7,400	9,700	10,800	9,891	10,500	614	614	-	-	-	-	-	-

SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr, Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A) Account	(B) Account Title	(C) 2015 Year 1 Actual	(D) 2015 Year 1 Budget	(E) 2016 Year 2 Actual	(F) 2016 Year 2 Budget	(G) 2017 Year 3 Actual	(H) 2017 Year 3 Budget	(I) 2018 Year 4 Actual	(J) 2018 Year 4 Budget	(K) 2019 Year 5 Actual	(L) 2019 Year 5 Budget	(M) 2020 Prior Year 1	(N) 2021 Prior Year 2	(O) 2022 Test Year 1	(P) 2023 Test Year 2
1	0407321	Dynegy Reg Debits-FERC 407.3	8,803	-	4,119	-	4,594	-	1,000	-	432	-	-	-	-	-
2	0407323	SFAS 143 - Reg. Debit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	0407357	Reg Debit - Nucl Cost Recovery	92,761	142,060	51,879	43,680	48,522	62,734	47,720	62,734	43,520	43,159	-	-	-	-
4	0407361	Reg Debit - ECRC O&M Def	(13,724)	(17,818)	7,066	3,717	(2,115)	(1,853)	3,400	4,847	5,444	6,777	(11,675)	(4,380)	0	0
5	0407371	Amortization - Storm Exp -WHSE	65	65	65	65	65	-	65	-	65	-	-	-	-	-
6	0407372	Amort Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	0407387	DEF CR4&5 Accelerated Deprecia			-	-	-	-	50,000	-	50,000	50,000	50,000	50,000	-	-
8	0407389	CR South Reg Asset Amrtz	-	-	-	-	-	-	-	-	14,249	-	14,249	74,723	-	-
9	0407399	Amortization Misc	-	-	0	-	-	-	-	-	10	-	-	-	28,288	7,331
10	0407405	SFAS 143 - Reg. Credit			-	-	-	-	-	-	-	-	-	-	-	-
11	0407410	Misc Capacity Amortizatin	-	-	-	-	19,024	-	22,300	-	12,526	-	12,943	12,960	13,126	13,139
12	0407412	Reg Credit - Cr3 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	0407422	FL Deferred Capacity Exp-Credit		(9,092)	-	-	-	(9,316)	-	3,564	-	(6,108)	(877)	(12,301)	(0)	0
14	0407423	FL Deferred Fuel Exp- Credit			-	-	-	(113,762)	-	(118,181)	-	(57,681)	(25,948)	(50,701)	(26)	(3)
15	0407426	FL Emission Auc Proc Amort	(235)	-	(0)	-	(4)	-	(1)	-	(0)	-	-	-	-	-
16	0407427	Levy, CR3 & CR4&5 Amortization	(273)	-	(78)	-	(47)	-	(13)	50,000	-	-	-	-	-	-
17	0407428	Reg Credit - ECRC O&M Def	-	-	-	-	-	(8,558)	-	(7,739)	-	(11,117)	(7,091)	(3,059)	4,380	(0)
18	0407429	Regulatory Credit - COR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Amort Acq Adj			-	-	-	-	-	-	-	-	-	-	-	-
20		**Amortization**	**102,066**	**123,064**	**83,949**	**58,710**	**92,872**	**(60,255)**	**146,357**	**(4,160)**	**154,474**	**25,031**	**177,990**	**73,521**	**52,045**	**26,744**
21		**Total Depreciation & Amortization**	**521,074**	**502,214**	**481,270**	**453,969**	**504,498**	**360,687**	**574,161**	**452,655**	**646,631**	**550,459**	**747,494**	**686,282**	**741,968**	**780,187**
22																
23	0408000	Taxes Other Than Income Taxes	350,624	344,304	331,490	341,215	345,570	347,848	372,359	384,194	390,141	412,413	399,141	403,632	433,141	456,480
24		FL Regulatory Assessment Fee			-	-	-	-	-	-	-	-	-	-	-	-
25		**Other Taxes**	**350,624**	**344,304**	**331,490**	**341,215**	**345,570**	**347,848**	**372,359**	**384,194**	**390,141**	**412,413**	**399,141**	**403,632**	**433,141**	**456,480**
26																
27	0411101	Accretion Expense	350	-	2,161	-	1,537	-	1,926	-	1,564	1,948	1,654	1,458	(0)	(0)
28		**Accretion Expense**	**350**	**-**	**2,161**	**-**	**1,537**	**-**	**1,926**	**-**	**1,564**	**1,948**	**1,654**	**1,458**	**(0)**	**(0)**
29																
30	0409000	Current Income Tax Exp	(30,952)	34,445	53,021	25,319	(155,577)	(21,787)	(52,427)	(26,087)	(41,724)	4,484	79,691	61,903	145,625	98,421
31	0410000	Prov for Def Income Taxes	1,093,480	314,454	873,413	295,691	1,292,225	335,417	922,373	136,581	941,481	148,878	96,062	168,441	128,608	189,022
32	0411000	Deferred Taxes - Credit	(753,111)	(146)	(625,447)	-	(831,828)	(134)	(768,657)	(5,701)	(762,463)	-	-	(50,412)	(51,159)	(17,713)
33		**Income Tax**	**309,417**	**348,753**	**300,987**	**321,010**	**304,820**	**313,496**	**101,290**	**104,792**	**137,294**	**153,362**	**175,754**	**179,933**	**223,073**	**269,729**
34		**Operating Expense**	**4,180,016**	**4,178,457**	**3,754,396**	**3,842,200**	**3,744,680**	**3,743,477**	**4,096,767**	**4,047,406**	**4,161,265**	**4,106,530**	**4,062,750**	**3,942,825**	**4,008,580**	**3,994,943**
35		**Net Operating Income**	**756,068**	**779,201**	**715,451**	**727,058**	**768,004**	**748,572**	**791,047**	**828,340**	**927,468**	**952,114**	**1,027,455**	**1,001,515**	**1,161,638**	**1,186,549**
36																

Supporting Schedule:

Recap Schedule: C-9, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Prior Year Ended 12/31/2021
__ Historical Test Year Ended 12/31/2020
Witness: N/A

Line No.	(A) Acct No.	(B) Account Title	(C) Month	(D) Month	(E) Month	(F) Month	(G) Month	(H) Month	(I) Month	(J) Month	(K) Month	(L) Month	(M) Month	(N) Month	(O) Month	(P) Month	(Q) Total
1																	
2			This schedule is not applicable since the test years are Projected and not Historical.														
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Supporting Schedules Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019
__	Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Panizza	

Line No.	(A) Acct. No.	(B) Account Title	(C) Test Year Ended 12/31/2023	(D) Prior Year Ended 12/31/2022	(E) Dollars (C) - (D)	(F) Percent (C)/(D)	(G) Reasons for changes
1	501	Fuel - Recoverable	153,475	174,413	(20,938)	88%	(A)
2							
3	555	Energy Purchase Expense	136,411	122,630	13,781	111%	(B)
4							
5	557	Deferred Fuel & Capacity Expense	26	63,002	(62,976)	0%	(C)
6							
7	511	Maint Of Structures	9,324	2,579	6,745	362%	(D)
8							
9	512	Maint Of Boiler Plant	6,082	8,741	(2,659)	70%	(E)
10							
11	554	Solar - Maint Misc Gen Plt	8,008	4,563	3,445	176%	(F)
12							
13	588	Misc Distribution Exp	27,756	31,337	(3,580)	89%	(G)
14							
15	903	Cust Rec & Coll Expenses	43,313	38,073	5,240	114%	(H)
16							
17	904	Uncollectible Accounts	9,800	12,623	(2,824)	78%	(I)
18							
19	924	Property Insurance	16,679	74,611	(57,932)	22%	(J)
20							
21	407	Amortization Misc	7,331	28,288	(20,957)	26%	(K)
22							
23	407	Reg Credit - ECRC O&M Def	(0)	4,380	(4,380)	0%	(L)
24							
25	409+410+411	Income Tax	269,729	223,073	46,656	121%	(M)
26							
27							
28							
29							
30							
31							
32							
33							
34							

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019
__	Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Panizza	

Line No.	(A) Acct. No.	(B) Account Title	(C) Test Year Ended 12/31/2023	(D) Test Year Ended 12/31/2022	(E) Dollars (C) - (D)	(F) Percent (C)/(D)	(G) Reasons for changes
1	(A)	Entire difference relates to recoverable fuel clause expenses.					
2							
3	(B)	Entire difference relates to recoverable fuel clause expenses.					
4							
5	(C)	Entire difference relates to recoverable deferred fuel & capacity clause expenses.					
6							
7	(D)	The $4M net increase in account 511 and 512 is primarily due to the timing and scope of outage costs of $2.8M at Anclote and $1.2M at Crystal River.					
8							
9	(E)	The $4M net increase in account 511 and 512 is primarily due to the timing and scope of outage costs of $2.8M at Anclote and $1.2M at Crystal River.					
10							
11	(F)	The $3.4M increase relates to the first year of full cost of the two Clean Energy Connect solar farms placed in service in 2022, and the partial year costs of four solar farms placed in service in 2023 under					
12		the Clean Energy Connect initiative.					
13							
14	(G)	The $3.6M decrease is attributable to grid investment programs reaching the end of their respective deployment periods and the joint use audit costs in 2022 not recurring in 2023.					
15							
16	(H)	The $5.2M increase is primarily attributable to the customer connect system and ending the deferral treatment of O&M costs on the project.					
17							
18	(I)	The $2.8M decrease is primarily attributable to a decrease of $1.4M from improvement in COVID pandemic economic conditions and $.9M decrease from implementation of customer connect.					
19							
20	(J)	The decrease is attributable to a decrease in the storm amortization expense of $57.9M.					
21							
22	(K)	The $20.1M decrease is primarily attributable to the decrease of $26.2M for amortization of independent spent fuel storage costs net of $5.3M first year amortization of the customer connect deferred					
23		O&M costs.					
24							
25	(L)	Entire difference relates to the deferred portion of recoverable ECRC clause expenses.					
26							
27	(M)	The $46.7M increase in income tax is primarily attributable to a $25M increase in net operating income, and a $33M increase in excess deferred income taxes.					
28							
29							
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
__ Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Panizza

Line No.	(A) Acct. No.	(B) Account Title	(C) Test Year Ended 12/31/2022	(D) Test Year Ended 12/31/2021	(E) Dollars (C) - (D)	(F) Percent (C)/(D)	(G) Reasons for changes
1	501	Fuel - Recoverable	174,413	238,653	(64,240)	73%	(A)
2							
3	557	Deferred Fuel & Capacity Expense	63,002	(32,974)	95,976	-191%	(B)
4							
5	571	SPP - Transmission Total	12,496	2,244	10,252	557%	(C)
6							
7	593	SPP - Maint. Dist. Row	43,852	0	43,852	0%	(D)
8							
9	593	SPP - Maint. OH Lines	13,180	2,384	10,797	553%	(E)
10							
11	510	FOS Maint Super and Engineer - Rec	830	16,569	(15,740)	5%	(F)
12							
13	510	Maint Supv & Engineering	34,891	19,215	15,676	182%	(G)
14							
15	511	Maint Of Structures	2,579	6,510	(3,931)	40%	(H)
16							
17	512	Maint Of Boiler Plant	8,741	6,283	2,457	139%	(I)
18							
19	554	Solar - Maint Misc Gen Plt	4,563	876	3,687	521%	(J)
20							
21	571	Maint of Overhead Lines-69KV	(907)	9,412	(10,319)	-10%	(K)
22							
23	593	Maint of Overhead Lines	26,083	68,693	(42,610)	38%	(L)
24							
25	904	Uncollectible Accounts	12,623	15,515	(2,892)	81%	(M)
26							
27	924	Property Insurance	74,611	173,886	(99,275)	43%	(N)
28							
29	403	Depreciation	689,922	612,761	77,161	113%	(O)
30							
31	407	Reg Debit - ECRC O&M Def	0	(4,380)	4,380	0%	(P)
32							
33	407	DEF CR4&5 Accelerated Deprecia	0	50,000	(50,000)	0%	(Q)
34							

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
__ Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Panizza

Line No.	(A) Acct. No.	(B) Account Title	(C) Test Year Ended 12/31/2022	(D) Test Year Ended 12/31/2021	(E) Dollars (C) - (D)	(F) Percent (C)/(D)	(G) Reasons for changes
1	(A)	Entire difference relates to recoverable fuel clause expenses.					
2							
3	(B)	Entire difference relates to recoverable deferred fuel & capacity clause expenses.					
4							
5	(C)	Entire difference relates to recoverable storm protection plan expenses.					
6							
7	(D)	Entire difference relates to recoverable storm protection plan expenses.					
8							
9	(E)	Entire difference relates to recoverable storm protection plan expenses.					
10							
11	(F)	The decrease of $15.7M primarily relates to the reclassification of ECRC costs from the recoverable clause account to base O&M. See offset at (G).					
12							
13	(G)	The increase of $15.7M primarily relates to the reclassification of ECRC costs from the recoverable clause account to base O&M. See offset at (H).					
14							
15	(H)	The net decrease in account 511 and 512 of $1.4M is due to the timing, scope and total cost of outages planned at Anclote.					
16							
17	(I)	The net decrease in account 511 and 512 of $1.4M is due to the timing, scope and total cost of outages planned at Anclote.					
18							
19	(J)	The $3.7M increase relates to the first year of full cost of the SOBRA solar farms Charlie Creek, Duette and a third solar farm (TBD) placed in service in 2021, and the partial year costs of					
20		two solar farms placed in service under the Company initiative Clean Energy Connect.					
21							
22	(K)	The $10.3M decrease is primarily attributable to the reclassification of costs for pole replacement and vegetation management to the storm protection plan clause.					
23							
24	(L)	The decrease of $42.6M relates to vegetation management included in storm protection plan expenses.					
25							
26	(M)	The $2.9M decrease is primarily related to a decrease of $1.9M from improvement in COVID pandemic economic conditions and $1.4M decrease from implementation of customer connect.					
27							
28	(N)	The decrease is attributable to a decrease in the storm amortization expense of $99.3M.					
29							
30	(O)	The increase is primiarly due to the transfer from CWIP to plant in service in 2022 for $30.4M in maintenance projects, $27.8M in solar/battery projects, $11.1M of SPP projects that have					
31		been removed from rate base but are attributing to increased depreciation, $6.1M Customer Connect projects, and $1.7M of security equipment.					
32							
33	(P)	Entire difference relates to the deferred portion of recoverable ECRC clause expenses.					
34							
35	(Q)	Entire difference relates to a decrease in CR 4 & 5 accelerated depreciation.					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019
__	Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Panizza	

Line No.	(A) Acct. No.	(B) Account Title	(C) Test Year Ended 12/31/2022	(D) Prior Year Ended 12/31/2021	(E) Dollars (C) - (D)	(F) Percent (C)/(D)	(G) Reasons for changes
1	407	CR South Reg Asset Amrtz	-	74,723	(74,723)	0%	(A)
2							
3	407	Amortization Misc	28,288	0	28,288	0%	(B)
4							
5	407	FL Deferred Capacity Exp-Credit	(0)	(12,301)	12,301	0%	(C)
6							
7	407	FL Deferred Fuel Exp- Credit	(26)	(50,701)	50,675	0%	(D)
8							
9	407	Reg Credit - ECRC O&M Def	4,380	(3,059)	7,439	-143%	(E)
10							
11	409+410+411	Income Tax	223,073	179,933	43,141	124%	(F)
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019
__	Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Panizza	

Line No.	(A) Acct. No.	(B) Account Title	(C) Test Year Ended 12/31/2021	(D) Prior Year Ended 12/31/2020	(E) Dollars (C) - (D)	(F) Percent (C)/(D)	(G) Reasons for changes
1	(A)	Entire difference relates to the net book value of Crystal River South assets recoverable in the capacity clause.					
2							
3	(B)	The $28.2M increase primairly relates to the amortization of independent spent fuel storage costs of $26.2M and $2.1M first year amortization of electric vehicle service equipment ("ESVE")					
4		costs.					
5							
6	(C)	Entire difference relates to the deferred portion of recoverable capacity clause expenses.					
7							
8	(D)	Entire difference relates to the deferred portion of recoverable fuel expense credit.					
9							
10	(E)	Entire difference relates to the deferred portion of recoverable ECRC O&M expenses.					
11							
12	(F)	The $43.1M increase in income tax is primarily attributable to a $160M increase in net operating income.					
13							
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Supporting Schedules: C-6

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule showing the change in cost, by Functional Group, for the last five years.

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: O'Hara/Dirr/Setser/Swartz Scott/Anderson/Hunsicker

Line No.	(A) Description of Functional Group	(B) Type of Cost	(C) 2017 Dollars	(D) % Change	(E) 2018 Dollars	(F) % Change	(G) 2019 Dollars	(H) % Change	(I) Budget 2020 Dollars	(J) % Change	(K) Budget 2021 Dollars	(L) % Change	(M) Budget 2022 Dollars	(N) % Change	(O) Budget 2023 Dollars	(P) % Change
1	Fuel Expense & Purchase Power	Variable	1,808,152	-0.3%	2,084,616	15.3%	2,012,156	-3.5%	1,814,692	-9.8%	1,710,907	-5.7%	1,725,732	0.9%	1,655,835	-4.1%
2	Energy Conservation (ECCR)	Variable	95,382	-3.3%	105,411	10.5%	98,820	-6.3%	115,433	16.8%	110,742	-4.1%	110,727	0.0%	109,760	-0 9%
3	Environmental (ECRC)	Variable	33,081	-11.2%	34,921	5.6%	26,437	-24.3%	24,733	-6.4%	22,549	-8.8%	7,288	-67.7%	7,288	0 0%
4	Storm Protection Plan (SPPCRC)	Variable									4,627	100.0%	70,715	1428.2%	74,786	5 8%
5	Nuclear Cost (NCRC)	Variable	3	-48.8%	9	206.4%	88	898.1%	0	-100.0%	0	0.0%	0	0.0%	0	0 0%
6	Production	Variable	171,038	-5.6%	167,699	-2.0%	169,474	1.1%	162,075	-4.4%	178,651	10.2%	200,389	12.2%	201,634	0.6%
7	Transmission	Variable	46,228	31.7%	46,188	-0.1%	50,221	8.7%	45,667	-9.1%	46,895	2.7%	37,241	-20.6%	37,410	0 5%
8	Distribution	Variable	148,957	0.7%	148,544	-0.3%	165,272	11.3%	147,556	-10.7%	152,217	3.2%	110,550	-27.4%	107,005	-3 2%
9	Customer Account Expense	Variable	57,717	-3.2%	61,855	7.2%	60,040	-2.9%	47,201	-21.4%	54,285	15.0%	53,045	-2.3%	55,461	4.6%
10	Customer Service & Sales	Variable	9,810	24.8%	11,294	15.1%	11,033	-2.3%	12,025	9.0%	13,192	9.7%	13,114	-0.6%	13,097	-0.1%
11	Administrative & General	Variable	217,888	-15.4%	386,497	77.4%	392,095	1.4%	369,326	-5.8%	377,456	2.2%	281,596	-25.4%	226,271	-19.6%
12	Depreciation & Amortization	Fixed	504,498	4.8%	574,161	13.8%	646,631	12.6%	747,494	15.6%	686,282	-8.2%	741,968	8.1%	780,187	5 2%
13	Taxes Other Than Income	Variable	345,570	4.2%	372,359	7.8%	390,141	4 8%	399,141	2.3%	403,632	1.1%	433,141	7.3%	456,480	5.4%
14	Accretion Expense	Variable	1,537	-28.9%	1,926	25.3%	1,564	-18.8%	1,654	5.7%	1,458	-11.9%	0	-100.0%	0	0 0%
15	Interest (w/o AFUDC)	Variable	271,427	-99.9%	297,690	9.7%	300,292	0.9%	307,902	2.5%	310,937	1.0%	331,269	6.5%	352,256	6 3%
16	Income Taxes	Variable	304,820	1.3%	101,290	-66.8%	137,294	35.5%	175,754	28.0%	179,933	2.4%	223,098	24.0%	269,927	21 0%
17																
18																
19																
20																
21	Total		4,016,108	-98.1%	4,394,457	9.4%	4,461,558	1.5%	4,370,651	-2.0%	4,253,762	-2.7%	4,339,873	2.0%	4,347,396	0 2%
22																

SCHEDULE C-10 | DETAIL OF RATE CASE EXPENSES FOR OUTSIDE CONSULTANTS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a detailed breakdown of rate case expenses by service provider for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Vendor Name	(B) Counsel, Consultant, Or Witness	(C) Specific Services Rendered	(D) Fee ($)	(E) Basis Of Charge	(F) Travel Expenses ($)	(G) Other ($)	(H) Total (D+F+G) ($)	(I) Type of Services (See Note A)
1									
2	Various	Consultant and Witness	Outside Professional Consultants	1,184,800	Contract	3,000		1,187,800	A, B, O
3	TOTAL OUTSIDE CONSULTANTS			1,184,800		3,000	-	1,187,800	
4									
5									
6	Various	Counsel	Legal Services	1,800,000	Contract			1,800,000	L
7	TOTAL OUTSIDE LEGAL SERVICES			1,800,000		-	-	1 800 000	
8									
9									
10	Various		Printing, Administrative Support and Other	4,000	Time Recording			4,000	O
11				4,000				4,000	
12									

Note (A): Place the appropriate letter(s) in column (I)

A	Accounting
B	Cost of Capital
C	Engineering
L	Legal
O	Other
R	Rate of Design
S	Cost of Service

NOTE 1: All costs would increase if we ultimately need to file a litigated case and need to include the expense of hotels, meals, etc. to support hearings in Tallahassee.

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

(J) Rate Case	(K) Total Expenses ($)	(L) Rate Order Date	(M) Amortization Period	(N) Unamortized Amount ($)	(O) Test Year Amortization ($)
	2,991,800	N/A	4 Years	2,991,800	747,950

NOTE 2: DEF is requesting that projected rate case expenses for this case be included in the calculation of DEF's 2022 base rates through an amortization of the total cost of this proceeding over 4-year period.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Hunsicker

Line No.	(A) Year	(B) Write-Offs (Retail) See Note 1	(C) Gross Revenues From Sales of Electricity (Retail)	(D) Adjustments to Gross Revenues (Specify)	(E) Adjusted Gross Revenues	(F) Bad Debt Factor * (B)/(E)
1	2016	$ 8,289	$ 3,975,806	$0	$ 3,975,806	0.002085
2						
3	2017	7,332	4,098,422	0	4,098,422	0.001789
4						
5	2018	9,399	4,486,176	0	4,486,176	0.002095
6						
7	2019	11,340	4,651,005	0	4,651,005	0.002438
8						
9	2020	7,018	4,653,759	0	4,653,759	0.001508
10						
11	2021	15,515	4,498,954	0	4,498,954	0.003449
12						
13	Total	58,893	26,364,122	0	26,364,122	0.002234
14						
15	2022 Test Year	12,623	4,722,550	0	4,722,550	0.002673
16						
17	2023 Test Year	9,800	4,798,712	0	4,798,712	0.002042
18						
19						
20	Note 1: Column B represents the net of bad debts written off and recoveries.					
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
Historical Test Year Ended 12/31/2019
Witness: Stewart, Setser, Hunsicker

Line No.	(A) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(B) Test Year Ended 12/31/2023	(C) Historical Year Ended 12/31/2019	(D) Difference (B)-(C)	(E) Percent Increase/(Decrease) (D)/(C)
1	Administrative & General Expense	240,032	$403,975	($163,943)	-40.58%
2					
3	General Advertising Expenses	2,352	832	1,520	182.61%
4					
5	Miscellaneous General Expenses	(16,114)	(12,713)	(3,401)	26.76%
6					
7	Total Administrative & General Expenses				
8	(ACCOUNTS 920 - 935)	$226,271	$392,095	($165,825)	-42.29%
9					
10	Customer Accounting Expense				
11	(ACCOUNTS 901 - 905)	55,461	60,040	(4,580)	-7.63%
12					
13	Customer Service & Information Expense				
14	(ACCOUNTS 907 - 910)	2,109	1,906	203	10.65%
15					
16	Sales Expenses				
17	(ACCOUNTS 911 - 919)	10,989	9,128	1,861	20.39%
18					
19	Total Jurisdictional Administrative Expenses				
20	(ACCOUNTS 901 - 935)	$294,829	$463,169	($168,340)	-36.35%
21					
22	Average Number of Retail Customers	1,952	1,833	119	6.51%
23					
24	Administrative Expense per Retail Customer	$151.02	$252.70	($101.68)	-40.24%
25					
26					
27					
28					
29					
30					
31					
32					
33					

Supporting Schedules: C-4, C-13

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Stewart, Setser, Hunsicker

Line No.	(A) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(B) Test Year Ended 12/31/2022	(C) Historical Year Ended 12/31/2019	(D) Difference (B)-(C)	(E) Percent Increase/(Decrease) (D)/(C)
1	Administrative & General Expense	$ 295,357	$403,975	($108,618)	-26.89%
2					
3	General Advertising Expenses	2,352	832	1,520	182.61%
4					
5	Miscellaneous General Expenses	(16,114)	(12,713)	(3,401)	26.76%
6					
7	Total Administrative & General Expenses				
8	(ACCOUNTS 920 - 935)	281,596	392,095	(110,499)	-28.18%
9					
10	Customer Accounting Expense				
11	(ACCOUNTS 901 - 905)	53,045	60,040	(6,995)	-11.65%
12					
13	Customer Service & Information Expense				
14	(ACCOUNTS 907 - 910)	2,109	1,906	203	10.65%
15					
16	Sales Expenses				
17	(ACCOUNTS 911 - 919)	11,005	9,128	1,877	20.57%
18					
19	Total Jurisdictional Administrative Expenses				
20	(ACCOUNTS 901 - 935)	$347,754	$463,169	($115,415)	-24.92%
21					
22	Average Number of Retail Customers	1,923	1,833	90	4.92%
23					
24	Administrative Expense per Retail Customer	$180.83	$252.70	($71.87)	-28.44%
25					
26					
27					
28					
29					
30					
31					
32					
33					

Supporting Schedules: C-4, C-13

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Setser

($000)

Line No.	(A) Description	(B) Electric Utility	(C) Jurisdictional Factor	(d) Jurisdictional Amount
1	0930200 - Misc. General Expenses	($14,816)	0.93221	($13,811)
2	0930210 - Industry Assn Dues	564	0.93221	526
3	0930220 - Exp of Servicing Securities	92	0.93221	86
4	0930230 - Dues To Various Organizations	363	0.93221	339
5	0930240 - Director's Expenses	839	0.93221	782
6	0930250 - Buy\Sell Transf Employee Homes	244	0.93221	228
7				
8	Total Miscellaneous General Expenses	($12,713)		($11,851)
9				
10	Average Number of Customers	1,833		1,833
11				
12	Miscellaneous General Expenses Per Customer	($6.94)		($6.47)
13				
14				
15				
16				
17				
18				
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20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Account/ Sub-Account Number	(B) Account/ Sub-Account Title	(C) Electric Utility		(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	ACCOUNT 909					
2		909650 Informational & Instructional Advertising	$0		1.00000	$0
3						
4	Total Account 909		0			0
5						
6	ACCOUNT 913					
7		913001 Advertising	8	(1)		0
8						
9	Total Account 913		8			0
10						
11	ACCOUNT 930					
12		930150 General Advertising Expenses	2,352	(1)		0
13						
14	Total Account 930		2,352			0
15						
16	Total Advertising Expense		2,360			0
17						
18	Average Number of Customers		1,952			1,952
19						
20	Advertising Expenses Per Customer		$1.21			$0.00
21						
22						
23						
24						
25	(1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2					
26						
27						
28						
29						

Supporting Schedules: C-6, C-33 Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Account/ Sub-Account Number	(B) Account/ Sub-Account Title	(C) Electric Utility		(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	ACCOUNT 909					
2		909650 Informational & Instructional Advertising	$0		1.00000	$0
3						
4	Total Account 909		0			0
5						
6	ACCOUNT 913					
7		913001 Advertising	8	(1)		0
8						
9	Total Account 913		8			0
10						
11	ACCOUNT 930					
12		930150 General Advertising	2,352	(1)		0
13						
14	Total Account 930		2,352			0
15						
16	Total Advertising Expense		2,360			0
17						
18	Average Number of Customers		1,923			1,923
19						
20	Advertising Expenses Per Customer		$1.23			$0.00
21						
22						
23						
24						
25	(1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2					
26						
27						
28						
29						

Supporting Schedules: C-6, C-33 Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Account/ Sub-Account Number	(B) Account/ Sub-Account Title	(C) Electric Utility		(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	ACCOUNT 909					
2		909650 Informational & Instructional Advertising	$0		1.00000	$0
3						
4	Total Account 909		0			0
5						
6	ACCOUNT 913					
7		913001 Advertising	8	(1)		0
8						
9	Total Account 913		8			0
10						
11	ACCOUNT 930					
12		930150 General Advertising	2,352	(1)		0
13						
14	Total Account 930		2,352			0
15						
16	Total Advertising Expense		2,360			0
17						
18	Average Number of Customers		1,893			1,893
19						
20	Advertising Expenses Per Customer		$1.25			$0.00
21						
22						
23						
24						
25	(1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2					
26						
27						
28						
29						

Supporting Schedules: C-6, C-33 Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Account/ Sub-Account Number	(B) Account/ Sub-Account Title	(C) Electric Utility	(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	ACCOUNT 909				
2		909650 Informational & Instructional Advertising	$0	1.00000	$0
3					
4	Total Account 909		0		0
5					
6	ACCOUNT 913				
7		913001 Advertising	8	-1	0
8					
9	Total Account 913		8		0
10					
11	ACCOUNT 930				
12		930150 General Advertising	2,373	-1	0
13					
14	Total Account 930		2,373		0
15					
16	Total Advertising Expense		2,381		0
17					
18	Average Number of Customers		1,857		1,857
19					
20	Advertising Expenses Per Customer		$1.28		$0.00
21					
22					
23					
24					
25	(1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2				
26					
27					
28					
29					

Supporting Schedules: C-6, C-33 Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Account/ Sub-Account Number	(B) Account/ Sub-Account Title	(C) Electric Utility		(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	ACCOUNT 909					
2		909650 Informational & Instructional Advertising	$101		1.00000	$101
3						
4	Total Account 909		101			101
5						
6	ACCOUNT 913					
7		913001 Advertising	150	(1)		0
8						
9	Total Account 913		150			0
10						
11	ACCOUNT 930					
12		930150 General Advertising	832	(1)		0
13						
14	Total Account 930		832			0
15						
16	Total Advertising Expense		1,083			101
17						
18	Average Number of Customers		1,833			1,833
19						
20	Advertising Expenses Per Customer		$0.59			$0.05
21						
22						
23						
24						
25	(1) Amounts in these accounts relate to image building advertising and are removed from recoverable costs as reflected on MFR C-2					
26						
27						
28						
29						

Supporting Schedules: C-6, C-33

Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott Anderson, Hunsicker, Olivier

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Electric Utility	(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	Electric Power Research Institute	Technical/Professional	$1,357	0.96778	$1,313
2	Edison Electric Institute	Business Association	566	0.96778	548
3	North American Electric Reliability Corporation	Technical/Professional	1,381	0.96778	1,336
4	Florida Reliability Coordinating Group	Technical/Professional	1,741	0.96778	1,685
5	Florida Electric Power Coordinating Group	Technical/Professional	177	0.96778	171
6	Southeastern Electric Exchange	Technical/Professional	18	0.96778	17
7	Chamber of Commerce Dues	Business Association	109	-	0
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Dues less than $10,000 Aggregated		0	-	0
20					
21	Total Industry Association Dues		$5,350		$5,071
22					
23	Average Number of Customers		1,952		1,952
24					
25	Dues Per Customer		$2.74		$2.60
26					
27	Lobby Expenses Included in Industry Association Dues and excluded from net operating income		$0.00		
28					
29					
30					
31					
32					

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott Anderson, Hunsicker, Olivier

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Electric Utility	(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	Electric Power Research Institute	Technical/Professional	$1,357	0.95414	$1,295
2	Edison Electric Institute	Business Association	566	0.95414	540
3	North American Electric Reliability Corporation	Technical/Professional	1,381	0.95414	1,317
4	Florida Reliability Coordinating Group	Technical/Professional	1,741	0.95414	1,661
5	Florida Electric Power Coordinating Group	Technical/Professional	177	0.95414	169
6	Southeastern Electric Exchange	Technical/Professional	18	0.95414	17
7	Chamber of Commerce Dues	Business Association	109	-	0
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Dues less than $10,000 Aggregated		0	-	0
20					
21	Total Industry Association Dues		$5,350		$5,000
22					
23	Average Number of Customers		1,923		1,923
24					
25	Dues Per Customer		$2.78		$2.60
26					
27	Lobby Expenses Included in Industry Association Dues and excluded from net operating income		$0.00		
28					
29					
30					
31					
32					

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott Anderson, Hunsicker, Olivier

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Electric Utility	(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	Electric Power Research Institute	Technical/Professional	$1,357	0.93221	$1,265
2	Edison Electric Institute	Business Association	566	0.93221	528
3	North American Electric Reliability Corporation	Technical/Professional	1,381	0.93221	1,287
4	Florida Reliability Coordinating Group	Technical/Professional	1,741	0.93221	1,623
5	Florida Electric Power Coordinating Group	Technical/Professional	177	0.93221	165
6	Southeastern Electric Exchange	Technical/Professional	18	0.93221	17
7	Chamber of Commerce Dues	Business Association	109	-	0
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Dues less than $10,000 Aggregated		0	-	0
20					
21	Total Industry Association Dues		$5,350		$4,885
22					
23	Average Number of Customers		1,893		1,893
24					
25	Dues Per Customer		$2.83		$2.58
26					
27	Lobby Expenses Included in Industry Association Dues and excluded from net operating income		$0.00		
28					
29					
30					
31					
32					

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott Anderson, Hunsicker, Olivier

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Electric Utility	(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	Electric Power Research Institute	Technical/Professional	$1,357	0.93221	$1,265
2	Edison Electric Institute	Business Association	636	0.93221	593
3	North American Electric Reliability Corporation	Technical/Professional	1,381	0.93221	1,287
4	Florida Reliability Coordinating Group	Technical/Professional	1,741	0.93221	1,623
5	Florida Electric Power Coordinating Group	Technical/Professional	177	0.93221	165
6	Southeastern Electric Exchange	Technical/Professional	18	0.93221	17
7	Chamber of Commerce Dues	Business Association	109	-	0
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Dues less than $10,000 Aggregated		0	-	0
20					
21	Total Industry Association Dues		$5,420		$4,950
22					
23	Average Number of Customers		1,857		1,857
24					
25	Dues Per Customer		$2.92		$2.67
26					
27	Lobby Expenses Included in Industry Association Dues and excluded from net operating income		$0.00		
28					
29					
30					
31					
32					

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott Anderson, Hunsicker, Olivier

($000)

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Electric Utility	(D) Jurisdictional Factor	(E) Jurisdictional Amount
1	Electric Power Research Institute	Technical/Professional	$1,343	0.93221	$ 1,252
2	Edison Electric Institute	Business Association	564	0.93221	526
3	North American Electric Reliability Corporation	Technical/Professional	1,381	0.93221	1,287
4	Florida Reliability Coordinating Group	Technical/Professional	1,551	0.93221	1,446
5	Florida Electric Power Coordinating Group	Technical/Professional	326	0.93221	304
6	Southeastern Electric Exchange	Technical/Professional	18	0.93221	17
7	Consortium for Energy Efficiency	Technical/Professional	14	0.93221	13
8	Clearwater Regional Chamber of Commerce	Business Association	10	0.93221	9
9	Enterprise Florida Inc	Economic Development	50	0.93221	47
10	Florida Chamber of Commerce	Business Association	40	0.93221	37
11	Hispanic Chamber of Commerce of Metro Orlando	Business Association	10	0.93221	9
12	Kissimmee Osceola County Chamber	Business Association	11	0.93221	11
13	St Petersburg Area Chamber	Business Association	12	0.93221	11
14	St Petersburg Downton Partnership Inc	Business Association	10	0.93221	9
15					
16					
17					
18					
19	Dues less than $10,000 Aggregated		103	0.93221	96
20					
21	Total Industry Association Dues		$5,444		$5,075
22					
23	Average Number of Customers		1,833		1,833
24					
25	Dues Per Customer		$2.97		$2.77
26					
27	Lobby Expenses Included in Industry Association Dues and excluded from net operating income		$0.00		
28					
29					
30					
31					
32					

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal, or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of $1,000,000 or .5% (.005) of operation and maintenance expenses.

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Setser, Swartz, Scott, Anderson Hunsicker

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Account(s) Charged	(D) Test Year Costs
1	Accounting			
2				
3				
4				
5				
6				
7	Financial			
8				
9				
10			There are no vendors above the threshold.	
11				
12				
13	Engineering			
14				
15				
16				
17				
18	Legal			
19				
20				
21				
22				
23				
24	Other (specify)			
25				
26				
27				
28	Total Outside Professional Services			$ -
29				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal, or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of $1,000,000 or .5% (.005) of operation and maintenance expenses.

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Setser, Swartz, Scott, Anderson Hunsicker

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Account(s) Charged	(D) Test Year Costs
1	Accounting			
2				
3				
4				
5				
6				
7	Financial			
8				
9				
10			There are no vendors above the threshold.	
11				
12				
13	Engineering			
14				
15				
16				
17				
18	Legal			
19				
20				
21				
22				
23				
24	Other (specify)			
25				
26				
27				
28	Total Outside Professional Services			$ -
29				

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal, or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of $1,000,000 or .5% (.005) of operation and maintenance expenses.

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Setser, Swartz, Scott, Anderson Hunsicker

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Account(s) Charged	(D) Prior Year Costs
1	Accounting			
2				
3				
4				
5				
6				
7	Financial			
8				
9				
10			There are no vendors above the threshold.	
11				
12				
13	Engineering			
14				
15				
16				
17				
18	Legal			
19				
20				
21				
22				
23				
24	Other (specify)			
25				
26				
27				
28	Total Outside Professional Services			$ -
29				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal, or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of $1,000,000 or .5% (.005) of operation and maintenance expenses.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott, Anderson Hunsicker

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Account(s) Charged	(D) Prior Year Costs
1	Accounting			
2				
3				
4				
5				
6				
7	Financial			
8				
9				
10			There are no vendors above the threshold.	
11				
12				
13	Engineering			
14				
15				
16				
17				
18	Legal			
19				
20				
21				
22				
23				
24	Other (specify)			
25				
26				
27				
28	Total Outside Professional Services			$ -
29				

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal, or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of $1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

($000)

Witness: Setser, Swartz, Scott, Anderson Hunsicker

Line No.	(A) Type of Service or Vendor	(B) Description of Service(s)	(C) Account(s) Charged	(D) Historical Year Costs
1	Accounting			
2				
3				
4				
5				
6				
7	Financial			
8				
9				
10			There are no vendors above the threshold.	
11				
12				
13	Engineering			
14				
15				
16				
17				
18	Legal			
19				
20				
21				
22				
23				
24	Other (specify)			
25				
26				
27				
28	Total Outside Professional Services			$ -
29				

Supporting Schedules:

Recap Schedules:

SCHEDULE C-17

PENSION COST

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Stewart, Setser

Line No.	(A) Description	(B) Test Year 2023	(C) Test Year 2022	(D) Prior Year 2021	(E) Prior Year 2020	(F) Historical Year 2019
1	Service Cost	17,601	18,844	20,196	21,690	19,718
2	Interest Cost	43,878	44,876	45,795	46,600	54,482
3	Actual Return on Assets -- (Gain) Loss	Note 4	Note 4	Note 4	Note 4	(218,013)
4	Net Amortization and Deferral	20,346	22,624	25,453	28,924	23,791
5	Amortization of Prior Service Cost	(53)	(287)	(911)	(1,099)	(1,099)
6	Total Net Periodic Pension Cost	81,772	86,057	90,532	96,115	(121,121)
7						
8	For the Year:					
9	Expected Return on Assets -- (Gain)	(104,285)	(103,128)	(101,917)	(100,638)	(88,689)
10	Assumed Rate of Return on Plan Assets	6.85%	6.85%	6.85%	6.85%	6.85%
11	Amortization of Transition Asset or Obligation	0	0	0	0	0
12	Percent of Pension Cost Capitalized	40.41%	40.91%	40.90%	40.74%	41.22%
13						
14	Pension Cost DEF Payroll Company	(29,625)	(24,780)	(19,645)	(13,360)	74
15	Pension Cost Affilate Charges To/(From) DEF	41	(441)	(695)	1,202	(1,148)
16	Pension Cost Recorded in Account 926	(29,584)	(25,221)	(20,340)	(12,158)	(1,074)
17						
18	Minimum Required Contribution Per IRS	Note 3	Note 3	Note 3	Note 3	Note 3
19	Maximum Allowable Contribution Per IRS	Note 3	Note 3	Note 3	Note 3	Note 3
20	Actual Contribution Made to the Trust Fund	0	0	0	0	53,305
21	Actuarial Attribution Approach Used for Funding	Smoothed Rate Formula	Smoothed Rate Formula	Smoothed Rate Formula	Smoothed Rate Formula	Smoothed Rate Formula
22	Assumed Discount Rate for Computing Funding	Note 4	Note 4	Note 4	Note 4	Note 4
23	Allocation Method Used to Assign Costs if the Utility is not the	Note 1	Note 1	Note 1	Note 1	Note 1
24	Sole Participant in the Plan. Attach the relevant procedures.					
25						
26	At Year End:					
27	Accumulated Benefit Obligation	(1,352,986)	(1,383,523)	(1,410,781)	(1,435,308)	1,392,303
28	Projected Benefit Obligation	(1,365,704)	(1,397,644)	(1,426,469)	(1,452,922)	1,423,972
29	Vested Benefit Obligation	Note 2	Note 2	Note 2	Note 2	Note 2
30	Assumed Discount Rate (Settlement Rate)	3.20%	3.20%	3.20%	3.20%	3.30%
31	Assumed Rate for Salary Increases	11.50% to 3.50%	11.50% to 3.50%	11.50% to 3.50%	11 50% to 3.50%	11.50% to 3.50%
32	Fair Value of Plan Assets	1,582,275	1,565,368	1,547,393	1,528,832	1,514,633
33	Market Related Value of Assets	1,582,275	1,565,368	1,547,393	1,528,832	1,514,633
34	Balance in Working Capital (Specify Account No.)	0	0	0	0	0
35						

Supporting Schedules:

Recap Schedules:

SCHEDULE C-17

PENSION COST

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Stewart, Setser

Line No.	(A) Description	(B) Test Year 2023	(C) Test Year 2022	(D) Prior Year 2021	(E) Prior Year 2020	(F) Historical Year 2019
1	Notes:					
2	1	Projected Benefit Obligation - Calculated by summing the projected benefit obligation of each plan participant assigned to the payroll company.				
3						
4		Plan Assets at Fair Value - Cumulative amount of company contributions and investment return, net of retiree benefits and administrative expenses paid				
5		and attributed to each payroll company. Investment return is allocated so that each payroll company has the same annual return base on the beginning of				
6		year assets adjusted for cash flow. The returns are calculated for each separate return.				
7						
8		Market Related Value of Assets - Allocated to each payroll company in proportion to the payroll company portion of the plan assets at fair value. For the RCBP and DELPP, this allocation applies only to the payroll companies that do not use a fair value basis for market related value of assets.				
9						
10		Benefit Payments - Benefit payments to participants are reported for each payroll company by Duke Energy.				
11						
12		Employer Contributions - Actual plan sponsor contributions are attributed to each payroll company and provided by Duke Energy. Future plan contributions				
13		are estimated for each payroll company based on the sum of service cost, administrative expenses, and a 7-year amortization of unfunded PBO. The most				
14		recently reported information is used for this purpose.				
15						
16		Prior Service Cost - Calculated for each payroll company when an amendment is passed that changes the projected benefit obligation. The amount shown				
17		for each payroll company is the remaining amount to be recognized in the future as a component annual benefit cost.				
18						
19		Amount Recognized in Retained Earnings as a Prepaid Pension Asset or (Accrued Benefit Liability). This item tracks contributions made by the company and				
20		the annual benefit cost calculated for each payroll company. A prepaid pension asset exists when cumulative contributions exceed the cumulative benefit				
21		cost reported since the company began offering the benefit. An (accrued benefit liability) position exists when the accumulation of benefit costs exceeds the				
22		accumulation of contributions made by the company. Adjustments are made to account for the transfer of participants between payroll companies.				
23						
24						
25		Service Cost - Calculated by summing the service cost of each plan participant assigned to the payroll company.				
26						
27		Administrative Expense - Allocated to each payroll company in proportion to the payroll company's portion of the plan assets at fair value.				
28						
29		Interest Cost - Based on the projected benefit obligation for the payroll company and the expected benefit payments of participants assigned to the payroll				
30		company.				
31						
32		Expected Return on Assets - Based on the market related value of assets, expected benefit payments, and expected contributions calculated for each payroll				
33		company.				
34						
35						
36						

Supporting Schedules:

Recap Schedules:

SCHEDULE C-17

PENSION COST

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Stewart, Setser

Line No.	(A) Description	(B) Test Year 2023	(C) Test Year 2022	(D) Prior Year 2021	(E) Prior Year 2020	(F) Historical Year 2019
1	Notes:					
2	1 continued					
3		Amortization of Gains and Losses - The amortization of actuarial gains and losses is determined for the plan in aggregate. If an amount is being amortized, it				
4		is allocated to each payroll company on the basis of each payroll company's attributed portion of the unrecognized gain and loss for the plan.				
5						
6		Transfers Between Payroll Companies - If a participant transfers between payroll companies, the projected benefit obligation as of the beginning of the year				
7		is determined. Assets equal to the projected benefit obligation are then transferred from the prior payroll company*. The result of this method is that a				
8		payroll company does not incur an actuarial gain or loss due to transfers. Unrecognized items are transferred pro rata according to the portion of the prior				
9		payroll company's projected benefit obligation that is transferred with corresponding adjustments made to any prepaid pension asset or (accrued benefit				
10		liability).				
11						
12						
13		* For OPEB plans, a prorated amount of assets is transferred based on funded status of the payroll company prior to transfer.				
14						
15						
16	2	Vested benefit obligation is not required to be disclosed per GAAP and is not supplied with Duke Energy Florida actuarial information.				
17						
18	3	Contribution amounts available only for Duke Energy. Actuarial funding valuations are prepared on a plan basis only.				
19						
20	4	Information not available.				
21						
22						
23						
24						
25						
26						
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31						
32						
33						
34						
35						
36						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Dirr, O'Hara

Line No.	(A)
1	
2	In compliance with 18 CFR 101 - Uniform System of Accounts, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable
3	contributions in determining Net Operating Income for 2022 and 2023. All are accounted for "below the line", account 426.
4	
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FLORIDA PUBLIC SERVICE COM

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara, Dirr

Line No.	(A) Account/ Sub-account No.	(B) Plant Account Title	(C) Total Amort/Recovery Expense	(D) Reason
1	407115	Meter Amortization	6,278	Amortization of retired meters per 2017 Settlement
2				
3	TBD	EVSE Reg Asset Amortization	2,025	Amortization of electric vehicle charging stations per 2017 Settlement
4				
5	TBD	Customer Connect Deferred O&M Reg Asset Amort.	5,306	Amortization of customer connect deferred O&M costs per 2017 Settlement
6				
7	407410	Misc Capacity Amortization	6,551	Amort of FGD termination agreement costs, clause recoverable
8				
9	407410	Misc Capacity Amortization	6,588	Amort of Ridge Gen termination agreement costs, clause recoverable
10				
11	407423	FL Deferred Fuel Exp	(3)	Deferred fuel expense - clause recoverable
12				
13	0908002	Amort of Load Management Switches	2,331	Amortization of Recoverable ECCR Costs
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Supporting Schedules: Recap Schedules: C-1, C-6

FLORIDA PUBLIC SERVICE COM

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: O'Hara, Dirr

Line No.	(A) Account/ Sub-account No.	(B) Plant Account Title	(C) Total Amort/Recovery Expense	(D) Reason
1	407115	Meter Amortization	6,278	Amortization related to early retirement of meters per 2017 Settlement Agreeme
2				
3	TBD	EVSE Reg Asset Amortization	2,025	Amortization of electric vehicle charging stations per 2017 Settlement
4				
5	TBD	ISFSI Amortization	26,263	Amortization of CR 3 ISFSI Costs, recoverable in capacity clause.
6				
7	407410	Misc Capacity Amortization	6,551	Amort of FGD termination agreement costs, clause recoverable.
8				
9	407410	Misc Capacity Amortization	6,575	Amort of Ridge Gen termination agreement costs, clause recoverable.
10				
11	407428	Reg Credit - ECRC O&M Def	4,380	To record amortization of ECRC O&M deferral costs.
12				
13	407423	FL Deferred Fuel Exp	(26)	Deferred fuel expense - clause recoverable
14				
15	0908002	Amort of Load Management Switches	3,905	Amortization of Recoverable ECCR Costs
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Supporting Schedules: Recap Schedules: C-1, C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns E, F, and G for the historical base year and test year only.

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Type of Tax	(B) Rate	(C) Tax Basis	(D) Total Amount	(E) Amount Charged To Operating Expenses	(F) Jurisdictional Factor	(G) Jurisdictional Amount	(H) Jurisdictional Amount Charged To Operating Expenses
1	Franchise Tax - Electric	Variable	Variable	$ 122,076	$ 122,076	1.000000	$ 122,076	$ 122,076
2								
3	Federal Unemployment	6.00%	3,406	204	111	0.967780	108	108
4								
5	State Unemployment	5.40%	3,391	183	100	0.967780	97	97
6								
7	FICA	7.65%	421,634	32,255	17,596	0.967780	17,029	17,029
8								
9	Franchise Tax	Variable	Variable	116,935	116,935	1.000000	116,935	116,935
10								
11	Federal Highway Use Tax - Elec	Variable	Variable	0	0	0.000000	-	-
12								
13	Highway Use Tax	Variable	Variable	0	0	0.000000	-	-
14								
15	Sales and Use Tax Exp	Variable	Variable	0	0	0.000000	-	-
16								
17	Fl Property Tax - Electric	Variable	Variable	199,661	199,661	0.926702	185,026	185,026
18								
19	FL Kwh Power Gen Tax - Electric	Variable	Variable	0	0	0.000000	-	-
20								
21	Misc Taxes Electric	Variable	Variable					
22								
23								
24								
25								
26	Total			$ 471,315	$ 456,480		$ 441,271	$ 441,271
27								

Supporting Schedules: C-21

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns E, F, and G for the historical base year and test year only.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Type of Tax	(B) Rate	(C) Tax Basis	(D) Total Amount	(E) Amount Charged To Operating Expenses	(F) Jurisdictional Factor	(G) Jurisdictional Amount	(H) Jurisdictional Amount Charged To Operating Expenses
1	Franchise Tax - Electric	Variable	Variable	$ 120,051	120,051	1.000000	$ 120,051	$ 120,051
2								
3	Federal Unemployment	6.00%	3,406	204	111	0.954146	106	106
4								
5	State Unemployment	5.40%	3,391	183	100	0.954146	95	95
6								
7	FICA	7.65%	421,634	32,255	17,596	0.954146	16,789	16,789
8								
9	Franchise Tax	Variable	Variable	115,065	115,065	1.000000	115,065	115,065
10								
11	Federal Highway Use Tax - Elec	Variable	Variable	0	0	0.000000	-	-
12								
13	Highway Use Tax	Variable	Variable	0	0	0.000000	-	-
14								
15	Sales and Use Tax Exp	Variable	Variable	0	0	0.000000	-	-
16								
17	Fl Property Tax - Electric	Variable	Variable	180,218	180,218	0.908894	163,798	163,798
18								
19	FL Kwh Power Gen Tax - Electric	Variable	Variable	0	0	0.000000	-	-
20								
21								
22								
23								
24								
25								
26	Total			$ 447,976	$ 433,141		$ 415,905	$ 415,905
27								

Supporting Schedules: C-21

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns E, F, and G for the historical base year and test year only.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023

__ Projected Test Year 1 Ended 12/31/2022

XX Prior Year 2 Ended 12/31/2021

Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Type of Tax	(B) Rate	(C) Tax Basis	(D) Total Amount	(E) Amount Charged To Operating Expenses	(F) Jurisdictional Factor	(G) Jurisdictional Amount	(H) Jurisdictional Amount Charged To Operating Expenses
1	Franchise Tax - Electric	Variable	Variable	$ 114,106	114,106	1.000000	$ 114,106	$ 114,106
2								
3	Federal Unemployment	6.00%	3,406	204	111	0.932210	104	104
4								
5	State Unemployment	5.40%	3,391	183	100	0.932210	93	93
6								
7	FICA	7.65%	421,634	32,255	17,596	0.932210	16,403	16,403
8								
9	Gross Receipts	Variable	Variable	109,511	109,511	1.000000	109,511	109,511
10								
11	Federal Highway Use Tax - Elec	Variable	Variable	0	0	0.000000	-	-
12								
13	Highway Use Tax	Variable	Variable	0	0	0.000000	-	-
14								
15	Sales and Use Tax Exp	Variable	Variable	0	0	0.000000	-	-
16								
17	Fl Property Tax - Electric	Variable	Variable	162,208	162,208	0.901542	146,374	146,374
18								
19	FL Kwh Power Gen Tax - Electric	Variable	Variable		0	0.906101	-	-
20								
21								
22								
23								
24								
25								
26	Total			$ 418,467	$ 403,632		$ 386,591	$ 386,591
27								

Supporting Schedules: C-21

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns E, F, and G for the historical base year and test year only.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Type of Tax	(B) Rate	(C) Tax Basis	(D) Total Amount	(E) Amount Charged To Operating Expenses	(F) Jurisdictional Factor	(G) Jurisdictional Amount	(H) Jurisdictional Amount Charged To Operating Expenses
1	Franchise Tax - Electric	Variable	Variable	$ 119,039	119,039	1.000000	$ 119,039	$ 119,039
2								
3	Federal Unemployment	6.00%	3,352	201	109	0.954987	104	104
4								
5	State Unemployment	5.40%	3,233	175	94	0.954987	90	90
6								
7	FICA	7.65%	414,156	31,683	17,141	0.954987	16,370	16,370
8								
9	Gross Receipts	Variable	Variable	113,308	113,308	1.000000	113,308	113,308
10								
11	Federal Highway Use Tax - Elec	Variable	Variable	0	0		-	-
12								
13	Highway Use Tax	Variable	Variable	0	0		-	-
14								
15	Sales and Use Tax Exp	Variable	Variable	0	0		-	-
16								
17	Fl Property Tax - Electric	Variable	Variable	149,449	149,449	0.907026	135,181	135,181
18								
19	FL Kwh Power Gen Tax - Electric	Variable	Variable		0		-	-
20								
21								
22								
23								
24								
25								
26	Total			$ 413,855	$ 399,141		$ 384,092	$ 384,092
27								

Supporting Schedules: C-21

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns E, F, and G for the historical base year and test year only.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023

__ Projected Test Year 1 Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

XX Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Type of Tax	(B) Rate	(C) Tax Basis	(D) Total Amount	(E) Amount Charged To Operating Expenses	(F) Jurisdictional Factor	(G) Jurisdictional Amount	(H) Jurisdictional Amount Charged To Operating Expenses
1	Franchise Tax	Variable	Variable	$ 119,671	119,671	1.000000	$ 119,671	$ 119,671
2								
3	Federal Unemployment	6.00%	3,562	214	106	0.932210	98	98
4								
5	State Unemployment	5.40%	3,406	184	91	0.932210	85	85
6								
7	FICA	7.65%	439,725	33,639	16,611	0.932210	15,485	15,485
8								
9	Gross Receipts	Variable	Variable	116,111	116,111	1.000000	116,111	116,111
10								
11	Federal Highway Use Tax - Elec	Variable	Variable	58	58	0.906311	53	53
12								
13	Highway Use Tax	Variable	Variable	10	10	0.905669	9	9
14								
15	Sales and Use Tax Exp	Variable	Variable	(404)	(404)	0.906544	(366)	(366)
16								
17	Fl Property Tax - Electric	Variable	Variable	137,183	137,183	0.906168	124,331	124,331
18								
19	FL Kwh Power Gen Tax - Electric	Variable	Variable	702	702	0.906101	637	637
20								
21								
22	Total			$ 407,369	$ 390,140		$ 376,114	$ 376,114
23								
24								
25								
26								
27								

Supporting Schedules: C-21

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Panizza

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		Gross Receipts Tax					Regulatory Assessment Fee				
Line No.	Type of Tax	Historical Base Year 2019	Historical Base Year +1 2020	Prior Year 2 2021	Test Year 1 2022	Test Year 2 2023	Historical Base Year 2019	Historical Base Year +1 2020	Prior Year 2 2021	Test Year 1 2022	Test Year 2 2023
1	Total Operating Revenues	4,629,717	4,532,318	4,377,237	4,599,515	4,670,147	5,089,696	4,918,165	4,944,340	5,170,313	5,182,271
2	Less: Unbilled Retail Revenues	0	0				0	0			
3	Billed Revenues	4,629,717	4,532,318	4,377,237	4,599,515	4,670,147	5,089,696	4,918,165	4,944,340	5,170,313	5,182,271
4		-	-	-	-	-	-	-	-	-	-
5	Sales for Resale	-	-	-	-	-	-	-	-	-	-
6	Late Payment Field Collections	-	-	-	-	-	-	-	-	-	-
7	Miscellaneous Service Revenue	-	-	-	-	-	-	-	-	-	-
8	Rent Electric Property	-	-	-	-	-	-	-	-	-	-
9	Other Revenues	-	-	-	-	-	-	-	-	-	-
10	Deferred Revenues	-	-	-	-	-	-	-	-	-	-
11	Other Revenue Adjustments	-	-	-	-	-	-	-	-	-	-
12	Total Revenue Adjustments	-	-	-	-	-	-	-	-	-	-
13	Adjusted Billed Revenues	4,629,717	4,532,318	4,377,237	4,599,515	4,670,147	4,729,489	4,918,165	4,944,340	5,170,313	5,182,271
14	Tax Rate - Billed Revenues	0.0250	0.0250	0.0250	0.0250	0.0250	0.000720	0.000720	0.000720	0.000720	0.000720
15	Tax Amount On Billed Revenues	115,743	113,308	109,431	114,988	116,754	3,405	3,541	3,560	3,723	3,731
16											
17	Unbilled Revenues	368	0	80	77	181	0	0	0	0	0
18	Tax Amount On Unbilled Revenues	0	0	0	0	0	0	0	0	0	0
19	Other Tax Adjustments	0	0	0	0	0	0	0	0	0	0
20	Tax Amount	116,111	113,308	109,511	115,065	116,935	3,405	3,541	3,560	3,723	3,731
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											

Supporting Schedules:

Recap Schedules: MFR C-20

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Net Utility Operating Income	1,186,549	1,186,549		
2	Add Income Tax Accounts	269,729	269,729		
3	Less Interest Charges (From C-23)	342,735	342,735		
4					
5	Taxable Income Per Books	1,113,544	1,113,544		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	754,381	754,381	(754,381)	(754,381)
9	Less: Tax Depreciation State	(200,119)	-	200,119	-
10	Less: Tax Depreciation Federal	(1,111,823)	(1,111,823)	1,111,823	1,111,823
11	Less: Book Depreciation on AFUDC Equity Temp	(21,712)	(21,712)	21,712	21,712
12	Construction Period Interest	49,810	49,810	(49,810)	(49,810)
13	AFUDC Debt M	(9,521)	(9,521)	9,521	9,521
14	Bad Debts	-	-	-	-
15	Book Gain/Loss	-	-	-	-
16	CIAC	30,000	30,000	(30,000)	(30,000)
17	Tax Gains/Losses	(156,557)	(156,557)	156,557	156,557
18	ARO	-	-	-	-
19	Amort of Interco Gain	1,152	1,152	(1,152)	(1,152)
20	Non-Cash Overhead Basis Adj	5,007	5,007	(5,007)	(5,007)
21	Repairs	(308,430)	(308,430)	308,430	308,430
22	Bartow LTSA	-	-	-	-
23	Loss on Reacquired Debt Amortization	946	946	(946)	(946)
24	Pension	(20,030)	(20,030)	20,030	20,030
25	Storm Costs	-	-	-	-
26	Non AMI Meters Retired Early	-	-	-	-
27	Severance Reserve	-	-	-	-
28	Deferred Cost - CR 3	-	-	-	-
29	CR 3 Securitization	57,633	57,633	(57,633)	(57,633)
30	Customer Connect - Deferred Cost	-	-	-	-
31	Reg Liab - Accel Depr CR 4-5	-	-	-	-
32	Unbilled Revenue - Fuel	-	-	-	-
33	Claims Reserve	-	-	-	-

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	FAS 5 Non-Income Tax Reserves	-	-	-	-
2	Self-Developed Software	-	-	-	-
3	Deferred Compensation	-	-	-	-
4	Annual Incentive Plan Comp	-	-	-	-
5	Misc Taxable Inc Adj - LOOK INTO	-	-	-	-
6	Post Retirement Benefits	-	-	-	-
7	ECCR	0	0	(0)	(0)
8	ECRC	(0)	(0)	0	0
9	DOE Reimbursement	-	-	-	-
10	Fuel Over/(Under) Recovery	23	23	(23)	(23)
11	Nuclear Fuel Storage Spend	-	-	-	-
12	CR South Capacity Amortization	-	-	-	-
13	Customer Connect - Reg Asset Amortization	5,306	5,306	(5,306)	(5,306)
14	Non AMI Meter Amortization	6,278	6,278	(6,278)	(6,278)
15	DSM/EE Amortization	2,331	2,331	(2,331)	(2,331)
16	Other	2,025	2,025	(2,025)	(2,025)
17	Total Temporary Differences	(913,299)	(713,180)	913,299	713,180
18					
19	Permanent Adjustments - Operating				
20	Tax Exempt Interest	(1,003)	(1,003)		
21	Non-Deductible Meals Expense	1,300	1,300		
22	Transportation Benefits	269	269		
23	After Tax ADC,M&E,ITC Permanent	21,712	21,712		
24	Total Permanent Adjustments	22,278	22,278		
25					
26	State Taxable Income	222,522		913,299	
27	State Income Tax (5.5%)	12,239	12,239	50,231	50,231
28					
29	Federal Taxable Income		410,402		662,949
30	Federal Income Tax (21%)		86,183		139,219
31					
32					
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Adjustments to Federal Income Tax				
2	Amortization of Excess Deferred Tax				(17,713)
3	Tax Rate Differential - 34% to 35%				(129)
4	R&D Credit				(300)
5	Total Adjustments to Federal Income Tax		0		(18,142)
6	Federal Income Tax		86,183		121,077
7					
8	ITC Amortization				
9					
10		State	Federal	Total	
11	Summary of Income Tax Expense:				
12	Current Tax Expense	12,239	86,183	98,421	
13	Deferred Income Taxes	50,231	121,077	171,308	
14	Investment Tax Credits, Net			0	
15	Total Income Tax Provision	$62,470	$207,259	$269,730	
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Net Utility Operating Income	1,161,638	1,161,638		
2	Add Income Tax Accounts	223,073	223,073		
3	Less Interest Charges (From C-23)	323,273	323,273		
4					
5	Taxable Income Per Books	1,061,438	1,061,438		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	691,483	691,483	(691,483)	(691,483)
9	Less: Tax Depreciation State	(245,103)	-	245,103	-
10	Less: Tax Depreciation Federal	(1,018,065)	(1,018,065)	1,018,065	1,018,065
11	Less: Book Depreciation on AFUDC Equity Temp	(21,712)	(21,712)	21,712	21,712
12	Construction Period Interest	48,441	48,441	(48,441)	(48,441)
13	AFUDC Debt M	(7,996)	(7,996)	7,996	7,996
14	Bad Debts	-	-	-	-
15	Book Gain/Loss	-	-	-	-
16	CIAC	30,000	30,000	(30,000)	(30,000)
17	Tax Gains/Losses	(153,343)	(153,343)	153,343	153,343
18	ARO	(13)	(13)	13	13
19	Amort of Interco Gain	1,152	1,152	(1,152)	(1,152)
20	Non-Cash Overhead Basis Adj	3,562	3,562	(3,562)	(3,562)
21	Repairs	(308,430)	(308,430)	308,430	308,430
22	Bartow LTSA	-	-	-	-
23	Loss on Reacquired Debt Amortization	946	946	(946)	(946)
24	Pension	(14,249)	(14,249)	14,249	14,249
25	Storm Costs	57,932	57,932	(57,932)	(57,932)
26	Non AMI Meters Retired Early	-	-	-	-
27	Severance Reserve	-	-	-	-
28	Deferred Cost - CR 3	-	-	-	-
29	CR 3 Securitization	56,797	56,797	(56,797)	(56,797)
30	Customer Connect - Deferred Cost	(17,216)	(17,216)	17,216	17,216
31	Reg Liab - Accel Depr CR 4-5	-	-	-	-
32	Unbilled Revenue - Fuel	-	-	-	-
33	Claims Reserve	-	-	-	-

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	FAS 5 Non-Income Tax Reserves	-	-	-	-
2	Self-Developed Software	-	-	-	-
3	Deferred Compensation	-	-	-	-
4	Annual Incentive Plan Comp	-	-	-	-
5	Misc Taxable Inc Adj - LOOK INTO	-	-	-	-
6	Post Retirement Benefits	-	-	-	-
7	ECCR	0	0	(0)	(0)
8	ECRC	4,380	4,380	(4,380)	(4,380)
9	DOE Reimbursement	103,000	103,000	(103,000)	(103,000)
10	Fuel Over/(Under) Recovery	50,675	50,675	(50,675)	(50,675)
11	Nuclear Fuel Storage Spend	13,346	13,346	(13,346)	(13,346)
12	CR South Capacity Amortization	-	-	-	-
13	Customer Connect - Reg Asset Amortization	-	-	-	-
14	Non AMI Meter Amortization	6,278	6,278	(6,278)	(6,278)
15	DSM/EE Amortization	3,905	3,905	(3,905)	(3,905)
16	Other	2,025	2,025	(2,025)	(2,025)
17	Total Temporary Differences	(712,205)	(467,102)	712,205	467,102
18					
19	Permanent Adjustments - Operating				
20	Tax Exempt Interest	(1,003)	(1,003)		
21	Non-Deductible Meals Expense	1,300	1,300		
22	Transportation Benefits	269	269		
23	After Tax ADC,M&E,ITC Permanent	21,712	21,712		
24	Total Permanent Adjustments	22,278	22,278		
25					
26	State Taxable Income	371,511		712,205	
27	State Income Tax (5.5%)	20,428	20,428	39,171	39,171
28					
29	Federal Taxable Income		596,186		427,931
30	Federal Income Tax (21%)		125,197		89,865
31					
32					
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Adjustments to Federal Income Tax				
2	Amortization of Excess Deferred Tax				(51,159)
3	Tax Rate Differential - 34% to 35%				(129)
4	R&D Credit				(300)
5	Total Adjustments to Federal Income Tax		0		(51,588)
6	Federal Income Tax		125,197		38,277
7					
8	ITC Amortization				
9					
10		State	Federal	Total	
11	Summary of Income Tax Expense:				
12	Current Tax Expense	20,428	125,197	145,625	
13	Deferred Income Taxes	39,171	38,277	77,449	
14	Investment Tax Credits, Net			0	
15	Total Income Tax Provision	$59,599	$163,475	$223,074	
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
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27					
28					
29					
30					
31					
32					
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Net Utility Operating Income	1,001,515	1,001,515		
2	Add Income Tax Accounts	179,933	179,933		
3	Less Interest Charges (From C-23)	294,418	294,418		
4					
5	Taxable Income Per Books	887,029	887,029		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	665,302	665,302	(665,302)	(665,302)
9	Less: Tax Depreciation State	(245,104)	-	245,104	-
10	Less: Tax Depreciation Federal	(886,815)	(886,815)	886,815	886,815
11	Less: Book Depreciation on AFUDC Equity Tem	(21,712)	(21,712)	21,712	21,712
12	Construction Period Interest	62,082	62,082	(62,082)	(62,082)
13	AFUDC Debt M	(16,370)	(16,370)	16,370	16,370
14	Bad Debts	-	-	-	-
15	Book Gain/Loss	-	-	-	-
16	CIAC	30,000	30,000	(30,000)	(30,000)
17	Tax Gains/Losses	(139,976)	(139,976)	139,976	139,976
18	ARO	(13)	(13)	13	13
19	Amort of Interco Gain	3,480	3,480	(3,480)	(3,480)
20	Non-Cash Overhead Basis Adj	2,198	2,198	(2,198)	(2,198)
21	Repairs	(391,690)	(391,690)	391,690	391,690
22	Bartow LTSA	-	-	-	-
23	Loss on Reacquired Debt Amortization	1,368	1,368	(1,368)	(1,368)
24	Pension	(8,790)	(8,790)	8,790	8,790
25	Storm Costs	154,707	154,707	(154,707)	(154,707)
26	Non AMI Meters Retired Early	-	-	-	-
27	Severance Reserve	-	-	-	-
28	Deferred Cost - CR 3	-	-	-	-
29	CR 3 Securitization	56,038	56,038	(56,038)	(56,038)
30	Customer Connect - Deferred Cost	(36,387)	(36,387)	36,387	36,387
31	Reg Liab - Accel Depr CR 4-5	-	-	-	-
32	Unbilled Revenue - Fuel	-	-	-	-
33	Claims Reserve	-	-	-	-

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	FAS 5 Non-Income Tax Reserves	-	-	-	-
2	Self-Developed Software	(68,000)	(68,000)	68,000	68,000
3	Deferred Compensation	-	-	-	-
4	Annual Incentive Plan Comp	-	-	-	-
5	Misc Taxable Inc Adj - LOOK INTO	-	-	-	-
6	ECCR	1,890	1,890	(1,890)	(1,890)
7	ECRC	(16,113)	(16,113)	16,113	16,113
8	DOE Reimbursement	-	-	-	-
9	Fuel Over/(Under) Recovery	(87,197)	(87,197)	87,197	87,197
10	Nuclear Fuel Storage Spend	-	-	-	-
11	CR South Capacity Amortization	74,723	74,723	(74,723)	(74,723)
12	Customer Connect - Reg Asset Amortization	-	-	-	-
13	Non AMI Meter Amortization	6,278	6,278	(6,278)	(6,278)
14	DSM/EE Amortization	5,158	5,158	(5,158)	(5,158)
15	Other	(974)	(974)	974	974
16	Total Temporary Differences	(855,919)	(610,815)	855,919	610,815
17					
18	Permanent Adjustments - Operating				
19	Tax Exempt Interest	(1,003)	(1,003)		
20	Non-Deductible Meals Expense	1,300	1,300		
21	Transportation Benefits	269	269		
22	After Tax ADC,M&E,ITC Permanent	21,712	21,712		
23	Total Permanent Adjustments	22,278	22,278		
24					
25	State Taxable Income	53,388		855,919	
26	State Income Tax (4.458%)	2,380	2,380	47,076	47,076
27	Other	868			
28	Total State Income Tax	3,248			
29					
30	Federal Taxable Income		296,112		563,739
31	Federal Income Tax (21%)		62,184		118,385
32					
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Adjustments to Federal Income Tax				
2	Amortization of Excess Deferred Tax				(50,412)
3	Federal NOL		(3,410)		3,410
4	Tax Rate Differential - 34% to 35%				(129)
5	R&D Credit				(300)
6	Other		(118)		
7	Total Adjustments to Federal Income Tax		(3,528)		(47,431)
8	Federal Income Tax		58,656		70,954
9					
10	ITC Amortization				
11					

Line No.		State	Federal	Total
12				
13	Summary of Income Tax Expense:			
14	Current Tax Expense	3,248	58,656	61,904
15	Deferred Income Taxes	47,076	70,954	118,030
16	Investment Tax Credits, Net			0
17	Total Income Tax Provision	$50,324	$129,610	$179,933
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Net Utility Operating Income	1,027,455	1,027,455		
2	Add Income Tax Accounts	175,754	175,754		
3	Less Interest Charges (From C-23)	$ 301,669	301,669		
4					
5	Taxable Income Per Books	901,539	901,539		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	622,485	622,485	(622,485)	(622,485)
9	Less: Tax Depreciation State	(289,880)		289,880	-
10	Less: Tax Depreciation Federal	(787,912)	(787,912)	787,912	787,912
11	Less: Book Depreciation on AFUDC Equity Temp	(20,199)	(20,199)	20,199	20,199
12	AFUDC Debt: M	(6,233)	(6,233)	6,233	6,233
13	Construction Period Interest	37,985	37,985	(37,985)	(37,985)
14	CIAC	30,000	30,000	(30,000)	(30,000)
15	Removal Costs	(123,707)	(123,707)	123,707	123,707
16	Repairs	(242,260)	(242,260)	242,260	242,260
17	Deferred Regulatory Costs	55,104	55,104	(55,104)	(55,104)
18	Fuel Under Recovery (PEF)	10,050	10,050	(10,050)	(10,050)
19	DEF Storm Deferral Amortization	146,388	146,388	(146,388)	(146,388)
20	DEF Storm Reserve Accrual	154,707	154,707	(154,707)	(154,707)
21	Amort of Interco Gain	4,655	4,655	(4,655)	(4,655)
22	Non-Cash Overhead Basis Adj	528	528	(528)	(528)
23	Pension	(2,113)	(2,113)	2,113	2,113
24	CIS Deferral Customer Connect	(33,843)	(33,843)	33,843	33,843
25	CR South Capacity Amortization	14,249	14,249	(14,249)	(14,249)
26	DSM/EE Amortization	7,643	7,643	(7,643)	(7,643)
27	Other	(833)	(833)	833	833
28		0			
29	Sub-total Temporary Differences	(423,184)	(133,304)	423,184	133,304
30					
31					
32					
33					

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Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1					
2	Total Temporary Differences (from Prior Page)	$ (423,184)	$ (133,304)	$ 423,184	$ 133,304
3					
4	Permanent Adjustments - Operating				
5	Tax Exempt Interest	(1,003)	(1,003)		
6	Lobbying		0		
7	Non-Deductible Meals Expense		0		
8	Transportation Benefits	269	269		
9	Misc Adj	428	428		
10	After Tax ADC Permanent	20,199	20,199		
11	Total Permanent Adjustments	19,893	19,893		
12					
13	State Taxable Income	498,249		423,184	
14	State Income Tax (4.458%)	22,212	22,212	23,275	23,275
15					
16	Adjustments to State Income Tax (List)				
17					
18	Total adjustments to State Income Tax	0		0	
19	State Income Tax	22,212	22,212	23,275	23,275
20					
21	Federal Taxable Income		765,916		110,029
22	Federal Income Tax (21%)		160,842		23,106
23					
24	Adjustments to Federal Income Tax				
25					
26	Tax Rate Differential - 34% to 35%				(452)
27	Amortization of Excess Deferred Tax				(52,938)
28	Federal NOL		(103,363)		103,363
29	R&D Credit				(291)
30	Total Adjustments to Federal Income Tax		(103,363)		49,681
31	Federal Income Tax		57,479		72,787
32					
33	ITC Amortization				

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1					
2		State	Federal	Total	
3	Summary of Income Tax Expense:				
4	Current Tax Expense	22,212	57,479	79,691	
5	Deferred Income Taxes	23,275	72,787	96,062	
6	Investment Tax Credits, Net			0	
7	Total Income Tax Provision	$45,487	$130,267	$175,754	
8					
9					
10					
11					
12					
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31					
32					
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	Net Utility Operating Income	926,689	926,689		
2	Add Income Tax Accounts	137,294	137,294		
3	Less Interest Charges (From C-23)	300,292	300,292		
4					
5	Taxable Income Per Books	763,690	763,690		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	577,016	577,016	(577,016)	(577,016)
9	Less: Tax Depreciation State	(237,549)		237,549	0
10	Less: Tax Depreciation Federal	(750,490)	(750,490)	750,490	750,490
11	Less: Book Depreciation on AFUDC Equity Temp	(21,787)	(21,787)	21,787	21,787
12	Construction Period Interest	9,888	9,888	(9,888)	(9,888)
13	CIAC	51,686	51,686	(51,686)	(51,686)
14	Removal Costs	(121,345)	(121,345)	121,345	121,345
15	Repairs	(196,700)	(196,700)	196,700	196,700
16	Impairment of Plant Asset	(36,258)	(36,258)	36,258	36,258
17	Deferred Regulatory Costs	78,059	78,059	(78,059)	(78,059)
18	DEF Storm Deferral Amortization	(159,252)	(159,252)	159,252	159,252
19	DEF Storm Reserve Accrual	146,536	146,536	(146,536)	(146,536)
20	ARO	(2,982)	(2,982)	2,982	2,982
21	Claims Reserves	730	730	(730)	(730)
22	Non-AMI Meters Retired Early - NBV	(45,765)	(45,765)	45,765	45,765
23	Reg Asset/Liab - FPD Purchase	(19,519)	(19,519)	19,519	19,519
24	FAS 5 Non-Income Tax Reserves	(13,556)	(13,556)	13,556	13,556
25	Deferred Fuel	167,018	167,018	(167,018)	(167,018)
26	Amort of Interco Gain	6,192	6,192	(6,192)	(6,192)
27	Unbilled Revenue - Fuel	(9,630)	(9,630)	9,630	9,630
28	Bartow LTSA	298	298	(298)	(298)
29	Non-Cash Overhead Basis Adj	21,084	21,084	(21,084)	(21,084)
30	Pension	(59,446)	(59,446)	59,446	59,446
31	OPEB Liability Change	(1,439)	(1,439)	1,439	1,439
32	Other Post Retirement Benefits	(766)	(766)	766	766
33	Reg Liab - Accel Depr CR 4-5	50,000	50,000	(50,000)	(50,000)

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1	FAS 112 Accruals	1,424	1,424	(1,424)	(1,424)
2	Other	7,808	7,808	(7,808)	(7,808)
3	Total Temporary Differences (from Prior Page)	$ (558,744)	$ (321,195)	$ 558,744	$ 321,195
4					
5	Permanent Adjustments - Operating				
6	Tax Exempt Interest	(1,867)	(1,867)		
7	Non-Deductible Meals Expense	1,300	1,300		
8	After Tax ADC,M&E,ITC Permanent	21,787	21,787		
9	Total Permanent Adjustments	$ 21,220	$ 21,220		
10					
11	State Taxable Income	226,166		558,744	
12	State Income Tax (4.458%)	10,082	10,082	30,731	30,731
13					
14	Adjustments to State Income Tax (List)				
15	State FIN48	23			
16	True up Entries	4,406		(4,277)	
17	Total adjustments to State Income Tax	4,429		(4,277)	
18	State Income Tax	14,512	14,512	26,454	26,454
19					
20	Federal Taxable Income		449,203		294,741
21	Federal Income Tax (21%)		94,333		61,896
22					
23	Adjustments to Federal Income Tax				
24	Tax Rate Differential - 34% to 35%				(1,182)
25	Amortization of Excess Deferred Tax				(53,044)
26	Federal NOL		(150,963)		150,963
27	True up Entries		217		(5,786)
28	FIN48		173		
29	R&D Credit				(283)
30	Misc. Adjustments		5		
31	Total Adjustments to Federal Income Tax		(150,568)		90,668
32	Federal Income Tax		(56,236)		152,564
33					

Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year.

($000)

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Panizza

Line No.	(A) Description	(B) Current Tax State	(C) Current Tax Federal	(D) Deferred Tax State	(E) Deferred Tax Federal
1					
2		State	Federal	Total	
3	Summary of Income Tax Expense:				
4	Current Tax Expense	14,512	(56,236)	(41,724)	
5	Deferred Income Taxes	26,454	152,564	179,018	
6	Investment Tax Credits, Net				
7	Total Income Tax Provision	$40,966	$96,328	$137,294	
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Recap Schedules: C-4

Supporting Schedules: C-23

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the amount of interest expense used to calculate jurisdictional operating taxes on Schedule C22. IF the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing basis

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Panizza\Newlin

Line No.	(A) Description	(B) Historical Year Ended 12/31/2019	(C) Prior Year Ended 12/31/2020	(D) Prior Year Ended 12/31/2021	(E) Test Year Ended 12/31/2022	(F) Test Year Ended 12/31/2023
1	Interest on Long Term Debt	$ 277,530	$ 289,384	$ 296,244	$ 318,093	$ 338,979
2						
3	Amort. Debt Discount, Premium, Issuing Expense & Loss on Reacquired Debt	7,407	6,897	6,451	5,512	5,512
4						
5	Interest on Short Term Debt	7,698	5,858	2,568	1,857	1,756
6						
7	Interest on Customer Deposits	4,839	4,720	4,611	4,611	4,611
8						
9	Other Interest Expense	2,819	1,042	1,064	1,197	1,399
10						
11	Less Allowance for Funds Used During Construction	(2,500)	(6,233)	(16,519)	(7,996)	(9,521)
12						
13	Total Interest Expense	297,792	301,669	294,418	323,273	342,735
14						
15	Less Allowance for Funds Used During Construction	(2,500)	0	0	0	0
16						
17	Interest Expense used to Calculate Operating Taxes	$ 300,292	$ 301,669	$ 294,418	$ 323,273	$ 342,735
18						
19						
20						
21	NOTE: Costs for the master credit facility have been adjusted out of Other Interest expense and included					
22	in the Amortization of Debt Discount, Issuing Expenses & Loss on Reacquired Debt					
23						
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Supporting Schedules: D-1a, D-4a

Recap Schedules: C-22

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	(A)	(B) Amount $	(C) Percent of Capital %	(D) Cost Rate %	(E) Weighted Cost %
1	Long Term Debt	19,875,182	59.85%	4.007%	2.398%
2	Short Term Debt	2,852,356	8.59%	1.465%	0.126%
3	Deferred Income Taxes	290,004	0.87%		
4	Preferred Stock(1)	1,961,614	5.91%	5.416%	
5	Common Equity	8,230,482	24.78%		
6	Total	$ 33,209,638	100.00%		2.524%
7					
8					
9					
10					
11					
12	Weighted cost of parent debt 2.524% x 25.345% (applicabe consolidated tax rate) x equity of subsidiary = .640%				
13					
14					
15					
16					
17					
18	(1) Preferred stock dividends are an after-tax cost				
19					
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Supporting Schedules: Recap Schedules B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	(A)	(B) Amount $	(C) Percent of Capital %	(D) Cost Rate %	(E) Weighted Cost %
1	Long Term Debt	19,070,715	54.14%	4.024%	2.179%
2	Short Term Debt	2,857,377	8.11%	1.465%	0.119%
3	Deferred Income Taxes	318,432	0.90%		
4	Preferred Stock(1)	1,961,614	5.57%	5.416%	
5	Common Equity	11,015,897	31.27%		
6	Total	$ 35,224,035	100.00%		2.298%
7					
8					
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10					
11					
12	Weighted cost of parent debt 2.298% x 25.345% (applicabe consolidated tax rate) x equity of subsidiary = .582%				
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18	(1) Preferred stock dividends are an after-tax cost				
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Supporting Schedules: Recap Schedules B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	(A)	(B) Amount $	(C) Percent of Capital %	(D) Cost Rate %	(E) Weighted Cost %
1	Long Term Debt	17,973,797	49.42%	3.962%	1.958%
2	Short Term Debt	2,825,695	7.77%	1.465%	0.114%
3	Deferred Income Tax	9,414	0.03%		
4	Preferred Stock[(1)]	1,961,614	5.39%	5.416%	
5	Common Equity	13,600,609	37.39%		
6	Total	36,371,129	100.00%		2.072%
7					
8					
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10					
11					
12	Weighted cost of parent debt 2.072% x 24.522% (applicabe consolidated tax rate) x equity of subsidiary = .667%				
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18	(1) Preferred stock dividends are an after-tax cost				
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Supporting Schedules: Recap Schedules B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	(A)	(B) Amount $	(C) Percent of Capital %	(D) Cost Rate %	(E) Weighted Cost %
1	Long Term Debt	17,215,190	47.34%	3.865%	1.830%
2	Short Term Debt	2,832,352	7.79%	1.715%	0.134%
3	Deferred Income Tax	(649,239)	-1.79%		
4	Preferred Stock[(1)]	1,961,614	5.39%	5.416%	
5	Common Equity	15,001,294	41.26%		
6	Total	$ 36,361,211	100.00%		1.964%
7					
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11					
12	Weighted cost of parent debt 1.964% x 24.522% (applicabe consolidated tax rate) x equity of subsidiary = .482%				
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18	(1) Preferred stock dividends are an after-tax cost				
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Supporting Schedules: Recap Schedules B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	(A)	(B) Amount $	(C) Percent of Capital %	(D) Cost Rate %	(E) Weighted Cost %
1	Long Term Debt	17,004,879	46.70%	3.917%	1.829%
2	Short Term Debt	2,960,987	8.13%	1.993%	0.162%
3	Deferred Income Tax	(873,897)	-2.40%		
4	Preferred Stock(1)	1,961,614	5.39%	5.416%	
5	Common Equity	15,361,801	42.18%		
6	Total	$ 36,415,385	100.00%		1.991%
7					
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12					
13	Weighted cost of parent debt 1.991% x 25.345% (applicabe consolidated tax rate) x equity of subsidiary = .505%				
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17					
18	(1) Preferred stock dividends are an after-tax cost				
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Supporting Schedules: Recap Schedules B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the Information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at the statutory tax rates in excess of the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Panizza

($000)

Line No.	(A) Balance and Activity	(B) Protected Tax Rate	(C) Unprotected	(D) Total Excess/(Deficient)	
1	Balance at Beginning of the Historical Year (2019)	$ (598,699)	$ (139,458)	$ (738,157)	
2	Historical Year Amortization (2019)	20,950	32,291	53,241	
3	True-ups to 2017 Amended Tax Return	(3,307)	0	(3,307)	
4					
5	Balance at Beginning of the Prior Year (2020)	(581,056)	(107,167)	(688,223)	
6	Prior Year Amortization (2020)	19,866	33,072	52,938	
7	Balance at End of Prior Year (2020)	(561,190)	(74,095)	(635,285)	Note A
8					
9	Balance at Beginning of the Prior Year (2021)	(562,371)	(73,423)	(635,794)	Note A
10	Prior Year Amortization (2021)	16,058	34,354	50,412	
11					
12	Balance at Beginning of the Projected Test Year (2022)	(546,312)	(39,069)	(585,382)	
13	Projected Test Year Amortization (2022)	16,805	34,354	51,159	
14					
15	Balance at Beginning of the Projected Test Year (2023)	(529,507)	(4,716)	(534,223)	
16	Projected Test Year Amortization (2023)	16,432	1,281	17,713	
17					
18	Balance at End of Projected Test Year (2023)	$ (513,075)	$ (3,435)	$ (516,510)	
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21					
22	Note A: The $635,285 ending balance for year 2020 is from Duke Energy Florida LLC's 2020 budget and will not tie to the $635,794 beginning balance for year 2021.				
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Panizza

Line No.	(A)
1	
2	
3	
4	Duke Energy Florida, LLC (DEF) and its subsidiaries, income tax returns, and the IRS revenue agent's report are proprietary confidential business information. DEF will
5	make the reports available once appropriate confidentiality arrangements are made.
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
	Historical Test Year Ended	12/31/2019

Witness: Panizza

Line No.	(A)
1	Duke Energy Florida (DEF) is a party to Duke Energy's Tax Sharing Agreement (TSA), which governs the allocation of the income tax liabilities
2	of the consolidated group of which Duke Energy Corporation is the common parent. Under Duke Energy's TSA, allocations of the group's consolidated
3	tax liability are based on the percentage method under Treasury Regulation Section 1.1502–33(d)(3), in conjunction with the method described in
4	Internal Revenue Code Section 1552(a)(1). Using a stand-alone methodology, for purposes of making such allocations, DEF is treated as if it were classified as a
5	corporation for U.S. federal income tax purposes. Using this stand-alone methodology, DEF has not included any tax benefits from other members of the
6	consolidated group in the cost of service for the test year.
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the requested miscellaneous tax information.

($000)

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Panizza

1. Q. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?

A. Income Tax is allocated to the company under IRC section 1552(a)(1) as discussed in MFR C-27.

2. Q. What tax years are open with the IRS?

A. 2016 forward

3. Q. For the last three tax years, what dollars were paid to or received from the parent for federal income taxes?

A.

	2017	2018	2019
Cash Received from/(Paid to) DE Corp:	$176,842,718	$108,233,599	$8,942,558

4. Q. How were the amounts in (#3) treated?

A. The amounts in #3 were charged to the current tax payable account.

5. Q. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?

A.

	2017	2018	2019
DE Corp Standalone	$445,477,581	$450,007,035	$555,051,752

6. Q. Complete the following chart for the last three years:

A.

	Income (loss)					
	Book Basis			Tax Basis		
	2017	2018	2019	2017	2018	2019
Parent Only	(771,857,446)	(235,400,241)	(272,837,224)	(452,437,472)	(412,471,644)	(519,730,076)
Applicant Only	712,223,616	553,595,670	691,973,269	(335,102,403)	(987,480,174)	547,881,792
Total Group	3,062,262,370	2,665,666,933	3,747,958,532	(241,621,449)	(1,363,298,540)	3,329,770,889
Total Group Excluding Parent & Applicant	3,121,896,200	2,347,471,504	3,328,822,487	545,918,426	36,653,278	3,301,619,173

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Dirr

($000)

Line No.	(A) Description Of Property	(B) Date Acquired	(C) Date Disposed	(D) Original Classification Account	(E) Reclassificatio Account(s)	(F) Original Amount Recorded	(G) Additions or (Retirements)	(H) Depreciation and Amortization	(I) Net Book Value On Disposal Date	(J) Gain or (Loss)	(K) Amounts Allowed Prior Cases	(L) Prior Cases Test Year Ended 12/31/2010
1												
2												
3		The company has no gains or losses on dispostion of plant or property forecasted for the test year 2023, test year 2022,										
4		prior year 2021,or prior year 2020.										
5												
6		The company did not have any dispostions of plant or property with a gain or loss of $1 million or more, or more than .1%										
7		of total plant for the historical years 2019 or 2018.										
8												
9												
10		In DEF's last rate case with a 2010 forecasted test year, MFR C-1 included $2,523,000 amortization of net losses.										
11												
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges,

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Name of Company or Related Party	(B) Relation to Utility	(C) Type of Service Provided (P) or Received (R)	(D) Effective Contract Date	(E) Charge or Credit During Year Amount ($000)	(F) Acct. No. (See Note 3)	(G) Amount Included in Test Year ($000)	(H) Allocation Method Used to Allocate Charges Between Companies
1	Duke Energy Business Services	Affiliate	Allocated/Direct Charges (R) See Note 1	10/3/16	382,500		382,500	Note 4
2	Duke Energy Carolinas	Affiliate	Direct Charges (R) See Note 2	7/2/12	375,123		375,123	Note 5
3	Duke Energy Indiana	Affiliate	Direct Charges (R) See Note 2	7/2/12	2,060		2,060	Note 5
4	Duke Energy Ohio	Affiliate	Direct Charges (R) See Note 2	7/2/12	2,224		2,224	Note 5
5	Duke Energy Progress	Affiliate	Direct Charges (R) See Note 2	7/2/12	7,271		7,271	Note 5
6	Duke Energy Kentucky	Affiliate	Direct Charges (R) See Note 2	7/2/12	0		0	Note 5
7	Piedmont Natural Gas Co	Affiliate	Direct Charges (R) See Note 2	10/3/16	0		0	Note 5
8	Duke Energy Commercial Enterprises	Affiliate	Direct Charges (R) See Note 2	4/1/16	0		0	Note 5
9	Duke Energy Business Services	Affiliate	Allocated/Direct Charges (P) See Note 1	7/2/12	0		0	Note 4
10	Duke Energy Carolinas	Affiliate	Direct Charges (P) See Note 2	7/2/12	3,451		3,451	Note 5
11	Duke Energy Indiana	Affiliate	Direct Charges (P) See Note 2	7/2/12	999		999	Note 5
12	Duke Energy Kentucky	Affiliate	Direct Charges (P) See Note 2	7/2/12	219		219	Note 5
13	Duke Energy Ohio	Affiliate	Direct Charges (P) See Note 2	7/2/12	556		556	Note 5
14	Duke Energy Progress	Affiliate	Direct Charges (P) See Note 2	7/2/12	3,085		3,085	Note 5
15	Duke Energy Florida Project Finance	Affiliate	Direct Charges (P) See Note 2	6/22/16	0		0	Note 5
16	Piedmont Natural Gas Co	Affiliate	Direct Charges (P) See Note 2	10/3/16	191		191	Note 5
17	Duke Energy Commercial Enterprises	Affiliate	Direct Charges (P) See Note 2	4/1/16	43		43	Note 5
18								
19								
20								
21								
22								
23								
24								

25 Note 1: DEBS provides and receives shared services (ex. Legal, IT, Accounting, HR, Tax, Treasury, Environmental, Risk Mgt and Other Corporate Services).
26 Note 2: Affiliated Operating companies provide load generation, transmission/distribution support, common nuclear services, technical services support, core environmental services, CT
27 operations/maintenance and outside support services to and from each other.
28 Note 3: Actuals will be charged to various O&M and capital accounts through FERC 146 and 234.
29 Note 4: Allocable charges between DEBS and it's affiliates are allocated by applying specific drivers or the Three-Factor Method to the allocable cost pools. Other charges are billed directly at fully loaded costs.
30 Note 5: Transactions with affiliates are on a cost basis.
31

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges,

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Name of Company or Related Party	(B) Relation to Utility	(C) Type of Service Provided (P) or Received (R)	(D) Effective Contract Date	(E) Charge or Credit During Year Amount ($000)	(F) Acct. No. (See Note 3)	(G) Amount Included in Test Year ($000)	(H) Allocation Method Used to Allocate Charges Between Companies
1	Duke Energy Business Services	Affiliate	Allocated/Direct Charges (R) See Note 1	10/3/16	382,500		382,500	Note 4
2	Duke Energy Carolinas	Affiliate	Direct Charges (R) See Note 2	7/2/12	375,123		375,123	Note 5
3	Duke Energy Indiana	Affiliate	Direct Charges (R) See Note 2	7/2/12	2,060		2,060	Note 5
4	Duke Energy Ohio	Affiliate	Direct Charges (R) See Note 2	7/2/12	2,224		2,224	Note 5
5	Duke Energy Progress	Affiliate	Direct Charges (R) See Note 2	7/2/12	7,271		7,271	Note 5
6	Duke Energy Kentucky	Affiliate	Direct Charges (R) See Note 2	7/2/12	0		0	Note 5
7	Piedmont Natural Gas Co	Affiliate	Direct Charges (R) See Note 2	10/3/16	0		0	Note 5
8	Duke Energy Commercial Enterprises	Affiliate	Direct Charges (R) See Note 2	4/1/16	0		0	Note 5
9	Duke Energy Business Services	Affiliate	Allocated/Direct Charges (P) See Note 1	7/2/12	0		0	Note 4
10	Duke Energy Carolinas	Affiliate	Direct Charges (P) See Note 2	7/2/12	3,451		3,451	Note 5
11	Duke Energy Indiana	Affiliate	Direct Charges (P) See Note 2	7/2/12	999		999	Note 5
12	Duke Energy Kentucky	Affiliate	Direct Charges (P) See Note 2	7/2/12	219		219	Note 5
13	Duke Energy Ohio	Affiliate	Direct Charges (P) See Note 2	7/2/12	556		556	Note 5
14	Duke Energy Progress	Affiliate	Direct Charges (P) See Note 2	7/2/12	3,085		3,085	Note 5
15	Duke Energy Florida Project Finance	Affiliate	Direct Charges (P) See Note 2	6/22/16	0		0	Note 5
16	Piedmont Natural Gas Co	Affiliate	Direct Charges (P) See Note 2	10/3/16	191		191	Note 5
17	Duke Energy Commercial Enterprises	Affiliate	Direct Charges (P) See Note 2	4/1/16	43		43	Note 5
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25 Note 1: DEBS provides and receives shared services (ex. Legal, IT, Accounting, HR, Tax, Treasury, Environmental, Risk Mgt and Other Corporate Services).
26 Note 2: Affiliated Operating companies provide load generation, transmission/distribution support, common nuclear services, technical services support, core environmental services, CT
27 operations/maintenance and outside support services to and from each other.
28 Note 3: Actuals will be charged to various O&M and capital accounts through FERC 146 and 234.
29 Note 4: Allocable charges between DEBS and it's affiliates are allocated by applying specific drivers or the Three-Factor Method to the allocable cost pools. Other charges are billed directly at fully loaded costs.
30 Note 5: Transactions with affiliates are on a cost basis.
31

Supporting Schedules:

Recap Schedules: C-31

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6-.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Setser

Line No.	(A) Description	(B) Percent
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2		See attachment 1, DEF's most recently filed diversification report.
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Supporting Schedules:

Recap Schedules: C-30

April 30, 2020

Mr. Andrew L. Maurey, Director
Division of Accounting & Finance
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Dear Mr. Maurey:

Please find enclosed Duke Energy Florida LLC's Annual Report Forms as required by FPSC Rule 25-6.135(2). These documents include:

- One unbound original and three copies of the Florida Public Service Commission Annual Report (FERC Form 1), for the calendar year 2019.
- One copy of the 2019 Duke Energy Florida LLC's Diversification Report.
- One copy of the Duke Energy 2019 Annual Report and Form 10-K filed with the Securities and Exchange Commission.
- One original report from our independent auditors, Deloitte & Touche LLP.

Please feel free to call me at (727) 820-5653 with any questions you may have.

Sincerely,

Marcia Olivier

Marcia Olivier
Director Rates & Regulatory Planning

Enclosures

170

"Diversification Report"
Pages 451 through
463 Year 2019

Affiliation of Officers and Directors

Company: Duke Energy Florida, LLC

For the Year Ended December 31, 2019

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any	
		Affiliation or Connection	**Name and Address**
Anderson, Melissa H.	**Executive Vice President and Chief Human Resources Officer**	Executive Vice President and Chief Human Resources Officer	DE1 Holdings, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Americas, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Business Services LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Carolinas, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Commercial Enterprises, Inc.
		Director	Duke Energy Commercial Enterprises, Inc.
		Executive Vice President and Chief Human Resources Officer	Duke Energy Corporate Services, Inc.
		Executive Vice President and Chief Human Resources Officer	Duke Energy Corporation
		Executive Vice President and Chief Human Resources Officer	Duke Energy Florida, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Fuel Cell Holdings, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Fuel Cell, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Indiana, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy Kentucky, Inc.
		Executive Vice President and Chief Human Resources Officer	Duke Energy Ohio, Inc.

Anderson, Melissa H.	**Executive Vice President and Chief Human Resources Officer**	Executive Vice President and Chief Human Resources Officer	Duke Energy One Services, LLC
		Executive Vice President and Chief Human Resources Officer	Duke Energy One, Inc.
		Executive Vice President and Chief Human Resources Officer	Duke Energy Progress, LLC
		Executive Vice President and Chief Human Resources Officer	Energy Pipelines International Company
		Executive Vice President and Chief Human Resources Officer	Federal Way Powerhouse LLC
		Executive Vice President and Chief Human Resources Officer	Piedmont Natural Gas Company, Inc.
		Executive Vice President and Chief Human Resources Officer	Potter Road Powerhouse LLC
		Executive Vice President and Chief Human Resources Officer	Progress Energy, Inc.
		Executive Vice President and Chief Human Resources Officer	Project Oxygen Holdings I, LLC
		Executive Vice President and Chief Human Resources Officer	Project Oxygen Holdings, LLC
		Executive Vice President and Chief Human Resources Officer	Wateree Power Company
		Board Member	Society for Human Resource Management
		Board Vice-Chair	Center for Energy Workforce Development
		Board of Directors	HR Policy Associates
		Board of Directors	Vulcan Materials

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Chief Financial Officer and Controller	Bethel Price Solar, LLC
		Chief Financial Officer and Controller	Black Mountain Solar, LLC
		Chief Accounting Officer and Controller	Caldwell Power Company
		Controller	Capitan Corporation
		Chief Financial Officer and Controller	Caprock Solar 1 LLC
		Chief Financial Officer and Controller	Caprock Solar 2 LLC
		Chief Financial Officer and Controller	Caprock Solar Holdings 1, LLC
		Chief Financial Officer and Controller	Caprock Solar Holdings 2, LLC
		Controller	Carofund, Inc.
		Controller	CaroHome, LLC
		Chief Financial Officer and Controller	Carolina Solar Power, LLC
		Chief Financial Officer and Controller	Catamount Energy Corporation
		Chief Financial Officer and Controller	Catamount Rumford Corporation
		Chief Financial Officer and Controller	Catamount Sweetwater 1 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 2 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 3 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 4-5 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 6 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater Corporation
		Chief Financial Officer and Controller	Catamount Sweetwater Holdings LLC
		Chief Accounting Officer and Controller	Catawba Mfg. & Electric Power Co.
		Chief Financial Officer and Controller	CEC UK1 Holding Corp.
		Chief Financial Officer and Controller	CEC UK2 Holding Corp.
		Controller	Century Group Real Estate Holdings, LLC
		Chief Financial Officer and Controller	Cinergy Climate Change Investments, LLC
		Chief Accounting Officer and Controller	Cinergy Corp.
		Vice President	Cinergy Corp.
		Chief Accounting Officer and Controller	Cinergy Global Power, Inc.
		Chief Accounting Officer and Controller	Cinergy Global Resources, Inc.
		Chief Financial Officer and Controller	Cinergy Solutions - Utility, Inc.

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Chief Accounting Officer and Controller	Claiborne Energy Services, Inc.
		Chief Financial Officer and Controller	Clear Skies Solar Holdings, LLC
		Chief Financial Officer and Controller	Clear Skies Solar, LLC
		Chief Financial Officer and Controller	Colonial Eagle Solar, LLC
		Chief Financial Officer and Controller	Conetoe II Solar, LLC
		Chief Financial Officer and Controller	Creswell Alligood Solar, LLC
		Chief Financial Officer and Controller	CS Murphy Point, LLC
		Chief Accounting Officer	DATC Holdings Path 15, LLC
		Chief Accounting Officer	DATC Path 15 Transmission, LLC
		Chief Accounting Officer	DATC Path 15, LLC
		Chief Accounting Officer and Controller	DE Nuclear Engineering, Inc.
		Chief Financial Officer and Controller	DEGS O&M, LLC
		Controller	DEGS of Narrows, LLC
		Chief Financial Officer and Controller	DEGS Wind Supply II, LLC
		Chief Financial Officer and Controller	DEGS Wind Supply, LLC
		Chief Accounting Officer and Controller	DETMI Management, Inc.
		Director	DETMI Management, Inc.
		Chief Financial Officer and Controller	Dixilyn-Field Drilling Company
		Chief Financial Officer and Controller	Dogwood Solar, LLC
		Director	DTMSI Management Ltd.
		Vice President, Chief Financial Officer, Chief Accounting Officer and Controller	DTMSI Management Ltd.
		Chief Accounting Officer and Controller	Duke Energy ACP, LLC
		Chief Financial Officer and Controller	Duke Energy Americas, LLC
		Chief Financial Officer and Controller	Duke Energy Beckjord Storage LLC
		Chief Financial Officer and Controller	Duke Energy Beckjord, LLC
		Senior Vice President, Financial Planning and Analysis	Duke Energy Business Services LLC
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Business Services LLC
		Chief Financial Officer and Controller	Duke Energy Carolinas Plant Operations, LLC
		Senior Vice President, Financial Planning and Analysis	Duke Energy Carolinas, LLC

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Carolinas, LLC
		Chief Accounting Officer and Controller	Duke Energy China Corp.
		Chief Financial Officer and Controller	Duke Energy Clean Energy Resources, LLC
		Chief Accounting Officer and Controller	Duke Energy Commercial Enterprises, Inc.
		Chief Accounting Officer and Controller	Duke Energy Corporate Services, Inc.
		Senior Vice President, Financial Planning and Analysis	Duke Energy Corporation
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Corporation
		Manager	Duke Energy Florida Project Finance, LLC
		Chief Accounting Officer and Controller	Duke Energy Florida Solar Solutions, LLC
		Senior Vice President, Financial Planning and Analysis	Duke Energy Florida, LLC
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Florida, LLC
		Vice President, Chief Accounting Officer and Controller	Duke Energy Generation Services, Inc.
		Senior Vice President, Financial Planning and Analysis	Duke Energy Indiana, LLC
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Indiana, LLC
		Controller	Duke Energy Industrial Sales, LLC
		Senior Vice President, Financial Planning and Analysis	Duke Energy Kentucky, Inc.
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Kentucky, Inc.
		Chief Accounting Officer and Controller	Duke Energy Merchants, LLC
		Chief Accounting Officer and Controller	Duke Energy North America, LLC
		Senior Vice President, Financial Planning and Analysis	Duke Energy Ohio, Inc.
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Ohio, Inc.
		Chief Financial Officer and Controller	Duke Energy One, Inc.
		Chief Accounting Officer and Controller	Duke Energy Pipeline Holding Company, LLC

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Senior Vice President, Financial Planning and Analysis	Duke Energy Progress, LLC
		Senior Vice President, Chief Accounting Officer and Controller	Duke Energy Progress, LLC
		Chief Accounting Officer and Controller	Duke Energy Registration Services, Inc.
		Chief Financial Officer and Controller	Duke Energy Renewable Services, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables Commercial, LLC
		Chief Accounting Officer and Controller	Duke Energy Renewables Holding Company, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables NC Solar, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables Solar, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables Wind, LLC
		Chief Accounting Officer and Controller	Duke Energy Renewables, Inc.
		Chief Accounting Officer and Controller	Duke Energy Royal, LLC
		Chief Accounting Officer and Controller	Duke Energy Sabal Trail, LLC
		Chief Financial Officer and Controller	Duke Energy SAM, LLC
		Director	Duke Energy Services Canada ULC
		Vice President, Chief Financial Officer, Chief Accounting Officer and Controller	Duke Energy Services Canada ULC
		Chief Accounting Officer and Controller	Duke Energy Services, Inc.
		Chief Financial Officer and Controller	Duke Energy Shoreham, LLC
		Chief Financial Officer and Controller	Duke Energy Transmission Holding Company, LLC
		Chief Accounting Officer and Controller	Duke Energy Vermillion II, LLC
		Chief Financial Officer and Controller	Duke Investments, LLC
		Chief Accounting Officer and Controller	Duke Project Services, Inc.
		Chief Financial Officer and Controller	Duke Supply Network, LLC
		Chief Accounting Officer and Controller	Duke Technologies, Inc.
		Chief Financial Officer and Controller	Duke Ventures II, LLC
		Chief Financial Officer and Controller	Duke Ventures Real Estate, LLC
		Chief Accounting Officer and Controller	Duke Ventures, LLC

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Chief Accounting Officer	Duke-American Transmission Company, LLC
		Chief Financial Officer and Controller	Duke-Reliant Resources, Inc.
		Chief Accounting Officer and Controller	Eastover Land Company
		Chief Accounting Officer and Controller	Eastover Mining Company
		Chief Financial Officer and Controller	Emerald State Solar Holdings, LLC
		Chief Financial Officer and Controller	Emerald State Solar, LLC
		Chief Financial Officer and Controller	Energy Pipelines International Company
		Chief Financial Officer and Controller	Everetts Wildcat Solar, LLC
		Controller	Florida Progress Funding Corporation
		Controller	Florida Progress, LLC
		Chief Financial Officer and Controller	Fresh Air Energy X, LLC
		Chief Financial Officer and Controller	Frontier Windpower II, LLC
		Chief Financial Officer and Controller	Frontier Windpower, LLC
		Chief Financial Officer and Controller	Garysburg Solar LLC
		Chief Financial Officer and Controller	Gaston Solar LLC
		Chief Financial Officer and Controller	Gato Montes Solar, LLC
		Chief Financial Officer and Controller	Green Frontier Windpower Holdings, LLC
		Chief Financial Officer and Controller	Green Frontier Windpower, LLC
		Chief Accounting Officer and Controller	Greenville Gas and Electric Light and Power Company
		Chief Financial Officer and Controller	Happy Jack Windpower, LLC
		Chief Financial Officer and Controller	High Noon Solar Holdings, LLC
		Chief Financial Officer and Controller	High Noon Solar, LLC
		Chief Financial Officer and Controller	Highlander Solar 1, LLC
		Chief Financial Officer and Controller	Highlander Solar 2, LLC
		Chief Financial Officer and Controller	HXOap Solar One, LLC
		Chief Financial Officer and Controller	Ironwood-Cimarron Windpower Holdings, LLC
		Controller	Kentucky May Coal Company, LLC
		Chief Financial Officer and Controller	Kit Carson Windpower II Holdings, LLC
		Chief Financial Officer and Controller	Kit Carson Windpower II, LLC

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Chief Financial Officer and Controller	Kit Carson Windpower, LLC
		Chief Accounting Officer and Controller	KO Transmission Company
		Chief Financial Officer and Controller	Laurel Hill Wind Energy, LLC
		Chief Financial Officer and Controller	Long Farm 46 Solar, LLC
		Chief Financial Officer and Controller	Longboat Solar, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IA Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IA, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IB Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IB, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower III Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower III, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IV Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IV, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower V Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower V, LLC
		Chief Financial Officer and Controller	Martins Creek Solar NC, LLC
		Chief Financial Officer and Controller	Maryneal Windpower, LLC
		Controller	MCP, LLC
		Chief Accounting Officer and Controller	Miami Power Corporation
		Chief Financial Officer and Controller	Murphy Farm Power, LLC
		Chief Financial Officer and Controller	Nemaha Windpower, LLC
		Chief Financial Officer and Controller	North Allegheny Wind, LLC
		Chief Financial Officer and Controller	North Carolina Renewable Properties, LLC
		Chief Accounting Officer and Controller	PanEnergy Corp.
		Chief Accounting Officer	Path 15 Funding KBT, LLC
		Chief Accounting Officer	Path 15 Funding TV, LLC
		Chief Accounting Officer	Path 15 Funding, LLC
		Senior Vice President, Financial Planning and Analysis	Piedmont Natural Gas Company, Inc.
		Senior Vice President, Chief Accounting Officer and Controller	Piedmont Natural Gas Company, Inc.

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Controller	PIH Tax Credit Fund III, Inc.
		Controller	PIH Tax Credit Fund IV, Inc.
		Controller	PIH Tax Credit Fund V, Inc.
		Controller	PIH, Inc.
		Chief Accounting Officer and Controller	Progress Capital Holdings, Inc.
		Controller	Progress Energy EnviroTree, Inc.
		Senior Vice President, Chief Accounting Officer and Controller	Progress Energy, Inc.
		Controller	Progress Fuels, LLC
		Controller	Progress Synfuel Holdings, Inc.
		Chief Accounting Officer and Controller	Progress Telecommunications Corporation
		Chief Financial Officer and Controller	Pumpjack Solar I, LLC
		Chief Financial Officer and Controller	RE Ajo 1 LLC
		Chief Financial Officer and Controller	RE AZ Holdings LLC
		Chief Financial Officer and Controller	RE Bagdad Solar 1 LLC
		Chief Financial Officer and Controller	RE SFCity1 GP, LLC
		Chief Financial Officer and Controller	RE SFCity1 Holdco LLC
		Chief Financial Officer and Controller	Rio Bravo Solar I, LLC
		Chief Financial Officer and Controller	Rio Bravo Solar II, LLC
		Chief Financial Officer and Controller	River Road Solar, LLC
		Chief Financial Officer and Controller	RP-Orlando, LLC
		Controller	Sandy River Timber, LLC
		Chief Financial Officer and Controller	Seaboard Solar LLC
		Chief Financial Officer and Controller	Seville Solar Holding Company, LLC
		Chief Financial Officer and Controller	Seville Solar Investments One LLC
		Chief Financial Officer and Controller	Seville Solar One LLC
		Chief Financial Officer and Controller	Seville Solar Two, LLC
		Chief Financial Officer and Controller	Shirley Wind, LLC
		Chief Financial Officer and Controller	Shoreham Energy Holdings, LLC
		Chief Financial Officer and Controller	Shoreham Solar Commons LLC
		Comptroller	Shreveport Red River Utilities, LLC
		Chief Financial Officer and Controller	Silver Sage Windpower, LLC

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Chief Financial Officer and Controller	Solar Star North Carolina I, LLC
		Chief Financial Officer and Controller	Solar Star North Carolina II, LLC
		Chief Financial Officer and Controller	SolNCPower10, L.L.C.
		Chief Financial Officer and Controller	SolNCPower5, LLC
		Chief Financial Officer and Controller	SolNCPower6, LLC
		Chief Accounting Officer and Controller	South Construction Company, Inc.
		Chief Financial Officer and Controller	Southbound Solar, LLC
		Chief Accounting Officer and Controller	Southern Power Company
		Chief Financial Officer and Controller	Stenner Creek Solar LLC
		Controller	Strategic Resource Solutions Corp., A North Carolina Enterprise Corporation
		Chief Financial Officer and Controller	Sweetwater Development LLC
		Chief Financial Officer and Controller	Sweetwater Wind Power L.L.C.
		Chief Financial Officer and Controller	Tallbear Seville LLC
		Chief Financial Officer and Controller	Tarboro Solar LLC
		Chief Financial Officer and Controller	Taylorsville Solar, LLC
		Controller	TBP Properties, LLC
		Chief Financial Officer and Controller	TE Notrees, LLC
		Chief Financial Officer and Controller	TE Ocotillo, LLC
		Chief Financial Officer and Controller	Texoma Wind Holdings, LLC
		Chief Financial Officer and Controller	Texoma Wind, LLC
		Chief Financial Officer and Controller	Three Buttes Windpower, LLC
		Chief Financial Officer and Controller	Top of the World Wind Energy Holdings LLC
		Chief Financial Officer and Controller	Top of the World Wind Energy LLC
		Controller	TRES Timber, LLC
		Chief Accounting Officer and Controller	Tri-State Improvement Company
		Chief Financial Officer and Controller	TX Solar I LLC
		Chief Financial Officer and Controller	Victory Solar LLC
		Chief Financial Officer and Controller	Washington Airport Solar, LLC

Currens Jr., William E.	**Senior Vice President, Financial Planning and Analysis**	Chief Financial Officer and Controller	Washington Millfield Solar, LLC
		Chief Financial Officer and Controller	Washington White Post Solar, LLC
		Chief Financial Officer and Controller	Wateree Power Company
		Chief Financial Officer and Controller	West Texas Angelos Holdings LLC
		Chief Accounting Officer and Controller	Western Carolina Power Company
		Chief Financial Officer and Controller	Wild Jack Solar Holdings LLC
		Chief Financial Officer and Controller	Wild Jack Solar LLC
		Chief Financial Officer and Controller	Wildwood Solar I, LLC
		Chief Financial Officer and Controller	Wildwood Solar II, LLC
		Chief Financial Officer and Controller	Wind Star Holdings, LLC
		Chief Financial Officer and Controller	Wind Star Renewables, LLC
		Chief Financial Officer and Controller	Windsor Cooper Hill Solar, LLC
		Chief Financial Officer and Controller	Winton Solar LLC
		Chief Financial Officer and Controller	Woodland Solar LLC
		Chief Accounting Officer	Zephyr Power Transmission LLC
		Board of Directors	Children and Family Services Center, Inc.
		Board of Directors	North Carolina Zoological Society
		Board of Directors and Chair	Renaissance West Community Initiative

Esamann, Douglas F	**Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas**	Director	Cinergy Corp.
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Business Services LLC
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Carolinas, LLC
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Corporation
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Florida, LLC
		Director	Duke Energy Florida, LLC
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Indiana, LLC
		Director	Duke Energy Indiana, LLC
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Kentucky, Inc.
		Director	Duke Energy Kentucky, Inc.
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Ohio, Inc.
		Director	Duke Energy Ohio, Inc.
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Duke Energy Progress, LLC
		Director	Duke Energy Progress, LLC
		President	Duke Energy SAM, LLC
		Director	Duke Energy Services Canada ULC
		Director	Eastover Land Company
		President	Eastover Land Company

Esamann, Douglas F	**Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas**	Director	Eastover Mining Company
		President	Eastover Mining Company
		Director	Florida Progress Funding Corporation
		Director	Florida Progress, LLC
		Chief Executive Officer	KO Transmission Company
		Director	KO Transmission Company
		Chief Executive Officer	Miami Power Corporation
		Director	Miami Power Corporation
		President	Piedmont ACP Company, LLC
		President	Piedmont Constitution Pipeline Company, LLC
		President	Piedmont ENCNG Company, LLC
		President	Piedmont Energy Company
		Sole Director	Piedmont Energy Company
		President	Piedmont Energy Partners, Inc.
		Director	Piedmont Energy Partners, Inc.
		President	Piedmont Hardy Storage Company, LLC
		President	Piedmont Interstate Pipeline Company
		Sole Director	Piedmont Interstate Pipeline Company
		President	Piedmont Intrastate Pipeline Company
		Sole Director	Piedmont Intrastate Pipeline Company
		Director	Piedmont Natural Gas Company, Inc.
		Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business	Piedmont Natural Gas Company, Inc.
		Director	Progress Capital Holdings, Inc.
		Director	South Construction Company, Inc.
		TRUSTEE	The Duke Energy Foundation
		Chief Executive Officer	Tri-State Improvement Company
		Director	Tri-State Improvement Company
		Board of Directors	Discovery Place Carolinas
		Board of Directors	Electric Power Research Institute
		Board of Directors, Chairman of the Board	Energy Systems Network

Fountain, David B.	**Senior Vice President, Legal, Chief Ethics and Compliance Officer and Corporate Secretary**	Senior Vice President, Legal, Chief Ethics and Compliance Officer and Secretary	Duke Energy Business Services LLC
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Secretary	Duke Energy Carolinas, LLC
		Senior Vice President, Legal, Chief Ethics and Compliance Officer	Duke Energy Commercial Enterprises, Inc.
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Corporate Secretary	Duke Energy Corporation
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Secretary	Duke Energy Florida, LLC
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Secretary	Duke Energy Indiana, LLC
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Corporate Secretary	Duke Energy Kentucky, Inc.
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Corporate Secretary	Duke Energy Ohio, Inc.
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Secretary	Duke Energy Progress, LLC
		Chief Ethics and Compliance Officer	Duke Energy Renewable Services, LLC
		Corporate Secretary	KO Transmission Company
		Senior Vice President, Legal, Chief Ethics and Compliance Officer and Corporate Secretary	Piedmont Natural Gas Company, Inc.
		Chief Ethics and Compliance Officer	TE Notrees, LLC
		Chief Ethics and Compliance Officer	TE Ocotillo, LLC

Ghartey-Tagoe, Kodwo	**Executive Vice President and Chief Legal Officer**	Director	Carofund, Inc.
		Executive Vice President and Chief Legal Officer	Duke Energy Americas, LLC
		Chief Legal Officer	Duke Energy Beckjord Storage LLC
		Executive Vice President and Chief Legal Officer	Duke Energy Business Services LLC
		Executive Vice President and Chief Legal Officer	Duke Energy Carolinas, LLC
		Director	Duke Energy Corporate Services, Inc.
		President	Duke Energy Corporate Services, Inc.
		Executive Vice President and Chief Legal Officer	Duke Energy Corporation
		Director	Duke Energy Florida, LLC
		Executive Vice President and Chief Legal Officer	Duke Energy Florida, LLC
		Executive Vice President and Chief Legal Officer	Duke Energy Indiana, LLC
		Executive Vice President and Chief Legal Officer	Duke Energy Kentucky, Inc.
		Executive Vice President and Chief Legal Officer	Duke Energy Ohio, Inc.
		Director	Duke Energy Progress, LLC
		Executive Vice President and Chief Legal Officer	Duke Energy Progress, LLC
		Chief Legal Officer	Duke Energy Transmission Holding Company, LLC
		Chief Legal Officer	Duke Ventures Real Estate, LLC
		Director	Duke Ventures Real Estate, LLC
		Executive Vice President and Chief Legal Officer	Piedmont Natural Gas Company, Inc.
		Director	Progress Capital Holdings, Inc.
		Director	Progress Energy, Inc.
		Executive Vice President and Chief Legal Officer	Progress Energy, Inc.
		Executive Vice President and Chief Legal Officer	Wateree Power Company
		Member	Page Dominion, LLC
		Board of Visitors	Duke University Law School
		Board Member	Clemson University President's Advisory Board
		Advisory Board	Progress for Education, Inc.

Good, Lynn J.	**Chairman, President and Chief Executive Officer**	Director	Caldwell Power Company
		Director	Capitan Corporation
		Director	Carofund, Inc.
		Director	Catamount Energy Corporation
		Director	Catamount Rumford Corporation
		Director	Catamount Sweetwater Corporation
		Director	Catawba Mfg. & Electric Power Co.
		Director	CEC UK1 Holding Corp.
		Director	CEC UK2 Holding Corp.
		Chief Executive Officer	Cinergy Corp.
		Director	Cinergy Corp.
		Director	Cinergy Global Holdings, Inc.
		Director	Cinergy Global Power, Inc.
		Director	Cinergy Global Resources, Inc.
		Director	Cinergy Solutions - Utility, Inc.
		Director	Claiborne Energy Services, Inc.
		Manager	DE1 Holdings, LLC
		Director	Dixilyn-Field Drilling Company
		Manager	Duke Energy Americas, LLC
		Chief Executive Officer	Duke Energy Business Services LLC
		Chief Executive Officer	Duke Energy Carolinas, LLC
		Director	Duke Energy Carolinas, LLC
		Director	Duke Energy China Corp.
		Director	Duke Energy Commercial Enterprises, Inc.
		Director	Duke Energy Corporate Services, Inc.
		Chairman, President and Chief Executive Officer	Duke Energy Corporation
		Chairman of the Board	Duke Energy Corporation
		Director	Duke Energy Corporation
		Chief Executive Officer	Duke Energy Florida, LLC
		Director	Duke Energy Florida, LLC
		Director	Duke Energy Generation Services, Inc.
		Chief Executive Officer	Duke Energy Indiana, LLC
		Chief Executive Officer	Duke Energy Kentucky, Inc.
		Director	Duke Energy Kentucky, Inc.
		Chief Executive Officer	Duke Energy Ohio, Inc.
		Director	Duke Energy Ohio, Inc.
		Director	Duke Energy One, Inc.
		Chief Executive Officer	Duke Energy Progress, LLC
		Director	Duke Energy Progress, LLC
		Director	Duke Energy Renewables Solar Holdings, Inc.
		Director	Duke Energy Renewables, Inc.
		Director	Duke Energy Services, Inc.
		Director	Duke Project Services, Inc.

Good, Lynn J.	**Chairman, President and Chief Executive Officer**	Director	Duke Technologies, Inc.
		Member of the Board of Managers	Duke Ventures Real Estate, LLC
		Manager	Duke Ventures, LLC
		Director	Duke-Reliant Resources, Inc.
		Director	Eastover Land Company
		Director	Eastover Mining Company
		Director	Energy Pipelines International Company
		Director	Equinox Vermont Corporation
		Manager	Federal Way Powerhouse LLC
		Director	Florida Progress Funding Corporation
		President	Florida Progress, LLC
		Director	Florida Progress, LLC
		Director	Greenville Gas and Electric Light and Power Company
		Director	KO Transmission Company
		Director	PanEnergy Corp.
		Chief Executive Officer	Piedmont Natural Gas Company, Inc.
		Director	Piedmont Natural Gas Company, Inc.
		Director	PIH Tax Credit Fund III, Inc.
		Director	PIH Tax Credit Fund IV, Inc.
		Director	PIH Tax Credit Fund V, Inc.
		Director	PIH, Inc.
		Manager	Potter Road Powerhouse LLC
		Director	Progress Capital Holdings, Inc.
		Director	Progress Energy EnviroTree, Inc.
		Chief Executive Officer	Progress Energy, Inc.
		Director	Progress Energy, Inc.
		Director	Progress Synfuel Holdings, Inc.
		Director	Southern Power Company
		Director	Strategic Resource Solutions Corp., A North Carolina Enterprise Corporation
		Director	Tri-State Improvement Company
		Director	Wateree Power Company
		Director	Western Carolina Power Company
		Advisory Board	Bechtler Museum of Modern Art
		Board of Directors, Chairman of the Board	Edison Electric Institute
		Board of Directors	Foundation for the Carolinas
		Board of Directors	Institute of Nuclear Power Operations
		Governing Board Member	World Association of Nuclear Operators - Atlanta Centre, Inc.

Good, Lynn J.	**Chairman, President and Chief Executive Officer**	Board of Directors	The Boeing Company
		Chief Financial Officer and Controller	2018 ESA Project Company, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	226HC 8me LLC
		Chief Financial Officer and Controller	Bethel Price Solar, LLC
		Chief Financial Officer and Controller	Black Mountain Solar, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Broad River Solar, LLC
		Chief Accounting Officer and Controller	Caldwell Power Company
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Capitan Corporation
		Chief Financial Officer and Controller	Caprock Solar 1 LLC
		Chief Financial Officer and Controller	Caprock Solar 2 LLC
		Chief Financial Officer and Controller	Caprock Solar Holdings 1, LLC
		Chief Financial Officer and Controller	Caprock Solar Holdings 2, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Carofund, Inc.
		Senior Vice President, Chief Accounting Officer, Tax and Controller	CaroHome, LLC
		Chief Financial Officer and Controller	Carolina Solar Power, LLC
		Chief Financial Officer and Controller	Catamount Energy Corporation
		Chief Financial Officer and Controller	Catamount Rumford Corporation
		Chief Financial Officer and Controller	Catamount Sweetwater 1 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 2 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 3 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 4-5 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater 6 LLC
		Chief Financial Officer and Controller	Catamount Sweetwater Corporation
		Chief Financial Officer and Controller	Catamount Sweetwater Holdings LLC
		Chief Accounting Officer and Controller	Catawba Mfg. & Electric Power Co.
		Chief Financial Officer and Controller	CEC UK1 Holding Corp.

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	CEC UK2 Holding Corp.
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Century Group Real Estate Holdings, LLC
		Chief Financial Officer and Controller	Cinergy Climate Change Investments, LLC
		Vice President, Chief Accounting Officer and Controller	Cinergy Corp.
		Chief Accounting Officer and Controller	Cinergy Global Power, Inc.
		Chief Accounting Officer and Controller	Cinergy Global Resources, Inc.
		Chief Financial Officer and Controller	Cinergy Solutions - Utility, Inc.
		Chief Accounting Officer and Controller	Claiborne Energy Services, Inc.
		Chief Financial Officer and Controller	Clear Skies Solar Holdings, LLC
		Chief Financial Officer and Controller	Clear Skies Solar, LLC
		Chief Financial Officer and Controller	Colonial Eagle Solar, LLC
		Chief Financial Officer and Controller	Conetoe II Solar, LLC
		Chief Financial Officer and Controller	Creswell Alligood Solar, LLC
		Chief Financial Officer and Controller	CS Murphy Point, LLC
		Chief Accounting Officer	DATC Holdings Path 15, LLC
		Chief Accounting Officer	DATC Path 15 Transmission, LLC
		Chief Accounting Officer	DATC Path 15, LLC
		Chief Accounting Officer	DATC SLTP, LLC
		Chief Accounting Officer and Controller	DE Nuclear Engineering, Inc.
		Chief Financial Officer and Controller	DE1 Holdings, LLC
		Chief Financial Officer and Controller	DEGS O&M, LLC
		Controller	DEGS of Narrows, LLC
		Chief Financial Officer and Controller	DEGS Wind Supply II, LLC
		Chief Financial Officer and Controller	DEGS Wind Supply, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	DER Holstein Holdings, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	DER Holstein TX Holdings, LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Senior Vice President, Chief Financial Officer, Tax and Controller	DER Holstein, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	DER Rambler Solar, LLC
		Chief Accounting Officer and Controller	DETMI Management, Inc.
		Director	DETMI Management, Inc.
		Chief Financial Officer and Controller	Dixilyn-Field Drilling Company
		Chief Financial Officer and Controller	Dogwood Solar, LLC
		Director	DTMSI Management Ltd.
		Vice President, Chief Financial Officer, Chief Accounting Officer and Controller	DTMSI Management Ltd.
		Chief Accounting Officer and Controller	Duke Energy ACP, LLC
		Chief Financial Officer and Controller	Duke Energy Americas, LLC
		Chief Financial Officer and Controller	Duke Energy Beckjord Storage LLC
		Chief Financial Officer and Controller	Duke Energy Beckjord, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Breeze Holdings, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Business Services LLC
		Chief Financial Officer and Controller	Duke Energy Carolinas Plant Operations, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Carolinas, LLC
		Chief Accounting Officer and Controller	Duke Energy China Corp.
		Chief Financial Officer and Controller	Duke Energy Clean Energy Resources, LLC
		Chief Accounting Officer and Controller	Duke Energy Commercial Enterprises, Inc.
		Chief Accounting Officer and Controller	Duke Energy Corporate Services, Inc.
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Corporation
		Manager	Duke Energy Florida Project Finance, LLC
		Chief Accounting Officer and Controller	Duke Energy Florida Solar Solutions, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Florida, LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	Duke Energy Fuel Cell Holdings, LLC
		Chief Financial Officer and Controller	Duke Energy Fuel Cell, LLC
		Vice President, Chief Accounting Officer and Controller	Duke Energy Generation Services, Inc.
		Senior Vice President, Chief Financial Officer, Tax and Controller	Duke Energy Golden Vista, LLC
		Controller	Duke Energy Group Holdings, LLC
		Controller	Duke Energy Group, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Indiana, LLC
		Controller	Duke Energy Industrial Sales, LLC
		Controller	Duke Energy International, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Kentucky, Inc.
		Controller	Duke Energy Luxembourg II, LLC
		Chief Accounting Officer and Controller	Duke Energy Merchants, LLC
		Chief Financial Officer and Controller	Duke Energy Mesteno, LLC
		Chief Accounting Officer and Controller	Duke Energy North America, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Ohio, Inc.
		Chief Financial Officer and Controller	Duke Energy One Services, LLC
		Chief Financial Officer and Controller	Duke Energy One, Inc.
		Chief Accounting Officer and Controller	Duke Energy Pipeline Holding Company, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Progress, LLC
		Chief Accounting Officer and Controller	Duke Energy Registration Services, Inc.
		Chief Financial Officer and Controller	Duke Energy Renewable Services, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables Commercial, LLC
		Chief Accounting Officer and Controller	Duke Energy Renewables Holding Company, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables NC Solar, LLC
		Chief Accounting Officer and Controller	Duke Energy Renewables Solar Holdings, Inc.
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Renewables Solar I, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables Solar, LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	Duke Energy Renewables Storage, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Renewables Wind I, LLC
		Chief Financial Officer and Controller	Duke Energy Renewables Wind, LLC
		Chief Accounting Officer and Controller	Duke Energy Renewables, Inc.
		Chief Accounting Officer and Controller	Duke Energy Royal, LLC
		Chief Accounting Officer and Controller	Duke Energy Sabal Trail, LLC
		Chief Financial Officer and Controller	Duke Energy SAM, LLC
		Vice President, Chief Financial Officer, Chief Accounting Officer and Controller	Duke Energy Services Canada ULC
		Chief Accounting Officer and Controller	Duke Energy Services, Inc.
		Chief Financial Officer and Controller	Duke Energy Shoreham Holdings, LLC
		Chief Financial Officer and Controller	Duke Energy Shoreham, LLC
		Chief Financial Officer and Controller	Duke Energy Skyhigh, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Duke Energy Sun Holdings, LLC
		Chief Financial Officer and Controller	Duke Energy Supply Company, LLC
		Chief Financial Officer and Controller	Duke Energy Transmission Holding Company, LLC
		Chief Accounting Officer and Controller	Duke Energy Vermillion II, LLC
		Chief Financial Officer and Controller	Duke Investments, LLC
		Chief Accounting Officer and Controller	Duke Project Services, Inc.
		Chief Financial Officer and Controller	Duke Supply Network, LLC
		Chief Accounting Officer and Controller	Duke Technologies, Inc.
		Chief Financial Officer and Controller	Duke Ventures II, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Duke Ventures Real Estate, LLC
		Chief Accounting Officer and Controller	Duke Ventures, LLC
		Chief Accounting Officer	Duke-American Transmission Company, LLC
		Chief Financial Officer and Controller	Duke-Reliant Resources, Inc.

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Accounting Officer and Controller	Eastover Land Company
		Chief Accounting Officer and Controller	Eastover Mining Company
		Chief Financial Officer and Controller	Emerald State Solar Holdings, LLC
		Chief Financial Officer and Controller	Emerald State Solar, LLC
		Chief Financial Officer and Controller	Energy Pipelines International Company
		Chief Financial Officer and Controller	Equinox Vermont Corporation
		Chief Financial Officer and Controller	Everetts Wildcat Solar, LLC
		Chief Financial Officer and Controller	Federal Way Powerhouse LLC
		Controller	Florida Progress Funding Corporation
		Controller	Florida Progress, LLC
		Chief Financial Officer and Controller	Fresh Air Energy X, LLC
		Chief Financial Officer and Controller	Frontier Windpower II, LLC
		Chief Financial Officer and Controller	Frontier Windpower, LLC
		Chief Financial Officer and Controller	Garysburg Solar LLC
		Chief Financial Officer and Controller	Gaston Solar LLC
		Chief Financial Officer and Controller	Gato Montes Solar, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Golden Vista Energy Holdings, LLC
		Chief Financial Officer and Controller	Green Frontier Windpower Holdings, LLC
		Chief Financial Officer and Controller	Green Frontier Windpower, LLC
		Chief Accounting Officer and Controller	Greenville Gas and Electric Light and Power Company
		Chief Financial Officer and Controller	Happy Jack Windpower, LLC
		Chief Financial Officer and Controller	High Noon Solar Holdings, LLC
		Chief Financial Officer and Controller	High Noon Solar, LLC
		Chief Financial Officer and Controller	Highlander Solar 1, LLC
		Chief Financial Officer and Controller	Highlander Solar 2, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Holstein Solar Holdings, LLC
		Chief Financial Officer and Controller	HXOap Solar One, LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	Ironwood-Cimarron Windpower Holdings, LLC
		Controller	Kentucky May Coal Company, LLC
		Chief Financial Officer and Controller	Kit Carson Windpower II Holdings, LLC
		Chief Financial Officer and Controller	Kit Carson Windpower II, LLC
		Chief Financial Officer and Controller	Kit Carson Windpower, LLC
		Chief Accounting Officer and Controller	KO Transmission Company
		Chief Financial Officer and Controller	Lapetus Energy Project, LLC
		Chief Financial Officer and Controller	Laurel Hill Wind Energy, LLC
		Chief Financial Officer and Controller	Ledyard Windpower, LLC
		Chief Financial Officer and Controller	Long Farm 46 Solar, LLC
		Chief Financial Officer and Controller	Longboat Solar, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IA Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IA, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IB Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IB, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower III Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower III, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IV Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower IV, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower V Holdings, LLC
		Chief Financial Officer and Controller	Los Vientos Windpower V, LLC
		Chief Financial Officer and Controller	Martins Creek Solar NC, LLC
		Chief Financial Officer and Controller	Maryneal Windpower, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	MCP, LLC
		Chief Financial Officer and Controller	Mesteno Energy Holdings, LLC
		Chief Financial Officer and Controller	Mesteno Windpower, LLC
		Chief Accounting Officer and Controller	Miami Power Corporation
		Chief Financial Officer and Controller	Murphy Farm Power, LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	Nemaha Windpower, LLC
		Chief Financial Officer and Controller	North Allegheny Wind, LLC
		Chief Financial Officer and Controller	North Carolina Renewable Properties, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	North Rosamond Solar, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Palmer Solar LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	PanEnergy Corp.
		Chief Accounting Officer	Path 15 Funding KBT, LLC
		Chief Accounting Officer	Path 15 Funding TV, LLC
		Chief Accounting Officer	Path 15 Funding, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Piedmont Natural Gas Company, Inc.
		Controller	PIH Tax Credit Fund III, Inc.
		Controller	PIH Tax Credit Fund IV, Inc.
		Controller	PIH Tax Credit Fund V, Inc.
		Controller	PIH, Inc.
		Chief Financial Officer and Controller	Potter Road Powerhouse LLC
		Chief Accounting Officer and Controller	Progress Capital Holdings, Inc.
		Controller	Progress Energy EnviroTree, Inc.
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Progress Energy, Inc.
		Controller	Progress Fuels, LLC
		Controller	Progress Synfuel Holdings, Inc.
		Chief Accounting Officer and Controller	Progress Telecommunications Corporation
		Chief Financial Officer and Controller	Project Oxygen Holdings I, LLC
		Chief Financial Officer and Controller	Project Oxygen Holdings, LLC
		Chief Financial Officer and Controller	Pumpjack Solar I, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Rambler Solar Holdings, LLC
		Chief Financial Officer and Controller	RE Ajo 1 LLC
		Chief Financial Officer and Controller	RE AZ Holdings LLC
		Chief Financial Officer and Controller	RE Bagdad Solar 1 LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	RE Rambler LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	RE SFCity1 GP, LLC
		Chief Financial Officer and Controller	RE SFCity1 Holdco LLC
		Chief Accounting Officer and Controller	REC Solar Commercial Corporation
		Chief Financial Officer and Controller	Rio Bravo Solar I, LLC
		Chief Financial Officer and Controller	Rio Bravo Solar II, LLC
		Chief Financial Officer and Controller	River Road Solar, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Rosamond Renewables, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Rosamond Solar AQ LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Rosamond Solar Holdings, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Rosamond Solar Portfolio, LLC
		Chief Financial Officer and Controller	RP-Orlando, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Sandy River Timber, LLC
		Chief Financial Officer and Controller	Santa Fe Solar, LLC
		Chief Financial Officer and Controller	Seaboard Solar LLC
		Chief Financial Officer and Controller	Seville Solar Holding Company, LLC
		Chief Financial Officer and Controller	Seville Solar Investments One LLC
		Chief Financial Officer and Controller	Seville Solar One LLC
		Chief Financial Officer and Controller	Seville Solar Two, LLC
		Chief Financial Officer and Controller	Shirley Wind, LLC
		Chief Financial Officer and Controller	Shoreham Energy Holdings, LLC
		Chief Financial Officer and Controller	Shoreham Solar Commons LLC
		Chief Financial Officer and Controller	Silver Sage Windpower, LLC
		Chief Financial Officer and Controller	Skyhigh Sun, LLC
		Chief Financial Officer and Controller	Solar Star North Carolina I, LLC
		Chief Financial Officer and Controller	Solar Star North Carolina II, LLC
		Chief Financial Officer and Controller	SolNCPower10, L.L.C.

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	SolNCPower5, LLC
		Chief Financial Officer and Controller	SolNCPower6, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	South Construction Company, Inc.
		Chief Financial Officer and Controller	Southbound Solar, LLC
		Chief Accounting Officer and Controller	Southern Power Company
		Senior Vice President, Chief Financial Officer, Tax and Controller	Speedway Solar NC, LLC
		Chief Financial Officer and Controller	Stenner Creek Solar LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	Stony Knoll Solar, LLC
		Controller	Strategic Resource Solutions Corp., A North Carolina Enterprise Corporation
		Chief Financial Officer and Controller	Sweetwater Development LLC
		Chief Financial Officer and Controller	Sweetwater Wind Power L.L.C.
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Symphony Breeze, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Symphony Sun, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Symphony Wind Holdings, LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	Tallbear Seville LLC
		Chief Financial Officer and Controller	Tarboro Solar LLC
		Chief Financial Officer and Controller	Taylorsville Solar, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	TBP Properties, LLC
		Chief Financial Officer and Controller	TE Notrees, LLC
		Chief Financial Officer and Controller	TE Ocotillo, LLC
		Senior Vice President, Chief Financial Officer, Tax and Controller	TES Anchor Solar 23 LLC
		Chief Financial Officer and Controller	Texoma Wind Holdings, LLC
		Chief Financial Officer and Controller	Texoma Wind, LLC
		Chief Financial Officer and Controller	Three Buttes Windpower, LLC
		Chief Financial Officer and Controller	Top of the World Wind Energy Holdings LLC
		Chief Financial Officer and Controller	Top of the World Wind Energy LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	TRES Timber, LLC
		Senior Vice President, Chief Accounting Officer, Tax and Controller	Tri-State Improvement Company
		Chief Financial Officer and Controller	TX Solar I LLC
		Chief Financial Officer and Controller	Victory Solar LLC
		Chief Financial Officer and Controller	Washington Airport Solar, LLC
		Chief Financial Officer and Controller	Washington Millfield Solar, LLC
		Chief Financial Officer and Controller	Washington White Post Solar, LLC
		Chief Financial Officer and Controller	Wateree Power Company
		Chief Financial Officer and Controller	West Texas Angelos Holdings LLC
		Chief Financial Officer and Controller	Westbound Solar 2, LLC
		Chief Financial Officer and Controller	Westbound Solar, LLC
		Chief Accounting Officer and Controller	Western Carolina Power Company
		Chief Financial Officer and Controller	Wild Jack Solar Holdings LLC
		Chief Financial Officer and Controller	Wild Jack Solar LLC

Jacobs, Dwight L.	**Senior Vice President, Chief Accounting Officer, Tax and Controller**	Chief Financial Officer and Controller	Wildwood Solar I, LLC
		Chief Financial Officer and Controller	Wildwood Solar II, LLC
		Chief Financial Officer and Controller	Wind Star Holdings, LLC
		Chief Financial Officer and Controller	Wind Star Renewables, LLC
		Chief Financial Officer and Controller	Windsor Cooper Hill Solar, LLC
		Chief Financial Officer and Controller	Winton Solar LLC
		Chief Financial Officer and Controller	Woodland Solar LLC
		Chief Accounting Officer	Zephyr Power Transmission LLC
		Board of Visitors	UNC Children's Hospital
		Executive Committee Member & Board of Director	Edison Electric Institute
		Board of Directors	Foundation for the Carolinas
		Board of Directors	Institute of Nuclear Power Operations
		Director	The Boeing Company
		Board of Directors	World Association of Nuclear Operators - Atlanta Centre, Inc.
		Board of Directors	Communities in Schools
		Board of Directors	UNC Children's Hospital
		Board Member	ACRED
		Board Member	UNC Children’s Hospital
		Board Member	CIS
		Church Council Member	Weddington Methodist
		Professor	Queens College

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Jamil, Dhiaa M.	**Executive Vice President and Chief Operating Officer**	Director	Cinergy Corp.
		Director	Claiborne Energy Services, Inc.
		President	Claiborne Energy Services, Inc.
		Executive Vice President and Chief Operating Officer	Duke Energy Business Services LLC
		Executive Vice President and Chief Operating Officer	Duke Energy Carolinas, LLC
		Director	Duke Energy Carolinas, LLC
		Executive Vice President and Chief Operating Officer	Duke Energy Corporation
		Executive Vice President and Chief Operating Officer	Duke Energy Florida, LLC
		Director	Duke Energy Florida, LLC
		Director	Duke Energy Generation Services, Inc.
		Executive Vice President and Chief Operating Officer	Duke Energy Indiana, LLC
		Executive Vice President and Chief Operating Officer	Duke Energy Kentucky, Inc.
		Director	Duke Energy Kentucky, Inc.
		Executive Vice President and Chief Operating Officer	Duke Energy Ohio, Inc.
		Director	Duke Energy Ohio, Inc.
		Executive Vice President and Chief Operating Officer	Duke Energy Progress, LLC
		Director	Duke Energy Progress, LLC
		Director	Florida Progress, LLC
		Executive Vice President and Chief Operating Officer	Piedmont Natural Gas Company, Inc.
		Director	Piedmont Natural Gas Company, Inc.
		TRUSTEE	The Duke Energy Foundation
		Board Member	Lynn Wood Foundation
		Board of Trustees	UNC Charlotte
		Board of Trustees	Duke Energy Foundation
		Board of Directors	CVNPA
		Advisory Board Chairman	Energy Production Infrastructure Center (UNCC)
		Board Member	National Academy for Nuclear Training
		Board Member	Nuclear Energy Institute
		Board of Directors	Nuclear Electric Insurance Limited

Janson, Julia S.	**Executive Vice President, External Affairs and President, Carolinas Region**	Director	Caldwell Power Company
		President	Caldwell Power Company
		Director	Catawba Mfg. & Electric Power Co.
		President	Catawba Mfg. & Electric Power Co.
		Director	Cinergy Corp.
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Business Services LLC
		Director	Duke Energy Carolinas, LLC
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Carolinas, LLC
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Corporation
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Florida, LLC
		Director	Duke Energy Florida, LLC
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Indiana, LLC
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Kentucky, Inc.
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Ohio, Inc.
		Executive Vice President, External Affairs and President, Carolinas Region	Duke Energy Progress, LLC
		Director	Duke Energy Progress, LLC
		Director	Florida Progress, LLC
		Director	Greenville Gas and Electric Light and Power Company
		President	Greenville Gas and Electric Light and Power Company
		Executive Vice President, External Affairs and President, Carolinas Region	Piedmont Natural Gas Company, Inc.
		Director	Progress Energy EnviroTree, Inc.
		President	Progress Energy EnviroTree, Inc.
		Director	Southern Power Company
		President	Southern Power Company
		TRUSTEE	The Duke Energy Foundation
		Director	Wateree Power Company
		Director	Western Carolina Power Company
		President	Western Carolina Power Company

Janson, Julia S.	**Executive Vice President, External Affairs and President, Carolinas Region**	Board of Directors	Charlotte Regional Business Alliance
		Executive Committee	Republican National Committee
		Board of Directors	Ohio National Mutual Holdings, Inc.

Newlin, Karl W.	**Corporate Development and Treasurer**	Treasurer	2018 ESA Project Company, LLC
		Treasurer	226HC 8me LLC
		Treasurer	Bethel Price Solar, LLC
		Treasurer	Black Mountain Solar, LLC
		Treasurer	Broad River Solar, LLC
		Treasurer	Caldwell Power Company
		Treasurer	Capitan Corporation
		Treasurer	Caprock Solar 1 LLC
		Treasurer	Caprock Solar 2 LLC
		Treasurer	Caprock Solar Holdings 1, LLC
		Treasurer	Caprock Solar Holdings 2, LLC
		Treasurer	Carofund, Inc.
		Treasurer	CaroHome, LLC
		Treasurer	Carolina Solar Power, LLC
		Treasurer	Catamount Energy Corporation
		Treasurer	Catamount Rumford Corporation
		Treasurer	Catamount Sweetwater 1 LLC
		Treasurer	Catamount Sweetwater 2 LLC
		Treasurer	Catamount Sweetwater 3 LLC
		Treasurer	Catamount Sweetwater 4-5 LLC
		Treasurer	Catamount Sweetwater 6 LLC
		Treasurer	Catamount Sweetwater Corporation
		Treasurer	Catamount Sweetwater Holdings LLC
		Treasurer	Catawba Mfg. & Electric Power Co.
		Treasurer	CEC UK1 Holding Corp.
		Treasurer	CEC UK2 Holding Corp.
		Treasurer	Century Group Real Estate Holdings, LLC
		Treasurer	Cinergy Climate Change Investments, LLC
		Treasurer	Cinergy Corp.
		Director	Cinergy Global (Cayman) Holdings, Inc.
		Treasurer and Vice President	Cinergy Global (Cayman) Holdings, Inc.
		Treasurer	Cinergy Global Power, Inc.
		Treasurer	Cinergy Global Resources, Inc.
		Director	Cinergy Global Tsavo Power
		Treasurer and Vice President	Cinergy Global Tsavo Power
		Member of the Board of Managers	Cinergy Receivables Company LLC
		President, Chief Financial Officer and Treasurer	Cinergy Receivables Company LLC
		Treasurer	Cinergy Solutions - Utility, Inc.
		Treasurer	Claiborne Energy Services, Inc.
		Treasurer	Clear Skies Solar Holdings, LLC

Newlin, Karl W.	**Senior Vice President, Corporate Development and Treasurer**	Treasurer	Clear Skies Solar, LLC
		Treasurer	Colonial Eagle Solar, LLC
		Treasurer	Conetoe II Solar, LLC
		Treasurer	Creswell Alligood Solar, LLC
		Treasurer	CS Murphy Point, LLC
		Treasurer	DATC Holdings Path 15, LLC
		Treasurer	DATC Path 15 Transmission, LLC
		Treasurer	DATC Path 15, LLC
		Treasurer	DATC SLTP, LLC
		Director	DE Nuclear Engineering, Inc.
		Treasurer	DE Nuclear Engineering, Inc.
		Treasurer	DE1 Holdings, LLC
		Treasurer	DEGS O&M, LLC
		Treasurer	DEGS of Narrows, LLC
		Treasurer	DEGS Wind Supply II, LLC
		Treasurer	DEGS Wind Supply, LLC
		Treasurer	DER Holstein Holdings, LLC
		Treasurer	DER Holstein TX Holdings, LLC
		Treasurer	DER Holstein, LLC
		Treasurer	DER Rambler Solar, LLC
		Treasurer	DETMI Management, Inc.
		Director	Dixilyn-Field Drilling Company
		President	Dixilyn-Field Drilling Company
		Treasurer	Dixilyn-Field Drilling Company
		Treasurer	Dogwood Solar, LLC
		President and Treasurer	DTMSI Management Ltd.
		Treasurer	Duke Energy ACP, LLC
		Manager	Duke Energy Americas, LLC
		Treasurer	Duke Energy Americas, LLC
		Treasurer	Duke Energy Beckjord Storage LLC
		Treasurer	Duke Energy Beckjord, LLC
		Treasurer	Duke Energy Breeze Holdings, LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Business Services LLC
		Manager	Duke Energy Carolinas Plant Operations, LLC
		Treasurer	Duke Energy Carolinas Plant Operations, LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Carolinas, LLC
		Director	Duke Energy China Corp.
		Treasurer	Duke Energy China Corp.
		Treasurer	Duke Energy Clean Energy Resources, LLC
		Treasurer	Duke Energy Commercial Enterprises, Inc.
		Treasurer	Duke Energy Corporate Services, Inc.

Newlin, Karl W.	**Senior Vice President, Corporate Development and Treasurer**	Senior Vice President, Corporate Development and Treasurer	Duke Energy Corporation
		Manager	Duke Energy Florida Project Finance, LLC
		President, Chief Financial Officer and Treasurer	Duke Energy Florida Project Finance, LLC
		Director	Duke Energy Florida Receivables LLC
		President, Treasurer and Chief Financial Officer	Duke Energy Florida Receivables LLC
		Treasurer	Duke Energy Florida Solar Solutions, LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Florida, LLC
		Treasurer	Duke Energy Fuel Cell Holdings, LLC
		Treasurer	Duke Energy Fuel Cell, LLC
		Treasurer	Duke Energy Generation Services, Inc.
		Treasurer	Duke Energy Golden Vista, LLC
		Treasurer	Duke Energy Group Holdings, LLC
		Treasurer	Duke Energy Group, LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Indiana, LLC
		Treasurer	Duke Energy Industrial Sales, LLC
		Treasurer	Duke Energy International, LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Kentucky, Inc.
		President and Treasurer	Duke Energy Luxembourg II, LLC
		President and Treasurer	Duke Energy Merchants, LLC
		Treasurer	Duke Energy Mesteno, LLC
		President and Treasurer	Duke Energy North America, LLC
		Manager	Duke Energy North America, LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Ohio, Inc.
		Treasurer	Duke Energy One Services, LLC
		Treasurer	Duke Energy One, Inc.
		Treasurer	Duke Energy Pipeline Holding Company, LLC
		Director	Duke Energy Progress Receivables LLC
		President, Treasurer and Chief Financial Officer	Duke Energy Progress Receivables LLC
		Senior Vice President, Corporate Development and Treasurer	Duke Energy Progress, LLC
		Director	Duke Energy Receivables Finance Company, LLC
		President, Treasurer and Chief Financial Officer	Duke Energy Receivables Finance Company, LLC

Newlin, Karl W.	**Senior Vice President, Corporate Development and Treasurer**	Treasurer	Duke Energy Registration Services, Inc.
		Director	Duke Energy Registration Services, Inc.
		Treasurer	Duke Energy Renewable Services, LLC
		Treasurer	Duke Energy Renewables Commercial, LLC
		Treasurer	Duke Energy Renewables Holding Company, LLC
		Treasurer	Duke Energy Renewables NC Solar, LLC
		Treasurer	Duke Energy Renewables Solar Holdings, Inc.
		Treasurer	Duke Energy Renewables Solar I, LLC
		Treasurer	Duke Energy Renewables Solar, LLC
		Treasurer	Duke Energy Renewables Storage, LLC
		Treasurer	Duke Energy Renewables Wind I, LLC
		Treasurer	Duke Energy Renewables Wind, LLC
		Treasurer	Duke Energy Renewables, Inc.
		Treasurer	Duke Energy Royal, LLC
		Treasurer	Duke Energy Sabal Trail, LLC
		Treasurer	Duke Energy SAM, LLC
		Treasurer	Duke Energy Services Canada ULC
		Director	Duke Energy Services, Inc.
		President	Duke Energy Services, Inc.
		Treasurer	Duke Energy Services, Inc.
		Treasurer	Duke Energy Shoreham Holdings, LLC
		Treasurer	Duke Energy Shoreham, LLC
		Treasurer	Duke Energy Skyhigh, LLC
		Treasurer	Duke Energy Sun Holdings, LLC
		Treasurer	Duke Energy Supply Company, LLC
		Treasurer	Duke Energy Transmission Holding Company, LLC
		Treasurer	Duke Energy Vermillion II, LLC
		Treasurer	Duke Investments, LLC
		Director	Duke Project Services, Inc.
		Treasurer	Duke Project Services, Inc.
		Treasurer	Duke Supply Network, LLC
		Treasurer	Duke Technologies, Inc.
		Treasurer	Duke Ventures II, LLC
		Treasurer	Duke Ventures Real Estate, LLC
		Manager	Duke Ventures, LLC
		Treasurer	Duke Ventures, LLC

Newlin, Karl W.	**Senior Vice President, Corporate Development and Treasurer**	Treasurer	Duke-American Transmission Company, LLC
		Treasurer	Duke-Reliant Resources, Inc.
		Treasurer	Eastover Land Company
		Treasurer	Eastover Mining Company
		Treasurer	Emerald State Solar Holdings, LLC
		Treasurer	Emerald State Solar, LLC
		Director	Energy Pipelines International Company
		Treasurer	Energy Pipelines International Company
		Treasurer	Equinox Vermont Corporation
		Treasurer	Everetts Wildcat Solar, LLC
		Treasurer	Federal Way Powerhouse LLC
		Treasurer	Florida Progress Funding Corporation
		Treasurer	Florida Progress, LLC
		Treasurer	Fresh Air Energy X, LLC
		Treasurer	Frontier Windpower II, LLC
		Treasurer	Frontier Windpower, LLC
		Treasurer	Garysburg Solar LLC
		Treasurer	Gaston Solar LLC
		Treasurer	Gato Montes Solar, LLC
		Treasurer	Golden Vista Energy Holdings, LLC
		Treasurer	Green Frontier Windpower Holdings, LLC
		Treasurer	Green Frontier Windpower, LLC
		Treasurer	Greenville Gas and Electric Light and Power Company
		Treasurer	Happy Jack Windpower, LLC
		Treasurer	High Noon Solar Holdings, LLC
		Treasurer	High Noon Solar, LLC
		Treasurer	Highlander Solar 1, LLC
		Treasurer	Highlander Solar 2, LLC
		Treasurer	Holstein Solar Holdings, LLC
		Treasurer	HXOap Solar One, LLC
		Treasurer	Ironwood-Cimarron Windpower Holdings, LLC
		Treasurer	Kentucky May Coal Company, LLC
		Treasurer	Kit Carson Windpower II Holdings, LLC
		Treasurer	Kit Carson Windpower II, LLC
		Treasurer	Kit Carson Windpower, LLC
		Treasurer	KO Transmission Company
		Treasurer	Lapetus Energy Project, LLC
		Treasurer	Laurel Hill Wind Energy, LLC
		Treasurer	Ledyard Windpower, LLC
		Treasurer	Long Farm 46 Solar, LLC
		Treasurer	Longboat Solar, LLC
		Treasurer	Los Vientos Windpower IA Holdings, LLC

Newlin, Karl W.	**Corporate Development and**	Treasurer	Los Vientos Windpower IA, LLC
		Treasurer	Los Vientos Windpower IB Holdings, LLC
		Treasurer	Los Vientos Windpower IB, LLC
		Treasurer	Los Vientos Windpower III Holdings, LLC
		Treasurer	Los Vientos Windpower III, LLC
		Treasurer	Los Vientos Windpower IV Holdings, LLC
		Treasurer	Los Vientos Windpower IV, LLC
		Treasurer	Los Vientos Windpower V Holdings, LLC
		Treasurer	Los Vientos Windpower V, LLC
		Treasurer	Martins Creek Solar NC, LLC
		Treasurer	Maryneal Windpower, LLC
		Treasurer	MCP, LLC
		Treasurer	Mesteno Energy Holdings, LLC
		Treasurer	Mesteno Windpower, LLC
		Treasurer	Miami Power Corporation
		Treasurer	Murphy Farm Power, LLC
		Treasurer	Nemaha Windpower, LLC
		Treasurer	North Allegheny Wind, LLC
		Treasurer	North Carolina Renewable Properties, LLC
		Treasurer	North Rosamond Solar, LLC
		Treasurer	Palmer Solar LLC
		Director	PanEnergy Corp.
		President and Treasurer	PanEnergy Corp.
		Treasurer	Path 15 Funding KBT, LLC
		Treasurer	Path 15 Funding TV, LLC
		Treasurer	Path 15 Funding, LLC
		Treasurer	Piedmont ACP Company, LLC
		Treasurer	Piedmont Constitution Pipeline Company, LLC
		Treasurer	Piedmont ENCNG Company, LLC
		Treasurer	Piedmont Energy Company
		Treasurer	Piedmont Energy Partners, Inc.
		Treasurer	Piedmont Hardy Storage Company, LLC
		Treasurer	Piedmont Interstate Pipeline Company
		Treasurer	Piedmont Intrastate Pipeline Company
		Senior Vice President, Corporate Development and Treasurer	Piedmont Natural Gas Company, Inc.
		Treasurer	Potter Road Powerhouse LLC
		Treasurer	Progress Capital Holdings, Inc.
		Treasurer	Progress Energy EnviroTree, Inc.
		Treasurer	Progress Energy, Inc.
		Treasurer	Progress Fuels, LLC

Newlin, Karl W.	**Senior Vice President, Corporate Development and Treasurer**	Treasurer	Progress Telecommunications Corporation
		Treasurer	Project Oxygen Holdings I, LLC
		Treasurer	Project Oxygen Holdings, LLC
		Treasurer	Pumpjack Solar I, LLC
		Treasurer	Rambler Solar Holdings, LLC
		Treasurer	RE Ajo 1 LLC
		Treasurer	RE AZ Holdings LLC
		Treasurer	RE Bagdad Solar 1 LLC
		Treasurer	RE Rambler LLC
		Treasurer	RE SFCity1 GP, LLC
		Treasurer	RE SFCity1 Holdco LLC
		Treasurer	REC Solar Commercial Corporation
		Treasurer	Rio Bravo Solar I, LLC
		Treasurer	Rio Bravo Solar II, LLC
		Treasurer	River Road Solar, LLC
		Treasurer	Rosamond Renewables, LLC
		Treasurer	Rosamond Solar AQ LLC
		Treasurer	Rosamond Solar Holdings, LLC
		Treasurer	Rosamond Solar Portfolio, LLC
		Treasurer	RP-Orlando, LLC
		Treasurer	Sandy River Timber, LLC
		Treasurer	Santa Fe Solar, LLC
		Treasurer	Seaboard Solar LLC
		Treasurer	LLC
		Treasurer	Seville Solar Investments One LLC
		Treasurer	Seville Solar One LLC
		Treasurer	Seville Solar Two, LLC
		Treasurer	Shirley Wind, LLC
		Treasurer	Shoreham Energy Holdings, LLC
		Treasurer	Shoreham Solar Commons LLC
		Treasurer	Silver Sage Windpower, LLC
		Treasurer	Skyhigh Sun, LLC
		Treasurer	Solar Star North Carolina I, LLC
		Treasurer	Solar Star North Carolina II, LLC
		Treasurer	SolNCPower10, L.L.C.
		Treasurer	SolNCPower5, LLC
		Treasurer	SolNCPower6, LLC
		Treasurer	South Construction Company, Inc.
		Treasurer	Southbound Solar, LLC
		Treasurer	Southern Power Company
		Treasurer	Speedway Solar NC, LLC
		Treasurer	Stenner Creek Solar LLC
		Treasurer	Stony Knoll Solar, LLC
		Vice President and Treasurer	Strategic Resource Solutions Corp., A North Carolina Enterprise Corporation
		Treasurer	Sweetwater Development LLC

Newlin, Karl W.	**Senior Vice President, Corporate Development and Treasurer**	Treasurer	Sweetwater Wind Power L.L.C.
		Treasurer	Symphony Breeze, LLC
		Treasurer	Symphony Sun, LLC
		Treasurer	Symphony Wind Holdings, LLC
		Treasurer	Tallbear Seville LLC
		Treasurer	Tarboro Solar LLC
		Treasurer	Taylorsville Solar, LLC
		Treasurer	TBP Properties, LLC
		Treasurer	TE Notrees, LLC
		Treasurer	TE Ocotillo, LLC
		Treasurer	TES Anchor Solar 23 LLC
		Treasurer	Texoma Wind Holdings, LLC
		Treasurer	Texoma Wind, LLC
		Treasurer	Three Buttes Windpower, LLC
		Treasurer	Top of the World Wind Energy Holdings LLC
		Treasurer	Top of the World Wind Energy LLC
		Treasurer	TRES Timber, LLC
		Treasurer	Tri-State Improvement Company
		Treasurer	TX Solar I LLC
		Treasurer	Victory Solar LLC
		Treasurer	Washington Airport Solar, LLC
		Treasurer	Washington Millfield Solar, LLC
		Treasurer	Washington White Post Solar, LLC
		Treasurer	Wateree Power Company
		Treasurer	West Texas Angelos Holdings LLC
		Treasurer	Westbound Solar 2, LLC
		Treasurer	Westbound Solar, LLC
		Treasurer	Western Carolina Power Company
		Treasurer	Wild Jack Solar Holdings LLC
		Treasurer	Wild Jack Solar LLC
		Treasurer	Wildwood Solar I, LLC
		Treasurer	Wildwood Solar II, LLC
		Treasurer	Wind Star Holdings, LLC
		Treasurer	Wind Star Renewables, LLC
		Treasurer	Windsor Cooper Hill Solar, LLC
		Treasurer	Winton Solar LLC
		Treasurer	Woodland Solar LLC
		Treasurer	Zephyr Power Transmission LLC
		Board of Trustees	Mint Museum
		Manager	Hanke Properties, LLC

Savoy, Brian D.	**Senior Vice President, Chief Transformation and Administrative Officer**	Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Beckjord Storage LLC
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Business Services LLC
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Carolinas, LLC
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Corporation
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Florida, LLC
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Indiana, LLC
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Kentucky, Inc.
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Ohio, Inc.
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Progress, LLC
		Senior Vice President, Chief Transformation and Administrative Officer	Duke Energy Transmission Holding Company, LLC
		Board of Directors	Open Energy Solutions, Inc.
		Board member	Joules Accelerator

Sideris, Harry K.	**Senior Vice President, Customer Experience and Services**	Board of Trustees Member	Queens University
		Senior Vice President, Customer Experience and Services	Duke Energy Business Services LLC
		Senior Vice President, Customer Experience and Services	Duke Energy Carolinas, LLC
		Senior Vice President, Customer Experience and Services	Duke Energy Corporation
		Senior Vice President, Customer Experience and Services	Duke Energy Florida, LLC
		Senior Vice President, Customer Experience and Services	Duke Energy Indiana, LLC
		Senior Vice President, Customer Experience and Services	Duke Energy Kentucky, Inc.
		Senior Vice President, Customer Experience and Services	Duke Energy Ohio, Inc.
		Senior Vice President, Customer Experience and Services	Duke Energy Progress, LLC
		Senior Vice President and Chief Distribution Officer	Miami Power Corporation
		Board of Directors	Association of Edison Illuminating Companies (AEIC)
		Board of Directors	National Utilities Diversity Council (NUDC)
		Board of Directors	NCSU Natural Resources Foundation

Stempien, Catherine S.	**President, Florida**	President, Florida	Duke Energy Business Services LLC
		President	Duke Energy Florida Solar Solutions, LLC
		President	Duke Energy Florida, LLC
		MEMBER	CTE Petrochemicals Company

Yates, Lloyd M.	**Executive Vice President, Customer and Delivery Operations and President, Carolinas Region**	President	Caldwell Power Company
		Director	Caldwell Power Company
		President	Catawba Mfg. & Electric Power Co.
		Director	Catawba Mfg. & Electric Power Co.
		Director	Cinergy Corp.
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Business Services LLC
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Carolinas, LLC
		Director	Duke Energy Carolinas, LLC
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Corporation
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Florida, LLC
		Director	Duke Energy Florida, LLC
		Executive Vice President, Customer and Delivery Operations, and President, Carolinas Region	Duke Energy Indiana, LLC
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Kentucky, Inc.
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Ohio, Inc.
		Executive Vice President, Customer and Delivery Operations and President, Carolinas Region	Duke Energy Progress, LLC
		Director	Duke Energy Progress, LLC
		Director	Florida Progress, LLC
		Director	Greenville Gas and Electric Light and Power Company
		President	Greenville Gas and Electric Light and Power Company
		Director	Progress Energy EnviroTree, Inc.
		President	Progress Energy EnviroTree, Inc.
		Director	Southern Power Company
		President	Southern Power Company
		TRUSTEE	The Duke Energy Foundation
		Director	Wateree Power Company

Yates, Lloyd M.	**Executive Vice President, Customer and Delivery Operations and President, Carolinas Region**	President	Western Carolina Power Company
		Director	Western Carolina Power Company
		Board of Directors	Charlotte Center City Partners
			Trees Charlotte
		Director	Marsh & McClennan Companies

Yoho, Franklin H.	**Executive Vice President and President, Natural Gas Business**	Executive Vice President and President, Natural Gas Business	Duke Energy Business Services LLC
		Executive Vice President and President, Natural Gas Business	Duke Energy Corporation
		Executive Vice President and President, Natural Gas Business	Duke Energy Kentucky, Inc.
		Executive Vice President and President, Natural Gas Business	Duke Energy Ohio, Inc.
		Chief Executive Officer	KO Transmission Company
		President	KO Transmission Company
		President	Piedmont ACP Company, LLC
		President	Piedmont Constitution Pipeline Company, LLC
		President	Piedmont ENCNG Company, LLC
		President	Piedmont Energy Company
		Sole Director	Piedmont Energy Company
		President	Piedmont Energy Partners, Inc.
		Sole Director	Piedmont Energy Partners, Inc.
		President	Piedmont Hardy Storage Company, LLC
		President	Piedmont Interstate Pipeline Company
		Sole Director	Piedmont Interstate Pipeline Company
		President	Piedmont Intrastate Pipeline Company
		Sole Director	Piedmont Intrastate Pipeline Company
		Director	Piedmont Natural Gas Company, Inc.
		President, Natural Gas Business	Piedmont Natural Gas Company, Inc.
		TRUSTEE	The Duke Energy Foundation

Young, Steven K.	**Executive Vice President and Chief Financial Officer**	Director	Caldwell Power Company
		Director	Capitan Corporation
		Director	Carofund, Inc.
		Director	Catamount Energy Corporation
		Director	Catamount Rumford Corporation
		Director	Catamount Sweetwater Corporation
		Director	Catawba Mfg. & Electric Power Co.
		Director	CEC UK1 Holding Corp.
		Director	CEC UK2 Holding Corp.
		Member of the Board of Managers	Cinergy Climate Change Investments, LLC
		President	Cinergy Corp.
		Chief Financial Officer	Cinergy Corp.
		President	Cinergy Global Power, Inc.
		Director	Cinergy Global Power, Inc.
		President	Cinergy Global Resources, Inc.
		Director	Cinergy Global Resources, Inc.
		Director	Cinergy Solutions - Utility, Inc.
		Director	Claiborne Energy Services, Inc.
		Manager	DE1 Holdings, LLC
		Director	DETMI Management, Inc.
		Director	Dixilyn-Field Drilling Company
		Director	DTMSI Management Ltd.
		Manager	Duke Energy Americas, LLC
		Executive Vice President and Chief Financial Officer	Duke Energy Business Services LLC
		Executive Vice President and Chief Financial Officer	Duke Energy Carolinas, LLC
		Director	Duke Energy China Corp.
		Director	Duke Energy Corporate Services, Inc.
		Executive Vice President and Chief Financial Officer	Duke Energy Corporation
		Executive Vice President and Chief Financial Officer	Duke Energy Florida, LLC
		Executive Vice President and Chief Financial Officer	Duke Energy Indiana, LLC
		Chief Financial Officer	Duke Energy Kentucky, Inc.
		Executive Vice President	Duke Energy Kentucky, Inc.
		Executive Vice President and Chief Financial Officer	Duke Energy Ohio, Inc.
		Director	Duke Energy One, Inc.
		Executive Vice President and Chief Financial Officer	Duke Energy Progress, LLC
		Director	Duke Energy Registration Services, Inc.
		Director	Duke Energy Renewables Solar Holdings, Inc.
		Director	Duke Energy Renewables, Inc.
		Director	Duke Energy Services, Inc.
		Director	Duke Technologies, Inc.

Young, Steven K.	**Executive Vice President and Chief Financial Officer**	Member of the Board of Managers	Duke Ventures Real Estate, LLC
		Manager	Duke Ventures, LLC
		Director	Duke-Reliant Resources, Inc.
		Director	Energy Pipelines International Company
		Director	Equinox Vermont Corporation
		Manager	Federal Way Powerhouse LLC
		President	Florida Progress Funding Corporation
		Director	Florida Progress Funding Corporation
		Director	Florida Progress, LLC
		Director	Greenville Gas and Electric Light and Power Company
		President	Kentucky May Coal Company, LLC
		Director	KO Transmission Company
		Director	PanEnergy Corp.
		Executive Vice President and Chief Financial Officer	Piedmont Natural Gas Company, Inc.
		Director	PIH Tax Credit Fund III, Inc.
		Director	PIH Tax Credit Fund IV, Inc.
		Director	PIH Tax Credit Fund V, Inc.
		Director	PIH, Inc.
		Manager	Potter Road Powerhouse LLC
		Chief Executive Officer and President	Progress Capital Holdings, Inc.
		Director	Progress Capital Holdings, Inc.
		Director	Progress Energy EnviroTree, Inc.
		Executive Vice President and Chief Financial Officer	Progress Energy, Inc.
		President	Progress Fuels, LLC
		Director	Progress Synfuel Holdings, Inc.
		President	Progress Synfuel Holdings, Inc.
		Director	Southern Power Company
		Director	Strategic Resource Solutions Corp., A North Carolina Enterprise Corporation
		TRUSTEE	The Duke Energy Foundation
		Director	Tri-State Improvement Company
		Director	Wateree Power Company
		Director	Western Carolina Power Company
		Board Member	American Institute of Certified Public Accountants
		Board Member	Institute of Managerial Accountants
		Board Member	National Association of Accountants
		Board Member, CFO Committee	Edison Electric Institute
		Board of Directors	Bechtler Museum
		Board of Directors	Charlotte Sports Foundation

Business Contracts with Officers, Directors and Affiliates

Company: Duke Energy Florida, LLC

For the Year Ended December 31, 2019

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			

Note: The above listing excludes contributions and industry association dues.
See pages 455 through 458 for affiliate transactions.

Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return

Company: Duke Energy Florida, LLC ***For the Year Ended December 31, 2019***

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)	
1	Total Sales to Ultimate Customers (440-446, 448)	4,651,005,447	69,352,466	4,581,652,981	4,651,005,447	69,352,466	4,581,652,981	(0)	
2	Sales for Resale (447)	187,127,492	187,127,492	-	187,127,492	187,127,492	-	-	
3	Total Sales of Electricity	4,838,132,939	256,479,958	4,581,652,981	4,838,132,940	256,479,958	4,581,652,981	(0)	
4	Provision for Rate Refunds (449.1)	(2,793,306)		(2,793,306)	-	-	-	(2,793,306)	[1]
5	Total Net Sales of Electricity	4,835,339,633	256,479,958	4,578,859,675	4,838,132,940	256,479,958	4,581,652,981	(2,793,306)	
6	Total Other Operating Revenues (450-456)	253,393,660	105,566,817	147,826,843	251,563,167	103,726,833	147,836,334	(9,491)	[2]
7	Other (Specify)								
8									
9									
10	**Total Gross Operating Revenues**	5,088,733,293	362,046,775	4,726,686,518	5,089,696,107	360,206,791	4,729,489,316	(2,802,798)	

Notes:

[1] The $2.79M is related to the state income tax reduction effective January 1, 2019, but was not included in last year's regulatory assessment fee (RAF) filing. The $2.79M difference will be included in the rate refund provision when the 2020 semiannual reporting period is filed.

[2] The RAF filing due date is 1/31, which uses revenues prior to finalization of December year-end reporting. As a result, timing differences exist for Total Other Operating Revenues. Any difference will be an adjusting amount for the 2020 first semiannual reporting period.

Analysis of Diversification Activity
Changes in Corporate Structure

Company: Duke Energy Florida, LLC

For the Year Ended December 31, 2019

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart, including all affiliates.

Effective Date (a)	Description of Change (b)
	See Attached 2019 Quarterly Corporate Structure Reports

DUKE ENERGY CORPORATION
CORPORATE STRUCTURE
AS OF DECEMBER 31, 2019

- Duke Energy Corporation (DE 05.03.2005)
  - Bison Insurance Company Limited (100%)(SC 06.15.2012)
    - NorthSouth Insurance Company Limited (100%)(SC 06.15.2012)
  - Cinergy Corp. (100%)(DE 06.30.1993)
    - (see Appendix A for subsidiaries)
  - Duke Energy Clean Energy Resources, LLC (100%)(DE 09.09.2016)
  - Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)
    - (see Appendix B for subsidiaries)
  - Duke Energy Pipeline Holding Company, LLC (100%)(DE 08.27.2014)
    - Duke Energy ACP, LLC (100%)(DE 08.27.2014)
      - Atlantic Coast Pipeline, LLC (40%)(DE 08.27.2014)
    - Duke Energy Sabal Trail, LLC (100%)(DE 02.06.2015)
      - Sabal Trail Transmission, LLC (7.5%)(DE 05.10.2013)
    - Piedmont ENCNG Company, LLC (100%)(NC 05.07.2003)
      - Piedmont Hardy Storage Company, LLC (1%)
      - Piedmont ACP Company, LLC (100%)(NC 08.27.2014)
        - Atlantic Coast Pipeline, LLC (7%)
    - Piedmont Constitution Pipeline Company, LLC (100%)(NC 11.08.2012)
      - Constitution Pipeline Company, LLC (24%)
    - DEPHCO Logistics, LLC (100%)(DE 12.06.2017)
  - Duke Energy Carolinas, LLC (100%)(NC 11.27.1963)
    - APOG, LLC (8.33%)(DE 06.22.2007)
    - Advance SC LLC (100%)(SC 07.09.2004)
    - Caldwell Power Company (100%)(NC 07.28.1921)
    - Catawba Manufacturing and Electric Power Company (100%)(NC 10.15.1901)
    - Claiborne Energy Services, Inc. (100%)(LA 03.01.1990)
    - Duke Energy Receivables Finance Company, LLC (100%)(DE 07.16.2003)
    - Eastover Land Company (100%)(KY 06.30.1970)
    - Eastover Mining Company (100%)(KY 07.15.1970)
    - Greenville Gas and Electric Light and Power Company (100%)(SC 01.28.1861)
    - MCP, LLC (100%)(SC 08.18.2000)
    - Piedmont Venture Partners Limited Partnership (10.64%)(NC 10.03.1996)
    - Sandy River Timber, LLC (100%)(SC 10.26.2007)
    - Southern Power Company (100%)(NC 12.30.1927)
    - TBP Properties, LLC (100%)(SC 12.11.2006)
    - TRES Timber, LLC (100%)(SC 12.11.2006)
    - Wateree Power Company (100%)(SC 02.26.1909)
    - Western Carolina Power Company (100%)(NC 09.10.1907)
  - Duke Energy Corporate Services, Inc. (100%)(DE 06.26.2008)
    - Duke Energy Business Services LLC (100%)(DE 11.18.1998)
      - Duke Energy Supply Company, LLC (100%)(DE 08.22.2019)
  - Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)
    - (see Appendix C for subsidiaries)
  - Progress Energy, Inc. (100%)(NC 08.19.1999)
    - (see Appendix D for subsidiaries)
  - Piedmont Natural Gas Company, Inc. (100%)(NC 12.14.1993)
    - (see Appendix E for subsidiaries)

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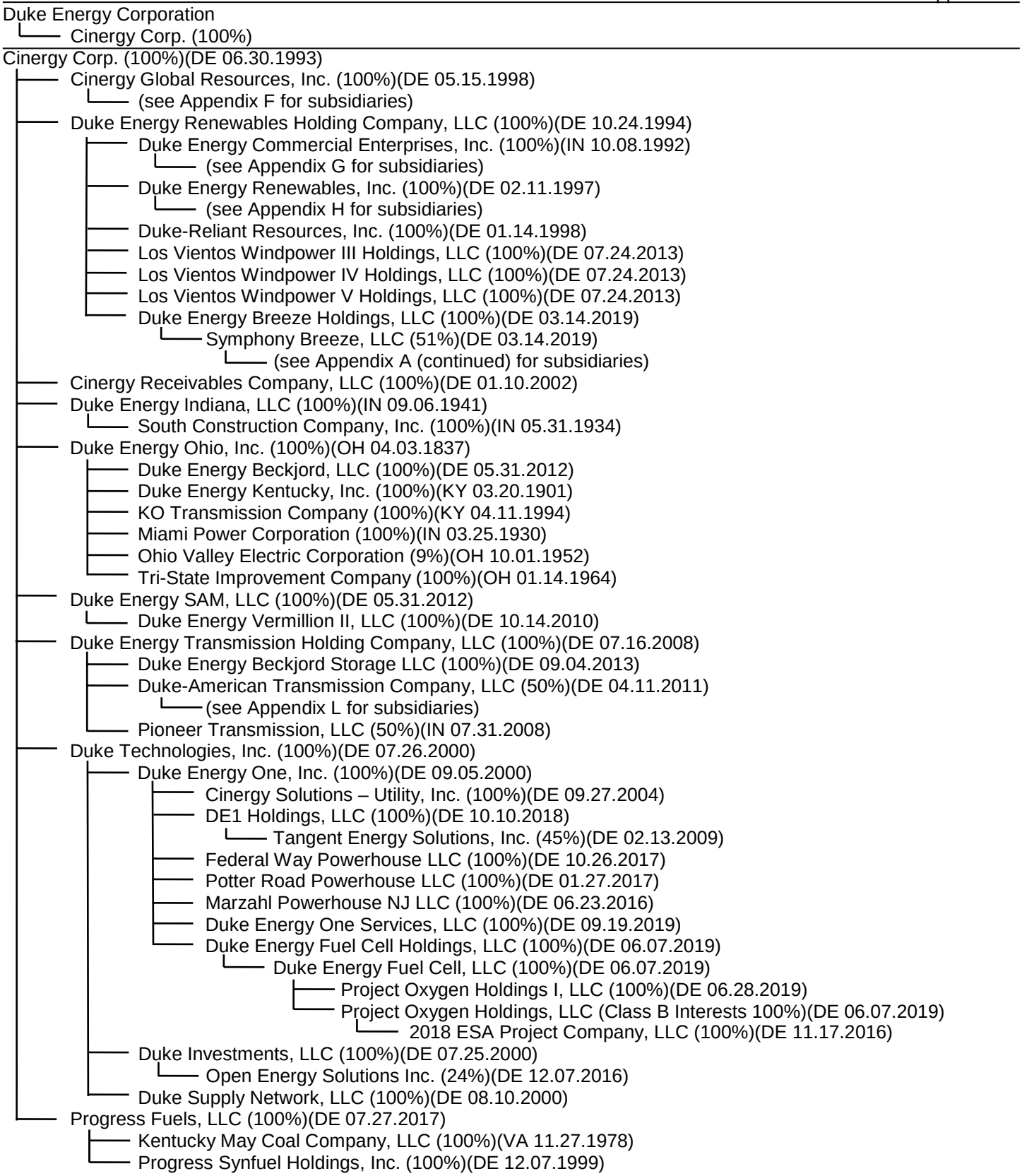
Duke Energy Corporation
Cinergy Corp. (100%)
Cinergy Corp. (100%)(DE 06.30.1993)
Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
(see Appendix F for subsidiaries)
Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994)
Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
(see Appendix G for subsidiaries)
Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
(see Appendix H for subsidiaries)
Duke-Reliant Resources, Inc. (100%)(DE 01.14.1998)
Los Vientos Windpower III Holdings, LLC (100%)(DE 07.24.2013)
Los Vientos Windpower IV Holdings, LLC (100%)(DE 07.24.2013)
Los Vientos Windpower V Holdings, LLC (100%)(DE 07.24.2013)
Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019)
Symphony Breeze, LLC (51%)(DE 03.14.2019)
(see Appendix A (continued) for subsidiaries)
Cinergy Receivables Company, LLC (100%)(DE 01.10.2002)
Duke Energy Indiana, LLC (100%)(IN 09.06.1941)
South Construction Company, Inc. (100%)(IN 05.31.1934)
Duke Energy Ohio, Inc. (100%)(OH 04.03.1837)
Duke Energy Beckjord, LLC (100%)(DE 05.31.2012)
Duke Energy Kentucky, Inc. (100%)(KY 03.20.1901)
KO Transmission Company (100%)(KY 04.11.1994)
Miami Power Corporation (100%)(IN 03.25.1930)
Ohio Valley Electric Corporation (9%)(OH 10.01.1952)
Tri-State Improvement Company (100%)(OH 01.14.1964)
Duke Energy SAM, LLC (100%)(DE 05.31.2012)
Duke Energy Vermillion II, LLC (100%)(DE 10.14.2010)
Duke Energy Transmission Holding Company, LLC (100%)(DE 07.16.2008)
Duke Energy Beckjord Storage LLC (100%)(DE 09.04.2013)
Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
(see Appendix L for subsidiaries)
Pioneer Transmission, LLC (50%)(IN 07.31.2008)
Duke Technologies, Inc. (100%)(DE 07.26.2000)
Duke Energy One, Inc. (100%)(DE 09.05.2000)
Cinergy Solutions – Utility, Inc. (100%)(DE 09.27.2004)
DE1 Holdings, LLC (100%)(DE 10.10.2018)
Tangent Energy Solutions, Inc. (45%)(DE 02.13.2009)
Federal Way Powerhouse LLC (100%)(DE 10.26.2017)
Potter Road Powerhouse LLC (100%)(DE 01.27.2017)
Marzahl Powerhouse NJ LLC (100%)(DE 06.23.2016)
Duke Energy One Services, LLC (100%)(DE 09.19.2019)
Duke Energy Fuel Cell Holdings, LLC (100%)(DE 06.07.2019)
Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019)
Project Oxygen Holdings I, LLC (100%)(DE 06.28.2019)
Project Oxygen Holdings, LLC (Class B Interests 100%)(DE 06.07.2019)
2018 ESA Project Company, LLC (100%)(DE 11.17.2016)
Duke Investments, LLC (100%)(DE 07.25.2000)
Open Energy Solutions Inc. (24%)(DE 12.07.2016)
Duke Supply Network, LLC (100%)(DE 08.10.2000)
Progress Fuels, LLC (100%)(DE 07.27.2017)
Kentucky May Coal Company, LLC (100%)(VA 11.27.1978)
Progress Synfuel Holdings, Inc. (100%)(DE 12.07.1999)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Breeze Holdings, LLC (100%)
      - Symphony Breeze, LLC (51%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994)
  - Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019)
    - Symphony Breeze, LLC (51%)(DE 03.14.2019)
      - Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012)
        - Clear Skies Solar, LLC (100%)(DE 11.15.2012)
          - Black Mountain Solar, LLC (100%)(AZ 05.04.2011)
          - CS Murphy Point, LLC (100%)(NC 01.12.2010)
          - Martins Creek Solar NC, LLC (100%)(NC 04.08.2010)
          - Murphy Farm Power, LLC (100%)(NC 01.27.2010)
          - North Carolina Renewable Properties, LLC (100%)(NC 06.03.2010)
          - RP-Orlando, LLC (100%)(DE 03.05.2010)
          - Solar Star North Carolina I, LLC (100%)(DE 11.07.2008)
          - Solar Star North Carolina II, LLC (100%)(DE 12.16.2009)
          - Taylorsville Solar, LLC (100%)(DE 04.29.2010)
      - Washington Millfield Solar, LLC (100%)(DE 05.23.2013)
      - Texoma Wind Holdings, LLC (100%)(DE 10.11.2016)
        - Texoma Wind, LLC (100%)(DE 10.11.2016)
          - Frontier Windpower, LLC (100%)(DE 08.21.2015)
          - Los Vientos Windpower III, LLC (100%)(DE 07.24.2013)
          - Los Vientos Windpower IV, LLC (100%)(DE 07.24.2013)
          - Los Vientos Windpower V, LLC (100%)(DE 07.24.2013)
      - Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019)
        - Gato Montes Solar, LLC (100%)(DE 12.09.2011)
        - RE AZ Holdings LLC (100%)(DE 10.11.2010)
          - RE Ajo 1 LLC (100%)(DE 10.05.2009)
          - RE Bagdad Solar 1 LLC (100%)(DE 08.13.2009)
        - TX Solar I LLC (100%)(DE 05.27.2009)
        - RE SFCity1 Holdco, LLC (100%)(DE 06.23.2010) acquired on 08.12.2013
          - RE SFCity1 GP, LLC (100%)(DE 05.14.2009) acquired on 08.12.2013
          - RE SFCity1, LP (99% owned by RE SFCity1 Holdco, LLC; 1% owned by RE SFCity1 GP, LLC) (DE 05.14.2009)
        - Duke Energy Shoreham Holdings, LLC (100%)(DE 07.02.2018)
          - Duke Energy Shoreham, LLC (100%)(DE 09.14.2017)
            - Shoreham Energy Holdings, LLC (Class B Interests 100%)(DE 09.15.2017)
              - Shoreham Solar Commons LLC (100%)(DE 04.23.2015)
      - Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
        - Ironwood-Cimarron Windpower Holdings, LLC (100%)(DE 12.08.2010)
          - DS Cornerstone, LLC (50%)(DE 04.05.2012)
            - Summit Wind Energy Mesquite Creek, LLC (100%)(DE 08.01.2013)
              - Mesquite Creek Wind LLC (100%)(DE 09.12.2008)
            - Free State Windpower, LLC (100%)(DE 02.01.2012)
              - Ironwood Windpower, LLC (100%)(DE 12.08.2010)
              - Cimarron Windpower II, LLC (100%)(DE 03.07.2011)
        - Green Frontier Windpower Holdings, LLC (100%)(DE 02.22.2010)
          - Green Frontier Windpower, LLC (100%)(DE 05.13.2010)
            - Three Buttes Windpower, LLC (100%)(DE 08.26.2008)
            - Silver Sage Windpower, LLC (100%)(DE 04.16.2007)
            - Happy Jack Windpower, LLC (100%)(DE 10.27.2006)
            - Kit Carson Windpower, LLC (100%)(DE 06.23.2009)
        - Los Vientos Windpower IA Holdings, LLC (100%)(DE 01.27.2011)
          - Los Vientos Windpower IA, LLC (100%)(DE 01.27.2011)

Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994)
  - Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019)
    - Symphony Breeze, LLC (51%)(DE 03.14.2019)
      - Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
        - Los Vientos Windpower IB Holdings, LLC (100%)(DE 08.02.2012)
          - Los Vientos Windpower IB, LLC (100%)(DE 07.11.2011)
        - Notrees Windpower, LP (99%)(DE 09.30.2005)
        - Ocotillo Windpower, LP (99%)(DE 12.22.2004)
        - TE Notrees, LLC (100%)(DE 09.30.2005)
          - Notrees Windpower, LP (1%)(DE 09.30.2005)
        - TE Ocotillo, LLC (100%)(DE 12.21.2004)
          - Ocotillo Windpower, LP (1%)(DE 12.22.2004)
        - North Allegheny Wind, LLC (100%)(DE 05.31.2006)
        - Wind Star Holdings, LLC (100%)(DE 04.15.2014)
          - Wind Star Renewables, LLC (100%)(DE 04.15.2014)
            - Highlander Solar 1, LLC (100%)(DE 09.03.2010)
            - Highlander Solar 2, LLC (100%)(DE 09.03.2010)
            - Laurel Hill Wind Energy, LLC (100%)(PA 12.14.2004)
            - Shirley Wind, LLC (100%)(WI 10.20.2006)
        - Top of the World Wind Energy Holdings LLC (100%)(DE 11.15.2010)
          - Top of the World Wind Energy LLC (100%)(DE 03.13.2008)

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Duke Energy Corporation
- Duke Energy Renewables NC Solar, LLC (100%)

Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)
- Emerald State Solar Holdings, LLC (100%)(DE 04.18.2016)
  - Emerald State Solar, LLC (100%)(DE 04.18.2016)
    - Bethel Price Solar, LLC (100%)(DE 10.11.2013)
    - Colonial Eagle Solar, LLC (100%)(DE 05.20.2014)
    - Conetoe II Solar, LLC (100%)(NC 04.28.2014)
    - Creswell Alligood Solar, LLC (100%)(DE 08.27.2014)
    - Dogwood Solar, LLC (100%)(DE 09.12.2012)
    - Everetts Wildcat Solar, LLC (100%)(DE 09.25.2014)
    - Fresh Air Energy X, LLC (100%)(NC 04.03.2014)
    - Garysburg Solar LLC (100%)(DE 09.24.2013)
    - Gaston Solar LLC (100%)(10.08.2013)
    - HXOap Solar One, LLC (100%)(NC 04.30.2013)
    - Long Farm 46 Solar, LLC (100%)(NC 09.22.2014)
    - Seaboard Solar LLC (100%)(DE 11.12.2013)
    - SolNCPower5, LLC (100%)(NC 10.17.2013)
    - SolNCPower6, LLC (100%)(NC 10.17.2013)
    - SolNCPower10, L.L.C. (100%)(NC 08.01.2014)
    - Tarboro Solar LLC (100%)(DE 08.26.2013)
    - Washington White Post Solar, LLC (100%)(DE 09.10.2012)
    - Windsor Cooper Hill Solar, LLC (100%)(DE 10.11.2013)
    - Winton Solar LLC (100%)(DE 09.23.2013)
    - Woodland Solar LLC (100%)(DE 09.19.2013)
- River Road Solar, LLC (100%)(NC 05.21.2014)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)

Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)
- PanEnergy Corp. (100%)(DE 01.26.1981)
  - Duke Energy Services, Inc. (100%)(DE 06.08.1959)
    - DETMI Management, Inc. (100%)(CO 06.21.1994)
      - Duke Ventures Real Estate, LLC (100%)(DE 06.09.2009)
        - Century Group Real Estate Holdings, LLC (100%)(SC 02.06.2013)
      - DTMSI Management Ltd. (100%)(British Columbia 12.18.2009)
        - Duke Energy Services Canada ULC (31%)(British Columbia 09.17.2009)
      - Duke Ventures, LLC (100%)(NV 12.19.2000)
    - Dixilyn-Field Drilling Company (100%)(DE 01.31.1977)
      - Dixilyn-Field (Nigeria) Limited (100%)(Nigeria 11.14.1977)
    - Duke Energy Services Canada ULC (69%)(British Columbia 09.17.2009)
  - Eastman Whipstock do Brasil Ltda (100%)(Brazil 05.21.1979)
  - Energy Pipelines International Company (100%)(DE 04.28.1975)
  - Duke Energy China Corp. (100%)(DE 08.13.1976)
- Duke Energy Americas, LLC (100%)(DE 07.02.2004)
  - Duke Energy International, LLC (100%)(DE 09.18.1997)
    - *(*see Appendix M for subsidiaries*)*
  - Duke Energy Merchants, LLC (100%)(DE 04.23.1999)
  - Duke Energy North America, LLC (100%)(DE 09.18.1997)
- Duke Energy Carolinas Plant Operations, LLC (100%)(DE 05.29.2001)
  - DE Nuclear Engineering, Inc. (100%)(NC 03.17.1969)
- Duke Energy Royal, LLC (100%)(DE 03.13.2002)
- Duke Project Services, Inc. (100%)(NC 07.01.1966)
  - D/FD Operating Services LLC (50.0001%)(DE 03.07.1996)
  - Duke/Fluor Daniel (50.0001%)(NC 09.01.1997)
    - D/FD Holdings, LLC (100%)(DE 12.15.2005)
  - Duke/Fluor Daniel El Salvador S.A. de C.V. (50%)(El Salvador)
  - Duke/Fluor Daniel International (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (99%)(Puerto Rico 12.06.1996)
  - Duke/Fluor Daniel International Services (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (0.50%)(Puerto Rico 12.06.1996)
    - Duke/Fluor Daniel International Services (Trinidad) Ltd. (100%)(Trinidad and Tobago 12.03.1998)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

Duke Energy Corporation
- Progress Energy, Inc. (100%)

Progress Energy, Inc. (100%)(NC 08.19.1999)
- Duke Energy Progress, LLC* (100%)(NC 04.06.1926)
  - APOG, LLC (8.33%)(DE 06.22.2007)
  - Capitan Corporation (100%)(TN 12.28.1931)
  - Carousel Capital Partners LP (3.07%)(DE 03.27.1996)
  - CaroFund, Inc. (100%)(NC 08.15.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - CaroHome, LLC (99%)(NC 04.21.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - Duke Energy Progress Receivables LLC (100%)(DE 10.16.2013)
  - Kinetic Ventures I LLC (11.11%)(DE 04.18.1997)
  - Kinetic Ventures II, LLC (14.28%)(DE 12.15.1999)
  - Maxey Flats Site IRP, LLC (3.02%)(VA 05.05.1995)
  - NCEF Liquidating Trust** (4.99%)
  - Powerhouse Square, LLC (99.9%)(NC 01.13.1998)
  - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
  - South Atlantic Private Equity Fund IV, LP (14.3294%)(DE 06.26.1997)
  - WNC Institutional Tax Credit Fund LP (99%)(CA 08.12.1994)
- Florida Progress, LLC (100%)(FL 01.21.1982)
  - Duke Energy Florida, LLC (100%)(FL 07.18.1899)
    - APOG, LLC (8.33%)(DE 06.22.2007)
    - Inflexion Fund, LP (16.78%)(DE 05.08.2002)
    - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
    - Duke Energy Florida Project Finance, LLC (100%)(DE 01.05.2016)
    - Duke Energy Florida Receivables LLC (100%)(DE 01.27.2014)
    - Duke Energy Florida Solar Solutions, LLC (100%)(DE 02.25.2015)
    - Santa Fe Solar, LLC (100%)(DE 01.25.2019)
  - Florida Progress Funding Corporation (100%)(DE 03.18.1999)
  - Progress Capital Holdings, Inc. (100%)(FL 05.17.1988)
    - PIH, Inc.(100%)(FL 08.12.1997)
      - PIH Tax Credit Fund III, Inc. (100%)(FL 04.18.2001)
      - PIH Tax Credit Fund IV, Inc. (100%)(FL 04.18.2001)
        - McDonald Corporate Tax Credit Fund, LP (9%)(DE 07.12.1993)
      - PIH Tax Credit Fund V, Inc. (100%)(FL 04.18.2001)
        - National Corporate Tax Credit Fund VI, a California Limited Partnership (15.57743%)(CA 04.19.1996)
    - Progress Telecommunications Corporation (100%)(FL 10.15.1998)
      - PeakNet, LLC (55%)(DE 02.26.2010)
      - PT Holding Company, LLC (55%)(DE 01.17.2006)
        - PeakNet Services, LLC (100%)(DE 02.16.2006)
- Strategic Resource Solutions Corp. (100%)(NC 01.22.1996)

* Duke Energy Progress, LLC (formerly known as Carolina Power & Light Company) is also the beneficial owner of several entities that were generally acquired through bankruptcy proceedings. These entities are not shown separately due to its minor ownership interest (generally <1%).

As of December 31, 2009, it is believed CP&L owns a beneficial interest in the following entities:
Air Nail Unsecured Creditors Liquid Trust, Creditors Reserve Trust, Heiling-Meyers Liquidating Trust, Estate of Jillian Entertainment, HA2003 Liquidating Trust, CFC Trust, Fleming Post Confirmation Trust, Bombay Liquidation Trust, USOP Liquidating LLC, ZB Company Liquidation Trust and ANC Liquidating Trust.

** NCEF Liquidating Trust, a business trust, holds the assets of The North Carolina Enterprise Fund Limited Partnership, now dissolved.

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

Duke Energy Corporation
- Piedmont Natural Gas Company, Inc. (100%)

Piedmont Natural Gas Company, Inc. (100%)(reincorporated in NC 02.25.1994)
- Piedmont Energy Partners, Inc. (100%)(NC 01.30.1996)
  - Piedmont Energy Company (100%)(NC 01.11.1994)
  - Piedmont Interstate Pipeline Company (100%)(NC 09.08.1992)
    - Pine Needle LNG Company, LLC (45%)
  - Piedmont Intrastate Pipeline Company (100%)(NC 04.04.1994)
    - Cardinal Pipeline Company, LLC (21.49%)
- Piedmont Hardy Storage Company, LLC (99%)(NC 07.22.2004)
  - Hardy Storage Company, LLC (50%)

Information contained in the GEMS database takes precedence over information disclosed in this document
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Cinergy Global Resources, Inc. (100%)

Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
- Cinergy Global Power, Inc. (100%)(DE 09.04.1997)
  - CGP Global Greece Holdings, SA (99.99%)(Greece 08.10.2001)
  - Cinergy Global (Cayman) Holdings, Inc. (100%)(Cayman Islands 09.04.1997)
    - Cinergy Global Tsavo Power (100%)(Cayman Islands 09.04.1997)
      - IPS-Cinergy Power Limited (48.2%)(Kenya 04.28.1999)
        - Tsavo Power Company Limited (49.9%)(Kenya 01.22.1998)
  - Cinergy Global Holdings, Inc. (100%)(DE 12.18.1998)
    - CGP Global Greece Holdings, SA (.01%)(Greece 08.10.2001)
  - Cinergy Global Power Africa (Proprietary) Limited (100%)(South Africa 08.03.1999)

Information contained in the GEMS database takes precedence over information disclosed in this document
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Commercial Enterprises, Inc. (100%)

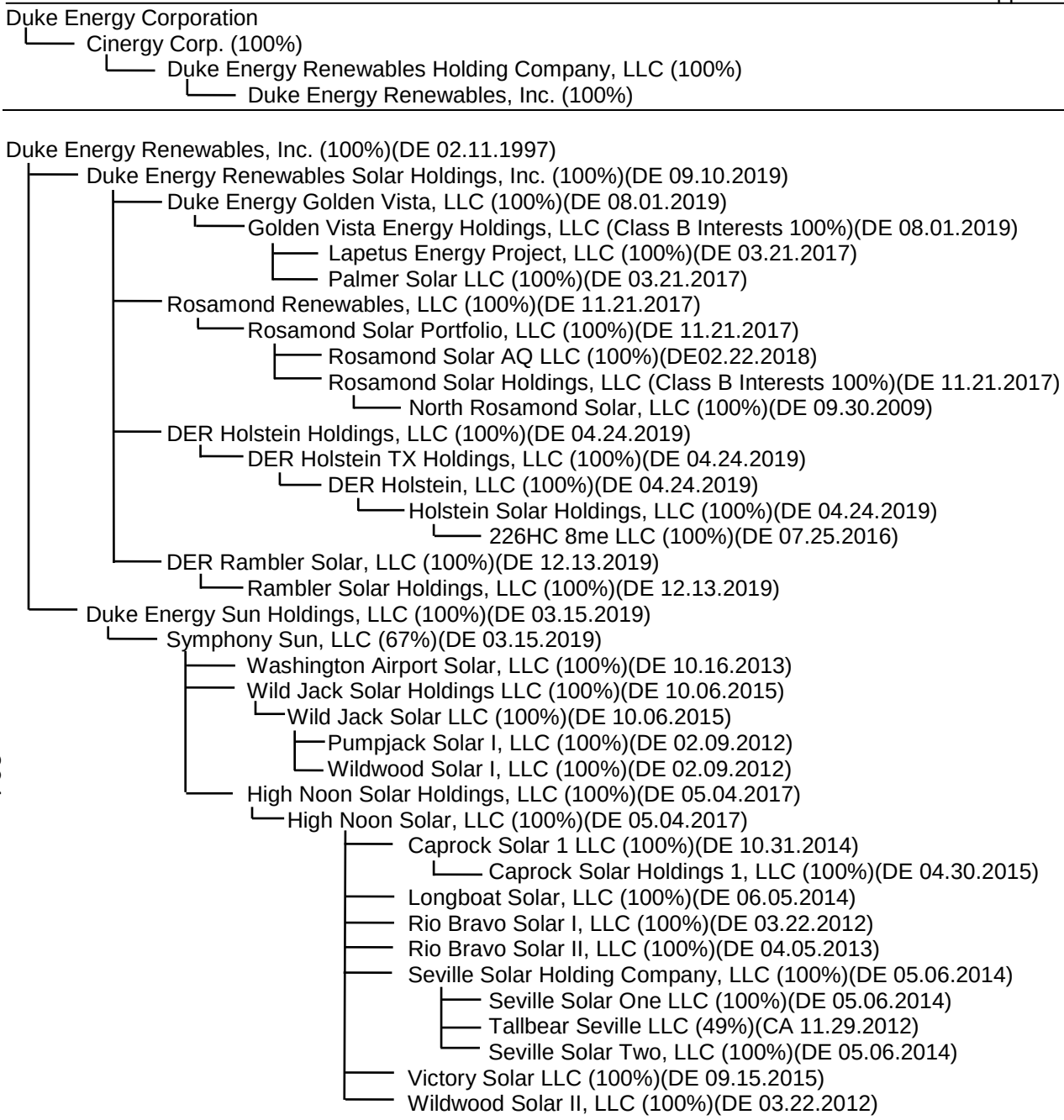
Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
- CinCap V, LLC (10%)(DE 07.21.1998)
- Cinergy Climate Change Investments, LLC (100%)(DE 06.09.2003)

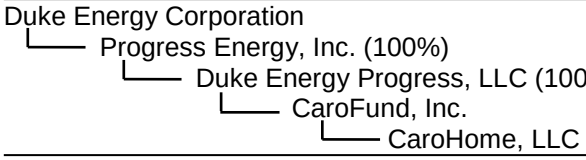
Information contained in the GEMS database takes precedence over information disclosed in this document
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

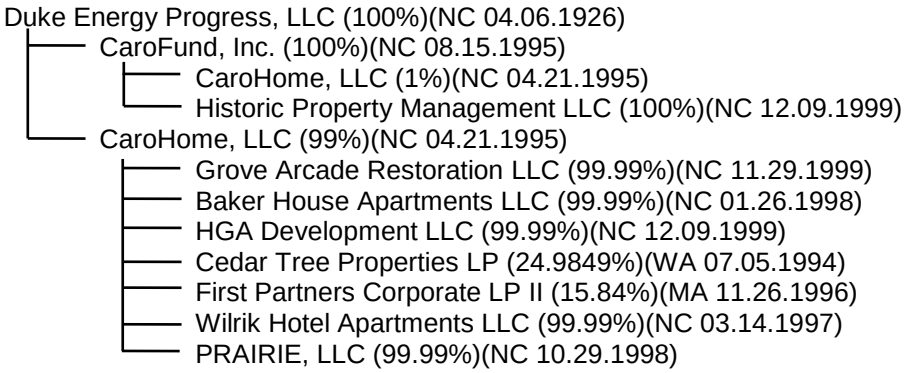
- Duke Energy Corporation
  - Cinergy Corp. (100%)
    - Duke Energy Renewables Holding Company, LLC (100%)
      - Duke Energy Renewables, Inc. (100%)

- Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
  - Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014)
    - Stenner Creek Solar LLC (100%)(DE 01.17.2017)
    - Duke Energy Skyhigh, LLC (100%)(DE 07.30.2018)
      - Skyhigh Sun, LLC (Class B Interests 100%)(DE 07.30.2018)
        - Westbound Solar, LLC (100%)(DE 09.11.2018)
          - TES Anchor Solar 23, LLC (100%)(DE 01.25.2019)
    - Southbound Solar, LLC (100%)(DE 04.12.2018)
    - Westbound Solar 2, LLC (100%)(DE 10.24.2019)
  - Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010)
    - Caprock Solar 2 LLC (100%)(DE 10.31.2014)
      - Caprock Solar Holdings 2, LLC (100%)(DE 04.30.2015)
    - West Texas Angelos Holdings LLC (100%)(DE 06.08.2012)
    - Carolina Solar Power, LLC (100%)(DE 02.13.2018)
    - Broad River Solar, LLC (100%)(DE 02.15.2019)
    - Stony Knoll Solar, LLC (100%)(DE 02.19.2019)
    - Speedway Solar NC, LLC (100%)(DE 04.15.2019)
    - RE Rambler LLC (100%)(DE 05.19.2017)
  - Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007)
    - Nemaha Windpower, LLC (f/k/a Amshore Osage, LLC) (100%) (DE 03.14.2017)
    - Catamount Energy Corporation (100%)(VT 06.23.1992)
      - (see Appendix K for subsidiaries)
    - DEGS Wind Supply, LLC (100%)(DE, 12.11.2007)
    - DEGS Wind Supply II, LLC (100%)(DE 08.26.2008)
    - Kit Carson Windpower II Holdings, LLC (100%)(DE 07.24.2013)
      - Kit Carson Windpower II, LLC (100%)(DE 07.24.2013)
    - Ledyard Windpower, LLC (100%)(TX 11.02.2017)
  - Duke Energy Generation Services, Inc. (DE 06.02.2000)
    - (see Appendix J for subsidiaries)
  - Duke Energy Renewable Services, LLC (100%)(DE 10.22.2012)
  - REC Solar Commercial Corporation (100%)(DE 11.26.2013)
    - TES Rowtier Solar 23 LLC (100%)(DE 09.18.2018)
  - Duke Ventures II, LLC (100%)(DE 09.01.2000)
    - Spruce Finance, Inc. (7.70%)(DE 12.16.2015)
    - Encycle Corporation (15.05%)(Ontario)
    - PHX Management Holdings, LLC (70%)(DE 10.15.2015)
      - Phoenix Energy Technologies, Inc. (7.7%)(DE 12.20.2008)
  - Symphony Wind Holdings, LLC (100%)(DE 05.22.2019)
    - Duke Energy Mesteno, LLC (100%)(DE 03.28.2019)
      - Mesteno Energy Holdings, LLC (100%)(DE 03.28.2019)
        - Mesteno Windpower, LLC (100%)(DE 06.07.2018)
    - Frontier Windpower II, LLC (100%)(DE 11.18.2015)
    - Maryneal Windpower, LLC (f/k/a Sweetwater Wind 6 LLC)(100%)(DE 04.29.2004)
  - Duke Energy Renewables Storage, LLC (100%)(DE 12.05.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS


Duke Energy Corporation
Cinergy Corp. (100%)
Duke Energy Renewables Holding Company, LLC (100%)
Duke Energy Renewables, Inc. (100%)
Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019)
Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019)
Golden Vista Energy Holdings, LLC (Class B Interests 100%)(DE 08.01.2019)
Lapetus Energy Project, LLC (100%)(DE 03.21.2017)
Palmer Solar LLC (100%)(DE 03.21.2017)
Rosamond Renewables, LLC (100%)(DE 11.21.2017)
Rosamond Solar Portfolio, LLC (100%)(DE 11.21.2017)
Rosamond Solar AQ LLC (100%)(DE02.22.2018)
Rosamond Solar Holdings, LLC (Class B Interests 100%)(DE 11.21.2017)
North Rosamond Solar, LLC (100%)(DE 09.30.2009)
DER Holstein Holdings, LLC (100%)(DE 04.24.2019)
DER Holstein TX Holdings, LLC (100%)(DE 04.24.2019)
DER Holstein, LLC (100%)(DE 04.24.2019)
Holstein Solar Holdings, LLC (100%)(DE 04.24.2019)
226HC 8me LLC (100%)(DE 07.25.2016)
DER Rambler Solar, LLC (100%)(DE 12.13.2019)
Rambler Solar Holdings, LLC (100%)(DE 12.13.2019)
Duke Energy Sun Holdings, LLC (100%)(DE 03.15.2019)
Symphony Sun, LLC (67%)(DE 03.15.2019)
Washington Airport Solar, LLC (100%)(DE 10.16.2013)
Wild Jack Solar Holdings LLC (100%)(DE 10.06.2015)
Wild Jack Solar LLC (100%)(DE 10.06.2015)
Pumpjack Solar I, LLC (100%)(DE 02.09.2012)
Wildwood Solar I, LLC (100%)(DE 02.09.2012)
High Noon Solar Holdings, LLC (100%)(DE 05.04.2017)
High Noon Solar, LLC (100%)(DE 05.04.2017)
Caprock Solar 1 LLC (100%)(DE 10.31.2014)
Caprock Solar Holdings 1, LLC (100%)(DE 04.30.2015)
Longboat Solar, LLC (100%)(DE 06.05.2014)
Rio Bravo Solar I, LLC (100%)(DE 03.22.2012)
Rio Bravo Solar II, LLC (100%)(DE 04.05.2013)
Seville Solar Holding Company, LLC (100%)(DE 05.06.2014)
Seville Solar One LLC (100%)(DE 05.06.2014)
Tallbear Seville LLC (49%)(CA 11.29.2012)
Seville Solar Two, LLC (100%)(DE 05.06.2014)
Victory Solar LLC (100%)(DE 09.15.2015)
Wildwood Solar II, LLC (100%)(DE 03.22.2012)


Duke Energy Corporation
Progress Energy, Inc. (100%)
Duke Energy Progress, LLC (100%)
CaroFund, Inc.
CaroHome, LLC


Duke Energy Progress, LLC (100%)(NC 04.06.1926)
CaroFund, Inc. (100%)(NC 08.15.1995)
CaroHome, LLC (1%)(NC 04.21.1995)
Historic Property Management LLC (100%)(NC 12.09.1999)
CaroHome, LLC (99%)(NC 04.21.1995)
Grove Arcade Restoration LLC (99.99%)(NC 11.29.1999)
Baker House Apartments LLC (99.99%)(NC 01.26.1998)
HGA Development LLC (99.99%)(NC 12.09.1999)
Cedar Tree Properties LP (24.9849%)(WA 07.05.1994)
First Partners Corporate LP II (15.84%)(MA 11.26.1996)
Wilrik Hotel Apartments LLC (99.99%)(NC 03.14.1997)
PRAIRIE, LLC (99.99%)(NC 10.29.1998)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Generation Services, Inc. (100%)

Duke Energy Generation Services, Inc. (100%)(DE 06.02.2000)
- DEGS O&M, LLC (100%)(DE 08.30.2004)
- DEGS of Narrows, LLC (100%)(DE 03.17.2003)
- Duke Energy Industrial Sales, LLC (100%)(DE 06.06.2006)

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Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Renewables Wind, LLC (100%)
        - Catamount Energy Corporation

Catamount Energy Corporation (100%)(VT 06.23.1992) [DEGS Wind Vermont, Inc. (VT, 06.20.2008)]
- Equinox Vermont Corporation (100%)(VT 05.01.1990)
  - Catamount Rumford Corporation (100%)(VT 04.11.1989)
  - Ryegate Associates (33.1126%)(UT 04.30.1990)
- Catamount Sweetwater Corporation (100%)(VT 06.17.2003)
  - Sweetwater Development LLC (100%)(TX 11.05.2002)
  - Sweetwater Wind Power L.L.C. (100%)(TX 11.05.2002)
- Catamount Sweetwater Holdings LLC (100%)(VT 06.20.2005)
  - Catamount Sweetwater 1 LLC (100%)(VT 12.12.2003)
  - Catamount Sweetwater 2 LLC (100%)(VT 05.05.2004)
  - Catamount Sweetwater 3 LLC (100%)(VT 06.03.2004)
- Catamount Sweetwater 4-5 LLC (100%)(VT 03.08.2005)
  - Sweetwater 4-5 Holdings LLC (18.72%)(DE 04.18.2007)
    - Sweetwater Wind 4 LLC (100%)(DE 04.29.2004)
    - Sweetwater Wind 5 LLC (100%)(DE 04.29.2004)
- Catamount Sweetwater 6 LLC (100%)(VT 09.07.2005)
- CEC UK1 Holding Corp. (100%)(VT 09.11.2002)
- CEC UK2 Holding Corp. (100%)(VT 09.11.2002)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Transmission Holding Company, LLC
    - Duke-American Transmission Company, LLC

Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
- Zephyr Power Transmission LLC (100%)(DE 12.05.2008)
- DATC Midwest Holdings, LLC (100%)(DE 04.11.2012)
- DATC Path 15 Transmission, LLC (100%)(DE 08.09.2006)
  - Path 15 Funding, LLC (100%)(DE 12.27.2002)
  - Path 15 Funding TV, LLC (100%)(DE 11.16.2004)
    - Path 15 Funding KBT, LLC (100%)(DE 09.21.2006)
  - DATC Holdings Path 15, LLC (47.326% owned by DATC Path 15 Transmission, LLC; 22.574% owned by Path 15 Funding KBT, LLC and 30.099% owned by Path 15 Funding, LLC)(DE 10.16.2002)
    - DATC Path 15, LLC (100%)(DE 10.16.2002)
- DATC SLTP, LLC (100%)(DE 03.11.2019)

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Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)
  - Duke Energy Americas, LLC (100%)
    - Duke Energy International, LLC (100%)

Duke Energy International, LLC (100%)(DE 09.18.1997)
- Duke Energy Group Holdings, LLC (100%)(DE 04.29.2005)
  - Duke Energy Group, LLC (100%)(DE 12.22.1987)
    - Duke Energy Brazil Holdings I, C.V. (90%)(Netherlands)
    - Duke Energy International Uruguay Investments, S.R.L. (100%)(Uruguay)
    - Duke Energy Luxembourg II, LLC (100%)(DE 12.18.2017)
      - Duke Energy Brazil Holdings I, C.V. (10%)(Netherlands)
        - Duke Energy Arabian Limited (100%)(Gibraltar)
          - CTE Petrochemicals Company (35%)(Cayman)
            - National Methanol Company (50%)(Saudi Arabia)
    - CSCC Holdings Limited Partnership (100%)(British Columbia)

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Changes to Corporate Structure – Fourth Quarter 2019

Entities Removed

- On December 17, 2019, Duke Energy Group, LLC (100%)(DE 12.22.1987) dissolved Duke Energy International (Europe) Holdings ApS (100%)(Denmark).

Entities Added

- On October 24, 2019, Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014) formed Westbound Solar 2, LLC (100%)(DE 10.24.2019).
- On December 5, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Duke Energy Renewables Storage, LLC (100%)(DE 12.05.2019).
- On December 13, 2019, Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019) formed DER Rambler Solar, LLC (100%)(DE 12.13.2019).
- On December 13, 2019, DER Rambler Solar, LLC (100%)(DE 12.13.2019) formed Rambler Solar Holdings, LLC (100%)(DE 12.13.2019).

Entity Type Changes

- None.

Entities Restructured

- On November 8, 2019, Cinergy Corp. (100%)(DE 06.30.1993) contributed all of its interests in Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019) and its subsidiaries, to Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994).
- On November 18, 2019, Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019) issued 100% of the Class A interests in Golden Vista Energy Holdings, LLC to Firstar Development, LLC. Duke Energy Golden Vista, LLC retained 100% of the Class B interests.
- On November 18, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) contributed all of its interests in Lapetus Energy Project, LLC (100%)(DE 03.21.2017) to Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019), which then contributed those interests to Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019), which then contributed those interests to Golden Vista Energy Holdings, LLC (Class B Interests 100%)(DE 08.01.2019).
- On November 18, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) contributed all of its interests in Palmer Solar LLC (100%)(DE 03.21.2017) to Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019), which then contributed those interests to Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019), which then contributed those interests to Golden Vista Energy Holdings, LLC (Class B Interests 100%)(DE 08.01.2019).
- On December 5, 2019, REC Solar Commercial Corporation (100%)(DE 11.26.2013) contributed all of its interests in TES Anchor Solar 23, LLC (100%)(DE 01.25.2019) to Westbound Solar, LLC (100%)(DE 09.11.2018).

Name Changes

- None.

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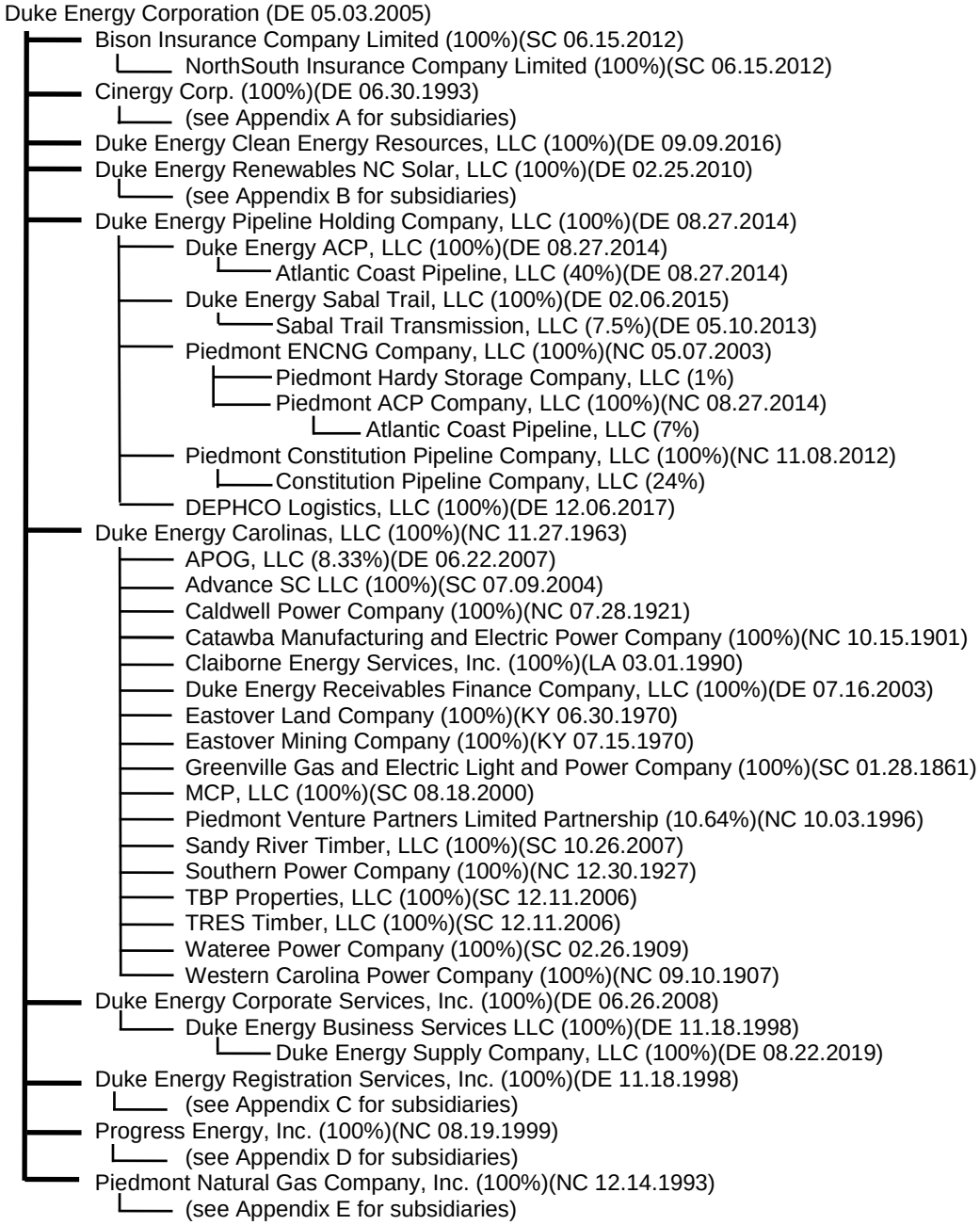
DUKE ENERGY CORPORATION
CORPORATE STRUCTURE
AS OF SEPTEMBER 30, 2019



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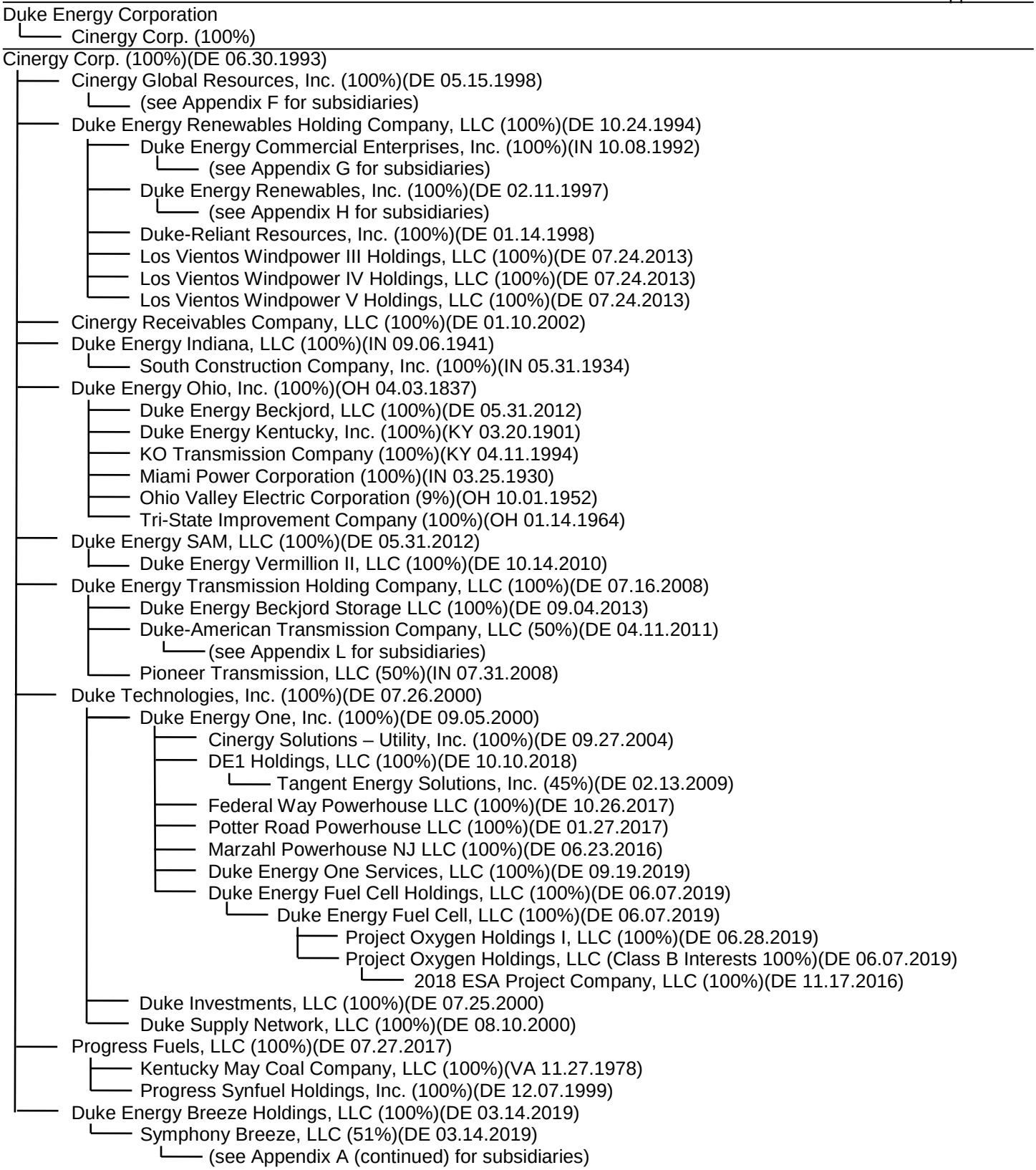
Duke Energy Corporation
Cinergy Corp. (100%)
Cinergy Corp. (100%)(DE 06.30.1993)
Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
(see Appendix F for subsidiaries)
Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994)
Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
(see Appendix G for subsidiaries)
Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
(see Appendix H for subsidiaries)
Duke-Reliant Resources, Inc. (100%)(DE 01.14.1998)
Los Vientos Windpower III Holdings, LLC (100%)(DE 07.24.2013)
Los Vientos Windpower IV Holdings, LLC (100%)(DE 07.24.2013)
Los Vientos Windpower V Holdings, LLC (100%)(DE 07.24.2013)
Cinergy Receivables Company, LLC (100%)(DE 01.10.2002)
Duke Energy Indiana, LLC (100%)(IN 09.06.1941)
South Construction Company, Inc. (100%)(IN 05.31.1934)
Duke Energy Ohio, Inc. (100%)(OH 04.03.1837)
Duke Energy Beckjord, LLC (100%)(DE 05.31.2012)
Duke Energy Kentucky, Inc. (100%)(KY 03.20.1901)
KO Transmission Company (100%)(KY 04.11.1994)
Miami Power Corporation (100%)(IN 03.25.1930)
Ohio Valley Electric Corporation (9%)(OH 10.01.1952)
Tri-State Improvement Company (100%)(OH 01.14.1964)
Duke Energy SAM, LLC (100%)(DE 05.31.2012)
Duke Energy Vermillion II, LLC (100%)(DE 10.14.2010)
Duke Energy Transmission Holding Company, LLC (100%)(DE 07.16.2008)
Duke Energy Beckjord Storage LLC (100%)(DE 09.04.2013)
Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
(see Appendix L for subsidiaries)
Pioneer Transmission, LLC (50%)(IN 07.31.2008)
Duke Technologies, Inc. (100%)(DE 07.26.2000)
Duke Energy One, Inc. (100%)(DE 09.05.2000)
Cinergy Solutions – Utility, Inc. (100%)(DE 09.27.2004)
DE1 Holdings, LLC (100%)(DE 10.10.2018)
Tangent Energy Solutions, Inc. (45%)(DE 02.13.2009)
Federal Way Powerhouse LLC (100%)(DE 10.26.2017)
Potter Road Powerhouse LLC (100%)(DE 01.27.2017)
Marzahl Powerhouse NJ LLC (100%)(DE 06.23.2016)
Duke Energy One Services, LLC (100%)(DE 09.19.2019)
Duke Energy Fuel Cell Holdings, LLC (100%)(DE 06.07.2019)
Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019)
Project Oxygen Holdings I, LLC (100%)(DE 06.28.2019)
Project Oxygen Holdings, LLC (Class B Interests 100%)(DE 06.07.2019)
2018 ESA Project Company, LLC (100%)(DE 11.17.2016)
Duke Investments, LLC (100%)(DE 07.25.2000)
Duke Supply Network, LLC (100%)(DE 08.10.2000)
Progress Fuels, LLC (100%)(DE 07.27.2017)
Kentucky May Coal Company, LLC (100%)(VA 11.27.1978)
Progress Synfuel Holdings, Inc. (100%)(DE 12.07.1999)
Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019)
Symphony Breeze, LLC (51%)(DE 03.14.2019)
(see Appendix A (continued) for subsidiaries)

Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Symphony Breeze, LLC (51%)(DE 03.14.2019)
  - Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012)
    - Clear Skies Solar, LLC (100%)(DE 11.15.2012)
      - Black Mountain Solar, LLC (100%)(AZ 05.04.2011)
      - CS Murphy Point, LLC (100%)(NC 01.12.2010)
      - Martins Creek Solar NC, LLC (100%)(NC 04.08.2010)
      - Murphy Farm Power, LLC (100%)(NC 01.27.2010)
      - North Carolina Renewable Properties, LLC (100%)(NC 06.03.2010)
      - RP-Orlando, LLC (100%)(DE 03.05.2010)
      - Solar Star North Carolina I, LLC (100%)(DE 11.07.2008)
      - Solar Star North Carolina II, LLC (100%)(DE 12.16.2009)
      - Taylorsville Solar, LLC (100%)(DE 04.29.2010)
  - Washington Millfield Solar, LLC (100%)(DE 05.23.2013)
  - Texoma Wind Holdings, LLC (100%)(DE 10.11.2016)
    - Texoma Wind, LLC (100%)(DE 10.11.2016)
      - Frontier Windpower, LLC (100%)(DE 08.21.2015)
      - Los Vientos Windpower III, LLC (100%)(DE 07.24.2013)
      - Los Vientos Windpower IV, LLC (100%)(DE 07.24.2013)
      - Los Vientos Windpower V, LLC (100%)(DE 07.24.2013)
  - Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019)
    - Gato Montes Solar, LLC (100%)(DE 12.09.2011)
    - RE AZ Holdings LLC (100%)(DE 10.11.2010)
      - RE Ajo 1 LLC (100%)(DE 10.05.2009)
      - RE Bagdad Solar 1 LLC (100%)(DE 08.13.2009)
    - TX Solar I LLC (100%)(DE 05.27.2009)
    - RE SFCity1 Holdco, LLC (100%)(DE 06.23.2010) acquired on 08.12.2013
      - RE SFCity1 GP, LLC (100%)(DE 05.14.2009) acquired on 08.12.2013
      - RE SFCity1, LP (99% owned by RE SFCity1 Holdco, LLC; 1% owned by RE SFCity1 GP, LLC) (DE 05.14.2009)
    - Duke Energy Shoreham Holdings, LLC (100%)(DE 07.02.2018)
      - Duke Energy Shoreham, LLC (100%)(DE 09.14.2017)
        - Shoreham Energy Holdings, LLC (Class B Interests 100%)(DE 09.15.2017)
          - Shoreham Solar Commons LLC (100%)(DE 04.23.2015)
  - Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
    - Ironwood-Cimarron Windpower Holdings, LLC (100%)(DE 12.08.2010)
      - DS Cornerstone, LLC (50%)(DE 04.05.2012)
        - Summit Wind Energy Mesquite Creek, LLC (100%)(DE 08.01.2013)
          - Mesquite Creek Wind LLC (100%)(DE 09.12.2008)
        - Free State Windpower, LLC (100%)(DE 02.01.2012)
          - Ironwood Windpower, LLC (100%)(DE 12.08.2010)
          - Cimarron Windpower II, LLC (100%)(DE 03.07.2011)
    - Green Frontier Windpower Holdings, LLC (100%)(DE 02.22.2010)
      - Green Frontier Windpower, LLC (100%)(DE 05.13.2010)
        - Three Buttes Windpower, LLC (100%)(DE 08.26.2008)
        - Silver Sage Windpower, LLC (100%)(DE 04.16.2007)
        - Happy Jack Windpower, LLC (100%)(DE 10.27.2006)
        - Kit Carson Windpower, LLC (100%)(DE 06.23.2009)
    - Los Vientos Windpower IA Holdings, LLC (100%)(DE 01.27.2011)
      - Los Vientos Windpower IA, LLC (100%)(DE 01.27.2011)
    - Los Vientos Windpower IB Holdings, LLC (100%)(DE 08.02.2012)
      - Los Vientos Windpower IB, LLC (100%)(DE 07.11.2011)
    - Notrees Windpower, LP (99%)(DE 09.30.2005)
    - Ocotillo Windpower, LP (99%)(DE 12.22.2004)
    - TE Notrees, LLC (100%)(DE 09.30.2005)
      - Notrees Windpower, LP (1%)(DE 09.30.2005)

Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Symphony Breeze, LLC (51%)(DE 03.14.2019)
  - Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
    - TE Ocotillo, LLC (100%)(DE 12.21.2004)
      - Ocotillo Windpower, LP (1%)(DE 12.22.2004)
    - North Allegheny Wind, LLC (100%)(DE 05.31.2006)
    - Wind Star Holdings, LLC (100%)(DE 04.15.2014)
      - Wind Star Renewables, LLC (100%)(DE 04.15.2014)
        - Highlander Solar 1, LLC (100%)(DE 09.03.2010)
        - Highlander Solar 2, LLC (100%)(DE 09.03.2010)
        - Laurel Hill Wind Energy, LLC (100%)(PA 12.14.2004)
        - Shirley Wind, LLC (100%)(WI 10.20.2006)
    - Top of the World Wind Energy Holdings LLC (100%)(DE 11.15.2010)
      - Top of the World Wind Energy LLC (100%)(DE 03.13.2008)

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Duke Energy Corporation
- Duke Energy Renewables NC Solar, LLC (100%)

Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)
- Emerald State Solar Holdings, LLC (100%)(DE 04.18.2016)
  - Emerald State Solar, LLC (100%)(DE 04.18.2016)
    - Bethel Price Solar, LLC (100%)(DE 10.11.2013)
    - Colonial Eagle Solar, LLC (100%)(DE 05.20.2014)
    - Conetoe II Solar, LLC (100%)(NC 04.28.2014)
    - Creswell Alligood Solar, LLC (100%)(DE 08.27.2014)
    - Dogwood Solar, LLC (100%)(DE 09.12.2012)
    - Everetts Wildcat Solar, LLC (100%)(DE 09.25.2014)
    - Fresh Air Energy X, LLC (100%)(NC 04.03.2014)
    - Garysburg Solar LLC (100%)(DE 09.24.2013)
    - Gaston Solar LLC (100%)(10.08.2013)
    - HXOap Solar One, LLC (100%)(NC 04.30.2013)
    - Long Farm 46 Solar, LLC (100%)(NC 09.22.2014)
    - Seaboard Solar LLC (100%)(DE 11.12.2013)
    - SolNCPower5, LLC (100%)(NC 10.17.2013)
    - SolNCPower6, LLC (100%)(NC 10.17.2013)
    - SolNCPower10, L.L.C. (100%)(NC 08.01.2014)
    - Tarboro Solar LLC (100%)(DE 08.26.2013)
    - Washington White Post Solar, LLC (100%)(DE 09.10.2012)
    - Windsor Cooper Hill Solar, LLC (100%)(DE 10.11.2013)
    - Winton Solar LLC (100%)(DE 09.23.2013)
    - Woodland Solar LLC (100%)(DE 09.19.2013)
- River Road Solar, LLC (100%)(NC 05.21.2014)

Information contained in the GEMS database takes precedence over information disclosed in this document.
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Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)

Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)
- PanEnergy Corp. (100%)(DE 01.26.1981)
  - Duke Energy Services, Inc. (100%)(DE 06.08.1959)
    - DETMI Management, Inc. (100%)(CO 06.21.1994)
      - Duke Ventures Real Estate, LLC (100%)(DE 06.09.2009)
        - Century Group Real Estate Holdings, LLC (100%)(SC 02.06.2013)
      - DTMSI Management Ltd. (100%)(British Columbia 12.18.2009)
        - Duke Energy Services Canada ULC (31%)(British Columbia 09.17.2009)
      - Duke Ventures, LLC (100%)(NV 12.19.2000)
    - Dixilyn-Field Drilling Company (100%)(DE 01.31.1977)
      - Dixilyn-Field (Nigeria) Limited (100%)(Nigeria 11.14.1977)
    - Duke Energy Services Canada ULC (69%)(British Columbia 09.17.2009)
  - Eastman Whipstock do Brasil Ltda (100%)(Brazil 05.21.1979)
  - Energy Pipelines International Company (100%)(DE 04.28.1975)
  - Duke Energy China Corp. (100%)(DE 08.13.1976)
- Duke Energy Americas, LLC (100%)(DE 07.02.2004)
  - Duke Energy International, LLC (100%)(DE 09.18.1997)
    - *(*see Appendix M for subsidiaries*)*
  - Duke Energy Merchants, LLC (100%)(DE 04.23.1999)
  - Duke Energy North America, LLC (100%)(DE 09.18.1997)
- Duke Energy Carolinas Plant Operations, LLC (100%)(DE 05.29.2001)
  - DE Nuclear Engineering, Inc. (100%)(NC 03.17.1969)
- Duke Energy Royal, LLC (100%)(DE 03.13.2002)
- Duke Project Services, Inc. (100%)(NC 07.01.1966)
  - D/FD Operating Services LLC (50.0001%)(DE 03.07.1996)
  - Duke/Fluor Daniel (50.0001%)(NC 09.01.1997)
    - D/FD Holdings, LLC (100%)(DE 12.15.2005)
  - Duke/Fluor Daniel El Salvador S.A. de C.V. (50%)(El Salvador)
  - Duke/Fluor Daniel International (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (99%)(Puerto Rico 12.06.1996)
  - Duke/Fluor Daniel International Services (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (0.50%)(Puerto Rico 12.06.1996)
    - Duke/Fluor Daniel International Services (Trinidad) Ltd. (100%)(Trinidad and Tobago 12.03.1998)

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Duke Energy Corporation
- Progress Energy, Inc. (100%)

Progress Energy, Inc. (100%)(NC 08.19.1999)
- Duke Energy Progress, LLC* (100%)(NC 04.06.1926)
  - APOG, LLC (8.33%)(DE 06.22.2007)
  - Capitan Corporation (100%)(TN 12.28.1931)
  - Carousel Capital Partners LP (3.07%)(DE 03.27.1996)
  - CaroFund, Inc. (100%)(NC 08.15.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - CaroHome, LLC (99%)(NC 04.21.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - Duke Energy Progress Receivables LLC (100%)(DE 10.16.2013)
  - Kinetic Ventures I LLC (11.11%)(DE 04.18.1997)
  - Kinetic Ventures II, LLC (14.28%)(DE 12.15.1999)
  - Maxey Flats Site IRP, LLC (3.02%)(VA 05.05.1995)
  - NCEF Liquidating Trust** (4.99%)
  - Powerhouse Square, LLC (99.9%)(NC 01.13.1998)
  - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
  - South Atlantic Private Equity Fund IV, LP (14.3294%)(DE 06.26.1997)
  - WNC Institutional Tax Credit Fund LP (99%)(CA 08.12.1994)
- Florida Progress, LLC (100%)(FL 01.21.1982)
  - Duke Energy Florida, LLC (100%)(FL 07.18.1899)
    - APOG, LLC (8.33%)(DE 06.22.2007)
    - Inflexion Fund, LP (16.78%)(DE 05.08.2002)
    - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
    - Duke Energy Florida Project Finance, LLC (100%)(DE 01.05.2016)
    - Duke Energy Florida Receivables LLC (100%)(DE 01.27.2014)
    - Duke Energy Florida Solar Solutions, LLC (100%)(DE 02.25.2015)
    - Santa Fe Solar, LLC (100%)(DE 01.25.2019)
  - Florida Progress Funding Corporation (100%)(DE 03.18.1999)
  - Progress Capital Holdings, Inc. (100%)(FL 05.17.1988)
    - PIH, Inc.(100%)(FL 08.12.1997)
      - PIH Tax Credit Fund III, Inc. (100%)(FL 04.18.2001)
      - PIH Tax Credit Fund IV, Inc. (100%)(FL 04.18.2001)
        - McDonald Corporate Tax Credit Fund, LP (9%)(DE 07.12.1993)
      - PIH Tax Credit Fund V, Inc. (100%)(FL 04.18.2001)
        - National Corporate Tax Credit Fund VI, a California Limited Partnership (15.57743%)(CA 04.19.1996)
    - Progress Telecommunications Corporation (100%)(FL 10.15.1998)
      - PeakNet, LLC (55%)(DE 02.26.2010)
      - PT Holding Company, LLC (55%)(DE 01.17.2006)
        - PeakNet Services, LLC (100%)(DE 02.16.2006)
- Strategic Resource Solutions Corp. (100%)(NC 01.22.1996)

* Duke Energy Progress, LLC (formerly known as Carolina Power & Light Company) is also the beneficial owner of several entities that were generally acquired through bankruptcy proceedings. These entities are not shown separately due to its minor ownership interest (generally <1%).

As of December 31, 2009, it is believed CP&L owns a beneficial interest in the following entities:
Air Nail Unsecured Creditors Liquid Trust, Creditors Reserve Trust, Heiling-Meyers Liquidating Trust, Estate of Jillian Entertainment, HA2003 Liquidating Trust, CFC Trust, Fleming Post Confirmation Trust, Bombay Liquidation Trust, USOP Liquidating LLC, ZB Company Liquidation Trust and ANC Liquidating Trust.

** NCEF Liquidating Trust, a business trust, holds the assets of The North Carolina Enterprise Fund Limited Partnership, now dissolved.

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Piedmont Natural Gas Company, Inc. (100%)

Piedmont Natural Gas Company, Inc. (100%)(reincorporated in NC 02.25.1994)
- Piedmont Energy Partners, Inc. (100%)(NC 01.30.1996)
  - Piedmont Energy Company (100%)(NC 01.11.1994)
  - Piedmont Interstate Pipeline Company (100%)(NC 09.08.1992)
    - Pine Needle LNG Company, LLC (45%)
  - Piedmont Intrastate Pipeline Company (100%)(NC 04.04.1994)
    - Cardinal Pipeline Company, LLC (21.49%)
- Piedmont Hardy Storage Company, LLC (99%)(NC 07.22.2004)
  - Hardy Storage Company, LLC (50%)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.
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Duke Energy Corporation
- Cinergy Corp. (100%)
  - Cinergy Global Resources, Inc. (100%)

Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
- Cinergy Global Power, Inc. (100%)(DE 09.04.1997)
  - CGP Global Greece Holdings, SA (99.99%)(Greece 08.10.2001)
  - Cinergy Global (Cayman) Holdings, Inc. (100%)(Cayman Islands 09.04.1997)
    - Cinergy Global Tsavo Power (100%)(Cayman Islands 09.04.1997)
      - IPS-Cinergy Power Limited (48.2%)(Kenya 04.28.1999)
        - Tsavo Power Company Limited (49.9%)(Kenya 01.22.1998)
  - Cinergy Global Holdings, Inc. (100%)(DE 12.18.1998)
    - CGP Global Greece Holdings, SA (.01%)(Greece 08.10.2001)
  - Cinergy Global Power Africa (Proprietary) Limited (100%)(South Africa 08.03.1999)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Commercial Enterprises, Inc. (100%)

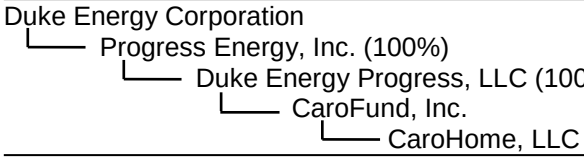
Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
- CinCap V, LLC (10%)(DE 07.21.1998)
- Cinergy Climate Change Investments, LLC (100%)(DE 06.09.2003)

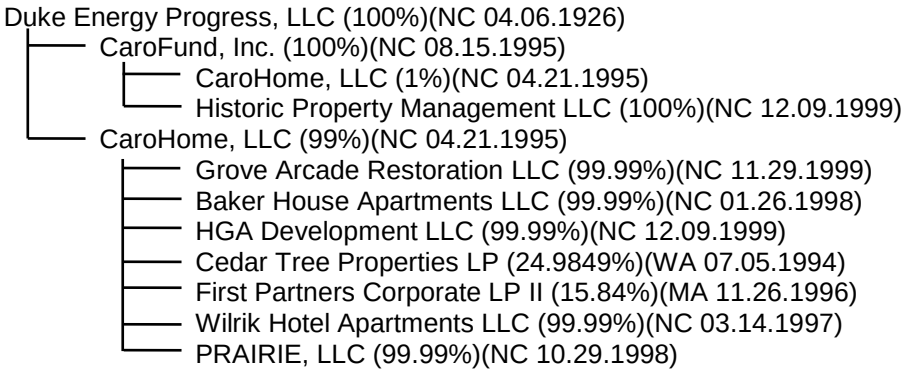
Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)

Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
- Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014)
  - Stenner Creek Solar LLC (100%)(DE 01.17.2017)
  - Duke Energy Skyhigh, LLC (100%)(DE 07.30.2018)
    - Skyhigh Sun, LLC (Class B Interests 100%)(DE 07.30.2018)
      - Westbound Solar, LLC (100%)(DE 09.11.2018)
  - Southbound Solar, LLC (100%)(DE 04.12.2018)
- Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010)
  - Caprock Solar 2 LLC (100%)(DE 10.31.2014)
    - Caprock Solar Holdings 2, LLC (100%)(DE 04.30.2015)
  - West Texas Angelos Holdings LLC (100%)(DE 06.08.2012)
  - Carolina Solar Power, LLC (100%)(DE 02.13.2018)
  - Broad River Solar, LLC (100%)(DE 02.15.2019)
  - Stony Knoll Solar, LLC (100%)(DE 02.19.2019)
  - Lapetus Energy Project, LLC (100%)(DE 03.21.2017)
  - Speedway Solar NC, LLC (100%)(DE 04.15.2019)
  - Palmer Solar LLC (100%)(DE 03.21.2017)
  - RE Rambler LLC (100%)(DE 05.19.2017)
- Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007)
  - Nemaha Windpower, LLC (f/k/a Amshore Osage, LLC) (100%) (DE 03.14.2017)
  - Catamount Energy Corporation (100%)(VT 06.23.1992)
    - (see Appendix K for subsidiaries)
  - DEGS Wind Supply, LLC (100%)(DE, 12.11.2007)
  - DEGS Wind Supply II, LLC (100%)(DE 08.26.2008)
  - Kit Carson Windpower II Holdings, LLC (100%)(DE 07.24.2013)
    - Kit Carson Windpower II, LLC (100%)(DE 07.24.2013)
  - Ledyard Windpower, LLC (100%)(TX 11.02.2017)
- Duke Energy Generation Services, Inc. (DE 06.02.2000)
  - (see Appendix J for subsidiaries)
- Duke Energy Renewable Services, LLC (100%)(DE 10.22.2012)
- REC Solar Commercial Corporation (100%)(DE 11.26.2013)
- Duke Ventures II, LLC (100%)(DE 09.01.2000)
  - Spruce Finance, Inc. (7.70%)(DE 12.16.2015)
  - Encycle Corporation (15.05%)(Ontario)
  - PHX Management Holdings, LLC (70%)(DE 10.15.2015)
    - Phoenix Energy Technologies, Inc. (7.7%)(DE 12.20.2008)
- Symphony Wind Holdings, LLC (100%)(DE 05.22.2019)
  - Duke Energy Mesteno, LLC (100%)(DE 03.28.2019)
    - Mesteno Energy Holdings, LLC (100%)(DE 03.28.2019)
      - Mesteno Windpower, LLC (100%)(DE 06.07.2018)
  - Frontier Windpower II, LLC (100%)(DE 11.18.2015)
  - Maryneal Windpower, LLC (f/k/a Sweetwater Wind 6 LLC)(100%)(DE 04.29.2004)
- Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019)
  - Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019)
    - Golden Vista Energy Holdings, LLC (100%)(DE 08.01.2019)
  - Rosamond Renewables, LLC (100%)(DE 11.21.2017)
    - Rosamond Solar Portfolio, LLC (100%)(DE 11.21.2017)
      - Rosamond Solar AQ LLC (100%)(DE02.22.2018)
      - Rosamond Solar Holdings, LLC (100% of Class B Interests)(DE 11.21.2017)
        - North Rosamond Solar, LLC (100%)(DE 09.30.2009)
  - DER Holstein Holdings, LLC (100%)(DE 04.24.2019)
    - DER Holstein TX Holdings, LLC (100%)(DE 04.24.2019)
      - DER Holstein, LLC (100%)(DE 04.24.2019)
        - Holstein Solar Holdings, LLC (100%)(DE 04.24.2019)
          - 226HC 8me LLC (100%)(DE 07.25.2016)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)

Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
- Duke Energy Sun Holdings, LLC (100%)(DE 03.15.2019)
  - Symphony Sun, LLC (67%)(DE 03.15.2019)
    - Washington Airport Solar, LLC (100%)(DE 10.16.2013)
    - Wild Jack Solar Holdings LLC (100%)(DE 10.06.2015)
      - Wild Jack Solar LLC (100%)(DE 10.06.2015)
        - Pumpjack Solar I, LLC (100%)(DE 02.09.2012)
        - Wildwood Solar I, LLC (100%)(DE 02.09.2012)
    - High Noon Solar Holdings, LLC (100%)(DE 05.04.2017)
      - High Noon Solar, LLC (100%)(DE 05.04.2017)
        - Caprock Solar 1 LLC (100%)(DE 10.31.2014)
          - Caprock Solar Holdings 1, LLC (100%)(DE 04.30.2015)
        - Longboat Solar, LLC (100%)(DE 06.05.2014)
        - Rio Bravo Solar I, LLC (100%)(DE 03.22.2012)
        - Rio Bravo Solar II, LLC (100%)(DE 04.05.2013)
        - Seville Solar Holding Company, LLC (100%)(DE 05.06.2014)
          - Seville Solar One LLC (100%)(DE 05.06.2014)
          - Tallbear Seville LLC (49%)(CA 11.29.2012)
          - Seville Solar Two, LLC (100%)(DE 05.06.2014)
        - Victory Solar LLC (100%)(DE 09.15.2015)
        - Wildwood Solar II, LLC (100%)(DE 03.22.2012)


Duke Energy Corporation
Progress Energy, Inc. (100%)
Duke Energy Progress, LLC (100%)
CaroFund, Inc.
CaroHome, LLC


Duke Energy Progress, LLC (100%)(NC 04.06.1926)
CaroFund, Inc. (100%)(NC 08.15.1995)
CaroHome, LLC (1%)(NC 04.21.1995)
Historic Property Management LLC (100%)(NC 12.09.1999)
CaroHome, LLC (99%)(NC 04.21.1995)
Grove Arcade Restoration LLC (99.99%)(NC 11.29.1999)
Baker House Apartments LLC (99.99%)(NC 01.26.1998)
HGA Development LLC (99.99%)(NC 12.09.1999)
Cedar Tree Properties LP (24.9849%)(WA 07.05.1994)
First Partners Corporate LP II (15.84%)(MA 11.26.1996)
Wilrik Hotel Apartments LLC (99.99%)(NC 03.14.1997)
PRAIRIE, LLC (99.99%)(NC 10.29.1998)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Generation Services, Inc. (100%)

Duke Energy Generation Services, Inc. (100%)(DE 06.02.2000)
- DEGS O&M, LLC (100%)(DE 08.30.2004)
- DEGS of Narrows, LLC (100%)(DE 03.17.2003)
- Duke Energy Industrial Sales, LLC (100%)(DE 06.06.2006)

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Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Renewables Wind, LLC (100%)
        - Catamount Energy Corporation

Catamount Energy Corporation (100%)(VT 06.23.1992) [DEGS Wind Vermont, Inc. (VT, 06.20.2008)]
- Equinox Vermont Corporation (100%)(VT 05.01.1990)
  - Catamount Rumford Corporation (100%)(VT 04.11.1989)
  - Ryegate Associates (33.1126%)(UT 04.30.1990)
- Catamount Sweetwater Corporation (100%)(VT 06.17.2003)
  - Sweetwater Development LLC (100%)(TX 11.05.2002)
  - Sweetwater Wind Power L.L.C. (100%)(TX 11.05.2002)
- Catamount Sweetwater Holdings LLC (100%)(VT 06.20.2005)
  - Catamount Sweetwater 1 LLC (100%)(VT 12.12.2003)
  - Catamount Sweetwater 2 LLC (100%)(VT 05.05.2004)
  - Catamount Sweetwater 3 LLC (100%)(VT 06.03.2004)
- Catamount Sweetwater 4-5 LLC (100%)(VT 03.08.2005)
  - Sweetwater 4-5 Holdings LLC (18.72%)(DE 04.18.2007)
    - Sweetwater Wind 4 LLC (100%)(DE 04.29.2004)
    - Sweetwater Wind 5 LLC (100%)(DE 04.29.2004)
- Catamount Sweetwater 6 LLC (100%)(VT 09.07.2005)
- CEC UK1 Holding Corp. (100%)(VT 09.11.2002)
- CEC UK2 Holding Corp. (100%)(VT 09.11.2002)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Transmission Holding Company, LLC
    - Duke-American Transmission Company, LLC

Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
- Zephyr Power Transmission LLC (100%)(DE 12.05.2008)
- DATC Midwest Holdings, LLC (100%)(DE 04.11.2012)
- DATC Path 15 Transmission, LLC (100%)(DE 08.09.2006)
  - Path 15 Funding, LLC (100%)(DE 12.27.2002)
  - Path 15 Funding TV, LLC (100%)(DE 11.16.2004)
    - Path 15 Funding KBT, LLC (100%)(DE 09.21.2006)
  - DATC Holdings Path 15, LLC (47.326% owned by DATC Path 15 Transmission, LLC; 22.574% owned by Path 15 Funding KBT, LLC and 30.099% owned by Path 15 Funding, LLC)(DE 10.16.2002)
    - DATC Path 15, LLC (100%)(DE 10.16.2002)
- DATC SLTP, LLC (100%)(DE 03.11.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document.
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Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)
  - Duke Energy Americas, LLC (100%)
    - Duke Energy International, LLC (100%)

Duke Energy International, LLC (100%)(DE 09.18.1997)
- Duke Energy Group Holdings, LLC (100%)(DE 04.29.2005)
  - Duke Energy Group, LLC (100%)(DE 12.22.1987)
    - Duke Energy Brazil Holdings I, C.V. (90%)(Netherlands)
    - Duke Energy International Uruguay Investments, S.R.L. (100%)(Uruguay)
    - Duke Energy Luxembourg II, LLC (100%)(DE 12.18.2017)
      - Duke Energy Brazil Holdings I, C.V. (10%)(Netherlands)
        - Duke Energy Arabian Limited (100%)(Gibraltar)
          - CTE Petrochemicals Company (35%)(Cayman)
            - National Methanol Company (50%)(Saudi Arabia)
    - Duke Energy International (Europe) Holdings ApS (100%)(Denmark)
    - CSCC Holdings Limited Partnership (100%)(British Columbia)

Changes to Corporate Structure – Third Quarter 2019

Entities Removed

- None.

Entities Added

- On July 19, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) acquired DER Holstein Holdings, LLC (100%)(DE 04.24.2010). As part of the transaction, it also acquired DER Holstein Holdings, LLC's underlying subsidiaries, DER Holstein TX Holdings, LLC (100%)(DE 04.24.2019), DER Holstein, LLC (100%)(DE 04.24.2019), Holstein Solar Holdings, LLC (100%)(DE 04.24.2019), and 226HC 8me LLC (100%)(DE 07.25.2016).
- On August 1, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019).
- On August 1, 2019, Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019) formed Golden Vista Energy Holdings, LLC (100%)(DE 08.01.2019).
- On August 22, 2019, Duke Energy Corporation (DE 05.03.2005) formed Duke Energy Supply Company, LLC (100%)(DE 08.22.2019).
- On August 30, 2019, Project Oxygen Holdings I, LLC (100%)(DE 06.28.2019) sold 100% of the Class A Interests in Project Oxygen Holdings, LLC (100%)(DE 06.07.2019) to Wells Fargo Central Pacific Holdings, Inc. Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019) retained 100% of the Class B Interests.
- On September 3, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) acquired RE Rambler LLC (100%)(DE 05.19.2017).
- On September 10, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019).
- On September 19, 2019, Duke Energy One, Inc. (100%)(DE 09.05.2000) formed Duke Energy One Services, LLC (100%)(DE 09.19.2019).
- On September 23, 2019, Duke Energy Florida, LLC (100%)(FL 07.18.1899) acquired Santa Fe Solar, LLC (100%)(DE 01.25.2019).

Entity Type Changes

- None.

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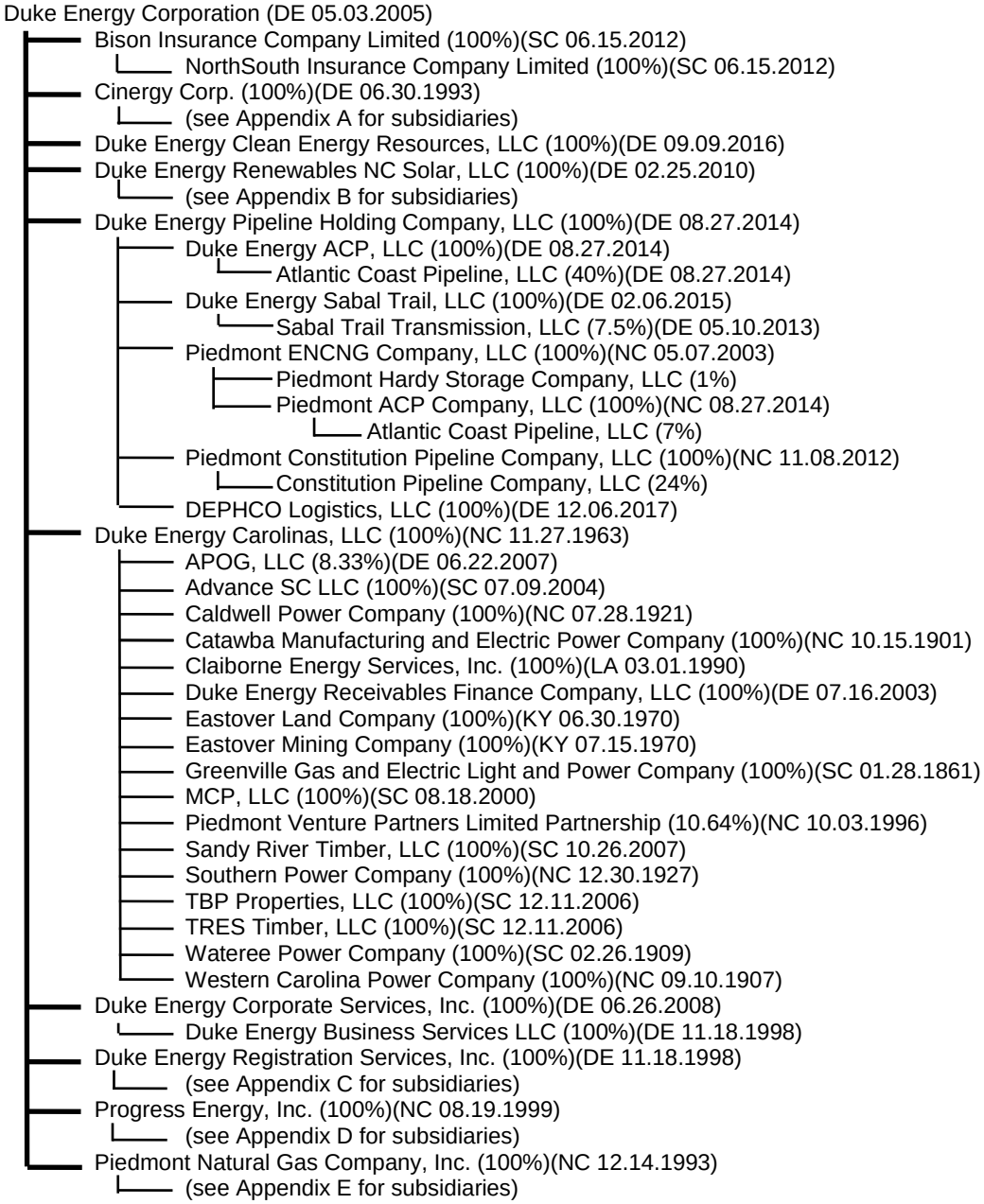
Entities Restructured

- On September 16, 2019, Duke Energy Corporation (DE 05.03.2005) contributed all of its interests in Duke Energy Supply Company, LLC (100%)(DE 08.22.2019) to Duke Energy Corporate Services, Inc. (100%)(DE 06.26.2008), which then contributed those interests to Duke Energy Business Services LLC (100%)(DE 11.18.1998).
- On September 30, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) contributed all of its interests in Duke Energy Golden Vista, LLC (100%)(DE 08.01.2019) to Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019).
- On September 30, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) contributed all of its interests in Rosamond Renewables, LLC (100%)(DE 11.21.2017) and its subsidiaries, to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019).
- On September 30, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) contributed all of its interests in DER Holstein Holdings, LLC (100%)(DE 04.24.2019) and its subsidiaries, to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Duke Energy Renewables Solar Holdings, Inc. (100%)(DE 09.10.2019).

Name Changes

- None.

DUKE ENERGY CORPORATION
CORPORATE STRUCTURE
AS OF JUNE 30, 2019



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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.
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Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
  - (see Appendix F for subsidiaries)
- Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994)
  - Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
    - (see Appendix G for subsidiaries)
  - Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
    - (see Appendix H for subsidiaries)
  - Duke-Reliant Resources, Inc. (100%)(DE 01.14.1998)
  - Los Vientos Windpower III Holdings, LLC (100%)(DE 07.24.2013)
  - Los Vientos Windpower IV Holdings, LLC (100%)(DE 07.24.2013)
  - Los Vientos Windpower V Holdings, LLC (100%)(DE 07.24.2013)
- Cinergy Receivables Company, LLC (100%)(DE 01.10.2002)
- Duke Energy Indiana, LLC (100%)(IN 09.06.1941)
  - South Construction Company, Inc. (100%)(IN 05.31.1934)
- Duke Energy Ohio, Inc. (100%)(OH 04.03.1837)
  - Duke Energy Beckjord, LLC (100%)(DE 05.31.2012)
  - Duke Energy Kentucky, Inc. (100%)(KY 03.20.1901)
  - KO Transmission Company (100%)(KY 04.11.1994)
  - Miami Power Corporation (100%)(IN 03.25.1930)
  - Ohio Valley Electric Corporation (9%)(OH 10.01.1952)
  - Tri-State Improvement Company (100%)(OH 01.14.1964)
- Duke Energy SAM, LLC (100%)(DE 05.31.2012)
  - Duke Energy Vermillion II, LLC (100%)(DE 10.14.2010)
- Duke Energy Transmission Holding Company, LLC (100%)(DE 07.16.2008)
  - Duke Energy Beckjord Storage LLC (100%)(DE 09.04.2013)
  - Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
    - (see Appendix L for subsidiaries)
  - Pioneer Transmission, LLC (50%)(IN 07.31.2008)
- Duke Technologies, Inc. (100%)(DE 07.26.2000)
  - Duke Energy One, Inc. (100%)(DE 09.05.2000)
    - Cinergy Solutions – Utility, Inc. (100%)(DE 09.27.2004)
    - DE1 Holdings, LLC (100%)(DE 10.10.2018)
      - Tangent Energy Solutions, Inc. (45%)(DE 02.13.2009)
    - Federal Way Powerhouse LLC (100%)(DE 10.26.2017)
    - Potter Road Powerhouse LLC (100%)(DE 01.27.2017)
    - Duke Energy Fuel Cell Holdings, LLC (100%)(DE 06.07.2019)
      - Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019)
        - Project Oxygen Holdings I, LLC (100%)(DE 06.28.2019)
        - Project Oxygen Holdings, LLC (100%)(DE 06.07.2019)
          - 2018 ESA Project Company, LLC (100%)(DE 11.17.2016)
  - Duke Investments, LLC (100%)(DE 07.25.2000)
  - Duke Supply Network, LLC (100%)(DE 08.10.2000)
- Progress Fuels, LLC (100%)(DE 07.27.2017)
  - Kentucky May Coal Company, LLC (100%)(VA 11.27.1978)
  - Progress Synfuel Holdings, Inc. (100%)(DE 12.07.1999)
- Symphony Breeze, LLC (49%)(DE 03.14.2019)
  - (see Appendix A (continued) for subsidiaries)
- Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019)
  - Symphony Breeze, LLC (51%)(DE 03.14.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Symphony Breeze, LLC (49%)(DE 03.14.2019)
  - Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012)
    - Clear Skies Solar, LLC (100%)(DE 11.15.2012)
      - Black Mountain Solar, LLC (100%)(AZ 05.04.2011)
      - CS Murphy Point, LLC (100%)(NC 01.12.2010)
      - Martins Creek Solar NC, LLC (100%)(NC 04.08.2010)
      - Murphy Farm Power, LLC (100%)(NC 01.27.2010)
      - North Carolina Renewable Properties, LLC (100%)(NC 06.03.2010)
      - RP-Orlando, LLC (100%)(DE 03.05.2010)
      - Solar Star North Carolina I, LLC (100%)(DE 11.07.2008)
      - Solar Star North Carolina II, LLC (100%)(DE 12.16.2009)
      - Taylorsville Solar, LLC (100%)(DE 04.29.2010)
  - Washington Millfield Solar, LLC (100%)(DE 05.23.2013)
  - Texoma Wind Holdings, LLC (100%)(DE 10.11.2016)
    - Texoma Wind, LLC (100%)(DE 10.11.2016)
      - Frontier Windpower, LLC (100%)(DE 08.21.2015)
      - Los Vientos Windpower III, LLC (100%)(DE 07.24.2013)
      - Los Vientos Windpower IV, LLC (100%)(DE 07.24.2013)
      - Los Vientos Windpower V, LLC (100%)(DE 07.24.2013)
  - Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019)
    - Gato Montes Solar, LLC (100%)(DE 12.09.2011)
    - RE AZ Holdings LLC (100%)(DE 10.11.2010)
      - RE Ajo 1 LLC (100%)(DE 10.05.2009)
      - RE Bagdad Solar 1 LLC (100%)(DE 08.13.2009)
    - TX Solar I LLC (100%)(DE 05.27.2009)
    - RE SFCity1 Holdco, LLC (100%)(DE 06.23.2010) acquired on 08.12.2013
      - RE SFCity1 GP, LLC (100%)(DE 05.14.2009) acquired on 08.12.2013
      - RE SFCity1, LP (99% owned by RE SFCity1 Holdco, LLC; 1% owned by RE SFCity1 GP, LLC) (DE 05.14.2009)
    - Duke Energy Shoreham Holdings, LLC (100%)(DE 07.02.2018)
      - Duke Energy Shoreham, LLC (100%)(DE 09.14.2017)
        - Shoreham Energy Holdings, LLC (Class B interests 100%)(DE 09.15.2017)
          - Shoreham Solar Commons LLC (100%)(DE 04.23.2015)
  - Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
    - Ironwood-Cimarron Windpower Holdings, LLC (100%)(DE 12.08.2010)
      - DS Cornerstone, LLC (50%)(DE 04.05.2012)
        - Summit Wind Energy Mesquite Creek, LLC (100%)(DE 08.01.2013)
          - Mesquite Creek Wind LLC (100%)(DE 09.12.2008)
        - Free State Windpower, LLC (100%)(DE 02.01.2012)
          - Ironwood Windpower, LLC (100%)(DE 12.08.2010)
          - Cimarron Windpower II, LLC (100%)(DE 03.07.2011)
    - Green Frontier Windpower Holdings, LLC (100%)(DE 02.22.2010)
      - Green Frontier Windpower, LLC (100%)(DE 05.13.2010)
        - Three Buttes Windpower, LLC (100%)(DE 08.26.2008)
        - Silver Sage Windpower, LLC (100%)(DE 04.16.2007)
        - Happy Jack Windpower, LLC (100%)(DE 10.27.2006)
        - Kit Carson Windpower, LLC (100%)(DE 06.23.2009)
    - Los Vientos Windpower IA Holdings, LLC (100%)(DE 01.27.2011)
      - Los Vientos Windpower IA, LLC (100%)(DE 01.27.2011)
    - Los Vientos Windpower IB Holdings, LLC (100%)(DE 08.02.2012)
      - Los Vientos Windpower IB, LLC (100%)(DE 07.11.2011)
    - Notrees Windpower, LP (99%)(DE 09.30.2005)
    - Ocotillo Windpower, LP (99%)(DE 12.22.2004)
    - TE Notrees, LLC (100%)(DE 09.30.2005)
      - Notrees Windpower, LP (1%)(DE 09.30.2005)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Symphony Breeze, LLC (100%)(DE 03.14.2019)
  - Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
    - TE Ocotillo, LLC (100%)(DE 12.21.2004)
      - Ocotillo Windpower, LP (1%)(DE 12.22.2004)
    - North Allegheny Wind, LLC (100%)(DE 05.31.2006)
    - Wind Star Holdings, LLC (100%)(DE 04.15.2014)
      - Wind Star Renewables, LLC (100%)(DE 04.15.2014)
        - Highlander Solar 1, LLC (100%)(DE 09.03.2010)
        - Highlander Solar 2, LLC (100%)(DE 09.03.2010)
        - Laurel Hill Wind Energy, LLC (100%)(PA 12.14.2004)
        - Shirley Wind, LLC (100%)(WI 10.20.2006)
    - Top of the World Wind Energy Holdings LLC (100%)(DE 11.15.2010)
      - Top of the World Wind Energy LLC (100%)(DE 03.13.2008)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Duke Energy Renewables NC Solar, LLC (100%)

Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)
- Emerald State Solar Holdings, LLC (100%)(DE 04.18.2016)
  - Emerald State Solar, LLC (100%)(DE 04.18.2016)
    - Bethel Price Solar, LLC (100%)(DE 10.11.2013)
    - Colonial Eagle Solar, LLC (100%)(DE 05.20.2014)
    - Conetoe II Solar, LLC (100%)(NC 04.28.2014)
    - Creswell Alligood Solar, LLC (100%)(DE 08.27.2014)
    - Dogwood Solar, LLC (100%)(DE 09.12.2012)
    - Everetts Wildcat Solar, LLC (100%)(DE 09.25.2014)
    - Fresh Air Energy X, LLC (100%)(NC 04.03.2014)
    - Garysburg Solar LLC (100%)(DE 09.24.2013)
    - Gaston Solar LLC (100%)(10.08.2013)
    - HXOap Solar One, LLC (100%)(NC 04.30.2013)
    - Long Farm 46 Solar, LLC (100%)(NC 09.22.2014)
    - Seaboard Solar LLC (100%)(DE 11.12.2013)
    - SolNCPower5, LLC (100%)(NC 10.17.2013)
    - SolNCPower6, LLC (100%)(NC 10.17.2013)
    - SolNCPower10, L.L.C. (100%)(NC 08.01.2014)
    - Tarboro Solar LLC (100%)(DE 08.26.2013)
    - Washington White Post Solar, LLC (100%)(DE 09.10.2012)
    - Windsor Cooper Hill Solar, LLC (100%)(DE 10.11.2013)
    - Winton Solar LLC (100%)(DE 09.23.2013)
    - Woodland Solar LLC (100%)(DE 09.19.2013)
- River Road Solar, LLC (100%)(NC 05.21.2014)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.
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Corporate Secretarial Department 06/30/2019
2021 Settlement-Updated C Schedules-000265

Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)

Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)
- PanEnergy Corp. (100%)(DE 01.26.1981)
  - Duke Energy Services, Inc. (100%)(DE 06.08.1959)
    - DETMI Management, Inc. (100%)(CO 06.21.1994)
      - Duke Ventures Real Estate, LLC (100%)(DE 06.09.2009)
        - Century Group Real Estate Holdings, LLC (100%)(SC 02.06.2013)
      - DTMSI Management Ltd. (100%)(British Columbia 12.18.2009)
        - Duke Energy Services Canada ULC (31%)(British Columbia 09.17.2009)
      - Duke Ventures, LLC (100%)(NV 12.19.2000)
    - Dixilyn-Field Drilling Company (100%)(DE 01.31.1977)
      - Dixilyn-Field (Nigeria) Limited (100%)(Nigeria 11.14.1977)
    - Duke Energy Services Canada ULC (69%)(British Columbia 09.17.2009)
  - Eastman Whipstock do Brasil Ltda (100%)(Brazil 05.21.1979)
  - Energy Pipelines International Company (100%)(DE 04.28.1975)
  - Duke Energy China Corp. (100%)(DE 08.13.1976)
- Duke Energy Americas, LLC (100%)(DE 07.02.2004)
  - Duke Energy International, LLC (100%)(DE 09.18.1997)
    - *(*see Appendix M for subsidiaries*)*
  - Duke Energy Merchants, LLC (100%)(DE 04.23.1999)
  - Duke Energy North America, LLC (100%)(DE 09.18.1997)
- Duke Energy Carolinas Plant Operations, LLC (100%)(DE 05.29.2001)
  - DE Nuclear Engineering, Inc. (100%)(NC 03.17.1969)
- Duke Energy Royal, LLC (100%)(DE 03.13.2002)
- Duke Project Services, Inc. (100%)(NC 07.01.1966)
  - D/FD Operating Services LLC (50.0001%)(DE 03.07.1996)
  - Duke/Fluor Daniel (50.0001%)(NC 09.01.1997)
    - D/FD Holdings, LLC (100%)(DE 12.15.2005)
  - Duke/Fluor Daniel El Salvador S.A. de C.V. (50%)(El Salvador)
  - Duke/Fluor Daniel International (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (99%)(Puerto Rico 12.06.1996)
  - Duke/Fluor Daniel International Services (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (0.50%)(Puerto Rico 12.06.1996)
    - Duke/Fluor Daniel International Services (Trinidad) Ltd. (100%)(Trinidad and Tobago 12.03.1998)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Progress Energy, Inc. (100%)

Progress Energy, Inc. (100%)(NC 08.19.1999)
- Duke Energy Progress, LLC* (100%)(NC 04.06.1926)
  - APOG, LLC (8.33%)(DE 06.22.2007)
  - Capitan Corporation (100%)(TN 12.28.1931)
  - Carousel Capital Partners LP (3.07%)(DE 03.27.1996)
  - CaroFund, Inc. (100%)(NC 08.15.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - CaroHome, LLC (99%)(NC 04.21.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - Duke Energy Progress Receivables LLC (100%)(DE 10.16.2013)
  - Kinetic Ventures I LLC (11.11%)(DE 04.18.1997)
  - Kinetic Ventures II, LLC (14.28%)(DE 12.15.1999)
  - Maxey Flats Site IRP, LLC (3.02%)(VA 05.05.1995)
  - NCEF Liquidating Trust** (4.99%)
  - Powerhouse Square, LLC (99.9%)(NC 01.13.1998)
  - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
  - South Atlantic Private Equity Fund IV, LP (14.3294%)(DE 06.26.1997)
  - WNC Institutional Tax Credit Fund LP (99%)(CA 08.12.1994)
- Florida Progress, LLC (100%)(FL 01.21.1982)
  - Duke Energy Florida, LLC (100%)(FL 07.18.1899)
    - APOG, LLC (8.33%)(DE 06.22.2007)
    - Inflexion Fund, LP (16.78%)(DE 05.08.2002)
    - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
    - Duke Energy Florida Project Finance, LLC (100%)(DE 01.05.2016)
    - Duke Energy Florida Receivables LLC (100%)(DE 01.27.2014)
    - Duke Energy Florida Solar Solutions, LLC (100%)(DE 02.25.2015)
  - Florida Progress Funding Corporation (100%)(DE 03.18.1999)
  - Progress Capital Holdings, Inc. (100%)(FL 05.17.1988)
    - PIH, Inc.(100%)(FL 08.12.1997)
      - PIH Tax Credit Fund III, Inc. (100%)(FL 04.18.2001)
      - PIH Tax Credit Fund IV, Inc. (100%)(FL 04.18.2001)
        - McDonald Corporate Tax Credit Fund, LP (9%)(DE 07.12.1993)
      - PIH Tax Credit Fund V, Inc. (100%)(FL 04.18.2001)
        - National Corporate Tax Credit Fund VI, a California Limited Partnership (15.57743%)(CA 04.19.1996)
    - Progress Telecommunications Corporation (100%)(FL 10.15.1998)
      - PeakNet, LLC (55%)(DE 02.26.2010)
      - PT Holding Company, LLC (55%)(DE 01.17.2006)
        - PeakNet Services, LLC (100%)(DE 02.16.2006)
- Strategic Resource Solutions Corp. (100%)(NC 01.22.1996)

* Duke Energy Progress, LLC (formerly known as Carolina Power & Light Company) is also the beneficial owner of several entities that were generally acquired through bankruptcy proceedings. These entities are not shown separately due to its minor ownership interest (generally <1%).

As of December 31, 2009, it is believed CP&L owns a beneficial interest in the following entities:
Air Nail Unsecured Creditors Liquid Trust, Creditors Reserve Trust, Heiling-Meyers Liquidating Trust, Estate of Jillian Entertainment, HA2003 Liquidating Trust, CFC Trust, Fleming Post Confirmation Trust, Bombay Liquidation Trust, USOP Liquidating LLC, ZB Company Liquidation Trust and ANC Liquidating Trust.

** NCEF Liquidating Trust, a business trust, holds the assets of The North Carolina Enterprise Fund Limited Partnership, now dissolved.

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Piedmont Natural Gas Company, Inc. (100%)

Piedmont Natural Gas Company, Inc. (100%)(reincorporated in NC 02.25.1994)
- Piedmont Energy Partners, Inc. (100%)(NC 01.30.1996)
  - Piedmont Energy Company (100%)(NC 01.11.1994)
  - Piedmont Interstate Pipeline Company (100%)(NC 09.08.1992)
    - Pine Needle LNG Company, LLC (45%)
  - Piedmont Intrastate Pipeline Company (100%)(NC 04.04.1994)
    - Cardinal Pipeline Company, LLC (21.49%)
- Piedmont Hardy Storage Company, LLC (99%)(NC 07.22.2004)
  - Hardy Storage Company, LLC (50%)

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Duke Energy Corporation
- Cinergy Corp. (100%)
  - Cinergy Global Resources, Inc. (100%)

Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
- Cinergy Global Power, Inc. (100%)(DE 09.04.1997)
  - CGP Global Greece Holdings, SA (99.99%)(Greece 08.10.2001)
  - Cinergy Global (Cayman) Holdings, Inc. (100%)(Cayman Islands 09.04.1997)
    - Cinergy Global Tsavo Power (100%)(Cayman Islands 09.04.1997)
      - IPS-Cinergy Power Limited (48.2%)(Kenya 04.28.1999)
        - Tsavo Power Company Limited (49.9%)(Kenya 01.22.1998)
  - Cinergy Global Holdings, Inc. (100%)(DE 12.18.1998)
    - CGP Global Greece Holdings, SA (.01%)(Greece 08.10.2001)
  - Cinergy Global Power Africa (Proprietary) Limited (100%)(South Africa 08.03.1999)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Commercial Enterprises, Inc. (100%)

Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
- CinCap V, LLC (10%)(DE 07.21.1998)
- Cinergy Climate Change Investments, LLC (100%)(DE 06.09.2003)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)

Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
- Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014)
  - Stenner Creek Solar LLC (100%)(DE 01.17.2017)
  - Duke Energy Skyhigh, LLC (100%)(DE 07.30.2018)
    - Skyhigh Sun, LLC (Class B interests 100%)(DE 07.30.2018)
      - Westbound Solar, LLC (100%)(DE 09.11.2018)
  - Southbound Solar, LLC (100%)(DE 04.12.2018)
- Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010)
  - Caprock Solar 2 LLC (100%)(DE 10.31.2014)
    - Caprock Solar Holdings 2, LLC (100%)(DE 04.30.2015)
  - West Texas Angelos Holdings LLC (100%)(DE 06.08.2012)
  - Carolina Solar Power, LLC (100%)(DE 02.13.2018)
  - Broad River Solar, LLC (100%)(DE 02.15.2019)
  - Stony Knoll Solar, LLC (100%)(DE 02.19.2019)
  - Lapetus Energy Project, LLC (100%)(DE 03.21.2017)
  - Speedway Solar NC, LLC (100%)(DE 04.15.2019)
  - Rosamond Renewables, LLC (100%)(DE 11.21.2017)
    - Rosamond Solar Portfolio, LLC (100%)(DE 11.21.2017)
      - Rosamond Solar AQ LLC (100%)(DE02.22.2018)
      - Rosamond Solar Holdings, LLC (100% of Class B Interests)(DE 11.21.2017)
        - North Rosamond Solar, LLC (100%)(DE 09.30.2009)
  - Palmer Solar LLC (100%)(DE 03.21.2017)
- Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007)
  - Nemaha Windpower, LLC (f/k/a Amshore Osage, LLC) (100%) (DE 03.14.2017)
  - Catamount Energy Corporation (100%)(VT 06.23.1992)
    - (see Appendix K for subsidiaries)
  - DEGS Wind Supply, LLC (100%)(DE, 12.11.2007)
  - DEGS Wind Supply II, LLC (100%)(DE 08.26.2008)
  - Ledyard Windpower, LLC (100%)(TX 11.02.2017)

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Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.
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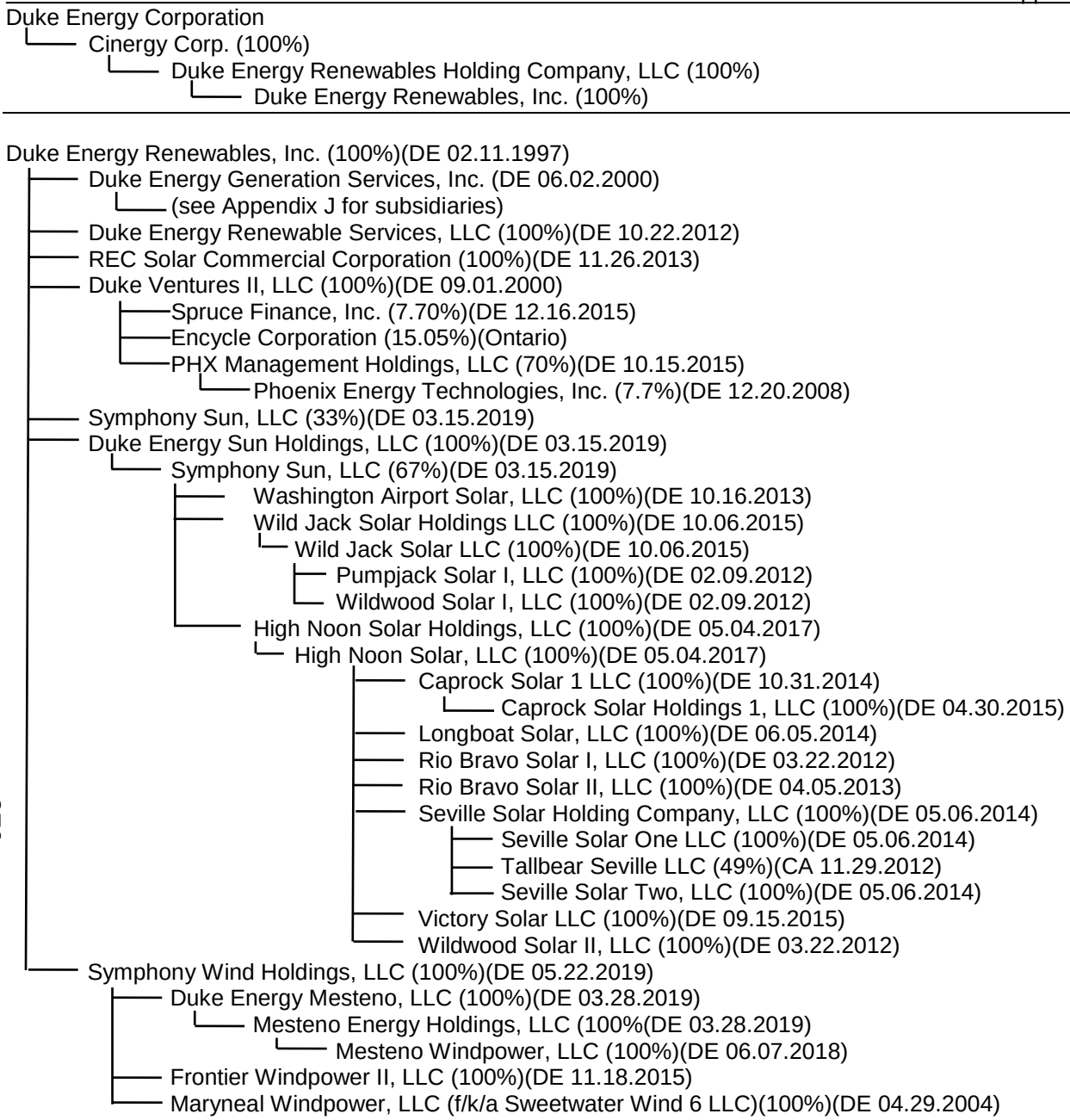
Duke Energy Corporation
Cinergy Corp. (100%)
Duke Energy Renewables Holding Company, LLC (100%)
Duke Energy Renewables, Inc. (100%)
Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
Duke Energy Generation Services, Inc. (DE 06.02.2000)
(see Appendix J for subsidiaries)
Duke Energy Renewable Services, LLC (100%)(DE 10.22.2012)
REC Solar Commercial Corporation (100%)(DE 11.26.2013)
Duke Ventures II, LLC (100%)(DE 09.01.2000)
Spruce Finance, Inc. (7.70%)(DE 12.16.2015)
Encycle Corporation (15.05%)(Ontario)
PHX Management Holdings, LLC (70%)(DE 10.15.2015)
Phoenix Energy Technologies, Inc. (7.7%)(DE 12.20.2008)
Symphony Sun, LLC (33%)(DE 03.15.2019)
Duke Energy Sun Holdings, LLC (100%)(DE 03.15.2019)
Symphony Sun, LLC (67%)(DE 03.15.2019)
Washington Airport Solar, LLC (100%)(DE 10.16.2013)
Wild Jack Solar Holdings LLC (100%)(DE 10.06.2015)
Wild Jack Solar LLC (100%)(DE 10.06.2015)
Pumpjack Solar I, LLC (100%)(DE 02.09.2012)
Wildwood Solar I, LLC (100%)(DE 02.09.2012)
High Noon Solar Holdings, LLC (100%)(DE 05.04.2017)
High Noon Solar, LLC (100%)(DE 05.04.2017)
Caprock Solar 1 LLC (100%)(DE 10.31.2014)
Caprock Solar Holdings 1, LLC (100%)(DE 04.30.2015)
Longboat Solar, LLC (100%)(DE 06.05.2014)
Rio Bravo Solar I, LLC (100%)(DE 03.22.2012)
Rio Bravo Solar II, LLC (100%)(DE 04.05.2013)
Seville Solar Holding Company, LLC (100%)(DE 05.06.2014)
Seville Solar One LLC (100%)(DE 05.06.2014)
Tallbear Seville LLC (49%)(CA 11.29.2012)
Seville Solar Two, LLC (100%)(DE 05.06.2014)
Victory Solar LLC (100%)(DE 09.15.2015)
Wildwood Solar II, LLC (100%)(DE 03.22.2012)
Symphony Wind Holdings, LLC (100%)(DE 05.22.2019)
Duke Energy Mesteno, LLC (100%)(DE 03.28.2019)
Mesteno Energy Holdings, LLC (100%(DE 03.28.2019)
Mesteno Windpower, LLC (100%)(DE 06.07.2018)
Frontier Windpower II, LLC (100%)(DE 11.18.2015)
Maryneal Windpower, LLC (f/k/a Sweetwater Wind 6 LLC)(100%)(DE 04.29.2004)

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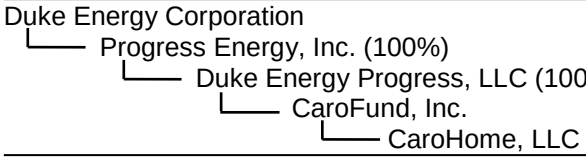
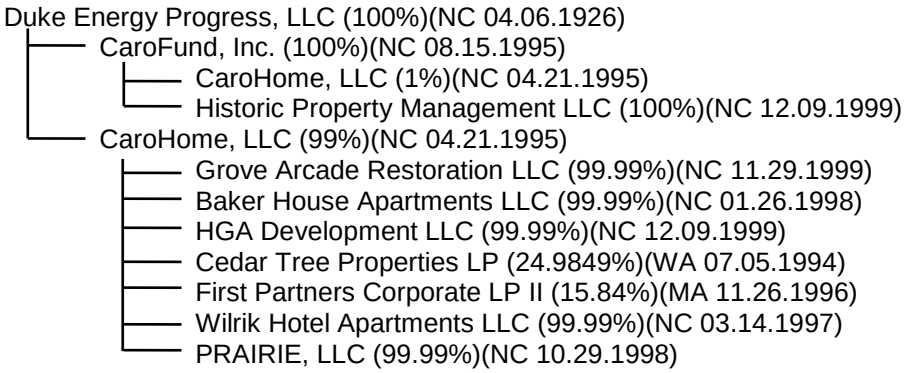

Duke Energy Corporation
Progress Energy, Inc. (100%)
Duke Energy Progress, LLC (100%)
CaroFund, Inc.
CaroHome, LLC


Duke Energy Progress, LLC (100%)(NC 04.06.1926)
CaroFund, Inc. (100%)(NC 08.15.1995)
CaroHome, LLC (1%)(NC 04.21.1995)
Historic Property Management LLC (100%)(NC 12.09.1999)
CaroHome, LLC (99%)(NC 04.21.1995)
Grove Arcade Restoration LLC (99.99%)(NC 11.29.1999)
Baker House Apartments LLC (99.99%)(NC 01.26.1998)
HGA Development LLC (99.99%)(NC 12.09.1999)
Cedar Tree Properties LP (24.9849%)(WA 07.05.1994)
First Partners Corporate LP II (15.84%)(MA 11.26.1996)
Wilrik Hotel Apartments LLC (99.99%)(NC 03.14.1997)
PRAIRIE, LLC (99.99%)(NC 10.29.1998)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Generation Services, Inc. (100%)

Duke Energy Generation Services, Inc. (100%)(DE 06.02.2000)
- DEGS O&M, LLC (100%)(DE 08.30.2004)
- DEGS of Narrows, LLC (100%)(DE 03.17.2003)
- Duke Energy Industrial Sales, LLC (100%)(DE 06.06.2006)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

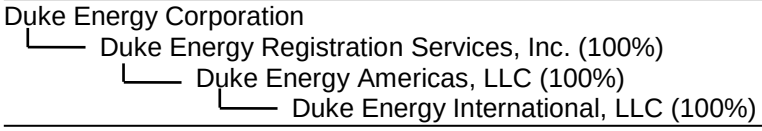
Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Renewables Wind, LLC (100%)
        - Catamount Energy Corporation

Catamount Energy Corporation (100%)(VT 06.23.1992) [DEGS Wind Vermont, Inc. (VT, 06.20.2008)]
- Equinox Vermont Corporation (100%)(VT 05.01.1990)
  - Catamount Rumford Corporation (100%)(VT 04.11.1989)
  - Ryegate Associates (33.1126%)(UT 04.30.1990)
- Catamount Sweetwater Corporation (100%)(VT 06.17.2003)
  - Sweetwater Development LLC (100%)(TX 11.05.2002)
  - Sweetwater Wind Power L.L.C. (100%)(TX 11.05.2002)
- Catamount Sweetwater Holdings LLC (100%)(VT 06.20.2005)
  - Catamount Sweetwater 1 LLC (100%)(VT 12.12.2003)
  - Catamount Sweetwater 2 LLC (100%)(VT 05.05.2004)
  - Catamount Sweetwater 3 LLC (100%)(VT 06.03.2004)
- Catamount Sweetwater 4-5 LLC (100%)(VT 03.08.2005)
  - Sweetwater 4-5 Holdings LLC (18.72%)(DE 04.18.2007)
    - Sweetwater Wind 4 LLC (100%)(DE 04.29.2004)
    - Sweetwater Wind 5 LLC (100%)(DE 04.29.2004)
- Catamount Sweetwater 6 LLC (100%)(VT 09.07.2005)
- CEC UK1 Holding Corp. (100%)(VT 09.11.2002)
- CEC UK2 Holding Corp. (100%)(VT 09.11.2002)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Transmission Holding Company, LLC
    - Duke-American Transmission Company, LLC

Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
- Zephyr Power Transmission LLC (100%)(DE 12.05.2008)
- DATC Midwest Holdings, LLC (100%)(DE 04.11.2012)
- DATC Path 15 Transmission, LLC (100%)(DE 08.09.2006)
  - Path 15 Funding, LLC (100%)(DE 12.27.2002)
  - Path 15 Funding TV, LLC (100%)(DE 11.16.2004)
    - Path 15 Funding KBT, LLC (100%)(DE 09.21.2006)
  - DATC Holdings Path 15, LLC (47.326% owned by DATC Path 15 Transmission, LLC; 22.574% owned by Path 15 Funding KBT, LLC and 30.099% owned by Path 15 Funding, LLC)(DE 10.16.2002)
    - DATC Path 15, LLC (100%)(DE 10.16.2002)
- DATC SLTP, LLC (100%)(DE 03.11.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.


Duke Energy Corporation
Duke Energy Registration Services, Inc. (100%)
Duke Energy Americas, LLC (100%)
Duke Energy International, LLC (100%)

Duke Energy International, LLC (100%)(DE 09.18.1997)
Duke Energy Group Holdings, LLC (100%)(DE 04.29.2005)
Duke Energy Group, LLC (100%)(DE 12.22.1987)
Duke Energy Brazil Holdings I, C.V. (90%)(Netherlands)
Duke Energy International Uruguay Investments, S.R.L. (100%)(Uruguay)
Duke Energy Luxembourg II, LLC (100%)(DE 12.18.2017)
Duke Energy Brazil Holdings I, C.V. (10%)(Netherlands)
Duke Energy Arabian Limited (100%)(Gibraltar)
CTE Petrochemicals Company (35%)(Cayman)
National Methanol Company (50%)(Saudi Arabia)
Duke Energy International (Europe) Holdings ApS (100%)(Denmark)
CSCC Holdings Limited Partnership (100%)(British Columbia)

Changes to Corporate Structure – Second Quarter 2019

Entities Removed

- On June 25, 2019, Shreveport Red River Utilities, LLC (40.8%)(DE 10.16.2000) was dissolved.
- On June 27, 2019, Carolinas Virginia Nuclear Power Associates, Inc. (25%)(NC 10.04.1956) was dissolved.
- On June 30, 2019, Seville Solar Investments One LLC (100%)(DE 04.28.2015) merged into Seville Solar Holding Company, LLC (100%)(DE 05.06.2014).

Entities Added

- On April 10, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) acquired Rosamond Renewables, LLC (100%)(DE 11.21.2017). As part of the transaction, it also acquired Rosamond Renewables, LLC's underlying subsidiaries, Rosamond Solar AQ LLC (100%)(DE 02.22.2018) and Rosamond Solar Portfolio, LLC (100%)(DE 11.21.2017), Rosamond Solar Holdings, LLC (100%)(DE 11.21.2017), and North Rosamond Solar, LLC (100%)(DE 09.20.2009). On June 4, 2019, Rosamond Solar Portfolio LLC issued 100% of the Class A interests in Rosamond Solar Holdings, LLC. Rosamond Solar Portfolio LLC retained 100% of the Class B interests.
- On April 15, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) formed Speedway Solar NC, LLC (100%)(DE 04.15.2019).
- On May 22, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Symphony Wind Holdings, LLC (100%)(DE 05.22.2019).
- On May 24, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) acquired Palmer Solar LLC (100%)(DE 03.21.2017).
- On June 7, 2019, Duke Energy One, Inc. (100%)(DE 09.05.2000) formed Duke Energy Fuel Cell Holdings, LLC (100%)(DE 06.07.2019).
- On June 7, 2019, Duke Energy Fuel Cell Holdings, LLC (100%)(DE 06.07.2019) formed Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019).
- On June 7, 2019, Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019) formed Project Oxygen Holdings, LLC (100%)(DE 06.07.2019).
- On June 28, 2019, Project Oxygen Holdings, LLC (100%)(DE 06.07.2019) acquired 2018 ESA Project Company, LLC (100%)(DE 11.17.2016).
- On June 28, 2019, Duke Energy Fuel Cell, LLC (100%)(DE 06.07.2019) formed Project Oxygen Holdings I, LLC (100%)(DE 06.28.2019).

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Entity Type Changes

- None.

Entities Restructured Pursuant to Project Symphony Restructuring

- On May 31, 2019, Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994) contributed all of its interests in Frontier Windpower II, LLC (100%)(DE 11.18.2015) to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Symphony Wind Holdings, LLC (100%)(DE 05.22.2019).
- On May 31, 2019, Catamount Sweetwater Corporation (100%)(VT 06.17.2003) distributed all of its interests in Maryneal Windpower, LLC (f/k/a Sweetwater Wind 6 LLC)(100%)(DE 04.29.2004) to Catamount Energy Corporation (100%)(VT 06.23.1992), which then distributed those interests to Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007), which then distributed those interests to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Symphony Wind Holdings, LLC (100%)(DE 05.22.2019).
- On May 31, 2019, Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007) contributed all of its interests in Mesteno Windpower, LLC (100%)(DE 06.07.2018) to Duke Energy Mesteno, LLC (100%)(DE 03.28.2019), which then contributed those interests to Mesteno Energy Holdings, LLC (100%(DE 03.28.2019).
- On May 31, 2019, Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007) distributed all of its interests in Duke Energy Mesteno, LLC (100%)(DE 03.28.2019), and its subsidiaires, to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Symphony Wind Holdings, LLC (100%)(DE 05.22.2019).
- On June 30, 2019, Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010) distributed all of its interests in Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012), its subsidiary Clear Skies Solar, LLC (100%)(DE 11.15.2012), and its subsidiaries, Black Mountain Solar, LLC (100%)(AZ 05.04.2011), CS Murphy Point, LLC (100%)(NC 01.12.2010), Martins Creek Solar NC, LLC (100%)(NC 04.08.2010), Murphy Farm Power, LLC (100%)(NC 01.27.2010), North Carolina Renewable Properties, LLC (100%)(NC 06.03.2010), RP-Orlando, LLC (100%)(DE 03.05.2010), Solar Star North Carolina I, LLC (100%)(DE 11.07.2008), Solar Star North Carolina II, LLC (100%)(DE 12.16.2009) and Taylorsville Solar, LLC

(100%)(DE 04.29.2010) to Duke Energy Corporation (DE 05.03.2013), which then contributed those interests to Cinergy Corp. (100%)(DE 06.30.1993).

- On June 30, 2019, Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010) distributed all of its interests in Washington Millfield Solar, LLC (100%)(DE 05.23.2013), and Washington Airport Solar, LLC (100%)(DE 10.16.2013), to Duke Energy Corporation (DE 05.03.2005), which then contributed those interests to Cinergy Corp. (100%)(DE 06.30.1993).
- On June 30, 2019, Cinergy Corp. (100%)(DE 06.30.1993) contributed all of its interests in Washington Airport Solar, LLC (100%)(DE 10.16.2013) to Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994), which then contributed those interests to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Symphony Sun, LLC (100%)(DE 03.15.2019).
- On June 30, 2019, Catamount Energy Corporation (100%)(VT 06.23.1992) distributed all of its interests in Wind Star Holdings, LLC (100%)(DE 04.15.2014), its subsidiary, Wind Star Renewables, LLC (100%)(DE 04.15.2014), and its subsidiaries, Highlander Solar 1, LLC (100%)(DE 09.03.2010), Highlander Solar 2, LLC (100%)(DE 09.03.2010), Laurel Hill Wind Energy, LLC (100%)(PA 12.14.2004) and Shirley Wind, LLC (100%)(WI 10.20.2006), to Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007).
- On June 30, 2019, Catamount Energy Corporation (100%)(VT 06.23.1992) distributed all of its interests in Top of the World Wind Energy Holdings LLC (100%)(DE 11.15.2010) and its subsidiary, Top of the World Wind Energy LLC (100%)(DE 03.13.2008), to Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007).
- On June 30, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) distributed all of its interests in Wild Jack Solar Holdings LLC (100%)(DE 10.06.2015) and its subsidiary, Wild Jack Solar LLC (100%)(DE 10.06.2015), and its subsidiaries, Pumpjack Solar I, LLC (100%)(DE 02.09.2012) and Wildwood Solar I, LLC (100%)(DE 02.09.2012), to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Symphony Sun, LLC (100%)(DE 03.15.2019).
- On June 30, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) distributed all of its interests in High Noon Solar Holdings, LLC (100%)(DE 05.04.2017) and its subsidiaries, to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Symphony Sun, LLC (100%)(DE 03.15.2019).
- On June 30, 2019, Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007) distributed all of its interests in Ironwood-Cimarron Windpower Holdings, LLC (100%)(DE 12.08.2010) and its subsidiaries, Green Frontier Windpower Holdings, LLC (100%)(DE 02.22.2010) and its subsidiaries, Los Vientos Windpower IA Holdings, LLC (100%)(DE 01.27.2011) and its subsidiary, Los Vientos Windpower IB Holdings, LLC (100%)(DE 08.02.2012) and its subsidiary, Notrees Windpower, LP (99%)(DE 09.30.2005), Ocotillo Windpower, LP (99%)(DE 12.22.2004), TE Notrees, LLC (100%)(DE 09.30.2005) and its subsidiary, TE Ocotillo, LLC (100%)(DE 12.21.2004) and its subsidiary, North Allegheny Wind, LLC (100%)(DE 05.31.2006), Wind Star Holdings, LLC (100%)(DE 04.15.2014) and its subsidiaries, and Top of the World Wind Energy Holdings LLC (100%)(DE 11.15.2010) and its subsidiary, to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019).
- On June 30, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) distributed all of its interests in Gato Montes Solar, LLC (100%)(DE 12.09.2011), RE AZ Holdings LLC (100%)(DE 10.11.2010) and its subsidiaries, TX Solar I LLC (100%)(DE 05.27.2009), RE SFCity1 Holdco, LLC (100%)(DE 06.23.2010) and its subsidiaries, and Duke Energy Shoreham Holdings, LLC (100%)(DE 07.02.2018) and its subsidiaries, to Duke Energy Renewables, Inc. (100%)(DE 02.11.1997), which then contributed those interests to Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019).
- On June 30, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) distributed all of its interests in Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019) and its subsidiaries to Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994).
- On June 30, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) distributed all of its interests in Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019) and its subsidiaries to Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994).
- On June 30, 2019, Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994) distributed all its interests in Texoma Wind Holdings, LLC (100%)(DE 10.11.2016) and its subsidiaries, Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019) and its subsidiaries, and Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019) and its subsidiaries, to Cinergy Corp. (100%)(DE 06.30.1993).
- On June 30, 2019, Cinergy Corp. (100%)(DE 06.30.1993) contributed all of its interests in Texoma Wind Holdings, LLC (100%)(DE 10.11.2016) and its subsidiaries, Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019) and its subsidiaries, Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019) and its subsidiaries, Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012) and its subsidiaries, and Washington Millfield Solar, LLC (100%)(DE 05.23.2013) to Symphony Breeze, LLC (100%)(DE 03.14.2019). On June 30, 2019, Cinergy Corp. (100%)(DE 06.30.1993) contributed 51% of its interest in Symphony Breeze, LLC (100%)(DE 03.14.2019) to Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019).
- On June 30, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) contributed 67% of its interest in Symphony Sun, LLC (100%)(DE 03.15.2019) to Duke Energy Sun Holdings, LLC

Name Changes

DUKE ENERGY CORPORATION
CORPORATE STRUCTURE
AS OF MARCH 31, 2019

- Duke Energy Corporation (DE 05.03.2005)
  - Bison Insurance Company Limited (100%)(SC 06.15.2012)
    - NorthSouth Insurance Company Limited (100%)(SC 06.15.2012)
  - Cinergy Corp. (100%)(DE 06.30.1993)
    - (see Appendix A for subsidiaries)
  - Duke Energy Clean Energy Resources, LLC (100%)(DE 09.09.2016)
  - Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)
    - (see Appendix B for subsidiaries)
  - Duke Energy Pipeline Holding Company, LLC (100%)(DE 08.27.2014)
    - Duke Energy ACP, LLC (100%)(DE 08.27.2014)
      - Atlantic Coast Pipeline, LLC (40%)(DE 08.27.2014)
    - Duke Energy Sabal Trail, LLC (100%)(DE 02.06.2015)
      - Sabal Trail Transmission, LLC (7.5%)(DE 05.10.2013)
    - Piedmont ENCNG Company, LLC (100%)(NC 05.07.2003)
      - Piedmont Hardy Storage Company, LLC (1%)
      - Piedmont ACP Company, LLC (100%)(NC 08.27.2014)
        - Atlantic Coast Pipeline, LLC (7%)
    - Piedmont Constitution Pipeline Company, LLC (100%)(NC 11.08.2012)
      - Constitution Pipeline Company, LLC (24%)
    - DEPHCO Logistics, LLC (100%)(DE 12.06.2017)
  - Duke Energy Carolinas, LLC (100%)(NC 11.27.1963)
    - APOG, LLC (8.33%)(DE 06.22.2007)
    - Advance SC LLC (100%)(SC 07.09.2004)
    - Caldwell Power Company (100%)(NC 07.28.1921)
    - Carolinas Virginia Nuclear Power Associates, Inc. (25%)(NC 10.04.1956)
    - Catawba Manufacturing and Electric Power Company (100%)(NC 10.15.1901)
    - Claiborne Energy Services, Inc. (100%)(LA 03.01.1990)
    - Duke Energy Receivables Finance Company, LLC (100%)(DE 07.16.2003)
    - Eastover Land Company (100%)(KY 06.30.1970)
    - Eastover Mining Company (100%)(KY 07.15.1970)
    - Greenville Gas and Electric Light and Power Company (100%)(SC 01.28.1861)
    - MCP, LLC (100%)(SC 08.18.2000)
    - Piedmont Venture Partners Limited Partnership (10.64%)(NC 10.03.1996)
    - Sandy River Timber, LLC (100%)(SC 10.26.2007)
    - Southern Power Company (100%)(NC 12.30.1927)
    - TBP Properties, LLC (100%)(SC 12.11.2006)
    - TRES Timber, LLC (100%)(SC 12.11.2006)
    - Wateree Power Company (100%)(SC 02.26.1909)
    - Western Carolina Power Company (100%)(NC 09.10.1907)
  - Duke Energy Corporate Services, Inc. (100%)(DE 06.26.2008)
    - Duke Energy Business Services LLC (100%)(DE 11.18.1998)
  - Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)
    - (see Appendix C for subsidiaries)
  - Progress Energy, Inc. (100%)(NC 08.19.1999)
    - (see Appendix D for subsidiaries)
  - Piedmont Natural Gas Company, Inc. (100%)(NC 12.14.1993)
    - (see Appendix E for subsidiaries)

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Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.
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Duke Energy Corporation
- Cinergy Corp. (100%)

Cinergy Corp. (100%)(DE 06.30.1993)
- Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
  - (see Appendix F for subsidiaries)
- Duke Energy Renewables Holding Company, LLC (100%)(DE 10.24.1994)
  - Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
    - (see Appendix G for subsidiaries)
  - Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
    - (see Appendix H for subsidiaries)
  - Duke-Reliant Resources, Inc. (100%)(DE 01.14.1998)
  - Frontier Windpower II, LLC (100%)(DE 11.18.2015)
  - Los Vientos Windpower III Holdings, LLC (100%)(DE 07.24.2013)
  - Los Vientos Windpower IV Holdings, LLC (100%)(DE 07.24.2013)
  - Los Vientos Windpower V Holdings, LLC (100%)(DE 07.24.2013)
  - Texoma Wind Holdings, LLC (100%)(DE 10.11.2016)
    - Texoma Wind, LLC (100%)(DE 10.11.2016)
      - Frontier Windpower, LLC (100%)(DE 08.21.2015)
      - Los Vientos Windpower III, LLC (100%)(DE 07.24.2013)
      - Los Vientos Windpower IV, LLC (100%)(DE 07.24.2013)
      - Los Vientos Windpower V, LLC (100%)(DE 07.24.2013)
- Cinergy Receivables Company, LLC (100%)(DE 01.10.2002)
- Duke Energy Indiana, LLC (100%)(IN 09.06.1941)
  - South Construction Company, Inc. (100%)(IN 05.31.1934)
- Duke Energy Ohio, Inc. (100%)(OH 04.03.1837)
  - Duke Energy Beckjord, LLC (100%)(DE 05.31.2012)
  - Duke Energy Kentucky, Inc. (100%)(KY 03.20.1901)
  - KO Transmission Company (100%)(KY 04.11.1994)
  - Miami Power Corporation (100%)(IN 03.25.1930)
  - Ohio Valley Electric Corporation (9%)(OH 10.01.1952)
  - Tri-State Improvement Company (100%)(OH 01.14.1964)
- Duke Energy SAM, LLC (100%)(DE 05.31.2012)
  - Duke Energy Vermillion II, LLC (100%)(DE 10.14.2010)
- Duke Energy Transmission Holding Company, LLC (100%)(DE 07.16.2008)
  - Duke Energy Beckjord Storage LLC (100%)(DE 09.04.2013)
  - Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
    - (see Appendix M for subsidiaries)
  - Pioneer Transmission, LLC (50%)(IN 07.31.2008)
- Duke Technologies, Inc. (100%)(DE 07.26.2000)
  - Duke Energy One, Inc. (100%)(DE 09.05.2000)
    - Cinergy Solutions – Utility, Inc. (100%)(DE 09.27.2004)
    - DE1 Holdings, LLC (100%)(DE 10.10.2018)
      - Tangent Energy Solutions, Inc. (45%)(DE 02.13.2009)
    - Federal Way Powerhouse LLC (100%)(DE 10.26.2017)
    - Potter Road Powerhouse LLC (100%)(DE 01.27.2017)
  - Duke Investments, LLC (100%)(DE 07.25.2000)
  - Duke Supply Network, LLC (100%)(DE 08.10.2000)
- Progress Fuels, LLC (100%)(DE 07.27.2017)
  - Kentucky May Coal Company, LLC (100%)(VA 11.27.1978)
  - Progress Synfuel Holdings, Inc. (100%)(DE 12.07.1999)
- Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019)
- Symphony Breeze, LLC (100%)(DE 03.14.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Duke Energy Renewables NC Solar, LLC (100%)

Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)
- Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012)
  - Clear Skies Solar, LLC (100%)(DE 11.15.2012)
    - Black Mountain Solar, LLC (100%)(AZ 05.04.2011)
    - CS Murphy Point, LLC (100%)(NC 01.12.2010)
    - Martins Creek Solar NC, LLC (100%)(NC 04.08.2010)
    - Murphy Farm Power, LLC (100%)(NC 01.27.2010)
    - North Carolina Renewable Properties, LLC (100%)(NC 06.03.2010)
    - RP-Orlando, LLC (100%)(DE 03.05.2010)
    - Solar Star North Carolina I, LLC (100%)(DE 11.07.2008)
    - Solar Star North Carolina II, LLC (100%)(DE 12.16.2009)
    - Taylorsville Solar, LLC (100%)(DE 04.29.2010)
- Emerald State Solar Holdings, LLC (100%)(DE 04.18.2016)
  - Emerald State Solar, LLC)(100%)(DE 04.18.2016)
    - Bethel Price Solar, LLC (100%)(DE 10.11.2013)
    - Colonial Eagle Solar, LLC (100%)(DE 05.20.2014)
    - Conetoe II Solar, LLC (100%)(NC 04.28.2014)
    - Creswell Alligood Solar, LLC (100%)(DE 08.27.2014)
    - Dogwood Solar, LLC (100%)(DE 09.12.2012)
    - Everetts Wildcat Solar, LLC (100%)(DE 09.25.2014)
    - Fresh Air Energy X, LLC (100%)(NC 04.03.2014)
    - Garysburg Solar LLC (100%)(DE 09.24.2013)
    - Gaston Solar LLC (100%)(10.08.2013)
    - HXOap Solar One, LLC (100%)(NC 04.30.2013)
    - Long Farm 46 Solar, LLC (100%)(NC 09.22.2014)
    - Seaboard Solar LLC (100%)(DE 11.12.2013)
    - SolNCPower5, LLC (100%)(NC 10.17.2013)
    - SolNCPower6, LLC (100%)(NC 10.17.2013)
    - SolNCPower10, L.L.C. (100%)(NC 08.01.2014)
    - Tarboro Solar LLC (100%)(DE 08.26.2013)
    - Washington White Post Solar, LLC (100%)(DE 09.10.2012)
    - Windsor Cooper Hill Solar, LLC (100%)(DE 10.11.2013)
    - Winton Solar LLC (100%)(DE 09.23.2013)
    - Woodland Solar LLC (100%)(DE 09.19.2013)
- River Road Solar, LLC (100%)(NC 05.21.2014)
- Washington Airport Solar, LLC (100%)(DE 10.16.2013)
- Washington Millfield Solar, LLC (100%)(DE 05.23.2013)

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Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)

Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)
- PanEnergy Corp. (100%)(DE 01.26.1981)
  - Duke Energy Services, Inc. (100%)(DE 06.08.1959)
    - DETMI Management, Inc. (100%)(CO 06.21.1994)
      - Duke Ventures Real Estate, LLC (100%)(DE 06.09.2009)
        - Century Group Real Estate Holdings, LLC (100%)(SC 02.06.2013)
      - DTMSI Management Ltd. (100%)(British Columbia 12.18.2009)
        - Duke Energy Services Canada ULC (31%)(British Columbia 09.17.2009)
      - Duke Ventures, LLC (100%)(NV 12.19.2000)
    - Dixilyn-Field Drilling Company (100%)(DE 01.31.1977)
      - Dixilyn-Field (Nigeria) Limited (100%)(Nigeria 11.14.1977)
    - Duke Energy Services Canada ULC (69%)(British Columbia 09.17.2009)
  - Eastman Whipstock do Brasil Ltda (100%)(Brazil 05.21.1979)
  - Energy Pipelines International Company (100%)(DE 04.28.1975)
  - Duke Energy China Corp. (100%)(DE 08.13.1976)
- Duke Energy Americas, LLC (100%)(DE 07.02.2004)
  - Duke Energy International, LLC (100%)(DE 09.18.1997)
    - *(*see Appendix N for subsidiaries*)*
  - Duke Energy Merchants, LLC (100%)(DE 04.23.1999)
  - Duke Energy North America, LLC (100%)(DE 09.18.1997)
- Duke Energy Carolinas Plant Operations, LLC (100%)(DE 05.29.2001)
  - DE Nuclear Engineering, Inc. (100%)(NC 03.17.1969)
- Duke Energy Royal, LLC (100%)(DE 03.13.2002)
- Duke Project Services, Inc. (100%)(NC 07.01.1966)
  - D/FD Operating Services LLC (50.0001%)(DE 03.07.1996)
  - Duke/Fluor Daniel (50.0001%)(NC 09.01.1997)
    - D/FD Holdings, LLC (100%)(DE 12.15.2005)
  - Duke/Fluor Daniel El Salvador S.A. de C.V. (50%)(El Salvador)
  - Duke/Fluor Daniel International (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (99%)(Puerto Rico 12.06.1996)
  - Duke/Fluor Daniel International Services (50.0001%)(NV 09.01.1994)
    - Duke/Fluor Daniel Caribbean, S.E. (0.50%)(Puerto Rico 12.06.1996)
    - Duke/Fluor Daniel International Services (Trinidad) Ltd. (100%)(Trinidad and Tobago 12.03.1998)

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Duke Energy Corporation
- Progress Energy, Inc. (100%)

Progress Energy, Inc. (100%)(NC 08.19.1999)
- Duke Energy Progress, LLC* (100%)(NC 04.06.1926)
  - APOG, LLC (8.33%)(DE 06.22.2007)
  - Capitan Corporation (100%)(TN 12.28.1931)
  - Carousel Capital Partners LP (3.07%)(DE 03.27.1996)
  - CaroFund, Inc. (100%)(NC 08.15.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - CaroHome, LLC (99%)(NC 04.21.1995)
    - (see Appendix I for CaroFund, Inc. and CaroHome, LLC subsidiaries)
  - Duke Energy Progress Receivables LLC (100%)(DE 10.16.2013)
  - Kinetic Ventures I LLC (11.11%)(DE 04.18.1997)
  - Kinetic Ventures II, LLC (14.28%)(DE 12.15.1999)
  - Maxey Flats Site IRP, LLC (3.02%)(VA 05.05.1995)
  - NCEF Liquidating Trust** (4.99%)
  - Powerhouse Square, LLC (99.9%)(NC 01.13.1998)
  - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
  - South Atlantic Private Equity Fund IV, LP (14.3294%)(DE 06.26.1997)
  - WNC Institutional Tax Credit Fund LP (99%)(CA 08.12.1994)
- Florida Progress, LLC (100%)(FL 01.21.1982)
  - Duke Energy Florida, LLC (100%)(FL 07.18.1899)
    - APOG, LLC (8.33%)(DE 06.22.2007)
    - Inflexion Fund, LP (16.78%)(DE 05.08.2002)
    - Progress Energy EnviroTree, Inc. (50%)(NC 12.22.2003)
    - Duke Energy Florida Project Finance, LLC (100%)(DE 01.05.2016)
    - Duke Energy Florida Receivables LLC (100%)(DE 01.27.2014)
    - Duke Energy Florida Solar Solutions, LLC (100%)(DE 02.25.2015)
  - Florida Progress Funding Corporation (100%)(DE 03.18.1999)
  - Progress Capital Holdings, Inc. (100%)(FL 05.17.1988)
    - PIH, Inc.(100%)(FL 08.12.1997)
      - PIH Tax Credit Fund III, Inc. (100%)(FL 04.18.2001)
      - PIH Tax Credit Fund IV, Inc. (100%)(FL 04.18.2001)
        - McDonald Corporate Tax Credit Fund, LP (9%)(DE 07.12.1993)
      - PIH Tax Credit Fund V, Inc. (100%)(FL 04.18.2001)
        - National Corporate Tax Credit Fund VI, a California Limited Partnership (15.57743%)(CA 04.19.1996)
    - Progress Telecommunications Corporation (100%)(FL 10.15.1998)
      - Peak Tower, LLC (51%)(DE 02.26.2010)
      - PT Holding Company, LLC (55%)(DE 01.17.2006)
        - PT Attachment Solutions, LLC (100%)(DE 02.16.2006)
- Strategic Resource Solutions Corp. (100%)(NC 01.22.1996)

* Duke Energy Progress, LLC (formerly known as Carolina Power & Light Company) is also the beneficial owner of several entities that were generally acquired through bankruptcy proceedings. These entities are not shown separately due to its minor ownership interest (generally <1%).

As of December 31, 2009, it is believed CP&L owns a beneficial interest in the following entities:
Air Nail Unsecured Creditors Liquid Trust, Creditors Reserve Trust, Heiling-Meyers Liquidating Trust, Estate of Jillian Entertainment, HA2003 Liquidating Trust, CFC Trust, Fleming Post Confirmation Trust, Bombay Liquidation Trust, USOP Liquidating LLC, ZB Company Liquidation Trust and ANC Liquidating Trust.

** NCEF Liquidating Trust, a business trust, holds the assets of The North Carolina Enterprise Fund Limited Partnership, now dissolved.

Duke Energy Corporation
- Piedmont Natural Gas Company, Inc. (100%)

Piedmont Natural Gas Company, Inc. (100%)(reincorporated in NC 02.25.1994)
- Piedmont Energy Partners, Inc. (100%)(NC 01.30.1996)
  - Piedmont Energy Company (100%)(NC 01.11.1994)
  - Piedmont Interstate Pipeline Company (100%)(NC 09.08.1992)
    - Pine Needle LNG Company, LLC (45%)
  - Piedmont Intrastate Pipeline Company (100%)(NC 04.04.1994)
    - Cardinal Pipeline Company, LLC (21.49%)
- Piedmont Hardy Storage Company, LLC (99%)(NC 07.22.2004)
  - Hardy Storage Company, LLC (50%)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Cinergy Global Resources, Inc. (100%)

Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
- Cinergy Global Power, Inc. (100%)(DE 09.04.1997)
  - CGP Global Greece Holdings, SA (99.99%)(Greece 08.10.2001)
  - Cinergy Global (Cayman) Holdings, Inc. (100%)(Cayman Islands 09.04.1997)
    - Cinergy Global Tsavo Power (100%)(Cayman Islands 09.04.1997)
      - IPS-Cinergy Power Limited (48.2%)(Kenya 04.28.1999)
        - Tsavo Power Company Limited (49.9%)(Kenya 01.22.1998)
  - Cinergy Global Holdings, Inc. (100%)(DE 12.18.1998)
    - CGP Global Greece Holdings, SA (.01%)(Greece 08.10.2001)
  - Cinergy Global Power Africa (Proprietary) Limited (100%)(South Africa 08.03.1999)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Commercial Enterprises, Inc. (100%)

Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)
- CinCap V, LLC (10%)(DE 07.21.1998)
- Cinergy Climate Change Investments, LLC (100%)(DE 06.09.2003)

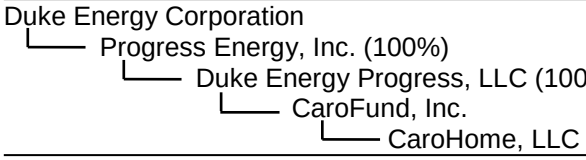
Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)

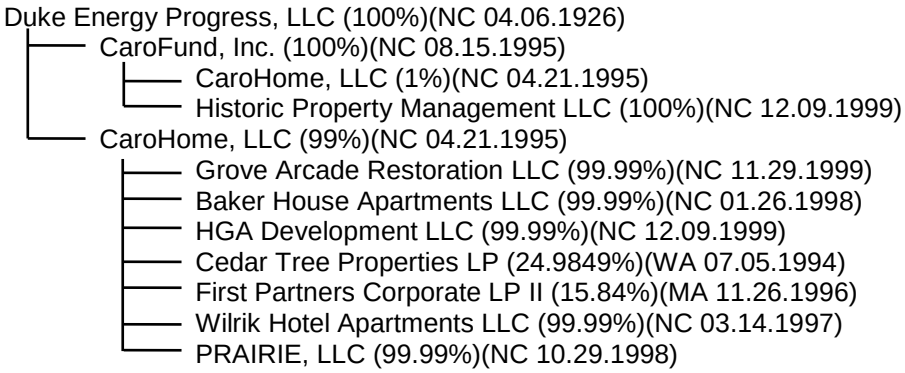
Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
- Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014)
  - Stenner Creek Solar LLC (100%)(DE 01.17.2017)
  - Duke Energy Skyhigh, LLC (100%)(DE 07.30.2018)
    - Skyhigh Sun, LLC (Class B interests 100%)(DE 07.30.2018)
      - Westbound Solar, LLC (100%)(DE 09.11.2018)
  - Southbound Solar, LLC (100%)(DE 04.12.2018)
- Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010)
  - Caprock Solar 2 LLC (100%)(DE 10.31.2014)
    - Caprock Solar Holdings 2, LLC (100%)(DE 04.30.2015)
  - RE AZ Holdings LLC (100%)(DE 10.11.2010)
    - RE Ajo 1 LLC (100%)(DE 10.05.2009)
    - RE Bagdad Solar 1 LLC (100%)(DE 08.13.2009)
  - TX Solar I LLC (100%)(DE 05.27.2009)
  - Gato Montes Solar, LLC (100%)(DE 12.09.2011)
  - West Texas Angelos Holdings LLC (100%)(DE 06.08.2012)
  - RE SFCity1 Holdco, LLC (100%)(DE 06.23.2010) acquired on 08.12.2013
    - RE SFCity1 GP, LLC (100%)(DE 05.14.2009) acquired on 08.12.2013
    - RE SFCity1, LP (99% owned by RE SFCity1 Holdco, LLC; 1% owned by RE SFCity1 GP, LLC) (DE 05.14.2009)
  - Wild Jack Solar Holdings LLC (100%)(DE 10.06.2015)
    - Wild Jack Solar LLC (100%)(DE 10.06.2015)
      - Pumpjack Solar I, LLC (100%)(DE 02.09.2012)
      - Wildwood Solar I, LLC (100%)(DE 02.09.2012)
  - High Noon Solar Holdings, LLC (100%)(DE 05.04.2017)
    - High Noon Solar, LLC (100%)(DE 05.04.2017)
      - Caprock Solar 1 LLC (100%)(DE 10.31.2014)
        - Caprock Solar Holdings 1, LLC (100%)(DE 04.30.2015)
      - Longboat Solar, LLC (100%)(DE 06.05.2014)
      - Rio Bravo Solar I, LLC (100%)(DE 03.22.2012)
      - Rio Bravo Solar II, LLC (100%)(DE 04.05.2013)
      - Seville Solar Holding Company, LLC (100%)(DE 05.06.2014)
        - Seville Solar Investments One LLC (100%)(DE 04.28.2015)
          - Seville Solar One LLC (100%)(DE 05.06.2014)
          - Tallbear Seville LLC (49%)(CA 11.29.2012)
        - Seville Solar Two, LLC (100%)(DE 05.06.2014)
      - Victory Solar LLC (100%)(DE 09.15.2015)
      - Wildwood Solar II, LLC (100%)(DE 03.22.2012)
  - Duke Energy Shoreham Holdings, LLC (100%)(DE 07.02.2018)
    - Duke Energy Shoreham, LLC (100%)(DE 09.14.2017)
      - Shoreham Energy Holdings, LLC (Class B interests 100%)(DE 09.15.2017)
        - Shoreham Solar Commons LLC (100%)(DE 04.23.2015)
  - Carolina Solar Power, LLC (100%)(DE 02.13.2018)
  - Broad River Solar, LLC (100%)(DE 02.15.2019)
  - Stony Knoll Solar, LLC (100%)(DE 02.19.2019)
  - Lapetus Energy Project, LLC (100%)(DE 03.21.2017)
- Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007)
  - (see Appendix J for subsidiaries)
- Duke Energy Generation Services, Inc.(DE 06.02.2000)
  - (see Appendix K for subsidiaries)
- Duke Energy Renewable Services, LLC (100%)(DE 10.22.2012)
- REC Solar Commercial Corporation (100%)(DE 11.26.2013)

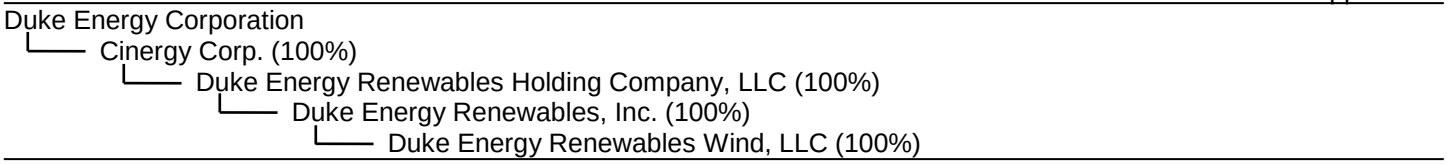
Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)

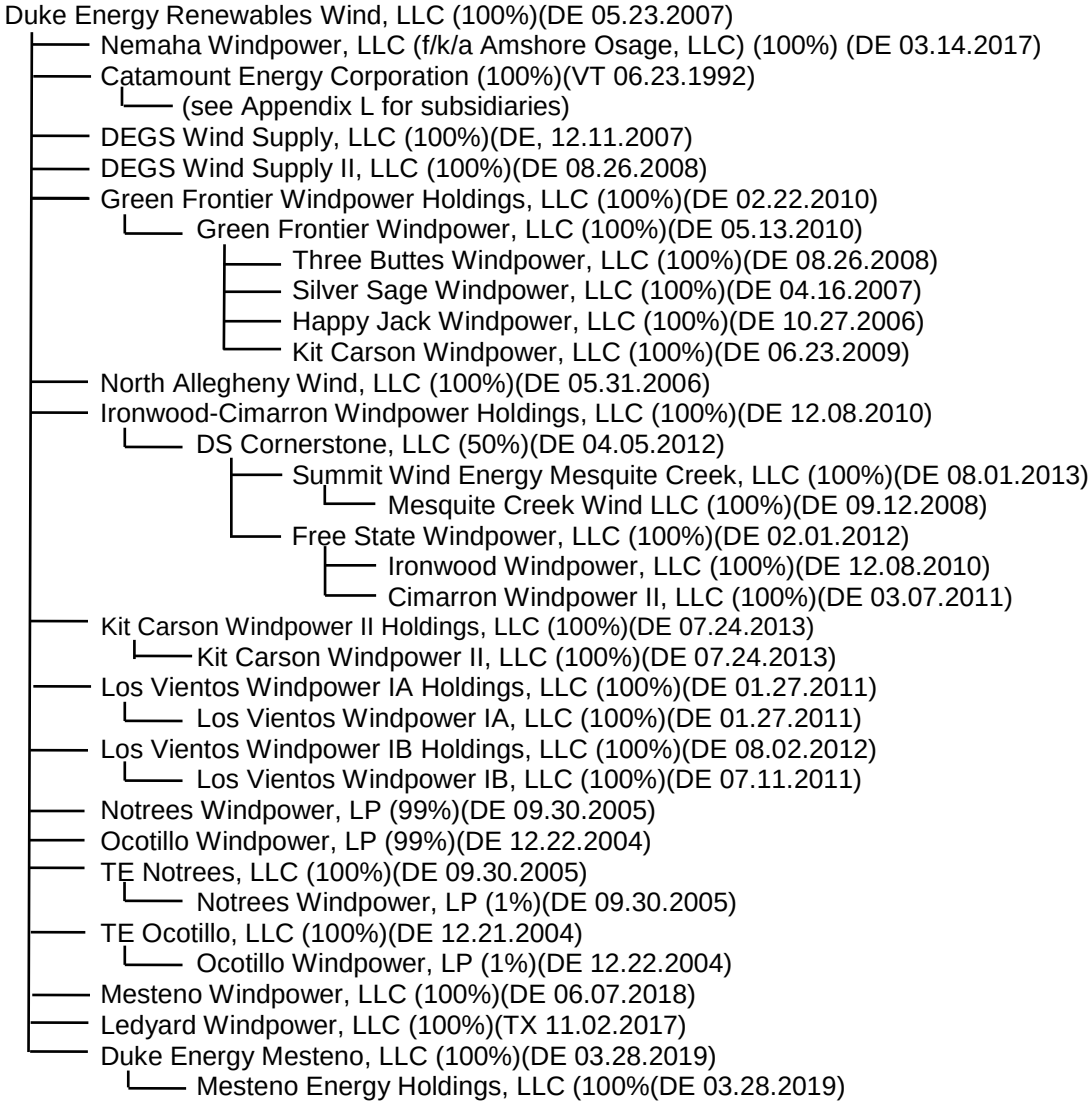
Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)
- Duke Ventures II, LLC (100%)(DE 09.01.2000)
  - Spruce Finance, Inc. (7.70%)(DE 12.16.2015)
  - Encycle Corporation (15.05%)(Ontario)
  - PHX Management Holdings, LLC (70%)(DE 10.15.2015)
    - Phoenix Energy Technologies, Inc. (100%)(DE 12.20.2008)
- Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019)
- Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019)
- Duke Energy Sun Holdings, LLC (100%)(DE 03.15.2019)
- Symphony Sun, LLC (100%)(DE 03.15.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.


Duke Energy Corporation
Progress Energy, Inc. (100%)
Duke Energy Progress, LLC (100%)
CaroFund, Inc.
CaroHome, LLC


Duke Energy Progress, LLC (100%)(NC 04.06.1926)
CaroFund, Inc. (100%)(NC 08.15.1995)
CaroHome, LLC (1%)(NC 04.21.1995)
Historic Property Management LLC (100%)(NC 12.09.1999)
CaroHome, LLC (99%)(NC 04.21.1995)
Grove Arcade Restoration LLC (99.99%)(NC 11.29.1999)
Baker House Apartments LLC (99.99%)(NC 01.26.1998)
HGA Development LLC (99.99%)(NC 12.09.1999)
Cedar Tree Properties LP (24.9849%)(WA 07.05.1994)
First Partners Corporate LP II (15.84%)(MA 11.26.1996)
Wilrik Hotel Apartments LLC (99.99%)(NC 03.14.1997)
PRAIRIE, LLC (99.99%)(NC 10.29.1998)


Duke Energy Corporation
Cinergy Corp. (100%)
Duke Energy Renewables Holding Company, LLC (100%)
Duke Energy Renewables, Inc. (100%)
Duke Energy Renewables Wind, LLC (100%)


Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007)
Nemaha Windpower, LLC (f/k/a Amshore Osage, LLC) (100%) (DE 03.14.2017)
Catamount Energy Corporation (100%)(VT 06.23.1992)
(see Appendix L for subsidiaries)
DEGS Wind Supply, LLC (100%)(DE, 12.11.2007)
DEGS Wind Supply II, LLC (100%)(DE 08.26.2008)
Green Frontier Windpower Holdings, LLC (100%)(DE 02.22.2010)
Green Frontier Windpower, LLC (100%)(DE 05.13.2010)
Three Buttes Windpower, LLC (100%)(DE 08.26.2008)
Silver Sage Windpower, LLC (100%)(DE 04.16.2007)
Happy Jack Windpower, LLC (100%)(DE 10.27.2006)
Kit Carson Windpower, LLC (100%)(DE 06.23.2009)
North Allegheny Wind, LLC (100%)(DE 05.31.2006)
Ironwood-Cimarron Windpower Holdings, LLC (100%)(DE 12.08.2010)
DS Cornerstone, LLC (50%)(DE 04.05.2012)
Summit Wind Energy Mesquite Creek, LLC (100%)(DE 08.01.2013)
Mesquite Creek Wind LLC (100%)(DE 09.12.2008)
Free State Windpower, LLC (100%)(DE 02.01.2012)
Ironwood Windpower, LLC (100%)(DE 12.08.2010)
Cimarron Windpower II, LLC (100%)(DE 03.07.2011)
Kit Carson Windpower II Holdings, LLC (100%)(DE 07.24.2013)
Kit Carson Windpower II, LLC (100%)(DE 07.24.2013)
Los Vientos Windpower IA Holdings, LLC (100%)(DE 01.27.2011)
Los Vientos Windpower IA, LLC (100%)(DE 01.27.2011)
Los Vientos Windpower IB Holdings, LLC (100%)(DE 08.02.2012)
Los Vientos Windpower IB, LLC (100%)(DE 07.11.2011)
Notrees Windpower, LP (99%)(DE 09.30.2005)
Ocotillo Windpower, LP (99%)(DE 12.22.2004)
TE Notrees, LLC (100%)(DE 09.30.2005)
Notrees Windpower, LP (1%)(DE 09.30.2005)
TE Ocotillo, LLC (100%)(DE 12.21.2004)
Ocotillo Windpower, LP (1%)(DE 12.22.2004)
Mesteno Windpower, LLC (100%)(DE 06.07.2018)
Ledyard Windpower, LLC (100%)(TX 11.02.2017)
Duke Energy Mesteno, LLC (100%)(DE 03.28.2019)
Mesteno Energy Holdings, LLC (100%(DE 03.28.2019)

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Renewables Holding Company, LLC (100%)
    - Duke Energy Renewables, Inc. (100%)
      - Duke Energy Generation Services, Inc. (100%)

Duke Energy Generation Services, Inc. (100%)(DE 06.02.2000)
- DEGS O&M, LLC (100%)(DE 08.30.2004)
- DEGS of Narrows, LLC (100%)(DE 03.17.2003)
- Duke Energy Industrial Sales, LLC (100%)(DE 06.06.2006)
- Shreveport Red River Utilities, LLC (40.8%)(DE 10.16.2000)

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- Duke Energy Corporation
  - Cinergy Corp. (100%)
    - Duke Energy Renewables Holding Company, LLC (100%)
      - Duke Energy Renewables, Inc. (100%)
        - Duke Energy Renewables Wind, LLC (100%)
          - Catamount Energy Corporation

Catamount Energy Corporation (100%)(VT 06.23.1992) [DEGS Wind Vermont, Inc. (VT, 06.20.2008)]

- Equinox Vermont Corporation (100%)(VT 05.01.1990)
  - Catamount Rumford Corporation (100%)(VT 04.11.1989)
  - Ryegate Associates (33.1126%)(UT 04.30.1990)
- Catamount Sweetwater Corporation (100%)(VT 06.17.2003)
  - Sweetwater Development LLC (100%)(TX 11.05.2002)
  - Maryneal Windpower, LLC (f/k/a Sweetwater Wind 6 LLC)(100%)(DE 04.29.2004)
  - Sweetwater Wind Power L.L.C. (100%)(TX 11.05.2002)
- Catamount Sweetwater Holdings LLC (100%)(VT 06.20.2005)
  - Catamount Sweetwater 1 LLC (100%)(VT 12.12.2003)
  - Catamount Sweetwater 2 LLC (100%)(VT 05.05.2004)
  - Catamount Sweetwater 3 LLC (100%)(VT 06.03.2004)
- Catamount Sweetwater 4-5 LLC (100%)(VT 03.08.2005)
  - Sweetwater 4-5 Holdings LLC (18.72%)(DE 04.18.2007)
    - Sweetwater Wind 4 LLC (100%)(DE 04.29.2004)
    - Sweetwater Wind 5 LLC (100%)(DE 04.29.2004)
- Top of the World Wind Energy Holdings LLC (100%)(DE 11.15.2010)
  - Top of the World Wind Energy LLC (100%)(DE 03.13.2008)
- Catamount Sweetwater 6 LLC (100%)(VT 09.07.2005)
- CEC UK1 Holding Corp. (100%)(VT 09.11.2002)
- CEC UK2 Holding Corp. (100%)(VT 09.11.2002)
- Wind Star Holdings, LLC (100%)(DE 04.15.2014)
  - Wind Star Renewables, LLC (100%)(DE 04.15.2014)
    - Highlander Solar 1, LLC (100%)(DE 09.03.2010)
    - Highlander Solar 2, LLC (100%)(DE 09.03.2010)
    - Laurel Hill Wind Energy, LLC (100%)(PA 12.14.2004)
    - Shirley Wind, LLC (100%)(WI 10.20.2006)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Cinergy Corp. (100%)
  - Duke Energy Transmission Holding Company, LLC
    - Duke-American Transmission Company, LLC

Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)
- Zephyr Power Transmission LLC (100%)(DE 12.05.2008)
- DATC Midwest Holdings, LLC (100%)(DE 04.11.2012)
- DATC Path 15 Transmission, LLC (100%)(DE 08.09.2006)
  - Path 15 Funding, LLC (100%)(DE 12.27.2002)
  - Path 15 Funding TV, LLC (100%)(DE 11.16.2004)
    - Path 15 Funding KBT, LLC (100%)(DE 09.21.2006)
  - DATC Holdings Path 15, LLC (47.326% owned by DATC Path 15 Transmission, LLC; 22.574% owned by Path 15 Funding KBT, LLC and 30.099% owned by Path 15 Funding, LLC)(DE 10.16.2002)
    - DATC Path 15, LLC (100%)(DE 10.16.2002)
- DATC SLTP, LLC (100%)(DE 03.11.2019)

Information contained in the GEMS database takes precedence over information disclosed in this document.
Balance of ownership for entities <100% owned by a Duke entity can be referenced in GEMS.

Duke Energy Corporation
- Duke Energy Registration Services, Inc. (100%)
  - Duke Energy Americas, LLC (100%)
    - Duke Energy International, LLC (100%)

Duke Energy International, LLC (100%)(DE 09.18.1997)
- Duke Energy Group Holdings, LLC (100%)(DE 04.29.2005)
  - Duke Energy Group, LLC (100%)(DE 12.22.1987)
    - Duke Energy Brazil Holdings I, C.V. (90%)(Netherlands)
    - Duke Energy International Uruguay Investments, S.R.L. (100%)(Uruguay)
    - Duke Energy Luxembourg II, LLC (100%)(DE 12.18.2017)
      - Duke Energy Brazil Holdings I, C.V. (10%)(Netherlands)
        - Duke Energy Arabian Limited (100%)(Gibraltar)
          - CTE Petrochemicals Company (35%)(Cayman)
            - National Methanol Company (50%)(Saudi Arabia)
    - Duke Energy International (Europe) Holdings ApS (100%)(Denmark)
    - CSCC Holdings Limited Partnership (100%)(British Columbia)

Changes to Corporate Structure – First Quarter 2019

Entities Removed

- On October 19, 2018, Duke Energy International Netherlands Financial Services BV was liquidated.

Entities Added

- On February 5, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) acquired Lapetus Energy Project, LLC (100%)(DE 03.21.2017).
- On February 14, 2019, DE1 Holdings, LLC (100%)(DE 10.10.2018) acquired Tangent Energy Solutions, Inc. (45%)(DE 02.13.2009)
- On February 15, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) formed Broad River Solar, LLC (100%)(DE 02.15.2019).
- On February 19, 2019, Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010) formed Stony Knoll Solar, LLC (100%)(DE 02.19.2019).
- On March 11, 2019, Duke-American Transmission Company, LLC (50%)(DE 04.11.2011) formed DATC SLTP, LLC (100%)(DE 03.11.2019).
- On March 14, 2019, Cinergy Corp. (100%)(DE 06.30.1993) formed Duke Energy Breeze Holdings, LLC (100%)(DE 03.14.2019).
- On March 14, 2019, Cinergy Corp. (100%)(DE 06.30.1993) formed Symphony Breeze, LLC (100%)(DE 03.14.2019).
- On March 15, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Duke Energy Renewables Solar I, LLC (100%)(DE 03.15.2019).
- On March 15, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Duke Energy Renewables Wind I, LLC (100%)(DE 03.15.2019).
- On March 15, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Duke Energy Sun Holdings, LLC (100%)(DE 03.15.2019).
- On March 15, 2019, Duke Energy Renewables, Inc. (100%)(DE 02.11.1997) formed Symphony Sun, LLC (100%)(DE 03.15.2019).
- On March 28, 2019, Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007) formed Duke Energy Mesteno, LLC (100%)(DE 03.28.2019).
- On March 28, 2019, Duke Energy Mesteno, LLC (100%)(DE 03.28.2019) formed Mesteno Energy Holdings, LLC (100%)(DE 03.28.2019).

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Entity Type Changes

- None.

Entities Restructured

- None.

Name Changes

- None.

Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies
Company: Duke Energy Florida LLC.
For the Year Ended December 31, 2019

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at the minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Duke Energy One, Inc.	Agreement for Small Equipment Attachments to Lightning Assets between Duke Energy Florida, LLC and Duke Energy One, Inc. Effective Date: 01/22/2019. Price: varies with type of attachment. Duration: unitl terminated.

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Analysis of Diversification Activity
Individual Affiliated Transactions in Excess of $500,000
Company: Duke Energy Florida LLC.
For the Year Ended December 31, 2019

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Duke Energy Progress, Inc. (as customer)	Recurring monthly shared utility functions and services. See page 457 for description.	$ 7,221,651
Duke Energy Progress, Inc. (as service provider)	Recurring monthly shared utility functions and services. See page 457 for description.	12,316,189
Duke Energy Business Services (as customer)	Recurring monthly shared functions and services. See page 457 for description.	3,065,472
Duke Energy Business Services (as service provider)	Recurring monthly shared functions and services. See page 457 for description.	497,252,002
Duke Energy Carolinas, LLC (as customer)	Recurring monthly shared utility functions and services. See page 457 for description.	5,859,128
Duke Energy Carolinas, LLC (as service provider)	Recurring monthly shared utility functions and services. See page 457 for description.	77,517,600
Duke Energy Indiana (as customer)	Recurring monthly shared utility functions and services. See page 457 for description.	1,307,873
Duke Energy Indiana (as service provider)	Recurring monthly shared utility functions and services. See page 457 for description.	2,522,357
Duke Energy Ohio (as customer)	Recurring monthly shared utility functions and services. See page 457 for description.	864,022
Duke Energy Ohio (as service provider)	Recurring monthly shared utility functions and services. See page 457 for description.	1,379,133
Duke Energy Florida Project Finance, LLC (as customer)	Recurring monthly shared functions and services. See page 457 for description.	758,220
Duke Energy Commercial Enterprises (as service provider)	Recurring monthly shared functions and services. See page 457 for description.	543,916
Cinergy Solutions (as customer)	Recurring monthly shared functions and services. See page 457 for description.	7,304,112

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations
Company: Duke Energy Florida LLC.
For the Year Ended December 31, 2019

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or parthership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Duke Energy Progress, Inc. (as customer)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	S	0146000	7,221,651
Duke Energy Progress, Inc. (as service provider)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	P	0146000	12,316,189
Duke Energy Business Services (as customer)	Labor and associated expenses.	Service Company Utility Service Agreement 10/3/2016	S	0146000	3,065,472
Duke Energy Business Services (as service provider)	Direct and indirect charges for shared corporate functions including information systems, meters, transportation, electric system maintenance, marketing & customer relations, and grid solutions, electric transmission & distribution engineering & construction, power engineering & construction, human resources, supply chain, facilities, accounting, power planning and operations, public affairs, legal, rates, finance, rights of way, internal auditing, environmental health & safety, fuels, investor relations, planning, and executive.	Service Company Utility Service Agreement 10/3/2016	P	0146000	497,252,002
Duke Energy Carolinas, LLC (as customer)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	S	0146000	5,859,128
Duke Energy Carolinas, LLC (as service provider)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	P	0146000	77,517,600
Duke Energy Indiana (as customer)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	S	0146000	1,307,873
Duke Energy Indiana (as service provider)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	P	0146000	2,522,357
Duke Energy Kentucky (as customer)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	S	0146000	156,039
Duke Energy Kentucky (as service provider)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and gas distribution services.	Operating Companies Service Agreement 10/3/2016	P	0146000	180,026
Duke Energy Ohio (as customer)	Direct and indirect charges for shared utility functions and services such as customer & market services, generation services, transmission & distribution services, and other goods and services.	Operating Companies Service Agreement 10/3/2016	S	0146000	864,022

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations
Company: Duke Energy Florida LLC.
For the Year Ended December 31, 2019

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or parthership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
Duke Energy Ohio (as service provider)	Direct and indirect charges for shared utility functions and services such as customer & market services, gas distribution services, and transmission & distribution services.	Operating Companies Service Agreement 10/3/2016	P	0146000	1,379,133
Piedmont Natural Gas (as service provider)	Direct and indirect charges for shared utility functions and services such as gas distribution services.	Operating Companies Service Agreement 10/3/2016	P	0146000	59,216
Duke Energy Florida Project Finance, LLC (as customer)	Direct and indirect charges for servicing of Nuclear Asset Recovery Charge	Nuclear Asset-Recovery Property Servicing Agreement 6/22/2016	S	0146000	758,220
Cinergy Solutions (as customer)	Labor and associated expenses.		S	0146000	7,304,112
Duke Energy One, Inc (as customer)	Labor and associated expenses.	Master Wireless Facilities Collocation Agreement 7/1/2018	S	0146000	75,674
Duke Energy Florida Solar Solutions, LLC (as customer)	Labor and associated expenses.		S	0146000	191,387
Piedmont Natural Gas (as customer)	Labor and associated expenses.		S	0146000	2,769
Duke Energy Florida Finance Company LLC (as customer)	Labor and associated expenses.		S	0146000	61,075
Duke Energy Commercial Enterprises (as service provider)	Labor and associated expenses.		P	0146000	543,916

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Company: Duke Energy Florida
For the Year Ended December 31, 2019

Provide a summary of affiliated transactions involving asset transfers or the right to use assets

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Purchases from Affiliates:			$	$	$	$	$	
Inventory items not in plant-in-service. Therefore there is no depreciation.								
Duke Energy Business Services	6	ADAPTER,ANGLE	251		251	251	251	Yes
Duke Energy Business Services	2	ADAPTER,COMMUNICATIONS,ANALOG TELEPHONE	371		371	371	371	Yes
Duke Energy Business Services	24	ADAPTER,COMMUNICATIONS,BULKHEAD	76		76	76	76	Yes
Duke Energy Business Services	2	ADAPTER,COMMUNICATIONS,COAXIAL	15		15	15	15	Yes
Duke Energy Business Services	2	ADAPTER,COMMUNICATIONS,MINI UHF	9		9	9	9	Yes
Duke Energy Business Services	9	ADAPTER,COMMUNICATIONS,MODULAR	71		71	71	71	Yes
Duke Energy Business Services	2	ADAPTER,COMMUNICATIONS,N FEMALE TO 7/16"	147		147	147	147	Yes
Duke Energy Business Services	2	ADAPTER,COMMUNICATIONS,N MALE TO 7/16" D	97		97	97	97	Yes
Duke Energy Business Services	20	ADAPTER,COMMUNICATIONS,RJ45	200		200	200	200	Yes
Duke Energy Business Services	1	ADAPTER,COMMUNICATIONS,RS232	4		4	4	4	Yes
Duke Energy Business Services	74	ADAPTER,COMMUNICATIONS,SC	176		176	176	176	Yes
Duke Energy Business Services	17	ADAPTER,COMMUNICATIONS,SMA FEMALE TO N M	127		127	127	127	Yes
Duke Energy Business Services	5	ADAPTER,COMMUNICATIONS,SMA FEMALE TO SMA	39		39	39	39	Yes
Duke Energy Business Services	282	ADAPTER,COMMUNICATIONS,UTP JACK MODULE	2,535		2,535	2,535	2,535	Yes
Duke Energy Business Services	10	ADAPTER,DC POWER	1,596		1,596	1,596	1,596	Yes
Duke Energy Business Services	4	ADAPTER,RACK	137		137	137	137	Yes
Duke Energy Business Services	13	ADAPTER,RIGHT ANGLE	272		272	272	272	Yes
Duke Energy Business Services	1	ADAPTER,SOCKET DRIVE,5/16" DR	28		28	28	28	Yes
Duke Energy Business Services	10	ADAPTER,TNC-FEMALE TO SMA-MALE	70		70	70	70	Yes
Duke Energy Business Services	15	AIR CONDITIONER,F/ SMART GRID CABINET	34,566		34,566	34,566	34,566	Yes
Duke Energy Business Services	1	AMPLIFIER,POWER	425		425	425	425	Yes
Duke Energy Business Services	7	AMPLIFIER,SIGNAL	21,544		21,544	21,544	21,544	Yes
Duke Energy Business Services	2	ANTENNA,GPS	500		500	500	500	Yes
Duke Energy Business Services	2	ANTENNA,MOBILE RADIO	39		39	39	39	Yes
Duke Energy Business Services	221	ANTENNA,OMNI DIRECTIONAL	18,611		18,611	18,613	18,611	Yes
Duke Energy Business Services	35	ANTENNA,PARABOLIC DISH	51,713		51,713	51,728	51,713	Yes
Duke Energy Business Services	2	ANTENNA,WHIP	131		131	131	131	Yes
Duke Energy Business Services	5	ANTENNA,YAGI	247		247	247	247	Yes
Duke Energy Business Services	8	ARRESTER,SURGE	1,649		1,649	1,649	1,649	Yes
Duke Energy Business Services	1	ASSEMBLY,ADAPTER & CABLE	28		28	28	28	Yes
Duke Energy Business Services	15	ASSEMBLY,BOOT CUSHION	371		371	371	371	Yes
Duke Energy Business Services	8	ASSEMBLY,CABLE STORAGE SPOOL	167		167	167	167	Yes
Duke Energy Business Services	675	ASSEMBLY,CONNECTOR PLUG-INS W/ ADAPTERS	87,712		87,712	87,712	87,712	Yes
Duke Energy Business Services	1	ASSEMBLY,FAN TRAY	313		313	313	313	Yes
Duke Energy Business Services	108	ASSEMBLY,FIBER TERMINATION / SLICE PANEL	23,667		23,667	23,667	23,667	Yes
Duke Energy Business Services	12	ASSEMBLY,VERT CABLE STORAGE	631		631	631	631	Yes
Duke Energy Business Services	4	ATTENUATOR,16DB	436		436	436	436	Yes
Duke Energy Business Services	10	ATTENUATOR,FIBER OPTIC	141		141	141	141	Yes
Duke Energy Business Services	152	ATTENUATOR,FIBER OPTIC FIXED	1,594		1,594	1,594	1,594	Yes
Duke Energy Business Services	9	BAG,TOOL,CANVAS	226		226	226	226	Yes
Duke Energy Business Services	53	BAND,STRAPPING,3/4" WD	10,113		10,113	10,113	10,113	Yes
Duke Energy Business Services	2	BAR,BENT GROUND	111		111	111	111	Yes
Duke Energy Business Services	40	BAR,GROUND	3,130		3,130	3,130	3,130	Yes
Duke Energy Business Services	2	BASE,5.63" HT	495		495	495	495	Yes
Duke Energy Business Services	1	BASE,LAPTOP MOUNTING	62		62	62	62	Yes
Duke Energy Business Services	3	BASE,MOUNTING	530		530	530	530	Yes
Duke Energy Business Services	74	BATTERY,PACK,LITHIUM ION	6,623		6,623	6,623	6,623	Yes
Duke Energy Business Services	6	BATTERY,PACK,NICKEL CADMIUM	334		334	334	334	Yes
Duke Energy Business Services	5	BATTERY,PACK,NICKLE METAL HYDRIDE	441		441	441	441	Yes
Duke Energy Business Services	6	BATTERY,RADIO	440		440	440	440	Yes
Duke Energy Business Services	12	BATTERY,SEALED LEAD ACID	210		210	210	210	Yes
Duke Energy Business Services	460	BATTERY,VALVE REGULATED LEAD ACID	82,569		82,569	82,569	82,569	Yes
Duke Energy Business Services	2	BLADE,IMPACT TOOL	34		34	34	34	Yes
Duke Energy Business Services	6	BLOCK,FUSE,32VDC	191		191	191	191	Yes
Duke Energy Business Services	7	BLOCK,PUNCHDOWN	60		60	60	60	Yes
Duke Energy Business Services	1	BLOCK,TERMINAL,18 POLE CIRCUIT	82		82	82	82	Yes
Duke Energy Business Services	2	BOARD,PRINTED CIRCUIT,2 WIRE CENTER OFFI	1,360		1,360	1,360	1,360	Yes
Duke Energy Business Services	13	BOARD,PRINTED CIRCUIT,CHANNEL	9,430		9,430	9,430	9,430	Yes
Duke Energy Business Services	66	BOARD,PRINTED CIRCUIT,DATA, NX64F UNIT	53,130		53,130	53,130	53,130	Yes
Duke Energy Business Services	9	BOARD,PRINTED CIRCUIT,ETHERNET	2,682		2,682	2,682	2,682	Yes
Duke Energy Business Services	1	BOARD,PRINTED CIRCUIT,FIBER OPTIC	623		623	623	623	Yes
Duke Energy Business Services	8	BOARD,PRINTED CIRCUIT,FIBER OPTIC 1310NM	43,324		43,324	43,324	43,324	Yes
Duke Energy Business Services	9	BOARD,PRINTED CIRCUIT,INTERFACE	6,191		6,191	6,191	6,191	Yes
Duke Energy Business Services	2	BOARD,PRINTED CIRCUIT,JUNGLE MUX MULTIPL	945		945	945	945	Yes
Duke Energy Business Services	6	BOARD,PRINTED CIRCUIT,JUNGLE MUX, LOW SP	594		594	594	594	Yes
Duke Energy Business Services	2	BOARD,PRINTED CIRCUIT,LOW SPEED DATA UNI	1,115		1,115	1,115	1,115	Yes
Duke Energy Business Services	8	BOARD,PRINTED CIRCUIT,MEDIA CONVERTER 10	1,739		1,739	1,739	1,739	Yes
Duke Energy Business Services	12	BOARD,PRINTED CIRCUIT,NETWORK INTERFACE	3,585		3,585	3,585	3,585	Yes
Duke Energy Business Services	76	BOARD,PRINTED CIRCUIT,PADDLE DATA NX64F	15,162		15,162	15,162	15,162	Yes
Duke Energy Business Services	6	BOARD,PRINTED CIRCUIT,PADDLE, JUNGLEMUX	893		893	893	893	Yes
Duke Energy Business Services	1	BOARD,PRINTED CIRCUIT,SERVICE CHANNEL	1,319		1,319	1,319	1,319	Yes
Duke Energy Business Services	6	BOARD,PRINTED CIRCUIT,TELEPHONE SIGNAL T	3,744		3,744	3,744	3,744	Yes
Duke Energy Business Services	33	BOOT,ASSY 4" W/O CUSHION	364		364	364	364	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Business Services	250	BOX,MOUNTING	555		555	555	555	Yes
Duke Energy Business Services	2	BOX,OUTLET	7		7	7	7	Yes
Duke Energy Business Services	1	BRACKET,ARRESTER	11		11	11	11	Yes
Duke Energy Business Services	32	BRACKET,MOUNTING	2,446		2,446	2,446	2,446	Yes
Duke Energy Business Services	62	BRACKET,STANDOFF	2,094		2,094	2,094	2,094	Yes
Duke Energy Business Services	2	BRACKET,WALL MOUNTING	131		131	131	131	Yes
Duke Energy Business Services	4	BREAKER,CIRCUIT,1 POLE	160		160	160	160	Yes
Duke Energy Business Services	2	BREAKER,CIRCUIT,100A	34		34	34	34	Yes
Duke Energy Business Services	10	BREAKER,CIRCUIT,30A	541		541	541	541	Yes
Duke Energy Business Services	18	BREAKER,CIRCUIT,50A	974		974	974	974	Yes
Duke Energy Business Services	316	BREAKER,CIRCUIT,DC SUPPLY	6,829		6,829	6,829	6,829	Yes
Duke Energy Business Services	23	BREAKER,CIRCUIT,PLUG-IN	391		391	324	391	Yes
Duke Energy Business Services	3	BREAKER,CIRCUIT,THERMAL MAGNETIC, PLUG-I	90		90	90	90	Yes
Duke Energy Business Services	882	BUCKLE,BANDING	443		443	443	443	Yes
Duke Energy Business Services	2	CABINET,HEATED/AIR CONDITIONED	9,676		9,676	9,676	9,676	Yes
Duke Energy Business Services	1	CABINET,OUTDOOR EQUIPMENT	7,465		7,465	7,465	7,465	Yes
Duke Energy Business Services	6	CABLE,5M LG	61		61	61	61	Yes
Duke Energy Business Services	4	CABLE,7" LG	76		76	76	76	Yes
Duke Energy Business Services	90	CABLE,ALARM	4,086		4,086	4,086	4,086	Yes
Duke Energy Business Services	96	CABLE,CAT5E ETHERNET	1,128		1,128	1,134	1,128	Yes
Duke Energy Business Services	337	CABLE,COAXIAL	966		966	966	966	Yes
Duke Energy Business Services	60	CABLE,COAXIAL,1/2" HI-FLEX FOAM	113		113	113	113	Yes
Duke Energy Business Services	1	CABLE,COAXIAL,10' LG	17		17	17	17	Yes
Duke Energy Business Services	530	CABLE,COAXIAL,5/8" STD FOAM	1,420		1,420	1,420	1,420	Yes
Duke Energy Business Services	8	CABLE,COAXIAL,UPT, GRAY 1M	45		45	45	45	Yes
Duke Energy Business Services	17	CABLE,COMMUNICATION	1,651		1,651	1,651	1,651	Yes
Duke Energy Business Services	18	CABLE,CONTROL	355		355	355	355	Yes
Duke Energy Business Services	60	CABLE,DATA	37,414		37,414	37,414	37,414	Yes
Duke Energy Business Services	2	CABLE,EXTERNAL SPEAKER	7		7	7	7	Yes
Duke Energy Business Services	27	CABLE,INTERCONNECT	1,510		1,510	1,510	1,510	Yes
Duke Energy Business Services	5	CABLE,MOUNTING, W/ 1" BASE F/ BUCKET TRU	144		144	144	144	Yes
Duke Energy Business Services	65	CABLE,POWER	1,437		1,437	1,458	1,437	Yes
Duke Energy Business Services	1	CABLE,PROGRAMMING	57		57	57	57	Yes
Duke Energy Business Services	5	CABLE,SIGNAL	442		442	442	442	Yes
Duke Energy Business Services	2	CABLE,UN-SHIELDED TWISTED PAIR	278		278	278	278	Yes
Duke Energy Business Services	324	CARD,SUBSCRIBER IDENTITY MODULE	2,268		2,268	2,268	2,268	Yes
Duke Energy Business Services	7	CHANNEL,WIRING DUCT	219		219	219	219	Yes
Duke Energy Business Services	2	CHARGER,BATTERY,KIT, ONAN GENERATOR	1,060		1,060	1,060	1,060	Yes
Duke Energy Business Services	81	CHARGER,BATTERY,RADIO	4,826		4,826	4,826	4,826	Yes
Duke Energy Business Services	73	CHARGER,TRAVEL	7,076		7,076	7,076	7,076	Yes
Duke Energy Business Services	1	CHASSIS,11-SLOT SHELF, RACK MOUNT, W/ AC	885		885	885	885	Yes
Duke Energy Business Services	2	CHASSIS,13-SLOT POINT SYSTEM	778		778	778	778	Yes
Duke Energy Business Services	1	CHASSIS,5-SLOT FIBER LINK CARD HOUSING	350		350	350	350	Yes
Duke Energy Business Services	343	CHASSIS,BLANK RECTIFIER SLOT	4,856		4,856	4,859	4,856	Yes
Duke Energy Business Services	4	CHASSIS,JMUX SHELF MOUNTING	17,622		17,622	17,622	17,622	Yes
Duke Energy Business Services	4	CHASSIS,JUNGLE MUX EXPANSION SHELF	8,000		8,000	8,000	8,000	Yes
Duke Energy Business Services	1	CHASSIS,POWER SUPPLY	427		427	427	427	Yes
Duke Energy Business Services	77	CHASSIS,SHELF	41,383		41,383	41,427	41,383	Yes
Duke Energy Business Services	3	CLIP,BRIDGING	20		20	20	20	Yes
Duke Energy Business Services	21	CLIP,SS	135		135	135	135	Yes
Duke Energy Business Services	1	COMPOUND,SEALING,LATEX EXPANDING FOAM	6		6	6	6	Yes
Duke Energy Business Services	9	CONNECTOR,1/2"	110		110	110	110	Yes
Duke Energy Business Services	10	CONNECTOR,ACCESSORY	313		313	313	313	Yes
Duke Energy Business Services	5	CONNECTOR,COMMUNICATIONS,8 CONDUCTOR	43		43	43	43	Yes
Duke Energy Business Services	6	CONNECTOR,COMMUNICATIONS,BNC COAXIAL	10		10	10	10	Yes
Duke Energy Business Services	44	CONNECTOR,COMMUNICATIONS,MINI UHF	49		49	49	49	Yes
Duke Energy Business Services	8	CONNECTOR,COMMUNICATIONS,MODULAR JACK	13		13	13	13	Yes
Duke Energy Business Services	489	CONNECTOR,COMMUNICATIONS,MODULAR PLUG	169		169	169	169	Yes
Duke Energy Business Services	2	CONNECTOR,COMMUNICATIONS,PLUG (RJ11)	61		61	61	61	Yes
Duke Energy Business Services	24	CONNECTOR,COMMUNICATIONS,RJ45 CRIMP	1,442		1,442	1,442	1,442	Yes
Duke Energy Business Services	2	CONNECTOR,COMMUNICATIONS,TNC MALE, NICKL	7		7	7	7	Yes
Duke Energy Business Services	1	CONNECTOR,ELECTRICAL, DISCONNECT,QUICK	8		8	8	8	Yes
Duke Energy Business Services	75	CONNECTOR,ELECTRICAL, TERMINAL,CABLE TO	79		79	79	79	Yes
Duke Energy Business Services	25	CONNECTOR,ELECTRICAL, TERMINAL,FORK LUG	176		176	176	176	Yes
Duke Energy Business Services	1,849	CONNECTOR,ELECTRICAL, TERMINAL,LUG	9,146		9,146	9,152	9,146	Yes
Duke Energy Business Services	804	CONNECTOR,ELECTRICAL, TERMINAL,LUG, STRA	173		173	173	173	Yes
Duke Energy Business Services	1	CONNECTOR,ELECTRICAL, TERMINAL,RING LUG	7		7	7	7	Yes
Duke Energy Business Services	2	CONNECTOR,ELECTRICAL, TERMINAL,RING TONG	23		23	23	23	Yes
Duke Energy Business Services	179	CONNECTOR,ELECTRICAL, TERMINAL,STRAIGHT	839		839	839	839	Yes
Duke Energy Business Services	28	CONNECTOR,FIBER OPTIC,UNICAM LC	459		459	459	459	Yes
Duke Energy Business Services	18	CONNECTOR,FIBER OPTIC,UNICAM SC	275		275	275	275	Yes
Duke Energy Business Services	65	CONNECTOR,FIBER OPTIC,UNICAM ST	731		731	731	731	Yes
Duke Energy Business Services	71	CONNECTOR,MALE	2,241		2,241	2,241	2,241	Yes
Duke Energy Business Services	4	CONNECTOR,O-RING	87		87	87	87	Yes
Duke Energy Business Services	79	CONTROLLER,DC	31,137		31,137	31,165	31,137	Yes
Duke Energy Business Services	13	CONTROLLER,W/ THUMBWHEEL ADJUSTMENT	6,477		6,477	6,477	6,477	Yes
Duke Energy Business Services	8	CONVERTER,DC-DC	5,524		5,524	5,524	5,524	Yes
Duke Energy Business Services	31	CONVERTER,POWER	9,121		9,121	9,121	9,121	Yes
Duke Energy Business Services	14	CONVERTER,SIGNAL,FAST ETHERNET MEDIA, ST	3,091		3,091	3,091	3,091	Yes
Duke Energy Business Services	4	CONVERTER,SIGNAL,FIBER MEDIA	2,376		2,376	2,376	2,376	Yes
Duke Energy Business Services	8	CONVERTER,SIGNAL,INTERFACE	2,800		2,800	2,800	2,800	Yes
Duke Energy Business Services	1	CONVERTER,SIGNAL,RS-232 TO RS-485	101		101	101	101	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Business Services	55	CORD,AC	1,781		1,781	1,781	1,781	Yes
Duke Energy Business Services	148	CORD,AC POWER	8,353		8,353	8,353	8,353	Yes
Duke Energy Business Services	7	CORD,COMMUNICATION,72" LG	116		116	116	116	Yes
Duke Energy Business Services	14	CORD,COMMUNICATION,POWER SUPPLY	133		133	133	133	Yes
Duke Energy Business Services	5	CORD,COMMUNICATION,TELEPHONE	174		174	174	174	Yes
Duke Energy Business Services	1	CORD,EXTENSION,3 CONDUCTOR	41		41	41	41	Yes
Duke Energy Business Services	5	CORD,HEADSET F/ AVAYA PHONES, RJ-9(M) Q	109		109	109	109	Yes
Duke Energy Business Services	9	CORD,PATCH,1M LG	79		79	79	79	Yes
Duke Energy Business Services	195	CORD,PATCH,CATEGORY 5E	1,342		1,342	1,342	1,342	Yes
Duke Energy Business Services	9	CORD,PATCH,CATEGORY 6	99		99	99	99	Yes
Duke Energy Business Services	203	CORD,PATCH,CATEGORY 6 A/B	788		788	788	788	Yes
Duke Energy Business Services	7	CORD,PATCH,DUPLEX	80		80	80	80	Yes
Duke Energy Business Services	793	CORD,PATCH,MODULAR	5,582		5,582	5,582	5,582	Yes
Duke Energy Business Services	6	CORD,PATCH,MULTIMODE	57		57	57	57	Yes
Duke Energy Business Services	8	CORD,POWER	129		129	129	129	Yes
Duke Energy Business Services	22	CORD,SHELF	649		649	649	649	Yes
Duke Energy Business Services	2	COUPLING,F/ 1" INNER DUCT	1		1	1	1	Yes
Duke Energy Business Services	4	COVER,2" WD X 6' LG	33		33	33	33	Yes
Duke Energy Business Services	14	COVER,PROTECTIVE	184		184	184	184	Yes
Duke Energy Business Services	3	COVER,WIRE DUCT CHANNEL	21		21	21	21	Yes
Duke Energy Business Services	5	CRIMPER,COAX	287		287	287	287	Yes
Duke Energy Business Services	168	CUSHION,BARREL	3,926		3,926	3,926	3,926	Yes
Duke Energy Business Services	25	CUSHION,STD PORT	66		66	66	66	Yes
Duke Energy Business Services	2	DEVICE,REMOTE KEY ALCATEL 8606 DS3	3,144		3,144	3,144	3,144	Yes
Duke Energy Business Services	4	DISPENSER,TAPE,1/4" WD TAPE	132		132	132	132	Yes
Duke Energy Business Services	3	DRIVE,DISK,FLASH MEMORY	1,258		1,258	1,258	1,258	Yes
Duke Energy Business Services	1	DRIVE,DISK,FLASH MEMORY CARD, COMPACT	602		602	602	602	Yes
Duke Energy Business Services	2,578	DUCT,INNER	1,161		1,161	1,161	1,161	Yes
Duke Energy Business Services	41	ENCLOSURE,CLOSET CONNECTOR HOUSING	8,176		8,176	8,176	8,176	Yes
Duke Energy Business Services	1	ENCLOSURE,DUAL CARD INDOOR HOUSING	220		220	220	220	Yes
Duke Energy Business Services	48	ENCLOSURE,FIBER SAFE	2,670		2,670	2,670	2,670	Yes
Duke Energy Business Services	1	ENCLOSURE,NETWORK INTERFACE	330		330	330	330	Yes
Duke Energy Business Services	11	ENCLOSURE,SGL CARD HOUSING W/ AC-DC 48	3,850		3,850	3,850	3,850	Yes
Duke Energy Business Services	8	FILLER,BLANK MODULAR CONNECTOR	3		3	3	3	Yes
Duke Energy Business Services	3	FILLER,BLANK PANEL	91		91	91	91	Yes
Duke Energy Business Services	12	FILLER,BLANKING PANEL	618		618	618	618	Yes
Duke Energy Business Services	1,763	FUEL,BIODIESEL	4,643		4,643	4,643	4,643	Yes
Duke Energy Business Services	7	FUSE,CURRENT LIMITING	369		369	369	369	Yes
Duke Energy Business Services	1,905	FUSE,FAST ACTING	17,322		17,322	17,322	17,322	Yes
Duke Energy Business Services	1,574	FUSE,FAST ACTING INDICATING	2,592		2,592	2,677	2,592	Yes
Duke Energy Business Services	39	GLOVES,DISPOSABLE	38		38	38	38	Yes
Duke Energy Business Services	101	GRIP,CABLE,HOISTING	1,547		1,547	1,547	1,547	Yes
Duke Energy Business Services	3	GRIP,HOISTING	35		35	35	35	Yes
Duke Energy Business Services	4	GUN,CABLE TIE	191		191	191	191	Yes
Duke Energy Business Services	185	HANGER,CABLE	2,868		2,868	2,868	2,868	Yes
Duke Energy Business Services	6	HEADSET,FLEX DUAL	507		507	507	507	Yes
Duke Energy Business Services	1	HEADSET,WIRELESS	273		273	273	273	Yes
Duke Energy Business Services	1	HOLSTER,LEATHER, SGL BUTTON TRANSMITTER	18		18	18	18	Yes
Duke Energy Business Services	11	INVERTER,1100W	10,735		10,735	10,735	10,735	Yes
Duke Energy Business Services	154	INVERTER,POWER	45,601		45,601	45,601	45,601	Yes
Duke Energy Business Services	37	INVERTER,SINE WAVE	36,091		36,091	36,091	36,091	Yes
Duke Energy Business Services	2	JACK,MODULAR	5		5	5	5	Yes
Duke Energy Business Services	28	JUMPER,COAX	1,053		1,053	1,053	1,053	Yes
Duke Energy Business Services	5	JUMPER,COAXIAL	305		305	305	305	Yes
Duke Energy Business Services	21	JUMPER,MULTI MODE FIBER OPTIC	403		403	403	403	Yes
Duke Energy Business Services	2	JUMPER,MULTIMODE DUPLEX FIBER OPTIC CABL	43		43	43	43	Yes
Duke Energy Business Services	1,185	JUMPER,MULTIMODE FIBER OPTIC	17,051		17,051	17,054	17,051	Yes
Duke Energy Business Services	1,287	JUMPER,SGL MODE FIBER OPTIC	18,833		18,833	18,833	18,833	Yes
Duke Energy Business Services	4	KIT,2" BELT	161		161	161	161	Yes
Duke Energy Business Services	2	KIT,4G YAGI DIRECTIONAL ANTENNA	899		899	899	899	Yes
Duke Energy Business Services	22	KIT,AERIAL CLOSURE BRACKET	3,468		3,468	3,468	3,468	Yes
Duke Energy Business Services	170	KIT,ANTENNA	44,885		44,885	44,903	44,885	Yes
Duke Energy Business Services	15	KIT,BOOSTER	4,598		4,598	4,598	4,598	Yes
Duke Energy Business Services	277	KIT,CABLE	28,696		28,696	28,696	28,696	Yes
Duke Energy Business Services	132	KIT,CABLE CLAMP	4,503		4,503	4,503	4,503	Yes
Duke Energy Business Services	2	KIT,CABLE EXPANSION / SPLICING	512		512	512	512	Yes
Duke Energy Business Services	56	KIT,CABLE WEATHER-PROOFING	746		746	746	746	Yes
Duke Energy Business Services	11	KIT,CHANNEL	981		981	981	981	Yes
Duke Energy Business Services	1	KIT,CONNECTOR	38		38	38	38	Yes
Duke Energy Business Services	3	KIT,CONTROL HEAD W/ MOUNTING BRACKET	443		443	443	443	Yes
Duke Energy Business Services	7	KIT,EXTENDER BRACKET MOUNTING	374		374	374	374	Yes
Duke Energy Business Services	3	KIT,FACEPLATE REPLACEMENT	1,654		1,654	1,654	1,654	Yes
Duke Energy Business Services	113	KIT,FIBER CLOUSRE	30,528		30,528	30,528	30,528	Yes
Duke Energy Business Services	2	KIT,FIBER OPTIC ANAEROBIC CONSUMABLE	204		204	204	204	Yes
Duke Energy Business Services	8	KIT,GROUND	104		104	104	104	Yes
Duke Energy Business Services	1	KIT,GROUND BAR	88		88	88	88	Yes
Duke Energy Business Services	72	KIT,GROUNDING	20,190		20,190	20,190	20,190	Yes
Duke Energy Business Services	20	KIT,HEAT SHRINK TUBING	2,970		2,970	2,970	2,970	Yes
Duke Energy Business Services	19	KIT,INSTALLATION	2,282		2,282	2,282	2,282	Yes
Duke Energy Business Services	3	KIT,INTELLIBOX W/ GROUNDWIRE	1,319		1,319	1,319	1,319	Yes
Duke Energy Business Services	41	KIT,ISOLATION	2,746		2,746	2,746	2,746	Yes
Duke Energy Business Services	42	KIT,MOUNTING	2,688		2,688	2,688	2,688	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Business Services	272	KIT,SHIELD GROUNDING	4,953		4,953	4,953	4,953	Yes
Duke Energy Business Services	6	KIT,SPIDER FAN-OUT	385		385	385	385	Yes
Duke Energy Business Services	24	KIT,STRAIN REILEF BRACKET	296		296	296	296	Yes
Duke Energy Business Services	153	KIT,SURGE PROTECTOR	56,604		56,604	56,604	56,604	Yes
Duke Energy Business Services	122	KIT,UNIVERSAL RADIO BRACKET	4,166		4,166	4,166	4,166	Yes
Duke Energy Business Services	2	KIT,VERT CABLE MANAGEMENT	1,230		1,230	1,230	1,230	Yes
Duke Energy Business Services	5	KIT,WIRING, W/ MAIN FUSE KIT	393		393	393	393	Yes
Duke Energy Business Services	21	KNOB,CONCENTRIC RING F/ MTS2000 PORTABLE	104		104	104	104	Yes
Duke Energy Business Services	18	KNOB,ESC NUMBER RING F/ MTS2000 PORTABLE	35		35	35	35	Yes
Duke Energy Business Services	17	KNOB,FREQUENCY CHANNEL	126		126	126	126	Yes
Duke Energy Business Services	5	LABEL,MOTOROLA A, B, C, JEDI SERIES	24		24	24	24	Yes
Duke Energy Business Services	12	LABEL,MOTOROLA JEDI SERIES	48		48	48	48	Yes
Duke Energy Business Services	3	LABEL,SELF LAMINATING	75		75	75	75	Yes
Duke Energy Business Services	4	MICROPHONE,COMPACT MOBILE	163		163	163	163	Yes
Duke Energy Business Services	8	MICROPHONE,DIRECTIONAL REMOTE SPEAKER	798		798	798	798	Yes
Duke Energy Business Services	4	MICROPHONE,EXTERNAL	700		700	700	700	Yes
Duke Energy Business Services	5	MICROPHONE,LAPEL SPEAKER RADIO	590		590	590	590	Yes
Duke Energy Business Services	8	MICROPHONE,RADIO STD AUDIO	561		561	561	561	Yes
Duke Energy Business Services	4	MICROPHONE,REMOTE	231		231	231	231	Yes
Duke Energy Business Services	2	MICROPHONE,SPEAKER	134		134	134	134	Yes
Duke Energy Business Services	1	MODEM,BUNDLE PACKAGE PRICE, PROVISIONED,	597		597	597	597	Yes
Duke Energy Business Services	8	MODEM,COMMUNICATION	2,452		2,452	2,452	2,452	Yes
Duke Energy Business Services	8	MODULE,100 MBPS, SGL MODE, RUGGED SFP	1,770		1,770	1,770	1,770	Yes
Duke Energy Business Services	3	MODULE,100BASE-FX SFP FOR FE PORT RUGGED	396		396	396	396	Yes
Duke Energy Business Services	5	MODULE,2XOC3	3,758		3,758	3,758	3,758	Yes
Duke Energy Business Services	1	MODULE,4 WIRE HDSL PLUG IN CARD	820		820	820	820	Yes
Duke Energy Business Services	1	MODULE,ACCESS	699		699	699	699	Yes
Duke Energy Business Services	11	MODULE,CATALYST	45,111		45,111	45,111	45,111	Yes
Duke Energy Business Services	1	MODULE,CATALYST 4500 - 48 PORT POE 10/10	3,636		3,636	3,636	3,636	Yes
Duke Energy Business Services	1	MODULE,CATALYST 6500 SUP 720	19,834		19,834	19,834	19,834	Yes
Duke Energy Business Services	1	MODULE,CATALYST 6500 SUPERVISOR 720, W/	24,232		24,232	24,232	24,232	Yes
Duke Energy Business Services	1	MODULE,CISCO CATALYST, 48 PORT GIGE POE	4,855		4,855	4,855	4,855	Yes
Duke Energy Business Services	2	MODULE,COMMUNICATION ISOLATION	1,262		1,262	1,262	1,262	Yes
Duke Energy Business Services	18	MODULE,CONNECTED GRID	17,242		17,242	17,242	17,242	Yes
Duke Energy Business Services	4	MODULE,CONTROL	2,464		2,464	2,464	2,464	Yes
Duke Energy Business Services	11	MODULE,DATA	11,764		11,764	11,764	11,764	Yes
Duke Energy Business Services	2	MODULE,DISPLAY, LCD	562		562	562	562	Yes
Duke Energy Business Services	1	MODULE,DS1, TRANSCEIVER DEMODULATOR MODU	851		851	851	851	Yes
Duke Energy Business Services	18	MODULE,DUAL-RADIO ACCESS POINT	14,817		14,817	14,817	14,817	Yes
Duke Energy Business Services	10	MODULE,ETHERNET	20,016		20,016	20,016	20,016	Yes
Duke Energy Business Services	5	MODULE,ETHERNET 1000 PADDLEBOARD QUAD SF	1,559		1,559	1,559	1,559	Yes
Duke Energy Business Services	2	MODULE,ETHERNET INTERFACE	8,610		8,610	8,610	8,610	Yes
Duke Energy Business Services	5	MODULE,ETHERNET SWITCH	34,809		34,809	34,809	34,809	Yes
Duke Energy Business Services	1	MODULE,EXPANSION	240		240	240	240	Yes
Duke Energy Business Services	9	MODULE,FAN	4,500		4,500	4,500	4,500	Yes
Duke Energy Business Services	7	MODULE,FIBER OPTIC	2,130		2,130	2,130	2,130	Yes
Duke Energy Business Services	3	MODULE,INPUT/OUTPUT	10,596		10,596	10,596	10,596	Yes
Duke Energy Business Services	11	MODULE,INTERFACE	6,200		6,200	6,200	6,200	Yes
Duke Energy Business Services	1	MODULE,MULTICOUPLER, TX/RX SYSTEM	3,200		3,200	3,200	3,200	Yes
Duke Energy Business Services	6	MODULE,NETWORK	23,659		23,659	23,659	23,659	Yes
Duke Energy Business Services	2	MODULE,NETWORK SWITCH	9,608		9,608	9,608	9,608	Yes
Duke Energy Business Services	1	MODULE,PLUG IN	3,608		3,608	3,608	3,608	Yes
Duke Energy Business Services	3	MODULE,PLUG IN, JUNGLE MUX	596		596	596	596	Yes
Duke Energy Business Services	2	MODULE,PLUG IN, JUNGLE MUX CDAX UNIT	1,297		1,297	1,297	1,297	Yes
Duke Energy Business Services	67	MODULE,PLUG-IN	51,259		51,259	51,259	51,259	Yes
Duke Energy Business Services	2	MODULE,PLUG-IN 2-PORT 4-WIRE VF	563		563	563	563	Yes
Duke Energy Business Services	9	MODULE,POWER MAINTENANCE	2,881		2,881	2,881	2,881	Yes
Duke Energy Business Services	6	MODULE,POWER SUPPLY,120V INPUT	10,557		10,557	10,557	10,557	Yes
Duke Energy Business Services	8	MODULE,POWER SUPPLY,120VAC INPUT	12,532		12,532	12,532	12,532	Yes
Duke Energy Business Services	2	MODULE,POWER SUPPLY,48V 50A	2,594		2,594	2,594	2,594	Yes
Duke Energy Business Services	2	MODULE,POWER SUPPLY,AC, 2500W	3,798		3,798	3,798	3,798	Yes
Duke Energy Business Services	8	MODULE,POWER SUPPLY,CARD 130V POWER	2,696		2,696	2,696	2,696	Yes
Duke Energy Business Services	4	MODULE,POWER SUPPLY,CARD 48V POWER	1,316		1,316	1,316	1,316	Yes
Duke Energy Business Services	2	MODULE,POWER SUPPLY,DC/DC	533		533	533	533	Yes
Duke Energy Business Services	8	MODULE,POWER SUPPLY,HV DC 24/48VDC 80W P	2,816		2,816	2,816	2,816	Yes
Duke Energy Business Services	4	MODULE,POWER SUPPLY,MICRO VECTOR SYSTEM	2,260		2,260	2,260	2,260	Yes
Duke Energy Business Services	8	MODULE,POWER SUPPLY,PADDLE BOARD	588		588	588	588	Yes
Duke Energy Business Services	2	MODULE,POWER SUPPLY,RC-28D, P/N X0420A1	390		390	390	390	Yes
Duke Energy Business Services	47	MODULE,RADIO FREQUENCY	135,089		135,089	135,176	135,089	Yes
Duke Energy Business Services	53	MODULE,RECTIFIER	37,979		37,979	37,979	37,979	Yes
Duke Energy Business Services	2	MODULE,STD POWER, L6 GIGA HZ,	9,600		9,600	9,600	9,600	Yes
Duke Energy Business Services	100	MODULE,SURGE PROTECTOR	1,488		1,488	1,488	1,488	Yes
Duke Energy Business Services	3	MODULE,SWITCH	9,433		9,433	9,433	9,433	Yes
Duke Energy Business Services	16	MODULE,SYNCHRONIZER	3,725		3,725	3,725	3,725	Yes
Duke Energy Business Services	82	MODULE,TRANSCEIVER	25,067		25,067	25,067	25,067	Yes
Duke Energy Business Services	27	MODULE,WIRELESS ACCESS POINT	52,847		52,847	52,847	52,847	Yes
Duke Energy Business Services	32	MODULE,WIRELESS INPUT/OUTPUT	25,693		25,693	25,693	25,693	Yes
Duke Energy Business Services	10	MOUNT,3/4" DIA	155		155	155	155	Yes
Duke Energy Business Services	13	MOUNT,ANTENNA	5,131		5,131	5,131	5,131	Yes
Duke Energy Business Services	12	MOUNT,LAPTOP, VEHICLE	2,052		2,052	2,052	2,052	Yes
Duke Energy Business Services	92	MOUNT,LOCKING UPPER PEDESTAL SLIDE OUT A	20,879		20,879	20,879	20,879	Yes
Duke Energy Business Services	2	MOUNT,MAGNET	48		48	48	48	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Business Services	147	MOUNT,UNIVERSAL ANTENNA	4,804		4,804	4,804	4,804	Yes
Duke Energy Business Services	7	MOUNT,UNIVERSAL PIPE	3,854		3,854	3,854	3,854	Yes
Duke Energy Business Services	5	MOUNT,WALL CLEARANCE	122		122	122	122	Yes
Duke Energy Business Services	2	MULTIPLEXER,FIBER OPTIC	3,308		3,308	3,308	3,308	Yes
Duke Energy Business Services	20	MULTIPLEXER,JUNGLEMUX	23,800		23,800	23,800	23,800	Yes
Duke Energy Business Services	100	NUT,HEX,10/32" DIA	6		6	6	6	Yes
Duke Energy Business Services	33	PANEL,CLOSET CONNECTOR HOUSING	2,772		2,772	2,772	2,772	Yes
Duke Energy Business Services	37	PANEL,CONNECTOR	1,110		1,110	1,110	1,110	Yes
Duke Energy Business Services	1	PANEL,DISTRIBUTION	713		713	713	713	Yes
Duke Energy Business Services	227	PANEL,ELECTRICAL POWER,DC POWER DISTRIBU	235,172		235,172	235,172	235,172	Yes
Duke Energy Business Services	4	PANEL,PATCH	723		723	723	723	Yes
Duke Energy Business Services	1	PIPE,5' LG	132		132	132	132	Yes
Duke Energy Business Services	1	PIPE,SPECIAL PURPOSE,ANTENNA MOUNTING	188		188	188	188	Yes
Duke Energy Business Services	2	PLATE,23" LG	56		56	56	56	Yes
Duke Energy Business Services	133	PLATE,FACE	3,629		3,629	3,629	3,629	Yes
Duke Energy Business Services	10	PLATE,WALL,SGL GANG	16		16	16	16	Yes
Duke Energy Business Services	6	PLATE,WALL,TYPE-L, 2-PORT	8		8	8	8	Yes
Duke Energy Business Services	86	PORT,FEED THRU	1,518		1,518	1,518	1,518	Yes
Duke Energy Business Services	2	POWER SUPPLY,640W DC CONFIG 2	528		528	528	528	Yes
Duke Energy Business Services	1	POWER SUPPLY,AC	3,204		3,204	3,204	3,204	Yes
Duke Energy Business Services	3	POWER SUPPLY,AC/DC	1,440		1,440	1,440	1,440	Yes
Duke Energy Business Services	11	POWER SUPPLY,AC-DC UNIVERSAL	2,928		2,928	2,928	2,928	Yes
Duke Energy Business Services	1	POWER SUPPLY,F/ CONTROL STATIONS	269		269	269	269	Yes
Duke Energy Business Services	1	PROBE,INDUCTIVE AMPLIFIER	86		86	86	86	Yes
Duke Energy Business Services	5	PROTECTOR,COAXIAL	471		471	471	471	Yes
Duke Energy Business Services	30	PROTECTOR,SURGE	3,012		3,012	3,012	3,012	Yes
Duke Energy Business Services	11	PULLER,CIRCUIT BREAKER	131		131	131	131	Yes
Duke Energy Business Services	16	RACK,RELAY	7,208		7,208	7,208	7,208	Yes
Duke Energy Business Services	4	RACK,RELAY EQUIPMENT	606		606	606	606	Yes
Duke Energy Business Services	2	RADIO,48VDC	4,044		4,044	4,044	4,044	Yes
Duke Energy Business Services	70	RADIO,MOBILE	191,829		191,829	191,829	191,829	Yes
Duke Energy Business Services	4	RADIO,MOBILE OR BASE	3,015		3,015	3,015	3,015	Yes
Duke Energy Business Services	74	RADIO,PORTABLE	167,291		167,291	167,291	167,291	Yes
Duke Energy Business Services	1	RECTIFIER,20A	519		519	519	519	Yes
Duke Energy Business Services	160	RECTIFIER,48VDC	42,953		42,953	43,434	42,953	Yes
Duke Energy Business Services	15	RECTIFIER,FRONT CONNECT	3,981		3,981	3,981	3,981	Yes
Duke Energy Business Services	3	RELAY,40A	24		24	24	24	Yes
Duke Energy Business Services	1	REPEATER,ANALOG OR DIGITAL	5,865		5,865	5,865	5,865	Yes
Duke Energy Business Services	4	ROUTER,AC POWER	26,243		26,243	26,243	26,243	Yes
Duke Energy Business Services	5	ROUTER,INTEGRATED SERVICES	4,430		4,430	4,430	4,430	Yes
Duke Energy Business Services	2	ROUTER,INTEGRATED SERVICES CISCO 2901	8,740		8,740	8,740	8,740	Yes
Duke Energy Business Services	1	ROUTER,RUGGED, ETHERNET & LEAD PANEL ON	2,622		2,622	2,622	2,622	Yes
Duke Energy Business Services	4,400	SCREW,MACHINE,#10 DIA	3,904		3,904	3,904	3,904	Yes
Duke Energy Business Services	41	SCREW,MACHINE,3/4" DIA	570		570	570	570	Yes
Duke Energy Business Services	11	SCREW,MOUNTING	124		124	124	124	Yes
Duke Energy Business Services	121	SECTION,CABLE	5,808		5,808	5,808	5,808	Yes
Duke Energy Business Services	112	SENSOR,TEMP	4,321		4,321	4,330	4,321	Yes
Duke Energy Business Services	1	SHELF,19"	1,168		1,168	1,168	1,168	Yes
Duke Energy Business Services	22	SHELF,BATTERY	2,391		2,391	2,391	2,391	Yes
Duke Energy Business Services	13	SHELF,RACK MOUNTING	1,159		1,159	1,159	1,159	Yes
Duke Energy Business Services	2	SOFTWARE,LICENSE	413		413	413	413	Yes
Duke Energy Business Services	1	SOLDER,RESIN CORE	38		38	38	38	Yes
Duke Energy Business Services	57	SPEAKER,HEAVY DUTY LOUD	7,227		7,227	7,227	7,227	Yes
Duke Energy Business Services	2	SPEAKER,HORN	52		52	52	52	Yes
Duke Energy Business Services	1	SPEAKER,LOUD	72		72	72	72	Yes
Duke Energy Business Services	2	SPLICE,FIBER	24		24	24	24	Yes
Duke Energy Business Services	1	SPLICE,FIBER OPTIC, CAMSPLICE MECHNAICAL	115		115	115	115	Yes
Duke Energy Business Services	38	STATION,DOCKING	29,471		29,471	29,640	29,471	Yes
Duke Energy Business Services	2	STRIP,DBL SIDED ADHESIVE	11		11	11	11	Yes
Duke Energy Business Services	5	STRIPPER,CABLE	579		579	579	579	Yes
Duke Energy Business Services	1	STRUCTURE,SUPPORT	972		972	972	972	Yes
Duke Energy Business Services	1	SWITCH,CISCO CATALYST 3650, 48 PORT, POW	6,391		6,391	6,391	6,391	Yes
Duke Energy Business Services	17	SWITCH,DESKTOP	16,449		16,449	16,449	16,449	Yes
Duke Energy Business Services	15	SWITCH,TIMER	1,361		1,361	1,361	1,361	Yes
Duke Energy Business Services	65	SWITCH,TOGGLE	416		416	416	416	Yes
Duke Energy Business Services	76	TELEPHONE,2 LINE	5,320		5,320	5,320	5,320	Yes
Duke Energy Business Services	21	TELEPHONE,CONFERENCE	11,380		11,380	11,380	11,380	Yes
Duke Energy Business Services	30	TELEPHONE,DESK	6,648		6,648	6,648	6,648	Yes
Duke Energy Business Services	13	TELEPHONE,DIGITAL	1,931		1,931	1,931	1,931	Yes
Duke Energy Business Services	1	TELEPHONE,IP GRAY MODEL 9650	300		300	300	300	Yes
Duke Energy Business Services	1	TELEPHONE,MINIWALL	41		41	41	41	Yes
Duke Energy Business Services	104	TELEPHONE,SPEAKERPHONE	17,044		17,044	17,044	17,044	Yes
Duke Energy Business Services	12	TERMINAL,AIR, 1/2" DIA X 4' LG, CU	717		717	717	717	Yes
Duke Energy Business Services	3	TERMINAL,BRZ AIR BASE, 1/2" DIA INTERNAL	46		46	46	46	Yes
Duke Energy Business Services	1,200	TIE,CABLE,3/32" WD	859		859	859	859	Yes
Duke Energy Business Services	3	TIE,CABLE,LOCKING	94		94	94	94	Yes
Duke Energy Business Services	1	TIE,CABLE,SCREW MOUNT	49		49	49	49	Yes
Duke Energy Business Services	10	TIE,CABLE,SELF-LOCKING	319		319	319	319	Yes
Duke Energy Business Services	39	TIE,CABLE,WEATHER RESISTANT	775		775	775	775	Yes
Duke Energy Business Services	1	TOOL,ALIGNMENT	3		3	3	3	Yes
Duke Energy Business Services	16	TOOL,BAND CLAMP	2,696		2,696	2,696	2,696	Yes
Duke Energy Business Services	3	TOOL,BONDED PAIR SEPARATOR	33		33	33	33	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Business Services	1	TOOL,CABLE PREPARATION	110		110	110	110	Yes
Duke Energy Business Services	8	TOOL,CLEANING	549		549	549	549	Yes
Duke Energy Business Services	1	TOOL,CRIMPING	332		332	332	332	Yes
Duke Energy Business Services	1	TOOL,TELEPHONE LINE TEST	330		330	330	330	Yes
Duke Energy Business Services	3	TOOL,TONE TESTER	151		151	151	151	Yes
Duke Energy Business Services	8	TRANSMITTER,FIBER OPTIC	3,252		3,252	3,252	3,252	Yes
Duke Energy Business Services	295	TRAY,CABLE,SPLICE	10,915		10,915	10,915	10,915	Yes
Duke Energy Business Services	362	TRAY,CABLE,SPLICE/FIBER OPTIC	24,855		24,855	24,855	24,855	Yes
Duke Energy Business Services	1	TUBE,MOUNTING	29		29	29	29	Yes
Duke Energy Business Services	14	TUBING,PRESSURE	273		273	273	273	Yes
Duke Energy Business Services	4	UNIT,44-RACK UNIT	426		426	426	426	Yes
Duke Energy Business Services	1	UNIT,AUTOMATIC FERRULE CONNECTOR CLEANER	130		130	130	130	Yes
Duke Energy Business Services	6	UNIT,FIBER OPTIC CONNECTOR PANEL	258		258	258	258	Yes
Duke Energy Business Services	6	UNIT,FUSE PANEL, 48V	2,867		2,867	2,867	2,867	Yes
Duke Energy Business Services	2	UNIT,MICROPOD MAIN BYPASS	730		730	730	730	Yes
Duke Energy Business Services	1	UNIT,MULTI-MODE CLOSET CONNECTOR HOUSING	45		45	45	45	Yes
Duke Energy Business Services	8	UNIT,PANEL HOUSING	448		448	448	448	Yes
Duke Energy Business Services	69	UNIT,PATCH PANEL	22,319		22,319	22,319	22,319	Yes
Duke Energy Business Services	9	UNIT,POWER DISTRIBUTION	6,019		6,019	6,019	6,019	Yes
Duke Energy Business Services	31	UNIT,POWER DISTRIBUTION, 100A DUAL FEED	12,955		12,955	12,955	12,955	Yes
Duke Energy Business Services	4	UNIT,POWER INJECTOR	315		315	315	315	Yes
Duke Energy Business Services	12	UNIT,SHELF	15,508		15,508	15,508	15,508	Yes
Duke Energy Business Services	1	UNIT,TRANSMITTER 6 GHZ CONSTELLATION	900		900	900	900	Yes
Duke Energy Business Services	4	UNIT,TWO-WAY RADIO DESKTOP TRAY W/ SPEAK	284		284	284	284	Yes
Duke Energy Business Services	13	WINDOW,WAVEGUIDE PRESSURE SEAL	406		406	406	406	Yes
Duke Energy Business Services	1,985	WIRE/CABLE,2/0 AWG	5,631		5,631	5,631	5,631	Yes
Duke Energy Business Services	100	WIRE/CABLE,24 AWG	52		52	52	52	Yes
Duke Energy Business Services	1,222	WIRE/CABLE,ELECTRICAL,BUILDING, RHH/RHW-	960		960	960	960	Yes
Duke Energy Business Services	68	WIRE/CABLE,ELECTRICAL,CAT5	22,873		22,873	22,873	22,873	Yes
Duke Energy Business Services	783	WIRE/CABLE,ELECTRICAL,CONTROL	703		703	703	703	Yes
Duke Energy Business Services	1,222	WIRE/CABLE,ELECTRICAL,RHH-RHW	1,528		1,528	1,528	1,528	Yes
Duke Energy Business Services	2	WIRE/CABLE,ELECTRICAL,TFFN	70		70	70	70	Yes
Duke Energy Business Services	1,000	WIRE/CABLE,ELECTRICAL,TFN/TFFN	50		50	50	50	Yes
Duke Energy Business Services	425	WIRE/CABLE,ELECTRICAL,THHN	565		565	565	565	Yes
Duke Energy Business Services	6,445	WIRE/CABLE,ELECTRICAL,THHN/THWN	1,356		1,356	1,356	1,356	Yes
Duke Energy Business Services	2	WRAP,SPIRAL	98		98	98	98	Yes
Duke Energy Carolinas	24	ABRASIVE,DISC,FLAP	91		91		91	Yes
Duke Energy Carolinas	101	ABRASIVE,DISC,GRINDING	82		82		82	Yes
Duke Energy Carolinas	50	ABRASIVE,DISC,QUICK CHANGE SURFACE CONDI	23		23		23	Yes
Duke Energy Carolinas	36	ABRASIVE,DISC,SURFACE CONDITIONING	21		21		21	Yes
Duke Energy Carolinas	10	ABRASIVE,PAD,CLEANING & FINISHING	7		7		7	Yes
Duke Energy Carolinas	49	ABRASIVE,PARTICLE,BLASTING	2,533		2,533		2,533	Yes
Duke Energy Carolinas	3,854	ABRASIVE,PARTICLE,GRANULAR	2,115		2,115		2,115	Yes
Duke Energy Carolinas	1	ABSORBENT,OIL	28		28		28	Yes
Duke Energy Carolinas	1	ACCELEROMETER,VIBRATION	204		204		204	Yes
Duke Energy Carolinas	13	ADAPTER,CABLE	141		141		141	Yes
Duke Energy Carolinas	1	ASSEMBLY,CONTROL VALVE PLUG & STEM	3,490		3,490		3,490	Yes
Duke Energy Carolinas	50	BAG,FILTER,7" OD X 32" LG	231		231		231	Yes
Duke Energy Carolinas	29	BALL,AERIAL LINE MARKER	3,624		3,624		3,624	Yes
Duke Energy Carolinas	2	BAR,FLAT,3" WD	133		133		133	Yes
Duke Energy Carolinas	1	BAR,FLAT,6" WD	31		31		31	Yes
Duke Energy Carolinas	3	BEARING,BALL,CONRAD	173		173		173	Yes
Duke Energy Carolinas	4	BEARING,BALL,CONRAD WD RACE	146		146		146	Yes
Duke Energy Carolinas	56	BLADE SET,TURBINE,COMPRESSOR	19,965		19,965		19,965	Yes
Duke Energy Carolinas	3	BOARD,PRINTED CIRCUIT,SGL ENDED DIGITAL	4,797		4,797		4,797	Yes
Duke Energy Carolinas	5	BODY,GAS LENS COLLET	26		26		26	Yes
Duke Energy Carolinas	625	BOLT,DOUBLE ARMING,5/8" DIA	1,347		1,347		1,347	Yes
Duke Energy Carolinas	1	BOOT,PISTON	54		54		54	Yes
Duke Energy Carolinas	1	BOX,CONDUIT OUTLET,JUNCTION	42		42		42	Yes
Duke Energy Carolinas	16	BRACKET,CROSSARM	113		113		113	Yes
Duke Energy Carolinas	72	BRACKET,STANDOFF	1,282		1,282		1,282	Yes
Duke Energy Carolinas	180	BRACKET,TERMINATION	3,710		3,710		3,710	Yes
Duke Energy Carolinas	1	BREAKER,CIRCUIT,BOLT-ON MOLDED CASE	722		722		722	Yes
Duke Energy Carolinas	2	BREAKER,CIRCUIT,MOTOR	1,320		1,320		1,320	Yes
Duke Energy Carolinas	1	BRUSH,WIRE,SCRATCH	3		3		3	Yes
Duke Energy Carolinas	2	BRUSH,WIRE,TOOTHBRUSH STYLE SCRATCH	5		5		5	Yes
Duke Energy Carolinas	20	BUCKET,ALL-PURPOSE	102		102		102	Yes
Duke Energy Carolinas	2	BUR,BALL	18		18		18	Yes
Duke Energy Carolinas	2	BUR,CONE RADIUS END	23		23		23	Yes
Duke Energy Carolinas	2	BUR,CYLINDRICAL	37		37		37	Yes
Duke Energy Carolinas	28	BUR,OVAL	426		426		426	Yes
Duke Energy Carolinas	1	BUSHING,ELECTRICAL CONDUCTOR,15KV	1,271		1,271		1,271	Yes
Duke Energy Carolinas	220	BUSHING,ELECTRICAL CONDUCTOR,INSERT	13,420		13,420		13,420	Yes
Duke Energy Carolinas	2	BUSHING,LOWER SEAL	315		315		315	Yes
Duke Energy Carolinas	1	BUSHING,VALVE,SEAL	64		64		64	Yes
Duke Energy Carolinas	1	CABLE,EXTENSION	90		90		90	Yes
Duke Energy Carolinas	72	CABLE,POWER	3,683		3,683		3,683	Yes
Duke Energy Carolinas	2	CAP,BACK	9		9		9	Yes
Duke Energy Carolinas	1	CHARGER,BATTERY,240VAC POWER	5,991		5,991		5,991	Yes
Duke Energy Carolinas	20	CLAMP,GROUNDING,CABLE TO ROD	161		161		161	Yes
Duke Energy Carolinas	3	CLEANER,ABRASIVE	2		2		2	Yes
Duke Energy Carolinas	43	CLEANER,DEGREASER	409		409		409	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Carolinas	3	COLLET,WELDING,3/32" DIA	3		3		3	Yes
Duke Energy Carolinas	1	COMPOUND,SEALING,GASKET	58		58		58	Yes
Duke Energy Carolinas	1,100	CONDUIT,FLEXIBLE LIQUIDTIGHT NON-METALLI	737		737		737	Yes
Duke Energy Carolinas	12	CONNECTOR,ELECTRICAL,RECTANGULAR CONTACT	236		236		236	Yes
Duke Energy Carolinas	1	CONTACTOR,MOTOR,MAGNETIC, NON-REVERSING	50		50		50	Yes
Duke Energy Carolinas	6	CORD,AC POWER	930		930		930	Yes
Duke Energy Carolinas	82	COVER,INSULATING	737		737		737	Yes
Duke Energy Carolinas	2	CUP,BEARING,TAPERED ROLLER	299		299		299	Yes
Duke Energy Carolinas	1	CYLINDER,LINEAR ACTUATING,AIR	514		514		514	Yes
Duke Energy Carolinas	3	DEADEND,FITTING	360		360		360	Yes
Duke Energy Carolinas	1	DEVICE,INJECTION QUILL	145		145		145	Yes
Duke Energy Carolinas	2	ELEMENT,FILTER,COALESCENT	578		578		578	Yes
Duke Energy Carolinas	6	ELEMENT,FILTER,INSERT, F/ USE W/ CJC VAR	13,531		13,531		13,531	Yes
Duke Energy Carolinas	6	ELEMENT,FILTER,LUBE OIL	747		747		747	Yes
Duke Energy Carolinas	2	ENCLOSURE,WALL MOUNT	155		155		155	Yes
Duke Energy Carolinas	1	ENCODER	3,099		3,099		3,099	Yes
Duke Energy Carolinas	1	END MILL,1/2" DIA	37		37		37	Yes
Duke Energy Carolinas	20	END,CONDUIT,BELL	38		38		38	Yes
Duke Energy Carolinas	1	FILE,FLAT HAND	12		12		12	Yes
Duke Energy Carolinas	1	FILE,HAND	7		7		7	Yes
Duke Energy Carolinas	2	FILTER,AIR,INTAKE	57		57		57	Yes
Duke Energy Carolinas	3	FILTER,OIL,1-3/4" ID X 4-23/32" OD X 11-	216		216		216	Yes
Duke Energy Carolinas	1	FLANGE,PIPE,SLIP-ON	20		20		20	Yes
Duke Energy Carolinas	1	FLUID,CUTTING,OIL	11		11		11	Yes
Duke Energy Carolinas	23	FUSE,CURRENT LIMITING	923		923		923	Yes
Duke Energy Carolinas	22	FUSE,FAST ACTING MIDGET	109		109		109	Yes
Duke Energy Carolinas	4	FUSE,STD SPEED REFILL	530		530		530	Yes
Duke Energy Carolinas	2	GASKET,METAL CAGE	562		562		562	Yes
Duke Energy Carolinas	4	GASKET,SPIRAL WOUND,4" PIPE	13		13		13	Yes
Duke Energy Carolinas	1	GASKET,SPIRAL WOUND,900 PSI	26		26		26	Yes
Duke Energy Carolinas	2	GASKET,VALVE, BODY	558		558		558	Yes
Duke Energy Carolinas	1	GAUGE,LEVEL,OIL	143		143		143	Yes
Duke Energy Carolinas	1	GREASE,INDUSTRIAL,LUBRICANT MULTI PURPOS	2		2		2	Yes
Duke Energy Carolinas	2	GROMMET,CABLE SEAL	6		6		6	Yes
Duke Energy Carolinas	2	GUARD,POLE	147		147		147	Yes
Duke Energy Carolinas	7	HOSE,FLEXIBLE METAL	2,798		2,798		2,798	Yes
Duke Energy Carolinas	1	HOUSING,DRIVE TAKE-UP	491		491		491	Yes
Duke Energy Carolinas	6	IDLER,CONVEYOR BELT,ADJUSTABLE TROUGHING	2,578		2,578		2,578	Yes
Duke Energy Carolinas	9	INDICATOR,FAULT AUTOMATIC RESET	2,020		2,020		2,020	Yes
Duke Energy Carolinas	2	INSERT,COUPLING,DODGE PARA-FLEX PX90	247		247		247	Yes
Duke Energy Carolinas	1	INSERT,CUTTING TOOL,0.16" WD	12		12		12	Yes
Duke Energy Carolinas	1	INSERT,CUTTING TOOL,3/8"	15		15		15	Yes
Duke Energy Carolinas	1	INSERT,CUTTING TOOL,DIAMOND 35 DEG	23		23		23	Yes
Duke Energy Carolinas	36	INSERT,CUTTING TOOL,DIAMOND 80 DEG	693		693		693	Yes
Duke Energy Carolinas	1	INSERT,CUTTING TOOL,GROOVING	20		20		20	Yes
Duke Energy Carolinas	11	INSERT,CUTTING TOOL,INDEXABLE	174		174		174	Yes
Duke Energy Carolinas	2	INSERT,CUTTING TOOL,LATHE	35		35		35	Yes
Duke Energy Carolinas	1	INSERT,CUTTING TOOL,PROFILING	20		20		20	Yes
Duke Energy Carolinas	2	INSERT,CUTTING TOOL,SQ	32		32		32	Yes
Duke Energy Carolinas	8	INSERT,CUTTING TOOL,TRIANGULAR	116		116		116	Yes
Duke Energy Carolinas	5	INSERT,TURNING	71		71		71	Yes
Duke Energy Carolinas	7,356	INSULATOR,SUSPENSION	120,324		120,324		120,324	Yes
Duke Energy Carolinas	11	KEY,BRASS	26		26		26	Yes
Duke Energy Carolinas	45	KIT,FOAM POLE SETTING	1,581		1,581		1,581	Yes
Duke Energy Carolinas	4	KIT,REPAIR	97		97		97	Yes
Duke Energy Carolinas	30	KIT,SERVICE CONVERSION	3,990		3,990		3,990	Yes
Duke Energy Carolinas	1	KIT,SPILL CLEANUP	229		229		229	Yes
Duke Energy Carolinas	9	KIT,SPLICE,350 -750 MCM CONDUCTOR	3,054		3,054		3,054	Yes
Duke Energy Carolinas	50	KIT,SPLICE,750-1000 MCM CONDUCTOR	18,250		18,250		18,250	Yes
Duke Energy Carolinas	6	KIT,SPLICE,8-2/0 AWG, 6-2 AWG CONDUCTOR	108		108		108	Yes
Duke Energy Carolinas	5	LENS,INDICATING LIGHT,CAP	16		16		16	Yes
Duke Energy Carolinas	4	LENS,SAFETY EQUIPMENT,WELDING	2		2		2	Yes
Duke Energy Carolinas	2	LENS,SAFETY EQUIPMENT,WELDING HELMET	4		4		4	Yes
Duke Energy Carolinas	26	LIGHT,LED FIXTURE	21,010		21,010		21,010	Yes
Duke Energy Carolinas	20	LINK,EXTENSION,CLEVIS-EYE	188		188		188	Yes
Duke Energy Carolinas	2	LUBRICANT,HIGH PURITY NICKEL BASED ANTI-	87		87		87	Yes
Duke Energy Carolinas	1	LUBRICANT,PETROLEUM JELLY VASELINE	5		5		5	Yes
Duke Energy Carolinas	1	LUBRICANT,TAP MAGIC	9		9		9	Yes
Duke Energy Carolinas	2	MARKER,FIBER OPTIC CABLE	3		3		3	Yes
Duke Energy Carolinas	4	MATERIAL,SAFETY-WALK SURFACING	1,673		1,673		1,673	Yes
Duke Energy Carolinas	108	MODULE,COMMUNICATION	23,220		23,220		23,220	Yes
Duke Energy Carolinas	1	MODULE,SENSOR	394		394		394	Yes
Duke Energy Carolinas	1	NOZZLE,FLUSH	9		9		9	Yes
Duke Energy Carolinas	5	NOZZLE,TIG WELDING CUP	6		6		6	Yes
Duke Energy Carolinas	1	O-RING SET,HOUSING	63		63		63	Yes
Duke Energy Carolinas	1	O-RING,SIGHT WINDOW	77		77		77	Yes
Duke Energy Carolinas	4	PAIL,5 GAL	26		26		26	Yes
Duke Energy Carolinas	1	PIN,DOWEL,ALLOY STL ASTM A193 GR B16	90		90		90	Yes
Duke Energy Carolinas	1	PISTON,HP	2,200		2,200		2,200	Yes
Duke Energy Carolinas	4	PLATE,PROTECTION	17		17		17	Yes
Duke Energy Carolinas	65	PLUG,ELECTRICAL,ELBOW TAP	5,915		5,915		5,915	Yes
Duke Energy Carolinas	1	PLUG,ELECTRICAL,SPECTRA LINE	60		60		60	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Carolinas	2	PLUG,SPARK	2,925		2,925		2,925	Yes
Duke Energy Carolinas	3	POLE,LIGHT DUTY	49,538		49,538		49,538	Yes
Duke Energy Carolinas	200	POWDER,EXOTHERMIC WELDING	1,666		1,666		1,666	Yes
Duke Energy Carolinas	1	PROBE,1M CABLE LG	276		276		276	Yes
Duke Energy Carolinas	3	PROBE,PROXIMITY,8MM TIP DIA	684		684		684	Yes
Duke Energy Carolinas	1	PROBE,TEMP	322		322		322	Yes
Duke Energy Carolinas	1	PROTECTOR,HEARING,EAR MUFFS	12		12		12	Yes
Duke Energy Carolinas	2	PROXIMITOR,200 MV/MIL SCALE	676		676		676	Yes
Duke Energy Carolinas	1	PROXIMITOR,7.87 V/MM (200 MV/MIL) SCALE	338		338		338	Yes
Duke Energy Carolinas	2	PUMP,ROTARY,GEAR	1,473		1,473		1,473	Yes
Duke Energy Carolinas	1	RECEPTACLE,ELECTRICAL,MATING	318		318		318	Yes
Duke Energy Carolinas	1	REGULATOR,ACETYLENE	366		366		366	Yes
Duke Energy Carolinas	1	RELAY,AUXILIARY TRIPPING	300		300		300	Yes
Duke Energy Carolinas	4	RELAY,TIME DELAY,60 SEC	3,732		3,732		3,732	Yes
Duke Energy Carolinas	11	ROD,WELDING,1/16" DIA	69		69		69	Yes
Duke Energy Carolinas	31	ROD,WELDING,3/32" DIA	144		144		144	Yes
Duke Energy Carolinas	6	ROD,WELDING,E7018	14		14		14	Yes
Duke Energy Carolinas	4	SEAL,OIL,SGL LIP, SPRING LOADED	21		21		21	Yes
Duke Energy Carolinas	1	SEAT,RENEWABLE	634		634		634	Yes
Duke Energy Carolinas	1	SENSOR,GAS	587		587		587	Yes
Duke Energy Carolinas	2	SENSOR,TEMP/ACCELERATION	179		179		179	Yes
Duke Energy Carolinas	1	SPACER,PACKING	306		306		306	Yes
Duke Energy Carolinas	5	SPIDER,COUPLING	166		166		166	Yes
Duke Energy Carolinas	24	SPLICE,CONDUCTOR,4/0 AWG CONDUCTOR	902		902		902	Yes
Duke Energy Carolinas	50	SPLICE,CONDUCTOR,AUTOMATIC	662		662		662	Yes
Duke Energy Carolinas	1	STONE,HONING,MED, 2/SET	32		32		32	Yes
Duke Energy Carolinas	1	STONE,SHARPENING,COMBINATION	22		22		22	Yes
Duke Energy Carolinas	1	STONE,SHARPENING,RND EDGE SLIP	10		10		10	Yes
Duke Energy Carolinas	1	STONE,SHARPENING,SQ EDGE POCKET	9		9		9	Yes
Duke Energy Carolinas	1	SWITCH,10P	90		90		90	Yes
Duke Energy Carolinas	1	SWITCH,LIMIT,120VAC, 125VDC 4/0.5A	227		227		227	Yes
Duke Energy Carolinas	1	SWITCH,TEMPERATURE,250VAC 11A	688		688		688	Yes
Duke Energy Carolinas	1	TAG,SAFETY,DANGER DO NOT OPERATE	146		146		146	Yes
Duke Energy Carolinas	2	TAG,SAFETY,PERSONAL LOCKOUT TAGOUT LOTO	78		78		78	Yes
Duke Energy Carolinas	5	TAP,THREADING,HAND	9		9		9	Yes
Duke Energy Carolinas	2	TAP,THREADING,HAND, FRACTIONAL SIZE	33		33		33	Yes
Duke Energy Carolinas	1	TAP,THREADING,HAND, FRACTIONAL SIZE	78		78		78	Yes
Duke Energy Carolinas	3	TAP,THREADING,HAND, MACHINE SCREW	40		40		40	Yes
Duke Energy Carolinas	7	TAP,THREADING,PLUG	79		79		79	Yes
Duke Energy Carolinas	5	TAP,THREADING,SEMI-BOTTOM	246		246		246	Yes
Duke Energy Carolinas	1	TAPE,DUCT	7		7		7	Yes
Duke Energy Carolinas	37	TAPE,ELECTRICAL,HIGH VOLTAGE	473		473		473	Yes
Duke Energy Carolinas	1	THERMOCOUPLE,111" LG	286		286		286	Yes
Duke Energy Carolinas	2	THERMOCOUPLE,DISC CAVITY 3	608		608		608	Yes
Duke Energy Carolinas	3	THERMOCOUPLE,DISC CAVITY 4	2,316		2,316		2,316	Yes
Duke Energy Carolinas	4	THERMOCOUPLE,FLASHBACK	1,861		1,861		1,861	Yes
Duke Energy Carolinas	100	TIE,INSULATOR,F NECK INSULATOR	1,127		1,127		1,127	Yes
Duke Energy Carolinas	17	TIP,TORCH,WELDING	17		17		17	Yes
Duke Energy Carolinas	1	TRANSFORMER,OVERHEAD,CONVENTIONAL	715		715		715	Yes
Duke Energy Carolinas	21	TUBE,EXPULSION FUSE	1,154		1,154		1,154	Yes
Duke Energy Carolinas	2	VALVE,BALL,1/2"	26		26		26	Yes
Duke Energy Carolinas	1	VALVE,SERVO	11,820		11,820		11,820	Yes
Duke Energy Carolinas	8	VANE,RING ASSY	634,647		634,647		634,647	Yes
Duke Energy Carolinas	164	VANE,TURBINE COMPRESSOR	65,620		65,620		65,620	Yes
Duke Energy Carolinas	1	VISOR,14-1/4" WD X 9-1/2" HT X 0.040" TH	5		5		5	Yes
Duke Energy Carolinas	15	WASHER,CABLE SEAL	45		45		45	Yes
Duke Energy Carolinas	2	WHEEL,CUTOFF,5" DIA	4		4		4	Yes
Duke Energy Carolinas	6	WHEEL,CUTOFF,6" DIA	11		11		11	Yes
Duke Energy Carolinas	8	WHEEL,FLAP,1" DIA	15		15		15	Yes
Duke Energy Carolinas	6	WHEEL,GRINDING,4" DIA	23		23		23	Yes
Duke Energy Carolinas	2	WHEEL,GRINDING,4-1/2" DIA	7		7		7	Yes
Duke Energy Carolinas	2	WHEEL,GRINDING,6" DIA	9		9		9	Yes
Duke Energy Carolinas	5	WHEEL,MOUNTED POINT,1" DIA X 1" LG	45		45		45	Yes
Duke Energy Carolinas	2	WHEEL,MOUNTED POINT,1-1/8" DIA X 1-1/8"	27		27		27	Yes
Duke Energy Carolinas	5	WHEEL,MOUNTED POINT,1-5/8" DIA X 3/8" LG	57		57		57	Yes
Duke Energy Carolinas	3	WHEEL,MOUNTED POINT,7/8" DIA X 2" LG	34		34		34	Yes
Duke Energy Carolinas	1	WIRE,WELDING,AWS A5.18-79, ER70S-2	4		4		4	Yes
Duke Energy Carolinas	192,480	WIRE/CABLE,ELECTRICAL, BARE,TULIP	103,939		103,939		103,939	Yes
Duke Energy Carolinas	7,998	WIRE/CABLE,ELECTRICAL,CONTROL	14,544		14,544		14,544	Yes
Duke Energy Indiana	10	ARRESTER,ELECTRICAL,DISTRIBUTION	561		561		561	Yes
Duke Energy Indiana	100	ARRESTER,ELECTRICAL,GAPPED METAL OXIDE	3,822		3,822		3,822	Yes
Duke Energy Indiana	112	ARRESTER,ELECTRICAL,LIGHTNING	2,840		2,840		2,840	Yes
Duke Energy Indiana	6	ARRESTER,ELECTRICAL,METAL OXIDE	159		159		159	Yes
Duke Energy Indiana	1	ASSEMBLY,CONTROL PROCESS UNIT	2,020		2,020		2,020	Yes
Duke Energy Indiana	20	BAG,FOREIGN MATERIAL EXCLUSION	135		135		135	Yes
Duke Energy Indiana	1	BEARING,MOTOR, REAR END	79		79		79	Yes
Duke Energy Indiana	1	BELT,TIMING,F/ FLY ASH MECHANICAL EXHAUS	1,467		1,467		1,467	Yes
Duke Energy Indiana	75	BOLT,DOUBLE ARMING,3/4" DIA	274		274		274	Yes
Duke Energy Indiana	340	BOLT,DOUBLE ARMING,5/8" DIA	683		683		683	Yes
Duke Energy Indiana	787	BOLT,MACHINE,3/4" DIA	1,248		1,248		1,248	Yes
Duke Energy Indiana	100	BOLT,MACHINE,7/8" DIA	549		549		549	Yes
Duke Energy Indiana	2	BOX,MOUNTING	710		710		710	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Indiana	200	BRACKET,CABLE	2,589		2,589		2,589	Yes
Duke Energy Indiana	12	BRACKET,STANDOFF	213		213		213	Yes
Duke Energy Indiana	11	CAP,POLE TOPPER	137		137		137	Yes
Duke Energy Indiana	10	CAPACITOR,BANK,1200KVAR	65,825		65,825		65,825	Yes
Duke Energy Indiana	8	CHASSIS,8 SLOT	7,198		7,198		7,198	Yes
Duke Energy Indiana	50	CLAMP,GROUNDING,CABLE TO TRANSFORMER	426		426		426	Yes
Duke Energy Indiana	50	CLAMP,STRAIGHT LINE DEADEND	931		931		931	Yes
Duke Energy Indiana	4,388	CONDUIT,2"	2,677		2,677		2,677	Yes
Duke Energy Indiana	276	CONDUIT,4"	803		803		803	Yes
Duke Energy Indiana	7,690	CONDUIT,6"	23,550		23,550		23,550	Yes
Duke Energy Indiana	7,994	CONDUIT,6" ID	45,886		45,886		45,886	Yes
Duke Energy Indiana	12,914	CONDUIT,FLEXIBLE	6,950		6,950		6,950	Yes
Duke Energy Indiana	6	CONNECTOR,ELECTRICAL, TEE,CABLE TO FLAT	354		354		354	Yes
Duke Energy Indiana	400	CONNECTOR,ELECTRICAL, TERMINAL,RING TONG	196		196		196	Yes
Duke Energy Indiana	8	CONNECTOR,ELECTRICAL, TERMINAL,SPADE	767		767		767	Yes
Duke Energy Indiana	2	CONTROL,CAPACITOR BANK	5,612		5,612		5,612	Yes
Duke Energy Indiana	124	CONTROL,RECLOSER	945,894		945,894		945,894	Yes
Duke Energy Indiana	4	CUTOUT,FUSE,NON LOADBREAK	175		175		175	Yes
Duke Energy Indiana	10	CUTOUT,FUSE,NON-LOADBREAK	708		708		708	Yes
Duke Energy Indiana	1	DEFLECTOR,OIL	6,997		6,997		6,997	Yes
Duke Energy Indiana	2	DETECTOR,FIRE PROTECTION,725 DEG F	1,699		1,699		1,699	Yes
Duke Energy Indiana	2	DISC,VALVE,SAFETY RELIEF	4,448		4,448		4,448	Yes
Duke Energy Indiana	30	EXTENSION,ANCHOR ROD	842		842		842	Yes
Duke Energy Indiana	30	FITTING,END FUSE	4,201		4,201		4,201	Yes
Duke Energy Indiana	496	FUSE,20A	3,582		3,582		3,582	Yes
Duke Energy Indiana	52	FUSE,GENERAL PURPOSE NON-RENEWABLE	53		53		53	Yes
Duke Energy Indiana	1	FUSE,REFILL	557		557		557	Yes
Duke Energy Indiana	96	GUARD,WILDLIFE	2,162		2,162		2,162	Yes
Duke Energy Indiana	160	INSULATOR,LINE POST	3,243		3,243		3,243	Yes
Duke Energy Indiana	4	INSULATOR,POST LINE	817		817		817	Yes
Duke Energy Indiana	202	INSULATOR,STATION POST	20,831		20,831		20,831	Yes
Duke Energy Indiana	2	KIT,REPAIR	55		55		55	Yes
Duke Energy Indiana	1	KIT,SPILL CLEANUP	31		31		31	Yes
Duke Energy Indiana	284	LIGHT,LED FIXTURE	241,116		241,116		241,116	Yes
Duke Energy Indiana	92	LIGHT,STREET	109,848		109,848		109,848	Yes
Duke Energy Indiana	1	MONITOR,TEMP, ELECTRONIC	2,290		2,290		2,290	Yes
Duke Energy Indiana	4	NUT,CONDUIT LOCK,RIGID, INTERMEDIATE	14		14		14	Yes
Duke Energy Indiana	26	PAD,CONCRETE,TRANSFORMER	2,152		2,152		2,152	Yes
Duke Energy Indiana	10	PLATE,DEADEND TEE	201		201		201	Yes
Duke Energy Indiana	8	PLATE,LOCK	109		109		109	Yes
Duke Energy Indiana	208	POLE,POWER,DISTRIBUTION	48,893		48,893		48,893	Yes
Duke Energy Indiana	4	POWER SUPPLY,100-120/200-240VAC INPUT	751		751		751	Yes
Duke Energy Indiana	1	PROBE,VIBRATION SENSOR	244		244		244	Yes
Duke Energy Indiana	46	RECLOSER,ELECTRONIC	770,500		770,500		770,500	Yes
Duke Energy Indiana	2	RECLOSER,HYDRAULIC	4,699		4,699		4,699	Yes
Duke Energy Indiana	1	RELAY,MOTOR PROTECTION	6,844		6,844		6,844	Yes
Duke Energy Indiana	1	RELAY,PNEUMATIC,PROTECTIVE	1,282		1,282		1,282	Yes
Duke Energy Indiana	1	RETAINER,SEAL	378		378		378	Yes
Duke Energy Indiana	500	SCREW,CAP,1/2" DIA	255		255		255	Yes
Duke Energy Indiana	24	SHIELD,EHV PAD HARDWARE	254		254		254	Yes
Duke Energy Indiana	1	SHIM SET,1/2" THK	410		410		410	Yes
Duke Energy Indiana	3	SWITCH,CAPACITOR VACUUM	3,071		3,071		3,071	Yes
Duke Energy Indiana	84	SWITCH,DISCONNECT, OVERHEAD,LOADBREAK	10,978		10,978		10,978	Yes
Duke Energy Indiana	1	SWITCH,PRESSURE,480VAC 15A	565		565		565	Yes
Duke Energy Indiana	2	SWITCH,SAFETY,HEAVY DUTY	2,946		2,946		2,946	Yes
Duke Energy Indiana	2	SWITCHGEAR,PAD MOUNT	35,847		35,847		35,847	Yes
Duke Energy Indiana	103	TIE,INSULATOR,F NECK INSULATOR	1,061		1,061		1,061	Yes
Duke Energy Indiana	12	TRANSFORMER,OVERHEAD,CONVENTIONAL	8,826		8,826		8,826	Yes
Duke Energy Indiana	2	TRANSFORMER,PAD MOUNT,1000KVA	34,402		34,402		34,402	Yes
Duke Energy Indiana	2	TRANSFORMER,PAD MOUNT,500KVA	24,174		24,174		24,174	Yes
Duke Energy Indiana	16	TRANSFORMER,PAD MOUNT,75KVA	47,155		47,155		47,155	Yes
Duke Energy Indiana	1	TUBE,ELECTRONIC,PHOTOMULTIPLIER	1,738		1,738		1,738	Yes
Duke Energy Indiana	4,200	WASHER,FLAT,1/2" NOM	1,187		1,187		1,187	Yes
Duke Energy Indiana	2,410	WASHER,LOCK,SPRING	94		94		94	Yes
Duke Energy Indiana	15	WASHER,SQ CURVED	20		20		20	Yes
Duke Energy Indiana	11,202	WIRE/CABLE,ELECTRICAL,1/0 AWG	2,144		2,144		2,144	Yes
Duke Energy Indiana	39,546	WIRE/CABLE,ELECTRICAL,1000 MCM	209,313		209,313		209,313	Yes
Duke Energy Indiana	1,692	WIRE/CABLE,ELECTRICAL,3-2 CONDUCTOR	9,299		9,299		9,299	Yes
Duke Energy Indiana	940	WIRE/CABLE,ELECTRICAL,AERIAL	545		545		545	Yes
Duke Energy Indiana	43,368	WIRE/CABLE,ELECTRICAL,MED V UNDERGROUND	74,047		74,047		74,047	Yes
Duke Energy Indiana	36,152	WIRE/CABLE,ELECTRICAL,POWER	41,958		41,958		41,958	Yes
Duke Energy Indiana	13,458	WIRE/CABLE,ELECTRICAL,UNDERGROUND	12,770		12,770		12,770	Yes
Duke Energy Indiana	11,874	WIRE/CABLE,ELECTRICAL,UNDERGROUND, SERVI	15,629		15,629		15,629	Yes
Duke Energy Kentucky	1	BOARD,PRINTED CIRCUIT,INPUT/OUTPUT	2,839		2,839		2,839	Yes
Duke Energy Kentucky	1	BUCKET,TOOL	98		98		98	Yes
Duke Energy Kentucky	3	SENSOR,AMMONIA	2,160		2,160		2,160	Yes
Duke Energy Ohio - RU	9	ADAPTER,CABLE	97		97		97	Yes
Duke Energy Ohio - RU	250	BOLT,MACHINE,3/4" DIA	498		498		498	Yes
Duke Energy Ohio - RU	16	BRACE,POLE,CROSSARM	824		824		824	Yes
Duke Energy Ohio - RU	252	BRACKET,CABLE	3,280		3,280		3,280	Yes
Duke Energy Ohio - RU	50	BRACKET,STANDOFF	890		890		890	Yes
Duke Energy Ohio - RU	138	CAP,MOLDED END SEAL	353		353		353	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Ohio - RU	300	CONNECTOR,ELECTRICAL, TERMINAL,RING TONG	108		108		108	Yes
Duke Energy Ohio - RU	20	CONNECTOR,ELECTRICAL, TERMINAL,SPADE	1,909		1,909		1,909	Yes
Duke Energy Ohio - RU	300	COVER,ELECTRIC METER	2,970		2,970		2,970	Yes
Duke Energy Ohio - RU	100	INSULATOR,LINE POST	2,013		2,013		2,013	Yes
Duke Energy Ohio - RU	13	INSULATOR,STATION POST	2,493		2,493		2,493	Yes
Duke Energy Ohio - RU	22	KIT,SERVICE CONVERSION	3,971		3,971		3,971	Yes
Duke Energy Ohio - RU	7	LINK,EXTENSION,CLEVIS-EYE	74		74		74	Yes
Duke Energy Ohio - RU	6	RECLOSER,OIL	16,498		16,498		16,498	Yes
Duke Energy Ohio - RU	12	ROUTER,AC POWER	42,228		42,228		42,228	Yes
Duke Energy Ohio - RU	2,000	SEAL,METER,BLACK ACRYLIC BODY	300		300		300	Yes
Duke Energy Ohio - RU	40	SIGN,ELECTRICAL SAFETY,DANGER KEEP OUT	851		851		851	Yes
Duke Energy Ohio - RU	4	SWITCH,CAPACITOR	3,668		3,668		3,668	Yes
Duke Energy Ohio - RU	100	TIE,INSULATOR,F NECK INSULATOR	1,059		1,059		1,059	Yes
Duke Energy Ohio - RU	2,000	WASHER,FLAT,1/2" NOM	100		100		100	Yes
Duke Energy Ohio - RU	4,755	WIRE/CABLE,ELECTRICAL,NETWORK	40,500		40,500		40,500	Yes
Duke Energy Ohio - RU	3,584	WIRE/CABLE,ELECTRICAL,UNDERGROUND PRIMAR	33,689		33,689		33,689	Yes
Duke Energy Progress	1	ACTUATOR,PNEUMATIC,SPRING RETURN	343		343		343	Yes
Duke Energy Progress	1	ACTUATOR,VALVE	285		285		285	Yes
Duke Energy Progress	200	ADAPTER,CONDUIT,TERMINAL	48		48		48	Yes
Duke Energy Progress	2	ANALYZER,CONDUCTIVITY	7,360		7,360		7,360	Yes
Duke Energy Progress	400	ARRESTER,ELECTRICAL,METAL OXIDE	16,884		16,884		16,884	Yes
Duke Energy Progress	2	ASSEMBLY,FAN	1,279		1,279		1,279	Yes
Duke Energy Progress	1	ASSEMBLY,OZONATOR	496		496		496	Yes
Duke Energy Progress	13	BALL,AERIAL LINE MARKER	1,624		1,624		1,624	Yes
Duke Energy Progress	1	BALL,VALVE,4" DIA	2,950		2,950		2,950	Yes
Duke Energy Progress	120	BARRIER,ENERGIZED	5,696		5,696		5,696	Yes
Duke Energy Progress	16	BASKET,STRAINER,304 SS	6,062		6,062		6,062	Yes
Duke Energy Progress	1	BEARING,BALL,DP GROOVE	234		234		234	Yes
Duke Energy Progress	2	BEARING,ROLLER,TAPERED CONE & CUP	160		160		160	Yes
Duke Energy Progress	8	BLADE,TURBINE,BUCKET	235,938		235,938		235,938	Yes
Duke Energy Progress	1	BOARD,PRINTED CIRCUIT,COMMUNICATION CONT	624		624		624	Yes
Duke Energy Progress	1	BOARD,PRINTED CIRCUIT,CONTROL	6,072		6,072		6,072	Yes
Duke Energy Progress	1	BOARD,PRINTED CIRCUIT,INPUT/OUTPUT	990		990		990	Yes
Duke Energy Progress	1	BOARD,PRINTED CIRCUIT,INTERFACE	10,308		10,308		10,308	Yes
Duke Energy Progress	4	BOARD,PRINTED CIRCUIT,OVATION DPU FLASH	323		323		323	Yes
Duke Energy Progress	302	BOLT,DOUBLE ARMING,5/8" DIA	667		667		667	Yes
Duke Energy Progress	50	BOLT,DOUBLE ARMING,7/8" DIA	532		532		532	Yes
Duke Energy Progress	150	BOLT,MACHINE,1/2" DIA	365		365		365	Yes
Duke Energy Progress	112	BOLT,PIPING ARRANGEMENT	334		334		334	Yes
Duke Energy Progress	74	BOLT,TRANSFORMER LOCKING	90		90		90	Yes
Duke Energy Progress	2	BRACKET,3 PT MOUNTING	607		607		607	Yes
Duke Energy Progress	270	BRACKET,CABLE	3,497		3,497		3,497	Yes
Duke Energy Progress	66	BRACKET,STREET LIGHT	3,822		3,822		3,822	Yes
Duke Energy Progress	40	BRACKET,TERMINATION	831		831		831	Yes
Duke Energy Progress	11	BREAKER,CIRCUIT,OUTDOOR POWER	1,317,987		1,317,987		1,317,987	Yes
Duke Energy Progress	3	BREAKER,CIRCUIT,POWER	60,735		60,735		60,735	Yes
Duke Energy Progress	8	BRUSH,ELECTRICAL,MOTOR	505		505		505	Yes
Duke Energy Progress	4	BUSHING,ELECTRICAL CONDUCTOR,TRANSFORMER	9,928		9,928		9,928	Yes
Duke Energy Progress	1	BUSHING,TEFLON	22		22		22	Yes
Duke Energy Progress	1	CABLE,VIBRATION	473		473		473	Yes
Duke Energy Progress	2	CABLE,VIBRATION SENSOR	2,252		2,252		2,252	Yes
Duke Energy Progress	46	CAP,POLE TOPPER	574		574		574	Yes
Duke Energy Progress	40	CELL,PHOTOELECTRIC,120V 1KW RANGE	139		139		139	Yes
Duke Energy Progress	27	CLAMP,CABLE SUPPORT	692		692		692	Yes
Duke Energy Progress	50	CLAMP,GROUNDING,(2) CABLE TO FLAT	424		424		424	Yes
Duke Energy Progress	200	CLAMP,GROUNDING,CABLE TO PIPE	2,787		2,787		2,787	Yes
Duke Energy Progress	184	CLAMP,GROUNDING,CABLE TO TRANSFORMER	1,554		1,554		1,554	Yes
Duke Energy Progress	4	CLAMP,LOCKING	504		504		504	Yes
Duke Energy Progress	1	COIL,ELECTRICAL,OPERATING	71		71		71	Yes
Duke Energy Progress	2	COMPOUND,WIRE PULLING	19		19		19	Yes
Duke Energy Progress	1,000	CONDUIT,FLEXIBLE LIQUIDTIGHT NON-METALLI	889		889		889	Yes
Duke Energy Progress	40	CONNECTOR,CABLE/CONDUIT,FLEXIBLE	360		360		360	Yes
Duke Energy Progress	16	CONNECTOR,ELECTRICAL,COMP	34		34		34	Yes
Duke Energy Progress	4	CONNECTOR,ELECTRICAL,PAD MOUNT TRANSFORM	125		125		125	Yes
Duke Energy Progress	1	CONVERTER,SIGNAL,HART TO ANALOG	833		833		833	Yes
Duke Energy Progress	7	CORD,EXTENSION,8M LG	1,658		1,658		1,658	Yes
Duke Energy Progress	1	CROSSARM,BEAM	498		498		498	Yes
Duke Energy Progress	504	CUTOUT,FUSE,LOADBREAK	189,146		189,146		189,146	Yes
Duke Energy Progress	2	DETECTOR,FIRE PROTECTION,HEAT	619		619		619	Yes
Duke Energy Progress	1	DETECTOR,FIRE PROTECTION,PHOTOELECTRIC S	145		145		145	Yes
Duke Energy Progress	20	DETECTOR,LEAK,LIQUID	87		87		87	Yes
Duke Energy Progress	1	DETECTOR,RESISTANCE TEMPERATURE,AIRI BRI	294		294		294	Yes
Duke Energy Progress	3	DIAPHRAGM,VALVE,3-1/4" DIA	100		100		100	Yes
Duke Energy Progress	1	DIODE,FORWARD	2,945		2,945		2,945	Yes
Duke Energy Progress	1	DIODE,REVERSE	3,000		3,000		3,000	Yes
Duke Energy Progress	1	DISPLAY,H2 ANALYZER	2,550		2,550		2,550	Yes
Duke Energy Progress	6	ELBOW,PIPE,1"	41		41		41	Yes
Duke Energy Progress	2	ELECTRODE,PH	1,180		1,180		1,180	Yes
Duke Energy Progress	40	ELEMENT,FILTER,40	742		742		742	Yes
Duke Energy Progress	3	ELEMENT,FILTER,COALESCENT	925		925		925	Yes
Duke Energy Progress	14	ELEMENT,FILTER,WATER	3,924		3,924		3,924	Yes
Duke Energy Progress	1	ELEMENT,THERMOCOUPLE	309		309		309	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Progress	25	END,CONDUIT,BELL	48		48		48	Yes
Duke Energy Progress	36	END,CORONA BELL,4" NOM	523		523		523	Yes
Duke Energy Progress	1	FILTER,AIR	1,534		1,534		1,534	Yes
Duke Energy Progress	2	FLAPPER,CONTROLLER	2		2		2	Yes
Duke Energy Progress	2	FUSE,44/100A	31		31		31	Yes
Duke Energy Progress	3	FUSE,CURRENT LIMITING	244		244		244	Yes
Duke Energy Progress	1	FUSE,PRIMARY	122		122		122	Yes
Duke Energy Progress	10	FUSE,TIME DELAY	42		42		42	Yes
Duke Energy Progress	2	GAIN,CROSSARM SHELF	117		117		117	Yes
Duke Energy Progress	1	GASKET,END COVER	72		72		72	Yes
Duke Energy Progress	57	GASKET,FLANGE, NON-SPIRAL,CP232	694		694		694	Yes
Duke Energy Progress	6	GASKET,FLANGE, NON-SPIRAL,RING	21		21		21	Yes
Duke Energy Progress	8	GASKET,SPIRAL WOUND,1-1/4" PIPE	21		21		21	Yes
Duke Energy Progress	2	GASKET,SPIRAL WOUND,900 PSI	57		57		57	Yes
Duke Energy Progress	1	GASKET,VALVE DIAPHRAGM	8		8		8	Yes
Duke Energy Progress	1	GLASS,SIGHT,3-7/16" OD X 3/16" THK	15		15		15	Yes
Duke Energy Progress	3	GOGGLES,SAFETY	25		25		25	Yes
Duke Energy Progress	4	GUARD,KUDZU	108		108		108	Yes
Duke Energy Progress	1	HOSE,FLEXIBLE	938		938		938	Yes
Duke Energy Progress	4	HOSE,FLEXIBLE METAL,ATOMIZING AIR FLEX L	3,371		3,371		3,371	Yes
Duke Energy Progress	7	HOSE,FLEXIBLE METAL,PIGTAIL	4,249		4,249		4,249	Yes
Duke Energy Progress	4	HOSE,FLEXIBLE METAL,PIPING ARR, FUEL NOZ	1,217		1,217		1,217	Yes
Duke Energy Progress	1	HOSE,WATER,FLEX, WATER INJECTION, CAN #1	200		200		200	Yes
Duke Energy Progress	2	HOUSING,BEARING	160		160		160	Yes
Duke Energy Progress	2	INDICATOR,ELECTRONIC DIFF PRESSURE	397		397		397	Yes
Duke Energy Progress	71	INDICATOR,FAULT AUTOMATIC RESET	15,512		15,512		15,512	Yes
Duke Energy Progress	845	INSULATOR,LINE POST	27,729		27,729		27,729	Yes
Duke Energy Progress	238	INSULATOR,STATION POST	28,745		28,745		28,745	Yes
Duke Energy Progress	553	INSULATOR,SUSPENSION	18,363		18,363		18,363	Yes
Duke Energy Progress	24	INSULATOR,VERT LINE POST	1,452		1,452		1,452	Yes
Duke Energy Progress	1	KEYPAD	799		799		799	Yes
Duke Energy Progress	1	KIT,CENTER SUPPORT PLATFORM	248		248		248	Yes
Duke Energy Progress	23	KIT,GASKET & PACKING	765		765		765	Yes
Duke Energy Progress	12	KIT,GROUNDING	257		257		257	Yes
Duke Energy Progress	2	KIT,HARNESS & RAIL	200		200		200	Yes
Duke Energy Progress	1	KIT,MINOR REPAIR	201		201		201	Yes
Duke Energy Progress	3	KIT,REPAIR	562		562		562	Yes
Duke Energy Progress	28	KIT,SERVICE CONVERSION	4,970		4,970		4,970	Yes
Duke Energy Progress	2	KIT,SPLICE,2-4/0 AWG CONDUCTOR	130		130		130	Yes
Duke Energy Progress	100	KIT,SPLICE,750-1000 MCM CONDUCTOR	31,054		31,054		31,054	Yes
Duke Energy Progress	6	KIT,STORM STAGING	266,693		266,693		266,693	Yes
Duke Energy Progress	2	KIT,VALVE UPGRADE	4,950		4,950		4,950	Yes
Duke Energy Progress	4	LIGHT,LED	4,720		4,720		4,720	Yes
Duke Energy Progress	193	LIGHT,LED FIXTURE	101,833		101,833		101,833	Yes
Duke Energy Progress	60	LINK,EXTENSION,CHAIN	241		241		241	Yes
Duke Energy Progress	6	LINK,FUSE,100A	344		344		344	Yes
Duke Energy Progress	95	LINK,FUSE,DUAL ELEMENT	796		796		796	Yes
Duke Energy Progress	1	MODULE,2 CHANNEL DIGITAL OUTPUT	197		197		197	Yes
Duke Energy Progress	1	MODULE,8 CHANNEL 16 BIT ANALOG INPUT THE	924		924		924	Yes
Duke Energy Progress	1	MODULE,CONTROLLER	1,118		1,118		1,118	Yes
Duke Energy Progress	1	MODULE,DE-EXCITATION/CROWBAR	11,489		11,489		11,489	Yes
Duke Energy Progress	1	MODULE,REMOTE I/O NODE	848		848		848	Yes
Duke Energy Progress	13	MOLD,THERMAL WELD,CABLE TO CABLE	1,148		1,148		1,148	Yes
Duke Energy Progress	2	NOZZLE,CONTROLLER, TRANSMITTER	34		34		34	Yes
Duke Energy Progress	34	NUT,1-1/4" DIA	316		316		316	Yes
Duke Energy Progress	4	NUT,BEARING	40		40		40	Yes
Duke Energy Progress	10	NUT,PAL	4		4		4	Yes
Duke Energy Progress	4	OIL,ENGINE,SAE 15W40	18		18		18	Yes
Duke Energy Progress	10	O-RING,1/2" ID	4		4		4	Yes
Duke Energy Progress	6	PACKING,RING SET,GLOBE VALVE	760		760		760	Yes
Duke Energy Progress	4	PACKING,TEFLON	208		208		208	Yes
Duke Energy Progress	2	PANEL,ADAPTS M-2001 TAPCHANGER TO REPLAC	640		640		640	Yes
Duke Energy Progress	1	PIN,ADJUSTABLE RING	208		208		208	Yes
Duke Energy Progress	1	PIN,INSULATOR MOUNT	24		24		24	Yes
Duke Energy Progress	2	PLATE,SHELL	1,230		1,230		1,230	Yes
Duke Energy Progress	10	PLUG,BUSHING	257		257		257	Yes
Duke Energy Progress	1	PLUG,ELECTRICAL,225A	60		60		60	Yes
Duke Energy Progress	6	PLUG,ELECTRICAL,LOADBREAK INSULATED STAN	269		269		269	Yes
Duke Energy Progress	1	PLUG,SPARK,IGNITION SYSTEM	797		797		797	Yes
Duke Energy Progress	3	PLUG,TUBE FITTING,5/8"	1,359		1,359		1,359	Yes
Duke Energy Progress	1	POWER SUPPLY,85-264VAC INPUT	330		330		330	Yes
Duke Energy Progress	2	PROBE,1M CABLE LG	487		487		487	Yes
Duke Energy Progress	3	PROBE,AMBIENT TEMP	350		350		350	Yes
Duke Energy Progress	1	PROBE,MOISTURE SENSOR	940		940		940	Yes
Duke Energy Progress	4	PROBE,PROXIMITY,8MM TIP DIA	1,790		1,790		1,790	Yes
Duke Energy Progress	1	PROBE,VIBRATION	6,150		6,150		6,150	Yes
Duke Energy Progress	50	PROTECTOR,TAG	47		47		47	Yes
Duke Energy Progress	2	PROXIMITOR,200 MV/MIL SCALE	709		709		709	Yes
Duke Energy Progress	1	RECEPTACLE,ELECTRICAL,MATING	308		308		308	Yes
Duke Energy Progress	1	REGULATOR,PANEL	750		750		750	Yes
Duke Energy Progress	5	RELAY,GENERAL PURPOSE	681		681		681	Yes
Duke Energy Progress	1	RELAY,TIME DELAY,0.5-5 SECOND	522		522		522	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Purchase Price	Title Passed Yes / No
Duke Energy Progress	1	RESPIRATOR,FULL FACE TWIN CARTRIDGE	278		278		278	Yes
Duke Energy Progress	2	RING,NBR	35		35		35	Yes
Duke Energy Progress	2	RING,PISTON,VALVE	2,612		2,612		2,612	Yes
Duke Energy Progress	1	ROD,DAMPER CLAMP PROTECTOR	8		8		8	Yes
Duke Energy Progress	400	SCREW,MASONRY	71		71		71	Yes
Duke Energy Progress	4	SCREW,SELF DRILLING	1		1		1	Yes
Duke Energy Progress	7	SEAL,OIL,BEARING	679		679		679	Yes
Duke Energy Progress	1	SEAT,VALVE,10" X 20" VALVE	2,440		2,440		2,440	Yes
Duke Energy Progress	1	SEAT,VALVE,4" VALVE	4,347		4,347		4,347	Yes
Duke Energy Progress	1	SENSOR,FLAME	5,784		5,784		5,784	Yes
Duke Energy Progress	1	SENSOR,GAS	671		671		671	Yes
Duke Energy Progress	1	SENSOR,LEL/ METHANE	261		261		261	Yes
Duke Energy Progress	2	SHIM,GASKET	12		12		12	Yes
Duke Energy Progress	3	SPEAKER,INTERCOM	922		922		922	Yes
Duke Energy Progress	20	SPLICE,CONDUCTOR,4/0 AWG CONDUCTOR	185		185		185	Yes
Duke Energy Progress	50	SPLICE,CONDUCTOR,FULL TENSION	275		275		275	Yes
Duke Energy Progress	2	SPRING,COIL	206		206		206	Yes
Duke Energy Progress	1	STARTER,ELECTRIC MOTOR,MAGNETIC	197		197		197	Yes
Duke Energy Progress	4	STRAP,GROUNDING,SPLIT BRAID BRUSH	865		865		865	Yes
Duke Energy Progress	30	STRIP,BEARING	127		127		127	Yes
Duke Energy Progress	4	STUD,FRAME EXHAUST	168		168		168	Yes
Duke Energy Progress	30	STUD,REMOVABLE BUSHING WELL	100		100		100	Yes
Duke Energy Progress	1	SWITCH,PRESSURE,480VAC 15A	703		703		703	Yes
Duke Energy Progress	2	SWITCH,SAFETY,FUSIBLE	169		169		169	Yes
Duke Energy Progress	200	TAG,2-1/2" X 5" X 0.015" THK X 3/16" HOL	72		72		72	Yes
Duke Energy Progress	1	THERMOCOUPLE,DISC CAVITY 4	310		310		310	Yes
Duke Energy Progress	1	THERMOCOUPLE,K	338		338		338	Yes
Duke Energy Progress	2	THERMOCOUPLE,POSITION 3 & 15, SWPC 65 &	541		541		541	Yes
Duke Energy Progress	1	THERMOCOUPLE,POSITION 4 & 16, SWPC 66 &	270		270		270	Yes
Duke Energy Progress	1	THERMOCOUPLE,POSTION 1 & 13, SWPC 63 & 5	310		310		310	Yes
Duke Energy Progress	5	THERMOMETER,COMBO WINDING/OIL TEMP	18,586		18,586		18,586	Yes
Duke Energy Progress	31	TIE,INSULATOR,F NECK PIN INSULATOR	134		134		134	Yes
Duke Energy Progress	3	TRANSFORMER,INSTRUMENT,CURRENT	21,261		21,261		21,261	Yes
Duke Energy Progress	20	TRANSFORMER,OVERHEAD,CONVENTIONAL	17,809		17,809		17,809	Yes
Duke Energy Progress	3	TRANSFORMER,OVERHEAD,POLE TOP MOUNT	20,835		20,835		20,835	Yes
Duke Energy Progress	1	TRANSFORMER,POWER	689,000		689,000		689,000	Yes
Duke Energy Progress	1	TRANSMITTER,LIQUID LEVEL,RADAR, HIGH FRE	3,417		3,417		3,417	Yes
Duke Energy Progress	100	TUBING,SHRINK,COLD	1,509		1,509		1,509	Yes
Duke Energy Progress	2	VALVE,BALL,3"	4,357		4,357		4,357	Yes
Duke Energy Progress	8	VALVE,BALL,3/4"	109		109		109	Yes
Duke Energy Progress	1	VALVE,BUTTERFLY,6"	467		467		467	Yes
Duke Energy Progress	2	VALVE,NEEDLE,1/4"	357		357		357	Yes
Duke Energy Progress	2	VALVE,SOLENOID,1/4" PIPE	3,000		3,000		3,000	Yes
Duke Energy Progress	10	WASHER,LOCK	270		270		270	Yes
Duke Energy Progress	3,780	WASHER,LOCK,BELLEVILLE SPRING	1,706		1,706		1,706	Yes
Duke Energy Progress	10	WASHER,LOCK,SPRING	2		2		2	Yes
Duke Energy Progress	10	WASHER,RND	2		2		2	Yes
Duke Energy Progress	116,600	WIRE,TIE	148,040		148,040		148,040	Yes
Duke Energy Progress	250	WIRE/CABLE,2/0 AWG	352		352		352	Yes
Duke Energy Progress	7,555	WIRE/CABLE,ELECTRICAL, BARE,7 STR HARD D	13,112		13,112		13,112	Yes
Duke Energy Progress	5,000	WIRE/CABLE,ELECTRICAL, BARE,7 STR SD	11,625		11,625		11,625	Yes
Duke Energy Progress	5,000	WIRE/CABLE,ELECTRICAL, BARE,GROUND	13,102		13,102		13,102	Yes
Duke Energy Progress	15,500	WIRE/CABLE,ELECTRICAL, BARE,SOL HD	10,213		10,213		10,213	Yes
Duke Energy Progress	11,280	WIRE/CABLE,ELECTRICAL, BARE,SOL SD	7,307		7,307		7,307	Yes
Duke Energy Progress	33,800	WIRE/CABLE,ELECTRICAL, BARE,SOL SOFT DRA	17,399		17,399		17,399	Yes
Duke Energy Progress	27,584	WIRE/CABLE,ELECTRICAL,CONTROL	52,031		52,031		52,031	Yes
TOTAL			**10,771,145**		**10,771,145**	**2,931,691**	**10,771,145**	

* Transactions with regulated affiliates are priced at Net Book Value as agreed in the Intercompany Asset Transfer Agreement (IATA)

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Company: Duke Energy Florida
For the Year Ended December 31, 2019

Provide a summary of affiliated transactions involving asset transfers or the right to use assets

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Sales Price	Title Passed Yes / No
Sales to Affiliates:			$	$	$	$	$	
Inventory items not in plant-in-service. Therefore there is no depreciation.								
Cinergy Solutions-Utility, Inc	36	ARRESTER,ELECTRICAL,DISTRIBUTION	2,210		2,210	2,211	2,210	Yes
Cinergy Solutions-Utility, Inc	9	BRACKET,CABLE	116		116	116	116	Yes
Cinergy Solutions-Utility, Inc	188	CONDUIT,4"	579		579	594	579	Yes
Cinergy Solutions-Utility, Inc	40	CONNECTOR,ELECTRICAL, TERMINAL,SPADE LUG	2,005		2,005	2,007	2,005	Yes
Cinergy Solutions-Utility, Inc	9	COVER,INSULATING	83		83	83	83	Yes
Cinergy Solutions-Utility, Inc	15	COVER,SPLICE	491		491	507	491	Yes
Cinergy Solutions-Utility, Inc	3	FUSE,REFILL POWER	441		441	441	441	Yes
Cinergy Solutions-Utility, Inc	6	TAPE,ELECTRICAL,HIGH VOLTAGE	75		75	121	75	Yes
Cinergy Solutions-Utility, Inc	1	TRANSFORMER,PAD MOUNT,1500KVA	22,075		22,075	22,075	22,075	Yes
Duke Energy Business Services	1	ASSEMBLY,HEADGEAR	12		12	15	12	Yes
Duke Energy Business Services	3	BUCKET,TOOL	222		222	266	222	Yes
Duke Energy Business Services	1	CASE,CARRYING, TEST LEADS	39		39	42	39	Yes
Duke Energy Business Services	7	DRUM,STORAGE,DOT REGULATED MATERIAL	219		219	219	219	Yes
Duke Energy Business Services	2	FUNNEL,160MM TOP DIA	68		68	68	68	Yes
Duke Energy Business Services	1	FUNNEL,3"	18		18	18	18	Yes
Duke Energy Business Services	2	GLASSES,SAFETY,BROWN MIRROR LENS	14		14	14	14	Yes
Duke Energy Business Services	24	GLASSES,SAFETY,INDOOR/OUTDOOR	67		67	67	67	Yes
Duke Energy Business Services	6	GLASSES,SAFETY,SHADED 2 LENS	50		50	50	50	Yes
Duke Energy Business Services	1	GLASSES,SAFETY,UNIVERSAL	2		2	2	2	Yes
Duke Energy Business Services	12	GLOVES,CUT RESISTANT,X-LARGE	72		72	74	72	Yes
Duke Energy Business Services	3	GLOVES,MECHANICS	26		26	26	26	Yes
Duke Energy Business Services	12	GLOVES,WORK	79		79	79	79	Yes
Duke Energy Business Services	1	GOGGLES,CLEAR	8		8	8	8	Yes
Duke Energy Business Services	1	MULTIMETER,6K/20KVAC/DC	421		421	430	421	Yes
Duke Energy Business Services	4	PAD,OUTRIGGER	415		415	415	415	Yes
Duke Energy Business Services	1	PROBE,UNIVERSAL	253		253	285	253	Yes
Duke Energy Business Services	1	SENSOR,PEN SIZE	25		25	27	25	Yes
Duke Energy Business Services	1	SET,TEST LEAD	76		76	76	76	Yes
Duke Energy Business Services	3	STRUCTURE,TELECOM EQUIPMENT CABINET SUPP	2,916		2,916	2,916	2,916	Yes
Duke Energy Business Services	1	TELEPHONE,TOUCH TONE	35		35	35	35	Yes
Duke Energy Business Services	1	VISOR,FACE SHIELD	19		19	21	19	Yes
Duke Energy Carolinas	130	ADAPTER,CONDUIT,TERMINAL	39		39		39	Yes
Duke Energy Carolinas	8	ADAPTER,HOSE TO PIPE,1/4" HOSE	20		20		20	Yes
Duke Energy Carolinas	3	BALLAST,FLUORESCENT	82		82		82	Yes
Duke Energy Carolinas	1	BOARD,PRINTED CIRCUIT,MACHINERY PROTECTI	3,967		3,967		3,967	Yes
Duke Energy Carolinas	1	BOARD,PRINTED CIRCUIT,MAIN	3,226		3,226		3,226	Yes
Duke Energy Carolinas	100	BOLT,CARRIAGE,3/8" DIA	39		39		39	Yes
Duke Energy Carolinas	2	BOLT,EYE,FRONT & REAR, SHOWN ON DRAWING	634		634		634	Yes
Duke Energy Carolinas	19	BOLT,EYE,OVAL	133		133		133	Yes
Duke Energy Carolinas	8	BOLT,TURBINE	498		498		498	Yes
Duke Energy Carolinas	72	BRACKET,1-1/2" DIA X 24" WD X 18" LG	2,652		2,652		2,652	Yes
Duke Energy Carolinas	20	BRACKET,STANDOFF	1,268		1,268		1,268	Yes
Duke Energy Carolinas	1	BUSHING,VALVE,SEAL	52		52		52	Yes
Duke Energy Carolinas	1	CABLE,EXTENSION	241		241		241	Yes
Duke Energy Carolinas	200	CELL,PHOTOELECTRIC,ELECTRONIC	3,466		3,466		3,466	Yes
Duke Energy Carolinas	2	CHARGER,BATTERY,WALL MOUNTED	5,347		5,347		5,347	Yes
Duke Energy Carolinas	30	CLAMP,POST INSULATING,ANGLE, CUSHION GRI	762		762		762	Yes
Duke Energy Carolinas	4	CLAMP,POST INSULATING,CUSHION GRIP SUPPO	120		120		120	Yes
Duke Energy Carolinas	55	CLEVIS,CLEVIS-EYE	642		642		642	Yes
Duke Energy Carolinas	20	CONDUIT,EMT THINWALL	5		5		5	Yes
Duke Energy Carolinas	5,280	CONDUIT,RIGID, HEAVY WALL	5,650		5,650		5,650	Yes
Duke Energy Carolinas	8	CONNECTOR,ELECTRICAL, TERMINAL,LUG	48		48		48	Yes
Duke Energy Carolinas	5	DETECTOR,FIRE PROTECTION,HEAT	1,142		1,142		1,142	Yes
Duke Energy Carolinas	10	ELBOW,CONDUIT,RIGID	108		108		108	Yes
Duke Energy Carolinas	3	ELECTRODE,REFERENCE	1,951		1,951		1,951	Yes
Duke Energy Carolinas	21	ELEMENT,HEATER,250W	719		719		719	Yes
Duke Energy Carolinas	80	EXTENSION,ANCHOR ROD	3,407		3,407		3,407	Yes
Duke Energy Carolinas	1	FAN,TRANSFORMER COOLING	551		551		551	Yes
Duke Energy Carolinas	3	FUSE,3A	86		86		86	Yes
Duke Energy Carolinas	10	FUSE,FAST ACTING MIDGET	73		73		73	Yes
Duke Energy Carolinas	9	FUSE,HIGH AMP OVERLOAD	506		506		506	Yes
Duke Energy Carolinas	23	FUSE,TIME DELAY	95		95		95	Yes
Duke Energy Carolinas	6	GASKET,FLANGE, NON-SPIRAL,0.065" THK	18		18		18	Yes
Duke Energy Carolinas	5	GASKET,SPIRAL WOUND,1-1/4" PIPE	15		15		15	Yes
Duke Energy Carolinas	5	GASKET,SPIRAL WOUND,3" PIPE	56		56		56	Yes
Duke Energy Carolinas	2	GASKET,SPIRAL WOUND,8" PIPE	24		24		24	Yes
Duke Energy Carolinas	12	GLOVES,CUT RESISTANT,X-LARGE	77		77		77	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Sales Price	Title Passed Yes / No
Duke Energy Carolinas	12	GLOVES,MECHANICS	103		103		103	Yes
Duke Energy Carolinas	8	HANDLE,PISTOL GRIP	266		266		266	Yes
Duke Energy Carolinas	2	HAT,HARD	72		72		72	Yes
Duke Energy Carolinas	6	HEAD,SERVICE ENTRANCE,1-1/2"	3,858		3,858		3,858	Yes
Duke Energy Carolinas	1	HOLSTER,DUAL TOOL	70		70		70	Yes
Duke Energy Carolinas	145	HOUSING,CABLE T	7,260		7,260		7,260	Yes
Duke Energy Carolinas	80	INSULATOR,LINE POST	1,430		1,430		1,430	Yes
Duke Energy Carolinas	36	INSULATOR,STATION POST	13,964		13,964		13,964	Yes
Duke Energy Carolinas	3,132	INSULATOR,SUSPENSION	61,353		61,353		61,353	Yes
Duke Energy Carolinas	1	KIT,FEEDBACK ARM	67		67		67	Yes
Duke Energy Carolinas	2	KIT,MEMBRANE	880		880		880	Yes
Duke Energy Carolinas	2	KIT,SPARES	256		256		256	Yes
Duke Energy Carolinas	5	KIT,SPLICE,4/0 AWG-500 MCM CONDUCTOR	1,366		1,366		1,366	Yes
Duke Energy Carolinas	48	KIT,SPLICE,750-1000 MCM CONDUCTOR	15,344		15,344		15,344	Yes
Duke Energy Carolinas	100	LABEL,SELF HEALING IDENTIFICATION	126		126		126	Yes
Duke Energy Carolinas	2	LANYARD,SHOCK ABSORBER	138		138		138	Yes
Duke Energy Carolinas	79	LIGHT,LED FIXTURE	48,014		48,014		48,014	Yes
Duke Energy Carolinas	1	MANIFOLD,VALVE,2-VALVE	552		552		552	Yes
Duke Energy Carolinas	100	MARKER,# 1	16		16		16	Yes
Duke Energy Carolinas	1	MODULE,TERMINAL BLOCK	155		155		155	Yes
Duke Energy Carolinas	1	MOTOR,ELECTRIC, AC,75 HP	4,705		4,705		4,705	Yes
Duke Energy Carolinas	40	NUT,LOCK,5/8" DIA	376		376		376	Yes
Duke Energy Carolinas	10	O-RING,3/4" ID	6		6		6	Yes
Duke Energy Carolinas	2	PACKING,BULK,RIBBON	33		33		33	Yes
Duke Energy Carolinas	3	PIN,DOWEL,DIFFUSER INNER HORIZONTAL JOIN	27		27		27	Yes
Duke Energy Carolinas	1	PLUG,BORESCOPE	1,047		1,047		1,047	Yes
Duke Energy Carolinas	60	PLUG,ELECTRICAL,STRAIGHT	2,990		2,990		2,990	Yes
Duke Energy Carolinas	1	POSITIONER,VALVE,3-15 LB INPUT	407		407		407	Yes
Duke Energy Carolinas	1	PROBE,PROXIMITY,1/4" TIP DIA	689		689		689	Yes
Duke Energy Carolinas	1	PROBE,VIBRATION SENSOR	278		278		278	Yes
Duke Energy Carolinas	2	PROXIMITOR,3300 XL	702		702		702	Yes
Duke Energy Carolinas	1	PUMP,FILTRATE	18,612		18,612		18,612	Yes
Duke Energy Carolinas	2	RECLOSER,VACUUM	5,219		5,219		5,219	Yes
Duke Energy Carolinas	1	REGULATOR,PRESSURE,HYDROGEN	430		430		430	Yes
Duke Energy Carolinas	1	RELAY,OVERLOAD,2.5-10A	103		103		103	Yes
Duke Energy Carolinas	1	RING,RETAINING,F/ TYPE 667-4-ET	216		216		216	Yes
Duke Energy Carolinas	1	SCANNER,FLAME	3,804		3,804		3,804	Yes
Duke Energy Carolinas	1	SEAT,VALVE,KNIFE GATE	1,020		1,020		1,020	Yes
Duke Energy Carolinas	1	SENSOR,ARR / VBRTN	1,162		1,162		1,162	Yes
Duke Energy Carolinas	4	SENSOR,TEMP/ACCELERATION	358		358		358	Yes
Duke Energy Carolinas	20	SIGN,WARNING, UNDERGROUND TO OVERHEAD FE	242		242		242	Yes
Duke Energy Carolinas	22	SLUG,DUMMY FUSE	109		109		109	Yes
Duke Energy Carolinas	1	SOLUTION,OXYGEN OZONE SENSOR FIL	97		97		97	Yes
Duke Energy Carolinas	25	SPLICE,CONDUCTOR,JUMPER LOOP	132		132		132	Yes
Duke Energy Carolinas	1	SWITCH,SELECTOR,NORMAL-BYPASS	177		177		177	Yes
Duke Energy Carolinas	1	TAG,SAFETY,DANGER DO NOT OPERATE	165		165		165	Yes
Duke Energy Carolinas	1	THERMOSTAT,FIRE DETECTOR	193		193		193	Yes
Duke Energy Carolinas	200	TIE,INSULATOR,F NECK INSULATOR	602		602		602	Yes
Duke Energy Carolinas	4	TRANSFORMER,OVERHEAD,CONVENTIONAL	3,456		3,456		3,456	Yes
Duke Energy Carolinas	1	TRANSMITTER,PRESSURE,(-)14.2-300 PSIG OU	2,421		2,421		2,421	Yes
Duke Energy Carolinas	1	VALVE,CHECK,1"	180		180		180	Yes
Duke Energy Carolinas	1	VALVE,CONTROL	69		69		69	Yes
Duke Energy Carolinas	1	VALVE,NEEDLE,1/4"	230		230		230	Yes
Duke Energy Carolinas	1	VALVE,SERVO	10,825		10,825		10,825	Yes
Duke Energy Carolinas	2	VALVE,SOLENOID,3/4" PIPE	3,866		3,866		3,866	Yes
Duke Energy Indiana	6	ANTENNA,MULTI-BAND DIVERSITY/MIMO 4G	735		735		735	Yes
Duke Energy Indiana	11	ASSEMBLY,INDICATING FLAG	492		492		492	Yes
Duke Energy Indiana	3	BEARING,BALL,CONRAD	225		225		225	Yes
Duke Energy Indiana	1	BLOCK,SLIDE	1,381		1,381		1,381	Yes
Duke Energy Indiana	1	BOARD,PRINTED CIRCUIT,CONTROL	6,072		6,072		6,072	Yes
Duke Energy Indiana	1,700	BOLT,MACHINE,1/2" DIA	544		544		544	Yes
Duke Energy Indiana	1,700	BOLT,MACHINE,3/4" DIA	2,991		2,991		2,991	Yes
Duke Energy Indiana	150	BOLT,MACHINE,5/8" DIA	287		287		287	Yes
Duke Energy Indiana	2	BOOSTER,AIR,150 PSI SUPPLY	2,338		2,338		2,338	Yes
Duke Energy Indiana	10	BRACKET,ADAPTER	70		70		70	Yes
Duke Energy Indiana	3	BUSHING,ELECTRICAL CONDUCTOR,TRANSFORMER	10,680		10,680		10,680	Yes
Duke Energy Indiana	1	CABLE,SENSOR	157		157		157	Yes
Duke Energy Indiana	1	CABLE,VELOMITOR	305		305		305	Yes
Duke Energy Indiana	1	CAGE,VALVE,CONTROL	868		868		868	Yes
Duke Energy Indiana	2	CAPACITOR,BANK,1200KVAR	62,282		62,282		62,282	Yes
Duke Energy Indiana	9	CLAMP,POST INSULATING,CUSHION GRIP SUPPO	269		269		269	Yes
Duke Energy Indiana	1	COIL,ELECTRICAL,125VDC	45		45		45	Yes
Duke Energy Indiana	4	COIL,ELECTRICAL,TRIP	710		710		710	Yes
Duke Energy Indiana	500	CONDUIT,PANDC FLEXIBLE	431		431		431	Yes
Duke Energy Indiana	10	CONNECTOR,ELECTRICAL, TERMINAL,LUG	60		60		60	Yes
Duke Energy Indiana	6	CONNECTOR,ELECTRICAL,FUSED LOADBREAK ELB	1,857		1,857		1,857	Yes
Duke Energy Indiana	4	CONNECTOR,ELECTRICAL,LOADBREAK ELBOW	720		720		720	Yes
Duke Energy Indiana	3	COOLER,SAMPLE	3,021		3,021		3,021	Yes
Duke Energy Indiana	1	CORD,50' CUSTOM LG	100		100		100	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Sales Price	Title Passed Yes / No
Duke Energy Indiana	2	COUNTER,ELECTRICAL,OPERATION	234		234		234	Yes
Duke Energy Indiana	20	DISC,SPRING	527		527		527	Yes
Duke Energy Indiana	1	DRUM,BALANCE	25,905		25,905		25,905	Yes
Duke Energy Indiana	1	ELBOW,PIPE,8"	868		868		868	Yes
Duke Energy Indiana	1	ELECTRODE,LOW LEVEL	680		680		680	Yes
Duke Energy Indiana	2	ELEMENT,FILTER,150MM LG	196		196		196	Yes
Duke Energy Indiana	1	ELEMENT,HEATER OVERLOAD,P23	2		2		2	Yes
Duke Energy Indiana	50	FILTER,AIR,ANALYZER COOLING FAN	25		25		25	Yes
Duke Energy Indiana	10	FUSE,FAST ACTING	12		12		12	Yes
Duke Energy Indiana	20	FUSE,REFILL POWER	2,765		2,765		2,765	Yes
Duke Energy Indiana	1	FUSE,STD SPEED REFILL	128		128		128	Yes
Duke Energy Indiana	16	GASKET,SPIRAL WOUND,1-1/2" PIPE	30		30		30	Yes
Duke Energy Indiana	1	HOLDER,FUSE,200A	72		72		72	Yes
Duke Energy Indiana	1	HOUSING,TAKE-UP BEARING,13-1/4" WD X 6-1	373		373		373	Yes
Duke Energy Indiana	46	INSULATOR,STATION POST	6,167		6,167		6,167	Yes
Duke Energy Indiana	3	KIT,CONSUMABLE	563		563		563	Yes
Duke Energy Indiana	5	KIT,REBUILD	978		978		978	Yes
Duke Energy Indiana	1	LIGHT,INDICATING,120V	96		96		96	Yes
Duke Energy Indiana	12	LIGHT,LED FIXTURE	5,440		5,440		5,440	Yes
Duke Energy Indiana	1	MODULE,ANALOG INPUT/OUTPUT	2,388		2,388		2,388	Yes
Duke Energy Indiana	1	MOTOR,ELECTRIC, AC,120VAC	475		475		475	Yes
Duke Energy Indiana	1	MOTOR,ELECTRIC, DC,1/3 HP	690		690		690	Yes
Duke Energy Indiana	1	MOTOR,ELECTRIC, DC,125VDC	639		639		639	Yes
Duke Energy Indiana	1	NUT,STEM	425		425		425	Yes
Duke Energy Indiana	4	O-RING,FILTER COVER	599		599		599	Yes
Duke Energy Indiana	1	O-RING,SHAFT SLEEVE	7		7		7	Yes
Duke Energy Indiana	2	PAD,MOUNTING	2,409		2,409		2,409	Yes
Duke Energy Indiana	1	PLATFORM,HEAVY DUTY BEAM	1,118		1,118		1,118	Yes
Duke Energy Indiana	1	POSITIONER,VALVE,SMART	5,846		5,846		5,846	Yes
Duke Energy Indiana	1	PUMP,VACUUM	44		44		44	Yes
Duke Energy Indiana	3	RECLOSER,HYDRAULIC	6,503		6,503		6,503	Yes
Duke Energy Indiana	1	RING,SEAT	233		233		233	Yes
Duke Energy Indiana	2	ROLLER,ASH GATE	270		270		270	Yes
Duke Energy Indiana	1	SEAL,OIL,RING	7,975		7,975		7,975	Yes
Duke Energy Indiana	2	SENSOR,ANALYZER	1,010		1,010		1,010	Yes
Duke Energy Indiana	1	SENSOR,SPEED	3,782		3,782		3,782	Yes
Duke Energy Indiana	10	SIGN,WARNING, UNDERGROUND TO OVERHEAD FE	121		121		121	Yes
Duke Energy Indiana	1	STUD,DOUBLE ENDED,PUMP	19		19		19	Yes
Duke Energy Indiana	2	SWITCH,LIMIT,600V 10A	300		300		300	Yes
Duke Energy Indiana	3	SWITCH,PRESSURE,GOVERNOR	990		990		990	Yes
Duke Energy Indiana	165	TIE,INSULATOR,F NECK INSULATOR	726		726		726	Yes
Duke Energy Indiana	1	TIMER,CONTROL PANEL	71		71		71	Yes
Duke Energy Indiana	3	TRANSFORMER,INSTRUMENT,CURRENT	971		971		971	Yes
Duke Energy Indiana	6	VALVE,SOLENOID,3/8" PIPE	1,927		1,927		1,927	Yes
Duke Energy Indiana	500	WASHER,LOCK,BELLEVILLE SPRING	298		298		298	Yes
Duke Energy Indiana	1	WASHER,SPHERICAL FEMALE	33		33		33	Yes
Duke Energy Indiana	2	WASHER,SPHERICAL MALE	66		66		66	Yes
Duke Energy Indiana	2,500	WIRE/CABLE,2/0 AWG	7,400		7,400		7,400	Yes
Duke Energy Kentucky	1	AMPLIFIER,SPEAKER	248		248		248	Yes
Duke Energy Kentucky	12	BALLAST,HPR SODIUM	713		713		713	Yes
Duke Energy Kentucky	2	BEARING,BALL,CONRAD	150		150		150	Yes
Duke Energy Kentucky	10	BOLT,ELEVATOR,3/8" DIA	61		61		61	Yes
Duke Energy Kentucky	1	BREAKER,CIRCUIT,600V	473		473		473	Yes
Duke Energy Kentucky	125	CHAIN,SAFETY	80		80		80	Yes
Duke Energy Kentucky	1	CHASSIS,FLAME SCANNER CONTROLLER	435		435		435	Yes
Duke Energy Kentucky	2	CONNECTOR,COMMUNICATIONS,PLUG	49		49		49	Yes
Duke Energy Kentucky	2	CONVERTER,SIGNAL,FIBER MEDIA	382		382		382	Yes
Duke Energy Kentucky	1	CYLINDER,LINEAR ACTUATING,PNEUMATIC	695		695		695	Yes
Duke Energy Kentucky	1	DIAPHRAGM,ACTUATOR,BUNA-N	120		120		120	Yes
Duke Energy Kentucky	1	FILTER,OIL,EXHAUST OIL SEPARATOR, TURBIN	493		493		493	Yes
Duke Energy Kentucky	3	FUSE,TIME DELAY DUAL ELEMENT	27		27		27	Yes
Duke Energy Kentucky	1	GASKET SET,RING	133		133		133	Yes
Duke Energy Kentucky	7	GASKET,SPIRAL WOUND,10" PIPE	57		57		57	Yes
Duke Energy Kentucky	2	GASKET,SPIRAL WOUND,12" PIPE	25		25		25	Yes
Duke Energy Kentucky	1	GLASS,OBSERVATION DOOR	187		187		187	Yes
Duke Energy Kentucky	2	O-RING,FILTER COVER	299		299		299	Yes
Duke Energy Kentucky	10	PIN,DOWEL,9/16" DIA	15		15		15	Yes
Duke Energy Kentucky	1	SCRAPER,BELT,COAL	508		508		508	Yes
Duke Energy Kentucky	1	SWITCH,AUXILIARY,POWER VACUUM CIRCUIT BR	147		147		147	Yes
Duke Energy Kentucky	1	SWITCH,LIMIT,600VAC 15A	707		707		707	Yes
Duke Energy Kentucky	1	SWITCH,SELECTOR,600VAC	68		68		68	Yes
Duke Energy Kentucky	1	SWITCH,VALVE, TAMPER, FIRE PROTECTION	113		113		113	Yes
Duke Energy Kentucky	1	VALVE,NEEDLE,1/4"	57		57		57	Yes
Duke Energy Kentucky	5	YOKE,VALVE	10		10		10	Yes
Duke Energy Ohio - RU	30	ADAPTER,CABLE	324		324		324	Yes
Duke Energy Ohio - RU	5	BAND,POLE,30" DIA	710		710		710	Yes
Duke Energy Ohio - RU	30	BRACKET,1-1/2" DIA X 24" WD X 18" LG	1,105		1,105		1,105	Yes
Duke Energy Ohio - RU	3	CLAMP,POST INSULATING,BUS SUPPORT	464		464		464	Yes
Duke Energy Ohio - RU	6	CLAMP,POST INSULATING,STRAIGHT	351		351		351	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

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Duke Energy Ohio - RU	36	CLAMP,STRAIN,1.18"-1.55" CONDUCTOR	3,840		3,840		3,840	Yes
Duke Energy Ohio - RU	6	CONNECTOR,ELECTRICAL, TEE,(2) CABLES TO	745		745		745	Yes
Duke Energy Ohio - RU	3	CONNECTOR,ELECTRICAL, TEE,CABLE TO FLAT	179		179		179	Yes
Duke Energy Ohio - RU	78	CONNECTOR,ELECTRICAL, TERMINAL,LUG	468		468		468	Yes
Duke Energy Ohio - RU	50	COVER,CONDUCTOR	275		275		275	Yes
Duke Energy Ohio - RU	1	END,FUSE, RIGHT ANGLE STYLE	789		789		789	Yes
Duke Energy Ohio - RU	10	INSULATOR,POST	662		662		662	Yes
Duke Energy Ohio - RU	35	INSULATOR,STATION POST	4,533		4,533		4,533	Yes
Duke Energy Ohio - RU	8	KIT,ELBOW	1,818		1,818		1,818	Yes
Duke Energy Ohio - RU	14	LINK,FUSE,CURRENT SENSING	101		101		101	Yes
Duke Energy Ohio - RU	12	ROUTER,AC POWER	42,231		42,231		42,231	Yes
Duke Energy Ohio - RU	2	SLUG,DUMMY FUSE	142		142		142	Yes
Duke Energy Ohio - RU	10	SPACER,ELECTRICAL CABLE,1.751"-1.776" DI	484		484		484	Yes
Duke Energy Ohio - RU	50	SPLICE,CONDUCTOR,AUTOMATIC, FULL TENSION	3,077		3,077		3,077	Yes
Duke Energy Ohio - RU	5,500	WASHER,LOCK,BELLEVILLE SPRING	2,120		2,120		2,120	Yes
Duke Energy Ohio - RU	4,000	WIRE/CABLE,ELECTRICAL,NETWORK	110,640		110,640		110,640	Yes
Duke Energy Ohio - RU	4,400	WIRE/CABLE,ELECTRICAL,UNDERGROUND	2,652		2,652		2,652	Yes
Duke Energy Ohio - RU	3,584	WIRE/CABLE,ELECTRICAL,UNDERGROUND PRIMAR	41,262		41,262		41,262	Yes
Duke Energy Progress	1	ACTUATOR,PNEUMATIC,DBL ACTING	651		651		651	Yes
Duke Energy Progress	1	ACTUATOR,PNEUMATIC,VALVE, DBL ACTING	1,202		1,202		1,202	Yes
Duke Energy Progress	2	ANTENNA,MULTI-BAND DIVERSITY/MIMO 4G	245		245		245	Yes
Duke Energy Progress	2	ARM,DAVIT	458		458		458	Yes
Duke Energy Progress	3	ARRESTER,ELECTRICAL,SURGE	2,153		2,153		2,153	Yes
Duke Energy Progress	1	ASSEMBLY,NOZZLE	4,549		4,549		4,549	Yes
Duke Energy Progress	4	BAND,1-1/2"	111		111		111	Yes
Duke Energy Progress	4	BAND,FLG	77		77		77	Yes
Duke Energy Progress	38	BAND,POLE,30" DIA	5,397		5,397		5,397	Yes
Duke Energy Progress	2	BEARING,SLEEVE,CONVEYOR	6		6		6	Yes
Duke Energy Progress	1	BEARING,THRUST	103		103		103	Yes
Duke Energy Progress	2	BELT,WEAR	1,960		1,960		1,960	Yes
Duke Energy Progress	1	BLADE,TURBINE,COMPRESSOR	7,823		7,823		7,823	Yes
Duke Energy Progress	1	BOARD,PRINTED CIRCUIT,EMOD	519		519		519	Yes
Duke Energy Progress	1	BOARD,PRINTED CIRCUIT,MAIN	766		766		766	Yes
Duke Energy Progress	1	BODY,VALVE,10" X 18" VALVE	2,016		2,016		2,016	Yes
Duke Energy Progress	3	BODY,VALVE,SS	2,154		2,154		2,154	Yes
Duke Energy Progress	30	BOLT,COMBUSTION TURBINE CASING COVER	105		105		105	Yes
Duke Energy Progress	45	BOLT,DOUBLE ARMING,3/4" DIA	350		350		350	Yes
Duke Energy Progress	8	BOLT,LOCK	488		488		488	Yes
Duke Energy Progress	2,300	BOLT,MACHINE,1/2" DIA	3,538		3,538		3,538	Yes
Duke Energy Progress	1	BOLT,MACHINE,3/4" DIA	21		21		21	Yes
Duke Energy Progress	146	BOLT,MACHINE,5/8" DIA	526		526		526	Yes
Duke Energy Progress	8	BOLT,STEAM SEAL RING	432		432		432	Yes
Duke Energy Progress	8	BRACKET,CUTOUT	303		303		303	Yes
Duke Energy Progress	23	BRACKET,STANDOFF	1,374		1,374		1,374	Yes
Duke Energy Progress	25	BRACKET,STREET LIGHT	1,211		1,211		1,211	Yes
Duke Energy Progress	1	BREAKER,CIRCUIT,600VAC	310		310		310	Yes
Duke Energy Progress	11	BREAKER,CIRCUIT,OUTDOOR POWER	1,317,987		1,317,987		1,317,987	Yes
Duke Energy Progress	1	BREAKER,CIRCUIT,POWER	23,103		23,103		23,103	Yes
Duke Energy Progress	3	BUSHING,ELECTRICAL CONDUCTOR,196KV	32,415		32,415		32,415	Yes
Duke Energy Progress	6	CABLE,COAXIAL,RG8U	234		234		234	Yes
Duke Energy Progress	3,323	CABLE,FIBER OPTIC,SGL MODE	5,180		5,180		5,180	Yes
Duke Energy Progress	2	CABLE,POWER	103		103		103	Yes
Duke Energy Progress	1	CAGE,LINEAR	1,054		1,054		1,054	Yes
Duke Energy Progress	1	CAP,ROD	75		75		75	Yes
Duke Energy Progress	8	CAPACITOR,BANK,200KVAR	3,704		3,704		3,704	Yes
Duke Energy Progress	1	CASING,UPPER	182		182		182	Yes
Duke Energy Progress	12	CLAMP,CABLE SUPPORT	299		299		299	Yes
Duke Energy Progress	150	CLAMP,GROUNDING,4 AWG-300 CU CONDUCTOR	1,275		1,275		1,275	Yes
Duke Energy Progress	20	CLAMP,PIPE/CONDUIT,BEAM	399		399		399	Yes
Duke Energy Progress	2	CLAMP,POST INSULATING,BUS SUPPORT	170		170		170	Yes
Duke Energy Progress	6	CLAMP,STRAIN,0.2"-0.55" CONDUCTOR	863		863		863	Yes
Duke Energy Progress	13	CLAMP,SUSPENSION,0.884"-1.196", 556.5-95	769		769		769	Yes
Duke Energy Progress	1	COIL,ELECTRICAL,SOLENOID	26		26		26	Yes
Duke Energy Progress	2	CONNECTOR	119		119		119	Yes
Duke Energy Progress	15	CONNECTOR,CABLE/CONDUIT,1/2" HUB	49		49		49	Yes
Duke Energy Progress	12	CONNECTOR,CABLE/CONDUIT,3/4" HUB	77		77		77	Yes
Duke Energy Progress	3	CONNECTOR,ELECTRICAL, TERMINAL,1/0 AWG-5	98		98		98	Yes
Duke Energy Progress	35	CONNECTOR,ELECTRICAL, TERMINAL,TUBULAR	2,142		2,142		2,142	Yes
Duke Energy Progress	100	CONNECTOR,ELECTRICAL,COMP	139		139		139	Yes
Duke Energy Progress	1	CONTROLLER,TEMP	325		325		325	Yes
Duke Energy Progress	5	COUNTER,MECHANICAL	1,664		1,664		1,664	Yes
Duke Energy Progress	1	COUPLING,SHAFT,GEAR	9,338		9,338		9,338	Yes
Duke Energy Progress	21	COVER,HANDHOLE	424		424		424	Yes
Duke Energy Progress	2	CROSSARM,BEAM	4,332		4,332		4,332	Yes
Duke Energy Progress	1	CUTOUT,FUSE,100A	59		59		59	Yes
Duke Energy Progress	461	CUTOUT,FUSE,NON-LOADBREAK	36,355		36,355		36,355	Yes
Duke Energy Progress	16	DEADEND,COMP SGL TONGUE	1,985		1,985		1,985	Yes
Duke Energy Progress	25	DEADEND,GUY GRIP	108		108		108	Yes
Duke Energy Progress	16	DEADEND,TWISTED LOOP GUY GRIP	740		740		740	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Sales Price	Title Passed Yes / No
Duke Energy Progress	1	DEFLECTOR,BEARING	1,075		1,075		1,075	Yes
Duke Energy Progress	2	DIAPHRAGM,COMPRESSOR	406,773		406,773		406,773	Yes
Duke Energy Progress	1	ELBOW,INTEGRAL WEARBACK	688		688		688	Yes
Duke Energy Progress	1	ELECTRODE,BULB	658		658		658	Yes
Duke Energy Progress	1	ELECTRODE,REFERENCE	494		494		494	Yes
Duke Energy Progress	2	ELEMENT,BREATHER	52		52		52	Yes
Duke Energy Progress	20	ELEMENT,FILTER,26"	919		919		919	Yes
Duke Energy Progress	40	ELEMENT,FILTER,40	902		902		902	Yes
Duke Energy Progress	8	ELEMENT,FILTER,AIR	221		221		221	Yes
Duke Energy Progress	3	ELEMENT,FILTER,HINE SITE WILL ONLY ACCEP	696		696		696	Yes
Duke Energy Progress	10	ELEMENT,FILTER,LUBE OIL	1,326		1,326		1,326	Yes
Duke Energy Progress	3	ELEMENT,FILTER,OIL	2,243		2,243		2,243	Yes
Duke Energy Progress	3	ELEMENT,HEATER,250W	103		103		103	Yes
Duke Energy Progress	1	ELEMENT,THERMOCOUPLE	282		282		282	Yes
Duke Energy Progress	2	FAN,TRANSFORMER COOLING	1,102		1,102		1,102	Yes
Duke Energy Progress	2	FILTER,COALESCING	187		187		187	Yes
Duke Energy Progress	3	FILTER,MICROGLASS II ELEMENT	356		356		356	Yes
Duke Energy Progress	2	FLOWMETER,INDICATOR	146		146		146	Yes
Duke Energy Progress	5	FUSE,NON-RENEWABLE	197		197		197	Yes
Duke Energy Progress	1	FUSE,TIME DELAY	41		41		41	Yes
Duke Energy Progress	7	GASKET	9		9		9	Yes
Duke Energy Progress	1	GASKET SET,CONTROL VALVE	202		202		202	Yes
Duke Energy Progress	1	GASKET,SPIRAL WOUND,2500 LB	12		12		12	Yes
Duke Energy Progress	4	GASKET,SPIRAL WOUND,600 LB	496		496		496	Yes
Duke Energy Progress	4	GASKET,SPIRAL WOUND,900-1500LB	14		14		14	Yes
Duke Energy Progress	2	GASKET,WEDGE COUPLING	169		169		169	Yes
Duke Energy Progress	6	GAUGE,PRESSURE,0-60 PSI	226		226		226	Yes
Duke Energy Progress	20	GUARD,WILDLIFE	791		791		791	Yes
Duke Energy Progress	1	GUIDE,ANGLE SLUICE GATE	162		162		162	Yes
Duke Energy Progress	3	HANDLE,MOLD CLAMP	147		147		147	Yes
Duke Energy Progress	12	HOLDER,FUSE,30A	115		115		115	Yes
Duke Energy Progress	3	HOSE,FLEXIBLE METAL,PIGTAIL	2,414		2,414		2,414	Yes
Duke Energy Progress	40	INDICATOR,FAULT AUTOMATIC RESET	8,199		8,199		8,199	Yes
Duke Energy Progress	3	INDICATOR,UNDERGROUND FAULT	441		441		441	Yes
Duke Energy Progress	2	INSERT,PIPE,2" X 1-1/2"	174		174		174	Yes
Duke Energy Progress	5	INSERT,THREADED,COARSE THD	82		82		82	Yes
Duke Energy Progress	89	INSULATOR,POST	5,888		5,888		5,888	Yes
Duke Energy Progress	958	INSULATOR,SUSPENSION	39,438		39,438		39,438	Yes
Duke Energy Progress	60	INSULATOR,VERT LINE POST	3,686		3,686		3,686	Yes
Duke Energy Progress	2	INTERRUPTER,VACUUM	55,080		55,080		55,080	Yes
Duke Energy Progress	1	JOINT,EXPANSION,ELASTOMERIC	4,428		4,428		4,428	Yes
Duke Energy Progress	2	KEY,UPPER VALVE STEM	124		124		124	Yes
Duke Energy Progress	2	KIT,AFDC	384		384		384	Yes
Duke Energy Progress	1	KIT,INCLUDES PW-24BR & PW68 ASSY, NUT, 3	144		144		144	Yes
Duke Energy Progress	1	KIT,REBUILD	3,941		3,941		3,941	Yes
Duke Energy Progress	7	KIT,RECEPTACLE	1,167		1,167		1,167	Yes
Duke Energy Progress	2	KIT,REPAIR	157		157		157	Yes
Duke Energy Progress	1	KIT,REPLACEMENT	609		609		609	Yes
Duke Energy Progress	1	KIT,SEAL	125		125		125	Yes
Duke Energy Progress	15	KIT,SERVICE CONVERSION	2,016		2,016		2,016	Yes
Duke Energy Progress	12	KIT,SOFTGOODS	1,424		1,424		1,424	Yes
Duke Energy Progress	50	KIT,TERMINATION,CABLE	4,356		4,356		4,356	Yes
Duke Energy Progress	100	LAMP,HID,SODIUM VAPOR	688		688		688	Yes
Duke Energy Progress	167	LIGHT,LED FIXTURE	49,453		49,453		49,453	Yes
Duke Energy Progress	66	LIGHT,STREET	38,083		38,083		38,083	Yes
Duke Energy Progress	66	LIGHT,STREET LED	55,564		55,564		55,564	Yes
Duke Energy Progress	1	LINER,COVER PLATE	147		147		147	Yes
Duke Energy Progress	322	LINK,FUSE,DUAL ELEMENT	2,584		2,584		2,584	Yes
Duke Energy Progress	60	LINK,FUSE,DUAL SENSING	2,668		2,668		2,668	Yes
Duke Energy Progress	8	LOCK,PLATE	32		32		32	Yes
Duke Energy Progress	14	LUBRICANT,ANTI-SEIZE	897		897		897	Yes
Duke Energy Progress	2	LUBRICANT,BEARING ASSY	52		52		52	Yes
Duke Energy Progress	1	MODULE,BASE CONTROL	697		697		697	Yes
Duke Energy Progress	2	MODULE,COMMUNICATION	430		430		430	Yes
Duke Energy Progress	2	MODULE,INPUT	1,498		1,498		1,498	Yes
Duke Energy Progress	25	MOLD,THERMAL WELD,CABLE TO CABLE	2,143		2,143		2,143	Yes
Duke Energy Progress	12	MOLD,THERMAL WELD,CABLE TO GROUND ROD	985		985		985	Yes
Duke Energy Progress	2	MONITOR,TRANSFORMER TEMP	6,210		6,210		6,210	Yes
Duke Energy Progress	5	NOZZLE,SPRAY	140		140		140	Yes
Duke Energy Progress	4	NUT,1-1/4" DIA	36		36		36	Yes
Duke Energy Progress	6	NUT,BEARING	60		60		60	Yes
Duke Energy Progress	12	NUT,HEX,3/8" DIA	17		17		17	Yes
Duke Energy Progress	2	NUT,PIN FULCRUM	362		362		362	Yes
Duke Energy Progress	1	ORIFICE,CRITICAL	501		501		501	Yes
Duke Energy Progress	7	ORIFICE,SCREEN	63		63		63	Yes
Duke Energy Progress	4	O-RING,20.5" ID	34		34		34	Yes
Duke Energy Progress	1	PACKING,RING SET,VALVE	230		230		230	Yes
Duke Energy Progress	3	PIN,DOWEL,DIFFUSER INNER HORIZONTAL JOIN	84		84		84	Yes
Duke Energy Progress	22	PLATE,LOCK	280		280		280	Yes

Analysis of Diversification Activity
Assets or Rights Purchased From or Sold To Affiliates

Name of Affiliate	Qty	Description of Asset or Right	Cost / Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value *	Sales Price	Title Passed Yes / No
Duke Energy Progress	4	PLATFORM,HEAVY DUTY BEAM	4,472		4,472		4,472	Yes
Duke Energy Progress	5	PLUG,BUSHING	134		134		134	Yes
Duke Energy Progress	32	PLUG,ELECTRICAL,STRAIGHT	1,450		1,450		1,450	Yes
Duke Energy Progress	1	PROBE,MOISTURE SENSOR	585		585		585	Yes
Duke Energy Progress	1	PROBE,VIBRATION	6,150		6,150		6,150	Yes
Duke Energy Progress	2	PROTECTOR,CABLE	236		236		236	Yes
Duke Energy Progress	3	PROTECTOR,SURGE	289		289		289	Yes
Duke Energy Progress	1	RACK,2 TIER BATTERY	339		339		339	Yes
Duke Energy Progress	10	RECEPTACLE,ELECTRICAL,WEATHER-PROOF	2,839		2,839		2,839	Yes
Duke Energy Progress	1	RELAY,DC	148		148		148	Yes
Duke Energy Progress	9	RESIN,ANION, CATION, HYDROGEN, HYDROXYL	3,515		3,515		3,515	Yes
Duke Energy Progress	1	RING,PACKING BOX	127		127		127	Yes
Duke Energy Progress	1	RING,SEAT	951		951		951	Yes
Duke Energy Progress	87	ROD,DAMPER CLAMP PROTECTOR	740		740		740	Yes
Duke Energy Progress	39	SCREW,CAP,1/2" DIA	4		4		4	Yes
Duke Energy Progress	300	SEAL,KNOCKOUT	255		255		255	Yes
Duke Energy Progress	2	SEAL,OIL,2.188" ID	78		78		78	Yes
Duke Energy Progress	6	SEAL,OIL,BEARING	921		921		921	Yes
Duke Energy Progress	1	SENSOR,FIRE	567		567		567	Yes
Duke Energy Progress	1	SENSOR,FLAME	4,004		4,004		4,004	Yes
Duke Energy Progress	1	SENSOR,PH MONITOR	767		767		767	Yes
Duke Energy Progress	36	SHIELD,EHV PAD HARDWARE	207		207		207	Yes
Duke Energy Progress	5	SIGN,SUBSTATION	153		153		153	Yes
Duke Energy Progress	50	SLUG,DUMMY FUSE	248		248		248	Yes
Duke Energy Progress	15	SPACER,ELECTRICAL CABLE,(2) 1750 OR (2)	406		406		406	Yes
Duke Energy Progress	30	SPLICE,CONDUCTOR,AUTOMATIC, FULL TENSION	1,846		1,846		1,846	Yes
Duke Energy Progress	100	SPLICE,CONDUCTOR,FULL TENSION	549		549		549	Yes
Duke Energy Progress	1,000	SPLICE,CONDUCTOR,JUMPER	290		290		290	Yes
Duke Energy Progress	60	STARTER,LAMP,HIGH PRESSURE SODIUM LAMP	1,015		1,015		1,015	Yes
Duke Energy Progress	1	STEM,VALVE,ASSY, W/ PLUG (CAT IDS 922010	728		728		728	Yes
Duke Energy Progress	19	STUD,INSULATOR	139		139		139	Yes
Duke Energy Progress	1	SWITCH,CONVEYOR	1,030		1,030		1,030	Yes
Duke Energy Progress	3	SWITCH,EMERGENCY STOP	1,101		1,101		1,101	Yes
Duke Energy Progress	2	SWITCH,FUSE	212		212		212	Yes
Duke Energy Progress	1	SWITCH,LIMIT,STD TRAVEL, CW ROTATION, ST	315		315		315	Yes
Duke Energy Progress	3	SWITCH,PROXIMITY,DC	1,151		1,151		1,151	Yes
Duke Energy Progress	2	THERMOCOUPLE,ASSY, USED ON JOURNAL BEARI	1,634		1,634		1,634	Yes
Duke Energy Progress	3	THERMOCOUPLE,COMPRESSOR DISCHARGE TEMP 1	1,470		1,470		1,470	Yes
Duke Energy Progress	6	THERMOCOUPLE,FLASHBACK	1,765		1,765		1,765	Yes
Duke Energy Progress	7	THERMOCOUPLE,K	2,142		2,142		2,142	Yes
Duke Energy Progress	50	TIE,INSULATOR,F NECK PIN INSULATOR	213		213		213	Yes
Duke Energy Progress	1	TRANSFORMER,IGNITION,DRAWING PROP-951527	515		515		515	Yes
Duke Energy Progress	2	TRANSFORMER,INSTRUMENT,POTENTIAL	8,245		8,245		8,245	Yes
Duke Energy Progress	1	TRANSFORMER,OZONATOR	302		302		302	Yes
Duke Energy Progress	1	TRANSFORMER,PAD MOUNT,3000KVA	44,037		44,037		44,037	Yes
Duke Energy Progress	1	TRANSMITTER,ROTARY ANGULAR POSITION	1,270		1,270		1,270	Yes
Duke Energy Progress	2	TRAP,LINE,AIR CORE	29,722		29,722		29,722	Yes
Duke Energy Progress	2	VALVE,NEEDLE,1/4"	347		347		347	Yes
Duke Energy Progress	1	VALVE,NEEDLE,ITEM 010, F/ EH FLUID RES A	49		49		49	Yes
Duke Energy Progress	1	VALVE,SOLENOID,1/4" PIPE	1,500		1,500		1,500	Yes
Duke Energy Progress	2	WASHER,BEARING	20		20		20	Yes
Duke Energy Progress	4,000	WASHER,FLAT,1/2" NOM	518		518		518	Yes
Duke Energy Progress	1,800	WASHER,LOCK,SGL COIL SPRING	234		234		234	Yes
Duke Energy Progress	300	WASHER,SQ	223		223		223	Yes
Duke Energy Progress	115,700	WIRE,TIE	149,508		149,508		149,508	Yes
Duke Energy Progress	10,000	WIRE/CABLE,ELECTRICAL, BARE,GROUND	26,200		26,200		26,200	Yes
Duke Energy Progress	1,800	WIRE/CABLE,ELECTRICAL, BARE,SOL HD	728		728		728	Yes
Duke Energy Progress	2,000	WIRE/CABLE,ELECTRICAL,CONTROL	4,997		4,997		4,997	Yes
Duke Energy Progress	80	WIRE/CABLE,ELECTRICAL,POWER FLAME SCANNE	102		102		102	Yes
TOTAL			**3,222,700**		**3,222,700**	**33,306**	**3,222,700**	

* Transactions with regulated affiliates are priced at Net Book Value as agreed in the Intercompany Asset Transfer Agreement (IATA)

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Company: Duke Energy Florida, LLC
For the Year Ended December 31, 2019

List of employees earning more than $30,000 annually transferred to/from the utility to/from an affiliate company.

Company Tranfserred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Sr Bus & Tech Consultant	Sr Bus & Tech Consultant	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Dir Trans CMV Contractor Operations	Dir Trans CMV Contractor Operations	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Products & Services Mgr	Products & Services Mgr	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Manager Claims	Manager Claims	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	VP Engineering - Customer Delivery	Interim Assignment	Permanent
Duke Energy Florida, LLC	Duke Energy Progress, LLC	Dir Trans CMV Contractor Operations	Dir Trans CMV Contractor Operations	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Lead H&S Professional	Manager H&S	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Sr Business Web Analyst	Sr Business Web Analyst	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Interim Assignment - Leader	Interim Assignment - Leader	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Lead H&S Professional	Lead H&S Professional	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Sr Engineering Technologist	Sr Engineering Technologist	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Lead Portfolio Mgmt Analyst	Lead Portfolio Mgmt Analyst	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Mgr Products & Services	Mgr Products & Services	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	C&M Technical Skills Spec	Supv Project Construction	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Supv RS Business Operations	Supv RS Business Operations	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Bus & Tech Consultant	Bus & Tech Consultant	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Transm C&M Technical Skills Spec	Transm C&M Technical Skills Spec	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Bus & Tech Consultant	Bus & Tech Consultant	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Transm C&M Technical Skills Spec	Transm C&M Technical Skills Spec	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Mgr II System Operations	Mgr II System Operations	Permanent
Duke Energy Florida, LLC	Duke Energy Progress, LLC	CSS Sr Business Analyst	CSS Sr Business Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Revenue Services Specialist II	Revenue Services Specialist II	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Asc Gas Trader	Asc Gas Trader	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Lead Bus & Tech Consultant	Lead Bus & Tech Consultant	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Lead Compliance Analyst	Lead Compliance Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	GM CD Customer Relations	GM CD Customer Relations	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Supv Customer Enrollment	Supv Customer Enrollment	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Materials Spec III	Materials Spec III	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Investment Engr	Investment Engr	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Service Coordinator	Tech Ast II	Permanent
Duke Energy Florida, LLC	Duke Energy Progress, LLC	Assoc Cust Care Specialist	Assoc Cust Care Specialist	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Developmental Assignment	Developmental Assignment	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	DevelopmentalAssignment Leader	Developmental Assignment	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Lead Engineer	Lead Engineer	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Senior Cust Care Specialist	Work Mgmt Spec II	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Business System Testing Anlyst	Business System Testing Anlyst	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Mgr Lighting ProgDsgn	Mgr Lighting ProgDsgn	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Lead Originator - FSO	Manager Pipeline Services	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Mgr Unit Commitment	Mgr Unit Commitment	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Sr Bus & Tech Consultant	Sr Bus & Tech Consultant	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Lead Transmission Siting Spec	Lead Transmission Siting Spec	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Mgr I Transmission Work Mgmt	Mgr I Transmission Work Mgmt	Permanent
Duke Energy Florida, LLC	Duke Energy Progress, LLC	Operations Analyst	Operations Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Lead System Ops Analyst	Lead System Ops Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Senior Engineer	Senior Engineer	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Contract Mgmt Associate - Transmission	Contract Mgmt Associate - Transmission	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Dir Residential Solutions	Dir Residential Solutions	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Sr Project Manager	Sr Project Manager	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Sr IT Manager	CD Customer Relations Dir	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Fossil Control Operator	Plant Operator Maint Skill	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Mgr II Transmission Asset Mgmt	Mgr II Transmission Asset Mgmt	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Engineering Design Associate	Engineering Design Associate	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Lead Engineer	Lead Engineer	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Field Svcs Rep	Veh Maint Tech II	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Field Service Coordinator	Field Service Coordinator	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Dir Trans CMV Contractor Operations	Dir Trans CMV Contractor Operations	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Sr GS Public Engagement Spec	Sr GS Public Engagement Spec	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Project Manager I	Project Manager I	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Interim Assignment	Interim Assignment	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Lead Compliance Analyst	Lead Compliance Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Sr Technical Training Spc - T&D	Sr Technical Training Spc - T&D	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Smart Energy Specialist	Smart Energy Specialist	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Sr Fuels & Fleet Analyst	Sr Fuels & Fleet Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Business Ops Analyst	Business Ops Analyst	Permanent
Duke Energy Florida, LLC	Piedmont Natural Gas Company Inc	Customer Care Specialist	Customer Care Specialist	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Sr Technical Voice Analyst	Sr Technical Voice Analyst	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Supt Maintenance	Supt Operations	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Sr Project Manager	Sr Project Manager	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Engineering Technologist II	Engineering Technologist II	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Sr Engineering Technologist	Sr Engineering Technologist	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Lead Fuels & Fleet Analyst	Lead Fuels & Fleet Analyst	Permanent
Duke Energy Business Services, LLC	Duke Energy Florida, LLC	Sr H&S Professional	Sr H&S Professional	Permanent
Duke Energy Florida, LLC	Duke Energy Carolinas, LLC	Emergency Preparedness Mgr	Emergency Preparedness Mgr	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Sr Inside Sales & Support Spc	Sr Inside Sales & Support Spc	Permanent
Duke Energy Progress, LLC	Duke Energy Florida, LLC	Executive Assistant I	Executive Assistant I	Permanent
Duke Energy Florida, LLC	Duke Energy Progress, LLC	Disb Line & Svc Tech Helper	Disb Line & Svc Tech Helper	Permanent
Duke Energy Florida, LLC	Duke Energy Business Services, LLC	Sr Config Mgmt Spc	Sr Config Mgmt Spc	Permanent
Duke Energy Carolinas, LLC	Duke Energy Florida, LLC	Mgr Generation Engineering	Mgr Generation Engineering	Permanent

Analysis of Diversification Activity

Non-Tariffed Services and Products Provided by the Utility

Company: Duke Energy Florida, Inc.

For the Year Ended December 31, 2019

Provide the following information regarding all non-tariffed services and products provided by the utility.

Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Rent from Electric Properties	0454100	Regulated
Managed Services (Duke Energy – Energy Services owned generators, UPS systems, and HVAC systems)	0417310	Non-Regulated
Power Quality Services	0417310	Non-Regulated
Homewire/Homewire Deluxe	0417310	Non-Regulated
Duke Energy Connections	0417310	Non-Regulated
Gas Line Repair	0417310	Non-Regulated
Heating Repair	0417310	Non-Regulated
Heating and Cooling Repair	0417310	Non-Regulated
High Voltage Services	0417310	Non-Regulated
Water Heater Repair & Replacement Essential/Premium	0417310	Non-Regulated
Water Line Repair & Restoration	0417310	Non-Regulated
Water Heater Repair & Replacement	0417310	Non-Regulated
Appliance Repair and Replace Essential/Premium	0417310	Non-Regulated
Sewer Line Repair & Restoration	0417310	Non-Regulated
Surge Protection	0417310	Non-Regulated
Surge Coverage and Grounding Essential/ Enhanced/ Premium	0417310	Non-Regulated
Surge Protection Add on	0417310	Non-Regulated
Transmission and Distribution Services	0417310	Non-Regulated

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Nonutility Property (Account 121)

Company: Duke Energy Florida, Inc.

For the Year Ended as of December 31, 2019

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the balance at the end of the year, for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.

Description and Location		Balance at beginning of year (7)	Purchases, Sales, Retirements, Transfers, etc.	Balance at end of year
Previously Devoted to Public Service				
CR3 offsite training and simulator facilities and equipment - Crystal River, FL	(1)	17,578,496	-	434,294
CR 1&2 Land - Citrus County, FL	(2)	2,522,029	(2,522,029)	-
Bartow-Anclose Pipeline Land - Pasco/Pinellas County, FL	(3)	235,425	-	235,425
Land - Marion County, FL	(4)	135,191	-	135,191
Minor Items Previously Devoted to Public Service		184,723	-	184,723
Not Previously Devoted to Public Service				
Land - Volusia County, FL		1,581,627	-	1,581,627
Generators on Customer's Premise - Seminole County, FL	(5)	1,018,090	752,667	1,770,758
Generators on Customer's Premise - Lake County, FL		525,791	-	525,791
Underground Distribution Materials - Pinellas County, FL		499,485	-	499,485
Minor Items Not Previously Devoted to Public Service	(6)	926,429	83,691	1,010,119
Totals		25,207,285	$ (1,685,671)	$ 23,521,614

Notes

(1) Date Transferred to Acct 121: 05/2016

(2) Crystal River 1 & 2 land was inadvertently moved to Non-Utility Property Account 121 when it was retired in 2018. This land was transferred to Plant Held for Future Use in 2019 in order to correct the classification.

(3) Date Transferred to Acct 121: 06/2017

(4) Date Transferred to Acct 121: 07/2000

(5) Activity in 2019 represents generators & HVAC systems installed at customer facilities.

(6) Activity in 2019 includes the allocation of costs for Customer Relationship Management (CRM) system and generators installed at customer facilities.

(7) The reported 2019 beginning balance for certain items is different from the reported 2018 ending balance due to regrouping certain items primarily by moving them to/from the minor items lines.

Number of Electric Department Employees

Company: Duke Energy Florida, LLC
For the Year Ended December 31, 2019

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	**12/31/2019**
2. Total Regular Full-Time Employees	**3,254**
3. Total Part-Time and Temporary Employees	**100**
4. Total Employees	**3,354**

Details

Regular Part Time:	7
Temp Full Time:	89
Temp Part Time:	4

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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company: Duke Energy Florida, Inc.
For the Year Ended December 31, 2019

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or $1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount
Account 425 - Miscellaneous Amortization	
Amortization of Acquistion Adjustments for Hines Turbine,	
Contra Account Charged to 0115000, and Period of Amortization is 360 Months	788,692
Subtotal Account 0425013	788,692
Account 426 - Other Income Deductions	
Donations	
Civic & Community Organizations	642,217
Economic Development	142,560
Education Related Contributions	30,352
Other - Corporate Sponsorships	132,976
Other - Chamber Sponsorships	7,400
Other - Sports Marketing	921,959
Other - Supplier Diversity	2,000
Other - Environmental	8,000
Other	835,113
Subtotal Account 0426100	2,722,577
Investment in Company Owned Life Insurance	(1,772,359)
Subtotal Account 0426200	(1,772,359)
Penalties	370
Subtotal Account 0426300	370
Certain Civic, Political & Related Activities	13,978,878
Subtotal Account 0426400	13,978,878
Asset Impairments	(36,962,913)
Subtotal Accounts 0426551, 0426553	(36,962,913)
Other Deductions	3,053,509
Subtotal Accounts 0426510, 0426540	3,053,509
Total Miscellaneous Income Deductions - Account 426	(18,979,938)
Account 430 - Interest of Debt to Associated Companies	
Money Pool (Avg Rate 2.50%) Subtotal Account 0430216	6,739,252
Total Interest on Debt to Associated Companies - Account 430	6,739,252
Account 431 - Other Interest Expense	
Other Interest Expense (0431000, 0431400, 0431550, 0431900)	2,464,566
Other Interest - Interest Rate Swap (0431003)	1,762,100
Customer Deposits - Rate 2 to 3% per annum (0431921)	4,838,917
Interest related to Projected Tax Deficiency on various audit issues - Rate 1.01% (0431922)	(920)
ECCR Interest Expense (0431900)	9,716
Return on NCRC CR3 Uprate (0431900)	(413,277)
Return on EVSE Program (0431900)	(44,619)
Total Other Interest Expense - Account 431	8,616,483

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A) Account Number	(B) Description	(C) Original Purchase Cost	(D) Test Year Revenues (All Accts. 454)	(E) Expense Accounts	(F) Net Revenues
1						
2						
3		Duke Energy Florida, LLC does not have any non-utility operations using all or part of utility plant that are not included in Schedule C-31.				
4						
5						
6						
7						
8						
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34						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERWICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: O'Hara, Setser, Swartz, Scott Anderson, Hunsicker, Borsch

Line No.	(A) FUNCTION	(B) 2017 Year	(C) 2018 Year	(D) 2019 Year	(E) 2020 Year	(F) 2021 Year	(G) 2022 Year	(H) 2023 Year
1	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER)							
2	Power Production Expense	$ 96.34	$ 93.09	$ 92.46	$ 87.29	$ 94.37	$ 104.20	$ 103.28
3	Transmission Expenses	$ 26.04	$ 25.64	$ 27.40	$ 24.60	$ 24.77	$ 19.37	$ 19.16
4	Distribution Expenses	$ 83.90	$ 82.45	$ 90.17	$ 79.47	$ 80.41	$ 57.49	$ 54.81
5	Customer Account Expenses	$ 32.51	$ 34.33	$ 32.76	$ 25.42	$ 28.68	$ 27.58	$ 28.41
6	Customer Service & Sales	$ 5.53	$ 6.27	$ 6.02	$ 6.48	$ 6.97	$ 6.82	$ 6.71
7	Administration & General Expenses	$ 122.73	$ 214.54	$ 213.92	$ 198.91	$ 199.39	$ 146.43	$ 115.90
8	Total Other O&M Expenses	$ 367.05	$ 456.32	$ 462.74	$ 422.17	$ 434.60	$ 361.89	$ 328.27
9								
10	GROWTH INDICES							
11	Consumer Price Index	245.137	251.106	255.646	261.166	266.521	271.845	277.249
12	Average Customer	1,775,327	1,801,551	1,832,872	1,856,720	1,893,010	1,923,055	1,952,278
13	CPI Percent Increase		2.4%	1.8%	2.2%	2.1%	2.0%	2.0%
14	Average Customer Percent Increase		1.5%	1.7%	1.3%	2.0%	1.6%	1.5%
15	Index Percent CPI x Customer Growth		1.000360	1.000314	1.000281	1.000401	1.000317	1.000302
16	Average Customer Increase		26,224	31,321	23,848	36,291	30,045	29,223
17								
18	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:							
19	O&M Expense Less Fuel per KWH Sold (2)	$ 0.01714	$ 0.02100	$ 0.02164	$ 0.01986	$ 0.02133	$ 0.01762	$ 0.01600
20	Capital Cost per Installed Kilowatt of Capacity (1)	$ 1,746	$ 1,643	$ 1,464	$ 1,623	$ 1,729	$ 1,892	$ 2,101
21	Revenue per KWH Sold	$ 0.11868	$ 0.12487	$ 0.12986	$ 0.12900	$ 0.12817	$ 0.13088	$ 0.12935
22								
23	AWERAGE NUMBER OF CUSTOMERS							
24	Residential	1,573,260	1,597,132	1,626,117	1,647,764	1,682,265	1,709,959	1,736,887
25	Commercial	173,695	175,848	178,036	180,059	181,777	183,969	186,103
26	Industrial	2,137	2,080	2,025	2,002	1,978	1,959	1,942
27	Street Lighting	1,518	1,510	1,499	1,491	1,488	1,482	1,475
28	Other Sales to Public Authorities	24,717	24,982	25,195	25,403	25,503	25,687	25,871
29	Total	1,775,327	1,801,551	1,832,872	1,856,720	1,893,010	1,923,055	1,952,278
30								
31	Note (1): Based on the Summer Peak, net capability rating.							
32	Note (2): Excludes recoverable costs.							
33								

Supporting Schedules: C-6, C-9, C-34

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Scott / Anderson / Borsch

Line No.	(A) Description	(B) Year 2015	(C) Year 2016	(D) Year 2017	(E) Year 2018	(F) Year 2019	(G) Average Annual Growth Rate
1	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
2							
3	Peak Load MW	9,475	9,728	9,296	10,323	9,973	-1.3%
4							
5	Peak Load Per Customer (KW)	5.50	5.58	5.24	5.73	5.44	0.3%
6							
7	Energy Sales to Ultimate Consumers (MWH)	38,553,183	38,773,961	38,024,013	39,144,651	39,187,343	-0.4%
8							
9	Number of Customers (Average)	1,721,849	1,743,137	1,775,327	1,801,551	1,832,872	-1.5%
10							
11	Installed Generating Capacity (MW) -- Summer	9,154	9,101	8,323	8,720	9,794	-1.7%
12							
13	Population of Service Area	6,553,754	6,667,056	6,783,164	6,912,367	7,040,552	-1.8%
14							
15	End of Year Miles of Distribution Lines (Note A)	42,399	42,980	43,110	43,775	46,103	-2.1%
16							
17	End of Year Miles of Jurisdictional Transmission Lines	5,123	5,172	5,186	5,190	5,191	-0.3%
18							
19							
20							
21							
22							
23							
24							
25	Note A: Includes all lines except service drop						
26							
27							

Supporting Schedules: C-40

Recap Schedules:

SCHEDULE C-35 | PAYROLL & FRINGE BENEFIT INCREASE COMPARED TO CPI | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Stewart, Setser, Swartz, Scott, Anderson, Hunsicker

Line No.	(A)	(B) Test Year 2023 Amount	(C) % Inc	(D) CPI	(E) Test Year 2022 Amount	(F) % Inc	(G) CPI	(H) Test Year 2021 Amount	(I) % Inc	(J) CPI	(K) Prior Year 2020 Amount	(L) % Inc	(M) CPI	(N) Historical Year 2019 Amount	% Inc	CPI	(O) Historical Year 2018 Amount
1	Total Company Basis:																
2	Base Payroll and Other (Note A)	$ 399,951	0.00%	1.99%	$ 399,951	0.00%	2.00%	$ 399,951	2.34%	2.05%	$ 390,824	-12.06%	2.16%	$ 444,397	-1.64%	1 81%	$ 451,793
3	Incentive Compensation Plan	41,886	0.00%	1.99%	41,886	0.00%	2.00%	41,886	7.16%	2.05%	39,087	-42.76%	2.16%	68,283	55.77%	1 81%	43,837
4	Performance Shares	4,297	0.00%	1.99%	4,297	0.00%	2.00%	4,297	3.50%	2.05%	4,152	-36.30%	2.16%	6,518	36.94%	1 81%	4,760
5	Restricted Stock Units	7,932	0.00%	1.99%	7,932	0.00%	2.00%	7,932	1.97%	2.05%	7,779	26.63%	2.16%	6,143	13.35%	1 81%	5,419
6	Total Payroll	$ 454,066	0.00%	1.99%	$ 454,066	0.00%	2.00%	$ 454,066	2.77%	2.05%	$ 441,842	-15.89%	2.16%	$ 525,341	3.86%	1 81%	$ 505,810
7	Average Payroll (in whole dollars)	$ 115,942	0.00%	1.99%	$ 115,942	0.00%	2.00%	$ 115,942	2.77%	2.05%	$ 112,820	-12.09%	2.16%	$ 128,331	5.08%	1 81%	$ 122,132
8																	
9	Fringe Benefits:																
10	Federal Insurance Contribution Act	32,255	0.00%	1.99%	32,255	0.00%	2.00%	32,255	1.81%	2.05%	31,683	-5.81%	2.16%	33,639	1.52%	1 81%	33,134
11	Federal & State Unemployment Tax	387	0.00%	1.99%	387	0.00%	2.00%	387	3.12%	2.05%	376	-5.51%	2.16%	398	-5.65%	1 81%	421
12	Worker's Compensation	1,689	5.00%	1.99%	1,608	0.00%	2.00%	1,608	-20.14%	2.05%	2,014	-12.01%	2.16%	2,289	29.69%	1 81%	1,765
13	Pension Plan Expense	(19,836)	35.11%	1.99%	(14,681)	60.02%	2.00%	(9,175)	-3695.91%	2.05%	255	-97.41%	2.16%	9,852	-55.26%	1 81%	22,017
14	Life Insurance Benefits	758	3.75%	1.99%	730	4.68%	2.00%	698	1.16%	2.05%	690	9.93%	2.16%	627	11.66%	1 81%	562
15	Medical Insurance Benefits	66,813	6.69%	1.99%	62,626	7.64%	2.00%	58,181	23.45%	2.05%	47,130	-6.45%	2.16%	50,378	2.90%	1 81%	48,956
16	Retiree Health/Life Benefits	4,316	-4.49%	1.99%	4,519	11.50%	2.00%	4,053	5.03%	2.05%	3,858	886.68%	2.16%	391	-14.98%	1 81%	460
17	LT Disability Health/Life Benefits	4,849	6.76%	1.99%	4,542	7.72%	2.00%	4,216	-60.45%	2.05%	10,660	120.65%	2.16%	4,831	381.58%	1 81%	1,003
18	LT Disability Salary Continuation	2,022	3.75%	1.99%	1,949	4.68%	2.00%	1,861	5.63%	2.05%	1,762	8.17%	2.16%	1,629	20.16%	1 81%	1,356
19	Employee Educational Assistance	542	3.25%	1.99%	525	4.18%	2.00%	504	-33.82%	2.05%	761	13.04%	2.16%	673	-23.25%	1 81%	877
20	Performance Award	469	3.25%	1.99%	454	4.17%	2.00%	436	68.41%	2.05%	259	-2.87%	2.16%	267	-16.27%	1 81%	318
21	Employee Savings Plan	39,415	7.43%	1.99%	36,688	8.53%	2.00%	33,804	24.57%	2.05%	27,137	2.00%	2.16%	26,605	7.00%	1 81%	24,864
22	Wellness Program	741	3.25%	1.99%	717	4.18%	2.00%	688	307.29%	2.05%	169	-9.13%	2.16%	186	57.65%	1 81%	118
23	Total Fringe Benefits	134,420			132,320			129,518			126,754			131,764			135,852
24																	
25	Total Payroll & Fringe Benefits	$588 486	0.36%	1.99%	$586 386	0.48%	2.00%	$583 584	2.64%	2.05%	$568 595	-13.47%	2.16%	$657 105	2.41%	1 81%	$641 662
26																	
27	Average Employees	3,916	0.00%	1.99%	3,916	0.00%	2.00%	3,916	0.00%	2.05%	3,916	-4.33%	2.16%	4,094	-1.16%	1 81%	4,141
28																	
29	Payroll & Fringe Benefits per Employee																
30	(in whole dollars)	$ 150,264	0.36%	1.99%	$ 149,728	0.48%	2.00%	$ 149,013	2.64%	2.05%	$ 145,186	-9.55%	2.16%	$ 160,519	3.60%	1 81%	$ 154,935
31																	
32	Note (A): Includes base pay, overtime, premium pay, and other miscellaneous earnings.																
33																	

Supporting Schedules: C-5

Recap Schedules: C-20

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Setser, Swartz, Scott, Anderson, & Hunsicker.

Line No.	(A) Description	(B) 2019	(C) 2020	(D) 2021	(E) 2022	(F) 2023
1	Non-fuel Operations & Maintenance Expenses	816,422	766,808	803,407	826,733	832,712
2	(Excluding clauses, Other Commission Adjustments and Recoverable Storm Costs)					
3						
4	Percent Change In Non-Fuel Operations & Maintenance	-16.13%	-6.08%	4.77%	2.90%	0.72%
5	Expense Over Previous Year					
6						
7	Percent Change In CPI Over Previous Year	1.81%	2.16%	2.05%	2.00%	1.99%
8						
9	Difference Between Change In CPI and Non-Fuel	-17.94%	-8.24%	2.72%	0.91%	-1.26%
10	Operations & Maintenance Expense					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

Supporting Schedules: C-6, C-40

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For test year functional O&M expenses, provide the benchmark variances.

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019

Witness: Setser, Swartz, Scott, Anderson Hunsicker

($000)

Line No.	(A) Function	(B) Test Year Total Company per Books	(C) O&M Adjustments	(D) Adjusted Test Year O&M	(E) Base Year Adjusted O&M	(F) Compound Multiplier	(G) Test Year Benchmark (E) X (F)	(H) Unadjusted Benchmark Variance	(I) Unadjusted Benchmark Variance Excluding:	(J) Adjusted Benchmark Variance
1	Production - Steam	$ 67,541		$ 67,541	$ 69,192	1.2712	$ 87,957			$ (20,416)
2										
3	Production - Nuclear	-		-	97,587	1.2712	124,053			(124,053)
4										
5	Production - Other	132,912		132,912	63,289	1.2712	80,453			52,459
6										
7	Power Supply	1,181		1,181	2,289	1.2712	2,910			(1,729)
8										
9	Transmission	37,410		37,410	31,250	1.5126	47,269			(9,859)
10										
11	Distribution	107,005		107,005	129,325	1.5126	195,617			(88,612)
12										
13	Customer Accounts	55,461		55,461	48,889	1.5126	73,950			(18,489)
14										
15	Customer Service & Information	2,109		2,109	1,595	1.5126	2,413			(304)
16										
17	Sales Expenses	10,989	9,866	20,855	1,315	1.5126	1,989			18,866
18										
19	Administrative & General	226,271	(8,850)	217,421	292,821	1.5126	442,921			(225,500)
20										
21	TOTAL	$ 640,879	$ 1,016	$ 641,895	$ 737,552		$ 1,059,532	0	0	$ (417,637)
22										
23										
24										
25										
26										
27										
28										

Supporting Schedules: C-38, C-39, C-40

Recap Schedules: C-41

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For test year functional O&M expenses, provide the benchmark variances.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser, Swartz, Scott, Anderson Hunsicker

($000)

Line No.	(A) Function	(B) Test Year Total Company per Books	(C) O&M Adjustments	(D) Adjusted Test Year O&M	(E) Base Year Adjusted O&M	(F) Compound Multiplier	(G) Test Year Benchmark (E) X (F)	(H) Unadjusted Benchmark Variance	(I) Unadjusted Benchmark Variance Excluding:	(J) Adjusted Benchmark Variance
1	Production - Steam	$ 62,997		$ 62,997	$ 69,192	1.2464	$ 86,241			$ (23,244)
2										
3	Production - Nuclear	-		-	97,587	1.2464	121,632			(121,632)
4										
5	Production - Other	136,212		136,212	63,289	1.2464	78,883			57,329
6										
7	Power Supply	1,181		1,181	2,289	1.2464	2,853			(1,672)
8										
9	Transmission	37,241		37,241	31,250	1.4609	45,653			(8,412)
10										
11	Distribution	110,550		110,550	129,325	1.4609	188,931			(78,381)
12										
13	Customer Accounts	53,045		53,045	48,889	1.4609	71,422			(18,377)
14										
15	Customer Service & Information	2,109		2,109	1,595	1.4609	2,330			(221)
16										
17	Sales Expenses	11,005	5,471	16,476	1,315	1.4609	1,921			14,555
18										
19	Administrative & General	281,596	(10,615)	270,981	292,821	1.4609	427,782			(156,801)
20										
21	TOTAL	$ 695,936	$ (5,144)	$ 690,792	$ 737,552		$ 1,027,648	0	0	$ (336,856)
22										
23										
24										
25										
26										
27										
28										

Supporting Schedules: C-38, C-39, C-40

Recap Schedules: C-41

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of data shown:

X Projected Test Year 2 Ended 12/31/2023
_ Projected Test Year 1 Ended 12/31/2022
_ Prior Year 2 Ended 12/31/2021
_ Prior Year 1 Ended 12/31/2020
_ Historical Test Year Ended 12/31/2019
Witness: Olivier

($000)

Line No.	Function	(A) 2023 System Per Books	(B) Eliminate Recoverable Fuel/CCR	(C) Eliminate Recoverable ECRC	(D) Eliminate Recoverable ECCR	(E) Eliminate Recoverable SPP	(F) Accounting & Proforma Adjustments	(G) Adjusted 2023 System Per Books
1	Production							
2	Fossil	$67,541						$67,541
3	Other Production	132,912						132,912
4	Other Power Supply	1,181						1,181
5	Fuel & Purch Power	1,655,835	1,655,835					-
6	Subtotal Production	1,857,469	1,655,835	-	-	-	-	201,634
7								
8	ECRC	7,288		7,288				-
9	ECCR	109,760			109,760			-
10	SPP	74,786				74,786		-
11	Transmission	37,410						37,410
12	Distribution	107,005						107,005
13	Customer Accounts	55,461						55,461
14	Customer Service	2,109						2,109
15	Sales	10,989						10,989
16	Economic Development						9,874	9,874
17	Inst/Promotional Advertising						(8)	(8)
18	Administrative & General	226,271						226,271
19	All Clauses - A&G Reg Commission 928						(1,349)	(1,349)
20	Corporate Aircraft Allocation						(2,897)	(2,897)
21	D&O Liability Insurance						(1,315)	(1,315)
22	Industry Association Dues						(109)	(109)
23	Misc Interest Expense						110	110
24	Inst/ Promotional Advertising						(3,570)	(3,570)
25	Storm Reserve Study						-	-
26	Credit Card Fee Impact						11,750	11,750
27	Remove Reg Asess Fee (Base Rate)						(1,996)	(1,996)
28	Electric Vehicle Charging Stations						2,063	2,063
29	Remove LTIP & SERP						(11,536)	(11,536)
30	**Total O&M Expense**	$ 2,488,548	$ 1,655,835	$ 7,288	$ 109,760	$ 74,786	$ 1,016	$ 641,895
31								

Supporting Schedules: C-4, C-6

Recap Schedules: C-36, C-37

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of data shown:

__ Projected Test Year 2 Ended 12/31/2023
X Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Olivier

($000)

Line No.	Function	(A) 2022 System Per Books	(B) Eliminate Recoverable Fuel/CCR	(C) Eliminate Recoverable ECRC	(D) Eliminate Recoverable ECCR	(E) Eliminate Recoverable SPP	(F) Accounting & Proforma Adjustments	(G) Adjusted 2022 System Per Books
1	Production							
2	Fossil	$62,997						$62,997
3	Other Production	136,212						136,212
4	Other Power Supply	1,181						1,181
5	Fuel & Purch Power	1,725,732	1,725,732					-
6	Subtotal Production	1,926,122	1,725,732	-	-	-	-	200,390
7								
8	ECRC	7,288		7,288				-
9	ECCR	110,727			110,727			-
10	SPP	70,715				70,715		-
11	Transmission	37,241						37,241
12	Distribution	110,550						110,550
13	Customer Accounts	53,045						53,045
14	Customer Service	2,109						2,109
15	Sales	11,005						11,005
16	Economic Development						5,479	5,479
17	Inst/ Promotional Advertising						(8)	(8)
18	Administrative & General	281,596						281,596
19	All Clauses - A&G Reg Commission 928						(1,342)	(1,342)
20	Corporate Aircraft Allocation						(2,897)	(2,897)
21	D&O Liability Insurance						(1,315)	(1,315)
22	Industry Association Dues						(109)	(109)
23	Misc Interest Expense						110	110
24	Inst/ Promotional Advertising						(3,570)	(3,570)
25	Storm Reserve Study						-	-
26	Credit Card Fee Impact						10,432	10,432
27	Remove Reg Assess Fee (Base Rate)						(1,950)	(1,950)
28	Electric Vehicle Charging Stations						1,563	1,563
29	Remove LTIP & SERP						(11,536)	(11,536)
30	**Total O&M Expense**	$ 2,610,398	$ 1,725,732	$ 7,288	$ 110,727	$ 70,715	$ (5,144)	$ 690,792
31								

Supporting Schedules: C-4, C-6

Recap Schedules: C-36, C-37

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
_	Prior Year 2 Ended	12/31/2021
_	Prior Year 1 Ended	12/31/2020
_	Historical Test Year Ended	12/31/2019

($000) Witness: Olivier

Line No.	Function	(A) 2010 System Per Books	(B) Eliminate Recoverable Fuel/CCR	(C) Eliminate Recoverable Nuclear	(D) Eliminate Recoverable ECRC	(E) Eliminate Recoverable ECCR	(F) Accounting & Proforma Adjustments	(G) Adjusted 2010 System Per Books
1	Production							
2	Fossil	$69,192						$69,192
3	Nuclear	101,332		3,745				97,587
4	Other Production	63,289						63,289
5	Other Power Supply	2,289						2,289
6	Fuel & Purch Power	2,595,081	2,595,081					-
7	Subtotal Production	2,831,183	2,595,081	3,745	-	-	-	232,357
8								
9	ECRC	52,126			52,126			-
10								
11	ECCR	93,114				93,114		-
12								
13	Transmission	31,250						31,250
14								
15	Distribution	129,325						129,325
16								
17	Customer Accounts	48,889						48,889
18								
19	Customer Service	1,595						1,595
20								
21	Sales	1,333						1,333
22	Economic Development						(18)	(18)
23								
24	Administrative & General	298,911						298,911
26	Corporate Aircraft						(3,556)	(3,556)
25	Inst./Promotional Advertising						(2,685)	(2,685)
27	Interest on Tax Deficiency						1,827	1,827
26	Misc Interets Expense						248	248
28	Industry Association Dues						(93)	(93)
27	D&O Liability Insurance						(1,831)	(1,831)
29								
30								
31	**Total O&M Expense**	$3,487,726	$2,595,081	$3,745	$52,126	$93,114	($6,108)	$737,552
32								

Supporting Schedules: C-2

Recap Schedules: C-37

FLORIDA PUBLIC SERVICE C(

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Borsch

Line No.	(A) Year	(B) Total Customers Amount	(C) Total Customers % Increase	(D) Total Customers Compound Multiplier	(E) Average CPI-U (2010 = 100) Amount	(F) Average CPI-U (2010 = 100) % Increase	(G) Average CPI-U (2010 = 100) Compound Multiplier	(H) Inflation & Growth Compound Multiplier
1								
2								
3	2010	1,640,814		1.0000	218.1		1.0000	1.0000
4	2011	1,642,146	0.08%	1.0008	224.9	3.12%	1.0312	1.0320
5	2012	1,649,823	0.47%	1.0055	229.6	2.09%	1.0528	1.0586
6	2013	1,682,182	1.96%	1.0252	233.0	1.48%	1.0684	1.0953
7	2014	1,699,077	1.00%	1.0355	236.7	1.59%	1.0854	1.1239
8	2015	1,721,849	1.34%	1.0494	237.0	0.13%	1.0868	1.1405
9	2016	1,743,137	1.24%	1.0624	240.0	1.27%	1.1006	1.1693
10	2017	1,775,327	1.85%	1.0821	245.1	2.13%	1.1240	1.2163
11	2018	1,801,551	1.48%	1.0981	251.1	2.45%	1.1515	1.2645
12	2019	1,832,872	1.74%	1.1172	255.6	1.79%	1.1721	1.3095
13	2020	1,856,720	1.30%	1.1317	261.2	2.19%	1.1978	1.3556
14	2021	1,893,010	1.95%	1.1538	266.5	2.03%	1.2221	1.4101
15	2022	1,923,055	1.59%	1.1721	271.8	1.99%	1.2464	1.4609
16	2023	1,952,278	1.52%	1.1899	277.2	1.99%	1.2712	1.5126
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								

Supporting Schedules: F-8

Recap Schedules: C37, C-34, C-35, C-33

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
XX Projected Test Year 1 Ended 12/31/2023
__ Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser, Swartz, Scott, Anderson Hunsicker

($000)

Line No.	(A) Function	(B) 2023 Test Year Adjusted O&M (MFR C-37, col D)	(C) 2023 Benchmark Adjusted O&M (MFR C-37, col G)	(D) Variance (B) - (C)	(E) Reason for Variance
1	Production - Steam	$ 67,541	$ 87,957	$ (20,416)	Not Applicable
2					
3	Production - Nuclear	0	124,053	(124,053)	Not Applicable
4					
5	Production - Other	132,912	80,453	52,459	Page 3 - 5
6					
7	Power Supply	1,181	2,910	(1,729)	Not Applicable
8					
9	Transmission	37,410	47,269	(9,859)	Not Applicable
10					
11	Distribution	107,005	195,617	(88,612)	Not Applicable
12					
13	Customer Accounts	55,461	73,950	(18,489)	Not Applicable
14					
15	Customer Service & Information	2,109	2,413	(304)	Not Applicable
16					
17	Sales Expenses	20,855	1,989	18,866	Page 6
18					
19	Administrative & General	217,421	442,921	(225,500)	Not Applicable
20					
21	TOTAL	$ 641,895	$ 1,059,532	$ (417,637)	
22					
23					
24					
25					
26					
27					
28					
29					
30					

Supporting Schedules: C-37

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:
__ Projected Test Year 1 Ended 12/31/2023
XX Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser, Swartz, Scott, Anderson Hunsicker

($000)

Line No.	(A) Function	(B) 2022 Test Year Adjusted O&M (MFR C-37, col D)	(C) 2022 Benchmark Adjusted O&M (MFR C-37, col G)	(D) Variance (B) - (C)	(E) Reason for Variance
1	Production - Steam	$ 62,997	$ 86,241	$ (23,244)	Not Applicable
2					
3	Production - Nuclear	0	121,632	(121,632)	Not Applicable
4					
5	Production - Other	136,212	78,883	57,329	Page 3 - 5
6					
7	Power Supply	1,181	2,853	(1,672)	Not Applicable
8					
9	Transmission	37,241	45,653	(8,412)	Not Applicable
10					
11	Distribution	110,550	188,931	(78,381)	Not Applicable
12					
13	Customer Accounts	53,045	71,422	(18,377)	Not Applicable
14					
15	Customer Service & Information	2,109	2,330	(221)	Not Applicable
16					
17	Sales Expenses	16,476	1,921	14,555	Page 6
18					
19	Administrative & General	270,981	427,782	(156,801)	Not Applicable
20					
21	TOTAL	$ 690,792	$ 1,027,648	$ (336,856)	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

Supporting Schedules: C-37

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:
XX Projected Test Year 1 Ended 12/31/2023
XX Projected Test Year 2 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Setser, Swartz, Scott, Anderson

Line No.

Production Other - Variance Justification

Function	Test Year Ended	Test Year Adjusted O&M	Benchmark Adjusted O&M	Variance
Production - Other	2023	$ -	$ 124,053	$ (124,053)
Production - Other	2022	$ 136,212	$ 78,883	$ 57,329

Variance (Favorable) Unfavorable

Detail of Variance	Test Year 2022	Test Year 2023	Justification
Description 1: Outage Spend - Bartow/Bayboro	$ -	$ 1,993	Page 4 of 6
Description 2: New Station - Citrus County CC	39,963	20,840	Page 4 of 6
Description 3: New Station - FL Regulated Solar	14,970	18,544	Page 5 of 6
Description 4: New Station - Osprey	12,663	14,547	Page 5 of 6
Description 5: Other - Net of Other Power Stations under the benchmark	(10,267)	(3,465)	Page 5 of 6
	$ 57,329	$ 52,459	

FLORIDA PUBLIC SERVICE COMM

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 1 Ended	12/31/2023
XX	Projected Test Year 2 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz

Line No.

Production Other - Variance Justification

Description 1

The original Bartow station which was placed in service from 1958-1963 consisted of three heavy oil steam generators. In June 2009, the repowering project to replace the three heavy oil steam units with four combustion turbines and four heat recovery steam generators was completed and the Bartow Combined Cycle facility was placed in service. Since 2009-2010 was the first year of operation for the new Combined Cycle station, no outage cost were included in O&M. In calendar year 2023, total forecasted outage cost is $7.9M for Bartow 4A and 4C CTs as well as the Bartow 4S steam generator. The $1.9M unfavorability is the net of the $7.9M Bartow outage unfavorable costs offset by $5.9M base routine favorable costs.

Description 2

The new Citrus Combined Cycle Station started generating cleaner-burning, highly efficient energy in two phases. The first 820-megawatt power block started running Oct. 26, 2018, and the second 820-megawatt power block came online Nov. 24, 2018. The $1.5 billion station is serving 4.5 million Floridians and has replaced generation from plant retirements, including two 1960s-era coal-fired units (Crystal Rive Units 1 and 2) and a nuclear plant. By investing in the new Citrus station, sulfur dioxide, nitrogen oxides and other emissions are expected to drop by 90 percent in comparison to the operation at Crystal River coal-fired units 1 and 2. On May 27, 2014, Duke Energy Florida, LLC filed a petition for a determination of need for the Citrus County Combined Cycle Power Plant Project (Citrus Combined Cycle Project). DEF was granted a determination of need for the Citrus Combined Cycle Project by the Florida Public Service Commission (Commission) by Order No. PSC-14-0557-FOF-EI. In that proceeding, the Commission found that the Citrus Combined Cycle Project, represented the optimal resource option to meet DEF's projected generation need. The $40.0 million in calendar year 2022 O&M is comprised of $18.5M in base routine costs and $21.5M in outage costs. The $20.8 million in calendar year 2023 O&M is comprised of $18.4M in base routine costs and $2.4M in outage costs.

FLORIDA PUBLIC SERVICE COM

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 1 Ended	12/31/2023
XX	Projected Test Year 2 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Swartz

Line No.	Production Other - Variance Justification
1	
2	
3	Descripiton 3
4	Pursuant to Paragraph 15(a) of the 2017 Settlement authorized the Company to seek Commission approval of up to 700MW of solar projects during the term of the 2017
5	Settlement Agreement, provided that no rate adjustment for Solar projects be implemented in 2018. The cost of the solar projects subject to Paragraph 15(a) of the 2017
6	Settlement shall be reasonable and cost effective and the average cost of all projects submitted shall not exceed $1,650 per kilowatt alternating current (“kWac”).
7	Embedded in the company's 2022 test year are 15 solar stations that meet the net revenue requirements of the 2017 Settlement agreement. The 2022 $15M
8	unfavorability and 2023 $18.5M unfavorability is the base O&M related to the new solar farms.
9	
10	
11	
12	Description 4
13	On July 21, 2015, the Florida Public Service Commission approved the acquisition of the Osprey Power plant of Calpine Construction Finance Company LP by Duke Enrgy
14	Florida as the best way to meet their short term power needs. The Osprey Plant is a natural gas fired, combined cycle facility. It began operation in 2004 and produces
15	approximately 534MW on a base load basis and up to 599MW with additional peaking capacity. The 2022 $12.7M unfavorability and 2023 $14.5M unfavorability is the
16	total O&M related to the Osprey.
17	
18	
19	Description 5
20	
21	All of the generating stations in service and still active since 2010 have a 2022 & 2023 (except Bartow/Bayboro in 2023) O&M that is under the benchmark.
22	
23	
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FLORIDA PUBLIC SERVICE COMM

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

($000)

Type of Data Shown:

XX	Projected Test Year 1 Ended	12/31/2023
XX	Projected Test Year 2 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Setser

Line No.

Sales Expenses

Function	Test Year Ended	Test Year Adjusted O&M	Benchmark Adjusted O&M	Variance
Sales Expenses	2023	$ 20,855	$ 1,989	$ 18,866
Sales Expenses	2022	$ 16,476	$ 1,921	$ 14,555

Variance (Favorable) Unfavorable

Detail of Variance	Test Year 2022	Test Year 2023	Justification
Description 1: Customer Experience	$ 4,749	$ 4,749	Page 6 of 6
Description 1: Large Account Management	2,690	2,690	Page 6 of 6
Description 1: Outdoor Lighting	693	693	Page 6 of 6
Description 1: Other	884	860	Page 6 of 6
Description 2: Economic Development	5,539	9,874	Page 6 of 6
	$ 14 555	$ 18 866	

Description 1:
The increase over the benchmark is mainly driven by new and expanded groups focused on growth and improving the customer experience with specific drivers in the following areas: Launch of the Customer Experience department to support customer satisfaction focused initiatives such as digital strategy, digital media, web analytics, and program expansion. The Customer Experience staffing began in 2017 and was fully funded by 2020. The Large Account Management team which helps implement customer strategies and build business solutions to meet customer needs. An increase in the Outdoor lighting program administration and business development team to support growth in the lighting business.

Description 2: Economic development expenses increased in 2022 $5.5M and in 2023 $9.9M over the base period in compliance with Florida Administrative Code Rule 25-6.0426 which increased the amount of total economic development expenses allowable.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX Projected Test Year 2 Ende 12/31/2023
XX Projected Test Year 1 Ende 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Swartz, Phipps

Line No.	(A) Acct No.	(B) Account Title	(C) 2019 Year Base Rates	(D) Clause	(E) 2020 Historical Year Base Rates	(F) on	(G) 2021 Prior Year Base Rates	(H) Clause	(I) 2022 Test Year Base Rates	(J) Clause	(K) 2023 Test Year Base Rates	(L) Clause
1												
2		EXPENSES:										
3												
4												
5												
6		Pursuant to Order No. PSC-2017-0451-AS-EU, Duke Energy Florida, LLC discontinued its financial hedging program related to fuel costs and does not have any expected										
7		hedging costs for 2020 through 2023.										
8												
9												
10												
11												
12												
13												
14												
15												
16												
17		ANNUAL PLANT IN SERVICE:										
18												
19		Duke Energy Florida, LLC does not have any hedge related capital invesment to report.										
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Swartz, Scott, Anderson

($000)

Line No.	Account No.	Account Title	2019 Base Rates	2019 Clause	2020 Base Rates	2020 Clause	2021 Base Rates	2021 Clause	2022 Base Rates	2022 Clause	2023 Base Rates	2023 Clause
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	**EXPENSES**											
2	408	Taxes Other	$ 278	$ -	$ 390	$ -	$ 413	$ -	$ 413	$ -	$ 413	$ -
3	500	Fossil Ops Supervision & Engineering	118	-	39	-	39	-	39	-	39	-
4	506	Fossil Misc. Steam Power Expense	622	-	231	-	231	-	231	-	231	-
5	511	Maint Of Structures-Steam	42	-	-	-	-	-	-	-	-	-
6	548	Prime Movers - Generators- CT	-	-	74	-	74	-	74	-	74	-
7	549	CT Misc. Power Expense	445	-	533	-	533	-	533	-	533	-
8	554	Misc Power Generation Plant-CT	78	-	-	-	-	-	-	-	-	-
9	557	Other Expenses-Oper	3	-	-	-	-	-	-	-	-	-
10	569	Maint Of Computer Software	1	-	-	-	-	-	-	-	-	-
11	588	Misc Distribution Exp-Other	496	-	-	-	-	-	-	-	-	-
12	903	Cust Contracts & Orders-Local	129	-	122	-	122	-	122	-	122	-
13	912	Demonstrating & Selling Exp	3	-	-	-	-	-	-	-	-	-
14	920	A&G Salaries and Wages	4,658	-	6,303	-	6,679	-	6,679	-	6,679	-
15	921	A&G Office Supplies	2,355	-	3,014	-	2,200	-	2,200	-	2,200	-
16	922	Admin Exp Transfer	10	-	-	-	-	-	-	-	-	-
17	923	A&G Outside Services	2,955	-	6,463	-	6,609	-	6,609	-	6,609	-
18	926	A&G Employee Pensions & Benefits	932	-	1,278	-	1,423	-	1,423	-	1,423	-
19	930	Misc General Expenses	466	-	19	-	19	-	19	-	19	-
20		Total Security Expense	$ 13,588	$ -	$ 18,465	$ -	$ 18,343	$ -	$ 18,343	$ -	$ 18,343	$ -
21												
22	**ANNUAL PLANT IN SERVICE**											
23	107	CWIP	$ 239		$ 3,681		$ 7,123		$ -		$ -	
24	390	General Plant	212		-		9,678		21,401		21,401	
25		Total Security Capital Investment	$ 451	$ -	$ 3,681	$ -	$ 16,801	$ -	$ 21,401	$ -	$ 21,401	$ -
26												
27												
28												
29												
30												
31												

Supporting Schedules:

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Olivier

Line No.	(A) Description	(B) Percent - Test Year 1 12/31/2022	(C) Percent - Test Year 2 12/31/2023
1	Revenue Requirement	1.00000	1.00000
2			
3	Regulatory Assessment Rate (Note A)	-	-
4			
5	Bad Debt Rate	0.00267	0.00204
6			
7	Net Before Income Taxes (1) - (3) - (5)	0.99733	0.99796
8			
9	State Income Tax Rate	0.05500	0.05500
10			
11	State Income Tax (7) X (9)	0.05485	0.05489
12			
13	Net Before Federal Income Tax	0.94247	0.94307
14			
15	Federal Income Tax Rate	0.21000	0.21000
16			
17	Federal Income Tax (13) X (15)	0.19792	0.19804
18			
19	Revenue Expansion Factor (13) - (17)	0.74455	0.74503
20			
21	Net Operating Income Multiplier (100% / LINE 19)	1.34309	1.34224
22			
23			
24			
25			
26	Note A: Duke Energy Florida, LLC is proposing to remove the base rate portion of the regulatory assessement fee and include it on the gross receipts tax line of customer bills.		
27			
28			
29			
30			
31			

Supporting Schedules: C-11

Recap Schedules: A-1

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION D - COST OF CAPITAL SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket # 20210016-EI
Section D - Cost of Capital Schedules
Projected Test Year 2023 & 2022

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SCHEDULE D-1a

COST OF CAPITAL - 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
	Projected Test Year 1 Ended	12/31/2022
	Prior Year 2 Ended	12/31/2021
	Prior Year 1 Ended	12/31/2020
	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	9,627,861	14,564	9,642,425	0.91549	8,827,523	(11,345)	(800,522)	8,015,656	44.84%	9.85%	4.42%
2	Long Term Debt	8,560,469	12,950	8,573,419	0.91549	7,848,861		(711,772)	7,137,089	39.93%	4.02%	1.61%
3	Short Term Debt	1,221	2	1,223	0.91549	1,119		(101)	1,018	0.01%	73.19%	0.00%
4	Customer Deposits Active	195,420	296	195,716	1.00000	195,716		(17,748)	177,967	1.00%	2.36%	0.02%
5	Customer Deposits Inactive	2,025	3	2,028	1.00000	2,028		(184)	1,844	0.01%	0.00%	0.00%
6	Investment Tax Credit	280,947	425	281,372	0.91549	257,593		(23,360)	234,233	1.31%	7.11%	0.09%
7	Deferred Income Taxes	3,073,863	(28,239)	3,045,624	0.91549	2,788,232	(227,711)	(252,850)	2,307,670	12.91%	0.00%	0.00%
8												
9	**Total**	**21,741,806**	**-**	**21,741,806**		**19,921,072**	**(239,057)**	**(1,806,537)**	**17,875,478**	**100.00%**		**6.14%**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

Type of Data Shown:

____	Projected Test Year 2 Ended	12/31/2023
__X__	Projected Test Year 1 Ended	12/31/2022
____	Prior Year 2 Ended	12/31/2021
____	Prior Year 1 Ended	12/31/2020
____	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	8,718,755	14,347	8,733,103	0.900097	7,860,638	(12,425)	(545,373)	7,302,840	43.96%	9.85%	4.33%
2	Long Term Debt	7,870,342	12,951	7,883,293	0.900097	7,095,728		(492,304)	6,603,424	39.75%	4.11%	1.63%
3	Short Term Debt	88,795	146	88,941	0.900097	80,056		(5,554)	74,501	0.45%	1.66%	0.01%
4	Customer Deposits Active	195,420	322	195,742	1.000000	195,742		(13,581)	182,161	1.10%	2.36%	0.03%
5	Customer Deposits Inactive	2,025	3	2,029	1.000000	2,029		(141)	1,888	0.01%	0.00%	0.00%
6	Investment Tax Credit	257,117	423	257,540	0.900097	231,811		(16,083)	215,728	1.30%	7.10%	0.09%
7	Deferred Income Taxes	2,972,714	(28,193)	2,944,522	0.900097	2,650,355	(235,973)	(183,882)	2,230,499	13.43%	0.00%	0.00%
8												
9	**Total**	**20,105,169**	**-**	**20,105,169**		**18,116,357**	**(248,398)**	**(1,256,918)**	**16,611,041**	**100.00%**		**6.09%**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
_____	Projected Test Year 1 Ended	12/31/2022
__X__	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	7,891,815	N/A	7,891,815	0.896191	7,072,573	(12,476)	(477,971)	6,582,126	43.07%	10.50%	4.52%
2	Long Term Debt	7,164,416	N/A	7,164,416	0.896191	6,420,685		(433,916)	5,986,769	39.17%	4.22%	1.66%
3	Short Term Debt	169,804	N/A	169,804	0.896191	152,177		(10,284)	141,892	0.93%	1.10%	0.01%
4	Customer Deposits Active	195,420	N/A	195,420	1.000000	195,420		(13,207)	182,213	1.19%	2.36%	0.03%
5	Customer Deposits Inactive	2,025	N/A	2,025	1.000000	2,025		(137)	1,888	0.01%	0.00%	0.00%
6	Investment Tax Credit	211,838	N/A	211,838	0.896191	189,847		(12,830)	177,017	1.16%	7.51%	0.09%
7	Deferred Income Taxes	2,942,598	N/A	2,942,598	0.896191	2,637,129	(248,381)	(178,220)	2,210,529	14.46%	0.00%	0.00%
8												
9	**Total**	**18,577,916**	**-**	**18,577,916**		**16,669,857**	**(260,857)**	**(1,126,565)**	**15,282,435**	**100.00%**		**6.30%**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
_____	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
__X__	Prior Year 1 Ended	12/31/2020
_____	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	7,141,343	N/A	7,141,343	0.900946	6,433,962	(12,997)	(413,021)	6,007,945	42.01%	10.50%	4.41%
2	Long Term Debt	6,605,223	N/A	6,605,223	0.900946	5,950,947	-	(382,014)	5,568,932	38.94%	4.48%	1.74%
3	Short Term Debt	219,129	N/A	219,129	0.900946	197,423	(7,709)	(12,673)	177,040	1.24%	1.94%	0.02%
4	Customer Deposits Active	199,531	N/A	199,531	1.000000	199,531	-	(12,809)	186,723	1.31%	2.37%	0.03%
5	Customer Deposits Inactive	1,680	N/A	1,680	1.000000	1,680	-	(108)	1,572	0.01%	0.00%	0.00%
6	Investment Tax Credit	135,947	N/A	135,947	0.900946	122,481	-	(7,863)	114,618	0.80%	7.60%	0.06%
7	Deferred Income Taxes	2,977,031	N/A	2,977,031	0.900946	2,682,144	(266,683)	(172,177)	2,243,283	15.69%	0.00%	0.00%
8												
9	**Total**	**17,279,883**	**-**	**17,279,883**		**15,588,167**	**(287,390)**	**(1,000,665)**	**14,300,113**	**100.00%**		**6.27%**

SCHEDULE D-1a

COST OF CAPITAL - 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the Company's 13-month average cost of capital for the test year, the prior year, and historical year

Type of Data Shown:

_____	Projected Test Year 2 Ended	12/31/2023
_____	Projected Test Year 1 Ended	12/31/2022
_____	Prior Year 2 Ended	12/31/2021
_____	Prior Year 1 Ended	12/31/2020
__X__	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) TAX PRORATION ADJUSTMENT	(4) COMPANY TOTAL PER BOOKS ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) RETAIL PER BOOKS	(7) SPECIFIC ADJUSTMENTS	(8) PRO RATA ADJUSTMENT	(9) JURISDICTIONAL ADJUSTED	(10) RATIO	(11) COST RATE	(12) WEIGHTED COST RATE
1	Common Equity	6,424,935	N/A	6,424,935	0.903786	5,806,770	31,697	(442,761)	5,395,705	41.34%	10.50%	4.34%
2	Long Term Debt	6,106,304	N/A	6,106,304	0.903786	5,518,795	-	(420,803)	5,097,992	39.06%	4.67%	1.82%
3	Short Term Debt	250,618	N/A	250,618	0.903786	226,505	(27,234)	(17,271)	182,001	1.39%	3.29%	0.05%
4	Customer Deposits Active	199,182	N/A	199,182	1.000000	199,182	-	(15,187)	183,995	1.41%	2.43%	0.03%
5	Customer Deposits Inactive	1,974	N/A	1,974	1.000000	1,974	-	(151)	1,823	0.01%	0.00%	0.00%
6	Investment Tax Credit	45,365	N/A	45,365	0.903786	41,000	-	(3,126)	37,874	0.29%	7.67%	0.02%
7	Deferred Income Taxes	2,913,481	N/A	2,913,481	0.903786	2,633,164	(280,162)	(200,776)	2,152,226	16.49%	0.00%	0.00%
8												
9	**Total**	**15,941,859**	**-**	**15,941,859**		**14,427,391**	**(275,699)**	**(1,100,075)**	**13,051,617**	**100.00%**		**6.27%**

SCHEDULE D-1b

COST OF CAPITAL - ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: 1) List and describe the basis for specific adjustments appearing on Schedule D-1a

1) List and describe the basis for pro-rata adjustments appearing on Schedule D-1a

Type of Data Shown:

X	Projected Test Year 2 Ended	12/31/2023
X	Projected Test Year 1 Ended	12/31/2022
X	Prior Year 2 Ended	12/31/2021
X	Prior Year 1 Ended	12/31/2020
X	Historical Year Ended	12/31/2019

Witness: Olivier, Newlin

('000s)

Line No.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORICAL YEAR ENDED 2019	(4) PRIOR YEAR 1 ENDED 2020	(5) PRIOR YEAR 2 ENDED 2021	(6) PROJECTED TEST YEAR 1 ENDED 2022	(7) PROJECTED TEST YEAR 2 ENDED 2023
1	**SPECIFIC ADJUSTMENTS**						
2							
3	COMMON EQUITY	Non Utility Property (121)	(21,828)	(20,856)	(20,541)	(22,175)	(21,431)
4		Non Utility Property (122)	7,665	7,860	8,064	9,751	10,085
5		Imputed Equity for Off Balance Sheet Debt	45,860	-	-	-	-
6		**Subtotal Common Equity**	**31,697**	**(12,997)**	**(12,476)**	**(12,425)**	**(11,345)**
7							
8	SHORT-TERM DEBT	Convert to Daily Weighted Average Balance	(27,234)	(7,709)	-	-	-
9		**Subtotal Short-Term Debt**	**(27,234)**	**(7,709)**	**-**	**-**	**-**
10							
11	DEFERRED INCOME TAXES	CR3 Asset Securitization	(282,472)	(266,808)	(250,609)	(234,409)	(218,209)
11		Depreciation Study Impact - EDIT Amort	-	-	-	(3,921)	(11,883)
12		Nuclear Decommissioning	2,310	125	2,228	2,357	2,380
13		**Subtotal Deferred Income Taxes**	**(280,162)**	**(266,683)**	**(248,381)**	**(235,973)**	**(227,711)**
14							
15	**TOTAL SPECIFIC ADJUSTMENTS**		**(275,699)**	**(287,390)**	**(260,857)**	**(248,398)**	**(239,057)**
16							
17							
18	**PRO RATA ADJUSTMENTS**						
19		**Total Adjustments per MFR B-1**	**(1,375,775)**	**(1,288,055)**	**(1,387,422)**	**(1,505,316)**	**(2,045,594)**
20							
21		**Remove Specific Adjustments**	**275,699**	**287,390**	**260,857**	**248,398**	**239,057**
22							
23	**TOTAL PRO RATA ADJUSTMENTS**		**(1,100,075)**	**(1,000,665)**	**(1,126,565)**	**(1,256,918)**	**(1,806,537)**

Supporting Schedules: B-1, B-2, B-3

Recap Schedules: D-1a

SCHEDULE D-2 | COST of CAPITAL - 5 YEAR HISTORY | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capital (i.e. common equity, preferred stock, long-term debt and short-term debt) for the five years through the end of the projected year.

($000)

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	Class of Capital	2019 Amt	2019 % of Total	2020 Amt	2020 % of Total	2021 Amt	2021 % of Total	2022 Amt	2022 % of Total	2023 Amt	2023 % of Total
1	**Duke Energy Florida, LLC (GAAP Capital Structure)**										
2	Short Term Debt	0	0.00%	7,609	0.05%	0	0.00%	2,939	0.02%	8,617	0.04%
3	Long Term Debt[1]	7,987,186	54.06%	8,009,788	51.47%	8,842,629	51.64%	9,317,472	50.37%	9,958,152	49.72%
4	Preferred Stock	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5	Common Equity	6,788,619	45.94%	7,544,141	48.48%	8,281,250	48.36%	9,178,939	49.62%	10,062,247	50.24%
6	Total Capital	14,775,805	100.00%	15,561,538	100.00%	17,123,879	100.00%	18,499,350	100.00%	20,029,017	100.00%
7											
8	**Other Regulated Utility Operations**										
9	Short Term Debt	913,247	1.43%	[redacted]							
10	Long Term Debt[1]	30,019,378	47.13%								
11	Preferred Stock	0	0.00%								
12	Common Equity	32,757,701	51.43%								
13	Total Capital	63,690,326	100.00%								
14											
15	**Non-Regulated Operations**										
16	Short Term Debt	[redacted]									
17	Long Term Debt[1]										
18	Preferred Stock										
19	Common Equity[4]										
20	Total Capital										
21											
22	**Parent Company**										
23	Short Term Debt	[redacted]									
24	Long Term Debt[1]										
25	Preferred Stock										
26	Common Equity[2]										
27	Total Capital										
28											
29	**Eliminations & Other**										
30	Short Term Debt	[redacted]									
31	Long Term Debt[1]										
32	Preferred Stock										
33	Common Equity										
34	Total Capital										
35											
36	**Duke Energy Consolidated**										
37	Short Term Debt	3,134,964	2.87%	[redacted]							
38	Long Term Debt[1]	58,126,092	53.22%								
39	Preferred Stock	1,961,614	1.80%								
40	Common Equity[3]	45,988,977	42.11%								
41	Total Capital	109,211,648	100.00%								
42											
43	(1) Long-term debt includes current maturities of long-term debt										
44	(2) Parent Company is net of retained earnings of subsidiaries										
45	(3) Includes non-controlling interest										

REDACTED

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: 1. Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year and historical base year.
2. Provide narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: Newlin

Line No.	(A) Maturity Date	(B) Interest Rate	(C) Interest Income/Expense	(D) 13-month Average Amount Outstanding During the Year *	(E) Weighted Average Cost of Short-Term Debt
1					
2	Money Pool			$1,221	
3	Credit Facility Fees	N/A	$1,012		
4	Moneypool Interest (Income)/Expense	Various	($119)		
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16			$893	$1,221	73.19%
17					

18 *Represents the 13-month average of the monthly balances in order to reflect the appropriate balance upon which the cost is incurred.

19
20
21 Company Policy Regarding Short-Term Financing

22
23 DEF participates in Duke Energy's utility money pool program. This program, as approved by the FERC, enables DEF to access additional liquidity from any of its affiliate utilities, including Duke Energy
24 Carolinas, Duke Energy Progress, Duke Energy Indiana, Duke Energy Ohio, Duke Energy Kentucky, Piedmont Natural Gas, or it's parent, Duke Energy Corp. DEF also has access to Duke Energy's $8.0 billion
25 master credit facility, from which it can borrow up to a maximum sublimit of $1.2 billion. The short-term financing needs are reviewed annually as a part of the company's annual planning process. Several
26 factors influence the amount of short-term financing including operating cash flow, capital expenditure program, and dividend policy.

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Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: 1. Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year and historical base year.
2. Provide narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: Newlin

Line No.	(A) Maturity Date	(B) Interest Rate	(C) Interest Income/Expense	(D) 13-month Average Amount Outstanding During the Year *	(E) Weighted Average Cost of Short-Term Debt
1					
2	Money Pool			$88,795	
3	Credit Facility Fees	N/A	$1,012		
4	Moneypool Interest (Income)/Expense	Various	$462		
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16			$1,474	$88,795	1.66%
17					

18 *Represents the 13-month average of the monthly balances in order to reflect the appropriate balance upon which the cost is incurred.

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21 Company Policy Regarding Short-Term Financing

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Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: 1. Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year and historical base year.
2. Provide narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: Newlin

Line No.	(A) Maturity Date	(B) Interest Rate	(C) Interest Income/Expense	(D) 13-month Average Amount Outstanding During the Year *	(E) Weighted Average Cost of Short-Term Debt
1					
2	Money Pool			$169,804	
3	Credit Facility Fees	N/A	$1,012		
4	Moneypool Interest (Income)/Expense	Various	$856		
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16			$1,868	$169,804	1.10%
17					

18 *Represents the 13-month average of the monthly balances in order to reflect the appropriate balance upon which the cost is incurred.

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21 Company Policy Regarding Short-Term Financing

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Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: 1. Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year and historical base year.
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Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

($000)

Witness: Newlin

Line No.	(A) Maturity Date	(B) Interest Rate	(C) Net Interest	(D) 13-month Average Amount Outstanding During the Year *	(E) Weighted Average Cost of Short-Term Debt
1					
2	Money Pool			$219,129	
3	Credit Facility Fees	N/A	$1,012		
4	Moneypool Interest (Income)/Expense	Various	$3,076		
5	Adjustment to Daily Weighted Avg	N/A		($8,557)	
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16			$4,088	$210,572	1.94%
17					

18 *Represents the 13-month average of the monthly balances in order to reflect the appropriate balance upon which the cost is incurred.

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21 Company Policy Regarding Short-Term Financing

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Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: 1. Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year and historical base year.
2. Provide narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Newlin

($000)

Line No.	(A) Maturity Date	(B) Interest Rate	(C) Net Interest	(D) 13-month Average Amount Outstanding During the Year *	(E) Weighted Average Cost of Short-Term Debt
1					
2	Money Pool			$250,618	
3	Credit Facility Fees	N/A	$959		
4	Moneypool Interest (Income)/Expense	Various	$6,288		
5	Adjustment to Daily Weighted Avg	N/A		($30,133)	
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16			$7,247	$220,485	3.29%
17					

18 *Represents the 13-month average of the monthly balances in order to reflect the appropriate balance upon which the cost is incurred.

19
20
21 Company Policy Regarding Short-Term Financing

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26 factors influence the amount of short-term financing including operating cash flow, capital expenditure program, and dividend policy.

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Supporting Schedules: Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(B) Issue Date	(C) Maturity Date	(D) Principal Amt Sold (Face Value)	(E) 13-Month Average Principal Amt Outstanding	(F) Discount (Premium) on Principal Amt Sold	(G) Issuing Expenses on Principal Amt Sold	(H) Life (Years)	(I) Annual Amortization	(J) Interest Expense (Coupon Rate)
1	First Mortgage Bonds									
2	FPC 5 90% due 2033	2/21/03	3/1/33	225,000	225,000	572	3,013	30 0	119	13,275
3	FPC 6 35% due 2037	9/18/07	9/15/37	500,000	500,000	660	6,708	30.0	245	31,750
4	FPC 6.40% due 2038	6/18/08	6/15/38	1,000,000	1,000,000	4,220	13,136	30 0	578	64,000
5	FPC 5.65% due 2040	3/25/10	4/1/40	350,000	350,000	1,460	4,690	30.0	205	19,775
6	FPC 3 85% due 2042	11/20/12	11/15/42	400,000	400,000	1,268	4,870	30 0	205	15,400
7	3.40% due 2046	9/9/16	10/1/46	600,000	600,000	3,372	7,260	30.1	353	20,400
8	3 20% due 2027	1/6/17	1/15/27	650,000	650,000	390	5,953	10 0	632	20,800
9	3 80% due 2028	6/21/18	7/15/28	600,000	600,000	1,110	5,437	10.1	650	22,800
10	4 20% due 2048	6/21/18	7/15/48	400,000	400,000	556	4,825	30.1	179	16,800
11	2 50% due 2029	11/26/19	12/1/29	700,000	700,000	371	6,268	10 0	662	17,500
12	1.75% due 2030	6/11/20	6/15/30	500,000	500,000	685	4,686	10	536	8,750
13	2021 August Forecast 1,400M @2.95%			1,400,000	1,400,000					41,300
14	2022 August Forecast 500M @3.05%			500,000	500,000					15,250
15	2023 June Forecast 700M @3.15%			700,000	377,374					12,385
16		Subtotal		8,525,000	8,202,374	14,664	66,845		4,366	320,185
17										
18	Unsecured Notes									
19	FPC 6.75% due 2028	2/13/98	2/1/28	$150,000	$150,000	437	5,528	30	199	10,125
20						-				
21		Subtotal		150,000	150,000	437	5,528		199	10,125
22										
23	Accounts Receivable Securitization									
24	Variable Interest Rate debt (1)	4/29/16	4/30/21	$250,000	$250,000	-				2,750
25						-				
26		Subtotal		250,000	250,000				0	2,750
27										
28	Other Debt			13,042	13,042					
29	SWAPS									5,919
30	Amortization of Master Credit Facility Fees								815	
31	Reacquired Debt								946	
32										
33	Total			8,938,042	8,615,416	15,100	72,373		6,326	338,979
34										
35										
36	Less Temporary Cash Investments (FERC 136)				0					
37	Less Unamortized Premium, Discount, & Issuance Expense (L+M)				54,947					
38	Net				8,560,469					
39	Embedded Cost of Long-term Debt				4.03%					
40	*Prorated for bonds not outstanding entire year.									
	(1) Florida Accounts Receivable Securitization forecasted to be outstanding beyond 2021 maturity date									

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(K) Total Annual Cost (I) + (J)	(L) Unamortized Discount (Premium) Associated w/(E)	(M) Unamort. Issuing Exp & Loss on Debt Associated w/(E)
1	First Mortgage Bonds		13-Month Average	13-Month Average
2	FPC 5 90% due 2033	13,394	184	964
3	FPC 6 35% due 2037	31,995	313	3,177
4	FPC 6.40% due 2038	64,578	2,104	6,550
5	FPC 5.65% due 2040	19,980	814	2,617
6	FPC 3 85% due 2042	15,605	819	3,145
7	3.40% due 2046	20,753	2,608	5,622
8	3 20% due 2027	21,432	138	2,100
9	3 80% due 2028	23,450	556	2,722
10	4 20% due 2048	16,979	463	4,018
11	2 50% due 2029	18,162	238	4,016
12	1.75% due 2030	9,286	476	3,257
13	2021 August Forecast 1,400M @2.95%	41,300		
14	2022 August Forecast 500M @3.05%	15,250		
15	2023 June Forecast 700M @3.15%	12,385		
16	Subtotal	324,550	8,713	38,187
17				
18	Unsecured Notes			
19	FPC 6.75% due 2028	10,324	67	844
20				
21	Subtotal	10,324	67	844
22				
23	Accounts Receivable Securitization			
24	Variable Interest Rate debt	2,750		182
25				
26	Subtotal	2,750	0	182
27				
28	Other Debt			
29	SWAPS	5,919		
30	Master Credit Facility Fees	815		2,717
31	Reacquired Debt	946		4,237
32				
33	Total	345,304	8,779	46,168
34	*Prorated for bonds not outstanding entire year.			

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(B) Issue Date	(C) Maturity Date	(D) Principal Amt Sold (Face Value)	(E) 13-Month Average Principal Amt Outstanding	(F) Discount (Premium) on Principal Amt Sold	(G) Issuing Expenses on Principal Amt Sold	(H) Life (Years)	(I) Annual Amortization	(J) Interest Expense (Coupon Rate)
1	First Mortgage Bonds									
2	FPC 5.90% due 2033	2/21/03	3/1/33	225,000	225,000	572	3,013	30.0	119	13,275
3	FPC 6.35% due 2037	9/18/07	9/15/37	500,000	500,000	660	6,708	30.0	245	31,750
4	FPC 6.40% due 2038	6/18/08	6/15/38	1,000,000	1,000,000	4,220	13,136	30.0	578	64,000
5	FPC 5.65% due 2040	3/25/10	4/1/40	350,000	350,000	1,460	4,690	30.0	205	19,775
6	FPC 3.85% due 2042	11/20/12	11/15/42	400,000	400,000	1,268	4,870	30.0	205	15,400
7	3.40% due 2046	9/9/16	10/1/46	600,000	600,000	3,372	7,260	30.1	353	20,400
8	3.20% due 2027	1/6/17	1/15/27	650,000	650,000	390	5,953	10.0	632	20,800
9	3.80% due 2028	6/21/18	7/15/28	600,000	600,000	1,110	5,437	10.1	650	22,800
10	4.20% due 2048	6/21/18	7/15/48	400,000	400,000	556	4,825	30.1	179	16,800
11	2.50% due 2029	11/26/19	12/1/29	700,000	700,000	371	6,268	10.0	662	17,500
12	1.75% due 2030	6/11/20	6/15/30	500,000	500,000	685	4,686	10	536	8,750
13	2021 August Forecast 1,400M @2 95%			1,400,000	1,400,000					41,300
14	2022 August Forecast 500M @3.05%			500,000	192,373					6,029
15		Subtotal		7,825,000	7,517,373	14,664	66,845		4,366	298,579
16										
17	Unsecured Notes									
18	FPC 6.75% due 2028	2/13/98	2/1/28	$150,000	$150,000	437	5,528	30	199	10,125
19										
20		Subtotal		150,000	150,000	437	5,528		199	10,125
21										
22	Accounts Receivable Securitization									
23	Variable Interest Rate debt (1)	4/29/16	4/30/21	$250,000	250,000	-				2,375
24						-				
25		Subtotal		250,000	250,000				0	2,375
26										
27	Other Debt			13,042	13,042					
28	SWAPS									7,014
29	Amortization of Master Credit Facility Fees								715	
30	Reacquired Debt								946	
31										
32	Total			8,238,042	7,930,414	15,100	72,373		6,226	318,093
33										
34	Less Temporary Cash Investments (FERC 136)				0					
35	Less Unamortized Premium, Discount, & Issuance Expense (L+M)				60,072					
36	Net				7,870,342					
37	Embedded Cost of Long-term Debt				4.12%					
38	*Prorated for bonds not outstanding entire year.									
	(1) Florida Accounts Receivable Securitization forecasted to be outstanding beyond 2021 maturity date									

Supporting Schedules: D-4b

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(K) Total Annual Cost (I) + (J)	(L) Unamortized Discount (Premium) Associated w/(E)	(M) Unamort. Issuing Exp & Loss on Debt Associated w/(E)
1	First Mortgage Bonds		13-Month Average	13-Month Average
2	FPC 5.90% due 2033	13,394	203	1,064
3	FPC 6.35% due 2037	31,995	335	3,401
4	FPC 6.40% due 2038	64,578	2,245	6,988
5	FPC 5.65% due 2040	19,980	863	2,773
6	FPC 3.85% due 2042	15,605	861	3,308
7	3.40% due 2046	20,753	2,720	5,863
8	3.20% due 2027	21,432	177	2,692
9	3.80% due 2028	23,450	666	3,262
10	4.20% due 2048	16,979	482	4,178
11	2.50% due 2029	18,162	275	4,642
12	1.75% due 2030	9,286	545	3,725
13	2021 August Forecast 1,400M @2.95%	41,300		
14	2022 August Forecast 500M @3.05%	6,029		
15	Subtotal	302,944	9,370	41,896
16				
17	Unsecured Notes			
18	FPC 6.75% due 2028	10,324	81	1,029
19				
20	Subtotal	10,324	81	1,029
21				
22	Accounts Receivable Securitization			
23	Variable Intereste Rate debt	2,375		182
24				
25	Subtotal	2,375	0	182
26				
27				
28	SWAPS	7,014		
29	Master Credit Facility Fees	715		2,331
30	Reacquired Debt	946		5,183
31				
32	Total	324,318	9,452	50,620
33	*Prorated for bonds not outstanding entire year.			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i e. first mortgage bonds).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(B) Issue Date	(C) Maturity Date	(D) Principal Amt Sold (Face Value)	(E) 13-Month Average Principal Amt Outstanding	(F) Discount (Premium) on Principal Amt Sold	(G) Issuing Expenses on Principal Amt Sold	(H) Life (Years)	(I) Annual Amortization	(J) Interest Expense (Coupon Rate)
1	First Mortgage Bonds									
2	FPC 5.90% due 2033	2/21/03	3/1/33	225,000	225,000	572	3,013	30 0	119	13,275
3	FPC 6.35% due 2037	9/18/07	9/15/37	500,000	500,000	660	6,708	30 0	245	31,750
4	FPC 6.40% due 2038	6/18/08	6/15/38	1,000,000	1,000,000	4,220	13,136	30 0	578	64,000
5	FPC 5.65% due 2040	3/25/10	4/1/40	350,000	350,000	1,460	4,690	30 0	205	19,775
6	FPC 3.10% due 2021	8/18/11	8/15/21	300,000	184,615	612	3,467	10.0	255	5,813
7	FPC 3.85% due 2042	11/20/12	11/15/42	400,000	400,000	1,268	4,870	30 0	205	15,400
8	3.40% due 2046	9/9/16	10/1/46	600,000	600,000	3,372	7,260	30.1	353	20,400
9	3.20% due 2027	1/6/17	1/15/27	650,000	650,000	390	5,953	10.0	632	20,800
10	3.80% due 2028	6/21/18	7/15/28	600,000	600,000	1,110	5,437	10.1	650	22,800
11	4.20% due 2048	6/21/18	7/15/48	400,000	400,000	556	4,825	30.1	179	16,800
12	2.50% due 2029	11/26/19	12/1/29	700,000	700,000	371	6,268	10 0	662	17,500
13	1.75% due 2030	6/11/20	6/15/30	500,000	500,000	685	4,686	10	536	8,750
14	2021 August Forecast 1,400M @2.95%			1,400,000	538,462					16,348
15		Subtotal		7,625,000	6,648,077	15,276	70,313		4,620	273,410
16										
17	Unsecured Notes									
18	FPC 6.75% due 2028	2/13/98	2/1/28	$150,000	$150,000	437	5,528	30	199	10,125
19	Variable Interest Rate debt due 2021	11/26/19	11/26/21	200,000	169,310	-			264	1,177
20		Subtotal		350,000	319,310	437	5,528		463	11,302
21										
22	Accounts Receivable Securitization									
23	Variable Interest Rate debt	4/29/16	4/30/21	$250,000	250,000	-				2,313
24						-				
25		Subtotal		250,000	250,000	0	0		0	2,313
26										
27	Other Debt			13,042	13,042					
28	SWAPS									9,218
29	Amortization of Master Credit Facility Fees								615	
30	Reacquired Debt								1,368	
31										
32	Total			8 238 042	7 230 428	15 712	75 841		7 066	296 244
33										
34	Less Temporary Cash Investments (FERC 136)				0					
35	Less Unamortized Premium, Discount, & Issuance Expense (L+M)				66,012					
36	Net				7,164,416					
37	Embedded Cost of Long-term Debt				4.23%					
38	*Prorated for bonds not outstanding entire year.									
	(1) Florida Accounts Receivable Securitization forecasted to be outstanding beyond 2021 maturity date									

Supporting Schedules: D-4b

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i e. first mortgage bonds).

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(K) Total Annual Cost (I) + (J)	(L) Unamortized Discount (Premium) Associated w/(E)	(M) Unamort. Issuing Exp & Loss on Debt Associated w/(E)
1	First Mortgage Bonds		13-Month Average	13-Month Average
2	FPC 5.90% due 2033	13,394	222	1,163
3	FPC 6.35% due 2037	31,995	357	3,624
4	FPC 6.40% due 2038	64,578	2,386	7,425
5	FPC 5.65% due 2040	19,980	912	2,929
6	FPC 3.10% due 2021	6,067	13	71
7	FPC 3.85% due 2042	15,605	904	3,470
8	3.40% due 2046	20,753	2,832	6,105
9	3.20% due 2027	21,432	216	3,285
10	3.80% due 2028	23,450	776	3,802
11	4.20% due 2048	16,979	500	4,339
12	2.50% due 2029	18,162	312	5,268
13	1.75% due 2030	9,286	613	4,193
14	2021 August Forecast 1,400M @2.95%	16,348		
15	Subtotal	278,031	10,041	45,676
16				
17	Unsecured Notes			
18	FPC 6.75% due 2028	10,324	96	1,213
19	Variable Interest Rate debt due 2021	1,441		120
20	Subtotal	11,765	96	1,333
21				
22	Accounts Receivable Securitization			
23	Variable Interest Rate debt	2,313		196
24				
25	Subtotal	2,313	0	196
26				
27	Other Debt			
28	SWAPS	9,218		
29	Master Credit Facility Fees	615		2,331
30	Reacquired Debt	1,368		6,340
31				
32	Total	303,309	10,137	55,876
33	*Prorated for bonds not outstanding entire year.			

Supporting Schedules: D-4b

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(B) Issue Date	(C) Maturity Date	(D) Principal Amt Sold (Face Value)	(E) 13-Month Average Principal Amt Outstanding	(F) Discount (Premium) on Principal Amt Sold	(G) Issuing Expenses on Principal Amt Sold	(H) Life (Years)	(I) Annual Amortization	(J) Interest Expense (Coupon Rate)
1	First Mortgage Bonds									
2	FPC 5 90% due 2033	2/21/03	3/1/33	225,000	225,000	572	3,013	30 0	119	13,275
3	FPC 6 35% due 2037	9/18/07	9/15/37	500,000	500,000	660	6,708	30 0	245	31,750
4	FPC 6.40% due 2038	6/18/08	6/15/38	1,000,000	1,000,000	4,220	13,136	30 0	578	64,000
5	FPC 4 550% due 2020	3/25/10	4/1/20	250,000	76,923	143	2,821	10 0	74	2,591
6	FPC 5.65% due 2040	3/25/10	4/1/40	350,000	350,000	1,460	4,690	30.0	205	19,775
7	FPC 3.10% due 2021	8/18/11	8/15/21	300,000	300,000	612	3,467	10.0	408	9,300
8	FPC 3 85% due 2042	11/20/12	11/15/42	400,000	400,000	1,268	4,870	30.0	205	15,400
9	3.40% due 2046	9/9/16	10/1/46	600,000	600,000	3,372	7,260	30.1	353	20,400
10	1.85% due 2020	1/6/17	1/15/20	250,000	19,231	285	1,820	3 0	28	193
11	3.20% due 2027	1/6/17	1/15/27	650,000	650,000	390	5,953	10 0	632	20,800
12	3.80% due 2028	6/21/18	7/15/28	600,000	600,000	1,110	5,437	10.1	650	22,800
13	4.20% due 2048	6/21/18	7/15/48	400,000	400,000	556	4,825	30.1	179	16,800
14	2.50% due 2029	11/26/19	12/1/29	700,000	700,000	371	6,268	10 0	662	17,500
15	Forecast 500M @3.20%			500,000	192,308					6,333
16		Subtotal		6,725,000	6,013,462	15,018	70,268		4,339	260,917
17										
18	Unsecured Notes									
19	FPC 6.75% due 2028	2/13/98	2/1/28	$150,000	$150,000	437	5,528	30 0	199	10,125
20	Variable Interest Rate debt due 2021	11/26/19	11/26/21	200,000	200,000	-	582	2 0	291	5,200
21		Subtotal		350,000	350,000	437	6,110		489	15,325
22										
23	Accounts Receivable Securitization									
24	Variable Interest Rate debt	4/29/16	4/30/21	$250,000	250,000	-				5,075
25						-				
26		Subtotal		250,000	250,000	0	0		0	5,075
27										
28	Other Debt			13,042	13,042					
29	SWAPS									8,067
30	Amortization of Master Credit Facility Fees								627	
31	Reacquired Debt								1,430	
32										
33	Total			7,338,042	6,626,503	15,455	76,378		6,885	289,384
34										
35	Less Temporary Cash Investments (FERC 136)				0					
36	Less Unamortized Premium, Discount, & Issuance Expense (L+M)				67,236					
37	Net				6,559,267					
38	Embedded Cost of Long-term Debt				4.52%					
39	*Prorated for bonds not outstanding entire year.									

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(K) Total Annual Cost (I) + (J)	(L) Unamortized Discount (Premium) Associated w/(E)	(M) Unamort. Issuing Exp & Loss on Debt Associated w/(E)
1	First Mortgage Bonds		13-Month Average	13-Month Average
2	FPC 5 90% due 2033	13,394	241	1,263
3	FPC 6 35% due 2037	31,995	379	3,848
4	FPC 6.40% due 2038	64,578	2,526	7,863
5	FPC 4 550% due 2020	2,665	(0)	5
6	FPC 5.65% due 2040	19,980	960	3,086
7	FPC 3.10% due 2021	9,708	69	390
8	FPC 3.85% due 2042	15,605	946	3,632
9	3.40% due 2046	20,753	3,001	6,468
10	1 85% due 2020	220	-	-
11	3.20% due 2027	21,432	274	3,878
12	3 80% due 2028	23,450	942	4,342
13	4 20% due 2048	16,979	528	4,499
14	2 50% due 2029	18,162	367	5,894
15	2020 August Forecast 500M @3.20%	6,333		
16	Subtotal	265,256	10,232	45,168
17				
18	Unsecured Notes			
19	FPC 6.75% due 2028	10,324	118	1,489
20	Variable Interest Rate debt due 2021	5,491		
21	Subtotal	15,814	118	1,489
22				
23	Accounts Receivable Securitization			
24	Variable Interest Rate debt	5,075		300
25				
26	Subtotal	5,075	0	300
27				
28	Other Debt			
29	SWAPS	8,067		
30	Master Credit Facility Fees	627		2,331
31	Reacquired Debt	1,430		7,598
32				
33	Total	296,270	10,350	56,887
34	*Prorated for bonds not outstanding entire year.			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i e. first mortgage bonds).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate	(B) Issue Date	(C) Maturity Date	(D) Principal Amt Sold (Face Value)	(E) 13-Month Average Principal Amt Outstanding	(F) Discount (Premium) on Principal Amt Sold	(G) Issuing Expenses on Principal Amt Sold	(H) Life (Years)	(I) Annual Amortization	(J) Interest Expense (Coupon Rate)
1	First Mortgage Bonds									
2	FPC 5.90% due 2033	2/21/03	3/1/33	225,000	225,000	572	3,013	30.0	119	13,275
3	FPC 6.35% due 2037	9/18/07	9/15/37	500,000	500,000	660	6,708	30.0	245	31,750
4	FPC 6.40% due 2038	6/18/08	6/15/38	1,000,000	1,000,000	4,220	13,136	30.0	578	64,000
5	FPC 4.550% due 2020	3/25/10	4/1/20	250,000	250,000	143	2,821	10.0	296	11,375
6	FPC 5.65% due 2040	3/25/10	4/1/40	350,000	350,000	1,460	4,690	30.0	205	19,775
7	FPC 3.10% due 2021	8/18/11	8/15/21	300,000	300,000	612	3,467	10.0	408	9,300
8	FPC 3.85% due 2042	11/20/12	11/15/42	400,000	400,000	1,268	4,870	30.0	205	15,400
9	3.40% due 2046	9/9/16	10/1/46	600,000	600,000	3,372	7,260	30.1	353	20,400
10	1.85% due 2020	1/6/17	1/15/20	250,000	250,000	285	1,820	3.0	710	4,625
11	3.20% due 2027	1/6/17	1/15/27	650,000	650,000	390	5,953	10.0	632	20,800
12	3.80% due 2028	6/21/18	7/15/28	600,000	600,000	1,110	5,437	10.1	650	22,800
13	4.20% due 2048	6/21/18	7/15/48	400,000	400,000	556	4,825	30.1	179	16,800
14	2.50% due 2029	11/26/19	12/1/29	700,000	107,692	57	964	10.0	63	1,701
15		Subtotal		6,225,000	5,632,692	14,704	64,964		4,643	252,001
16										
17	Unsecured Notes									
18	FPC 6.75% due 2028	2/13/98	2/1/28	150,000	150,000	437	5,528	30	199	10,125
19	2.10% due 2019	12/12/17	12/15/19	400,000	115,385		1,264	2.0	583	2,438
20	Variable Interest Rate debt due 2021	11/26/19	11/26/21	200,000	30,769	-	48	2.0	27	433
21		Subtotal		750,000	296,154	437	6,841		810	12,996
22										
23	Accounts Receivable Securitization									
24	Variable Interest Rate debt	4/29/16	4/30/21	250,000	244,231	-			206	7,761
25						-				
26		Subtotal		250,000	244,231				206	7,761
27										
28	Other Debt			13,042	1,003					
29	SWAPS									4,771
30	Amortization of Master Credit Facility Fees								560	
31	Reacquired Debt								1,189	
32										
33	Total			7,238,042	6,174,080	15,141	71,805	0	7,407	277,529
34										
35	Less Temporary Cash Investments (FERC 136)				0					
36	Less Unamortized Premium, Discount, & Issuance Expense (L+M)				67,503					
37	Net				6,106,577					
38	Embedded Cost of Long-term Debt				4.67%					
39	*Prorated for bonds not outstanding entire year.									

Supporting Schedules: D-4b

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i e. first mortgage bonds).

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Newlin

($000)

Line No.	(A) Description, Coupon Rate		(K) Total Annual Cost (I) + (J)	(L) Unamortized Discount (Premium) Associated w/(E)	(M) Unamort. Issuing Exp & Loss on Debt Associated w/(E)
1	First Mortgage Bonds			13-Month Average	13-Month Average
2	FPC 5.90% due 2033		13,394	260	1,363
3	FPC 6.35% due 2037		31,995	401	4,071
4	FPC 6.40% due 2038		64,578	2,667	8,301
5	FPC 4.550% due 2020		11,671	9	178
6	FPC 5.65% due 2040		19,980	1,009	3,242
7	FPC 3.10% due 2021		9,708	130	737
8	FPC 3.85% due 2042		15,605	988	3,795
9	3.40% due 2046		20,753	3,057	6,589
10	1.85% due 2020		5,335	46	302
11	3.20% due 2027		21,432	293	4,471
12	3.80% due 2028		23,450	997	4,882
13	4.20% due 2048		16,979	537	4,660
14	2.50% due 2029		1,764	57	959
15		Subtotal	256,644	10,450	43,549
16					
17	Unsecured Notes				
18	FPC 6.75% due 2028		10,324	125	1,581
19	2.10% due 2019		3,021		
20	Variable Interest Rate debt due 2021		461		
21		Subtotal	13,806	125	1,581
22					
23	Accounts Receivable Securitization				
24	Variable Interest Rate debt		7,967		374
25					
26		Subtotal	7,967	0	374
27					
28	Other Debt				
29	SWAPS		4,771		
30	Master Credit Facility Fees		560		2,515
31	Reacquired Debt		1,189		8,908
32					
33	Total		284,937	10,575	56,928
34	*Prorated for bonds not outstanding entire year.				

Supporting Schedules: D-4b

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Supply a statement of the Company's policy on treatment of profit or loss from reacquired bonds. Detail any profit or loss on reacquired bonds for the test year and prior year.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Newlin

Book and Tax Treatment of Income from Reacquired Bonds

Book Treatment

When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation (primarily redemptions for sinking fund purposes), the difference between the amount paid upon reacquisition and the face value plus any un-amortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and canceled, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain or Reacquired Debt, as appropriate. The Utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues. The amounts so amortized shall be charged to account 428.1, Amortization of Loss on Reacquired Debt, or credited to account 429.1 Amortization of Gain on Reacquired Debt-Credit, as appropriate.

Tax Treatment

Gain or loss on the retirement of long-term debt is recognzied in the taxable year of retirement or extinguishment for federal income tax purposes.

Line No.		(A) Projected Test Year 12/31/2023	(B) Projected Test Year 12/31/2022	(C) Projected Test Year 12/31/2021	(D) Prior Year 12/31/2020
24	Loss on Reacquired Debt (Book Value)	$ 3,763,715	$ 4,710,002	$ 5,656,290	$ 6,883,294

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the data as specified for preferred stock on a 13-month average basis for the test year, prior year, and historical year.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
XX	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Newlin

Line No.	(A) Description Coupon Rate	(B) Issue Date	(C) Call Provisions or Special Restrictions	(D) Principal Amt Sold	(E) 13-Month Principal Amount Outstanding	(F) (Discount)/Premium on Principal Amount Sold	(G) (Discount) or Premium Associated with (D)
1							
2		N/A - DEF does not have any Preferred Stock Outstanding					
3							
4							
5							
6							
7							
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Supporting Schedules: Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide monthly balances, interest rates and interest payments on customer deposits for the test year, the prior year, and the historical base year.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Hunsicker

($000)

Line No.		(A) Active Cust Deposits	(B) Inactive Customer Deposits	(C) Outstanding Deposits Without Interest	(D) Total Deposits (A)+(B)+(C)	(E) Interest Payment Expense	(F) Actual Payments and Credits on Bills
1	December, 2022	201,992	2,025	(6,572)	197,527		
2	January, 2023	201,992	2,025	(6,572)	197,527	384	N/A
3	February	201,992	2,025	(6,572)	197,527	384	N/A
4	March	201,992	2,025	(6,572)	197,527	384	N/A
5	April	201,992	2,025	(6,572)	197,527	384	N/A
6	May	201,992	2,025	(6,572)	197,527	384	N/A
7	June	201,992	2,025	(6,572)	197,527	384	N/A
8	July	201,992	2,025	(6,572)	197,527	384	N/A
9	August	201,992	2,025	(6,572)	197,527	384	N/A
10	September	201,992	2,025	(6,572)	197,527	384	N/A
11	October	201,992	2,025	(6,572)	197,527	384	N/A
12	November	201,992	2,025	(6,572)	197,527	384	N/A
13	December, 2023	201,992	2,025	(6,572)	197,527	384	N/A
14			$26,329	($85,430)	$2,567,851	$4,611	
15							
16	13 Month Average	$201,992	$2,025	(6,572)	$197,445		
17							
18							
19							
20		Effective Interest Rate					
21		12 Month Interest					
22		Expense (D) divided by					
23		Total Active Customer			2.28%		
24		Deposits (A)					
25							
26							
27							
28							
29							
30							

Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide monthly balances, interest rates and interest payments on customer deposits for the test year, the prior year, and the historical base year.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Hunsicker

($000)

Line No.		(A) Active Cust Deposits	(B) Inactive Customer Deposits	(C) Outstanding Deposits Without Interest	(D) Total Deposits (A)+(B)+(C)	(E) Interest Payment Expense	(F) Actual Payments and Credits on Bills
1	December, 2021	201,992	2,025	(6,572)	197,527		
2	January, 2022	201,992	2,025	(6,572)	197,527	384	N/A
3	February	201,992	2,025	(6,572)	197,527	384	N/A
4	March	201,992	2,025	(6,572)	197,527	384	N/A
5	April	201,992	2,025	(6,572)	197,527	384	N/A
6	May	201,992	2,025	(6,572)	197,527	384	N/A
7	June	201,992	2,025	(6,572)	197,527	384	N/A
8	July	201,992	2,025	(6,572)	197,527	384	N/A
9	August	201,992	2,025	(6,572)	197,527	384	N/A
10	September	201,992	2,025	(6,572)	197,527	384	N/A
11	October	201,992	2,025	(6,572)	197,527	384	N/A
12	November	201,992	2,025	(6,572)	197,527	384	N/A
13	December, 2022	201,992	2,025	(6,572)	197,527	384	N/A
14			$26,329	($85,430)	$2,567,851	$4,611	
15							
16	13 Month Average	$201,992	$2,025	(6,572)	$197,445		
17							
18							
19							
20		Effective Interest Rate					
21		12 Month Interest					
22		Expense (D) divided by					
23		Total Active Customer			2.28%		
24		Deposits (A)					
25							
26							
27							
28							
29							
30							

Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide monthly balances, interest rates and interest payments on customer deposits for the test year, the prior year, and the historical base year.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Hunsicker

($000)

Line No.		(A) Active Cust Deposits	(B) Inactive Customer Deposits	(C) Outstanding Deposits Without Interest	(D) Total Deposits (A)+(B)+(C)	(E) Interest Payment Expense	(F) Actual Payments and Credits on Bills
1	December, 2020	201,992	2,025	(6,572)	197,445		
2	January, 2021	201,992	2,025	(6,572)	197,445	384	N/A
3	February	201,992	2,025	(6,572)	197,445	384	N/A
4	March	201,992	2,025	(6,572)	197,445	384	N/A
5	April	201,992	2,025	(6,572)	197,445	384	N/A
6	May	201,992	2,025	(6,572)	197,445	384	N/A
7	June	201,992	2,025	(6,572)	197,445	384	N/A
8	July	201,992	2,025	(6,572)	197,445	384	N/A
9	August	201,992	2,025	(6,572)	197,445	384	N/A
10	September	201,992	2,025	(6,572)	197,445	384	N/A
11	October	201,992	2,025	(6,572)	197,445	384	N/A
12	November	201,992	2,025	(6,572)	197,445	384	N/A
13	December, 2021	201,992	2,025	(6,572)	197,445	384	N/A
14			$26,329	($85,430)	$2,566,790	$4,611	
15							
16	13 Month Average	$201,992	$2,025	(6,572)	$197,445		
17							
18							
19							
20		Effective Interest Rate					
21		12 Month Interest					
22		Expense (D) divided by					
23		Total Active Customer			2.28%		
24		Deposits (A)					
25							
26							
27							
28							
29							
30							

Supporting Schedules: Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide monthly balances, interest rates and interest payments on customer deposits for the test year, the prior year, and the historical base year.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Hunsicker

($000)

Line No.		(A) Active Cust Deposits	(B) Inactive Customer Deposits	(C) Outstanding Deposits Without Interest	(D) Total Deposits (A)+(B)+(C)	(E) Interest Payment Expense	(F) Actual Payments and Credits on Bills
1	December, 2019	207,077	1,974	(7,894)	201,287	405	
2	January, 2020	207,174	1,957	(7,866)	201,287	402	N/A
3	February	207,259	1,953	(7,847)	201,287	401	N/A
4	March	207,314	1,947	(7,829)	201,287	402	N/A
5	April	207,328	1,937	(7,789)	201,287	401	N/A
6	May	207,337	1,921	(7,787)	201,287	398	N/A
7	June	207,312	1,902	(7,795)	201,287	397	N/A
8	July	207,276	1,880	(7,808)	201,287	399	N/A
9	August	207,294	1,854	(7,831)	201,287	397	N/A
10	September	207,295	1,821	(7,814)	201,287	399	N/A
11	October	207,241	1,781	(7,749)	201,287	399	N/A
12	November	207,204	1,735	(7,701)	201,287	398	N/A
13	December, 2020	207,190	1,680	(7,659)	201,287	398	N/A
14			$24,341	($101,368)	$2,616,736	$5,196	
15							
16	13 Month Average	$207,254	$1,872	($7,798)	$201,329		
17							
18							
19							
20		Effective Interest Rate					
21		12 Month Interest					
22		Expense (D) divided by					
23		Total Active Customer			2.51%		
24		Deposits (A)					
25							
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Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide monthly balances, interest rates and interest payments on customer deposits for the test year, the prior year, and the historical base year.

Type of Data Shown:
__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Hunsicker

($000)

Line No.		(A) Active Cust Deposits	(B) Inactive Customer Deposits	(C) Outstanding Deposits Without Interest	(D) Total Deposits (A)+(B)+(C)	(E) Interest Payment Expense	(F) Actual Payments and Credits on Bills
1	December, 2018	206,845	2,137	(7,855)	201,127	387	
2	January, 2019	206,815	2,126	(7,970)	200,971	390	N/A
3	February	206,856	2,115	(8,065)	200,907	391	N/A
4	March	206,872	2,105	(8,103)	200,874	391	N/A
5	April	206,793	2,095	(8,031)	200,857	395	N/A
6	May	206,718	2,084	(7,946)	200,857	394	N/A
7	June	206,713	2,075	(7,936)	200,852	392	N/A
8	July	206,699	2,067	(7,917)	200,849	397	N/A
9	August	206,731	2,059	(7,930)	200,861	395	N/A
10	September	206,868	2,055	(7,985)	200,937	398	N/A
11	October	206,972	2,054	(7,996)	201,030	401	N/A
12	November	207,033	2,049	(7,972)	201,109	402	N/A
13	December, 2019	207,077	1,974	(7,894)	201,156	405	N/A
14			$26,994	($103,599)	$2,612,389	$5,138	
15							
16	13 Month Average	$206,846	$2,076	($7,969)	$200,953		
17							
18							
19							
20		Effective Interest Rate					
21		12 Month Interest					
22		Expense (E) divided by					
23		Total Active Customer			2.48%		
24		Deposits (A)					
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Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide the most recent five year data for the company, or consolidated parent if the company is not publicly traded as indicated. To the extent the requested data is available from other sources, the company can reference and attach the information to comply with the requirements of the this MFR.

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023
__ Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019

Witness: Newlin

($000)

Line No.	(A)	(B) 2015	(C) 2016	(D) 2017	(E) 2018	(F) 2019
1	Pre-Tax Interest Coverage Ratio (x) (FOR DEF)*	5.75	5.12	3.72	3.28	3.58
2						
3	Earned Returns on Average Book Equity (%) (FOR DEF)	11.58%	11.00%	13.54%	9.46%	10.74%
4						
5	Book Value/Share ($) (FOR DE Corp)	$57.78	$58.66	$59.63	$60.30	$65.39
6						
7	Dividends/Share ($) (FOR DE Corp)	$3.24	$3.36	$3.49	$3.64	$3.75
8						
9	Earnings/Share ($) (FOR DE Corp)	$4.09	$3.08	$4.36	$3.76	$5.06
10						
11	Market Value/Share ($) (FOR DE Corp)	$71.39	$77.62	$84.11	$86.30	$91.21
12						
13	Market/Book Ratio (FOR DE Corp)	1.24	1.32	1.41	1.43	1.39
14						
15	Price/Earning Ratio (FOR DE Corp)	17.45	25.20	19.29	22.95	18.03
16						
17						
18	*Source: Moody's Investors Service Inc. (Reported)					
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

1.) If the test year is projected, provide a summary of financing plans and assumptions.
2.) Provide the company's capital structure objectives, for the assumptions (such as those for issue cost and interest rates), and any other significant assumptions. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Newlin

($000)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line	2019		2020		2021		2022		2023	
No.	Amount	Percent of Tota	Amount	Percent of Tota	Amount	Percent of Tota	Amount	Percent of Tota	Amount	Percent of Total
1 DUKE ENERGY FLORIDA										
2 Capital Structure Objectives:										
3 Short-Term Debt	0	0.00%	7,609	0.05%	0	0.00%	2,939	0.02%	8,617	0.04%
4 Long-Term Debt	7,987,186	54.06%	8,009,788	51.47%	8,842,629	51.64%	9,317,472	50.37%	9,958,152	49.72%
5 Preferred Stock	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
6 Common Equity	6,788,619	45.94%	7,544,141	48.48%	8,281,250	48.36%	9,178,939	49.62%	10,062,247	50 24%
7 Total Capital	14,775,805	100.00%	15,561,538	100.00%	17,123,879	100.00%	18,499,350	100.00%	20,029,017	100.00%
8										
9 Capital Structure Objectives: (None)										
10 Short-Term Debt										
11 Long-Term Debt										
12 Off Balance Sheet Obligations										
13 Preferred Stock										
14 Common Equity										
15 Total Capital										
16										
17 Interest Rate Assumptions:	3Q21	4Q21	1Q22	2Q22	3Q22	4Q22	1Q23	2Q23	3Q23	4Q23
18 1M LIBOR Benchmark	0.13%	0.13%	0.15%	0.12%	0.13%	0.16%	0.19%	0.23%	0.26%	0.30%
19 10-Year Treasury Benchmark	0.91%	0.96%	1.00%	1.04%	1.09%	1.13%	1.17%	1.21%	1.25%	1.29%
20 30-Year Treasury Benchmark	1.57%	1.59%	1.61%	1.63%	1.65%	1.66%	1.68%	1.70%	1.72%	1.73%
21										

22 Company's Policy on the Timing of Entrance into Capital Markets

23 The Company continuously monitors capital market conditions for opportunities to minimize its overall cost of capital. Each year it develops a financing plan which takes current year debt maturities,
24 capital expenditure commitments and forecasted internally generated funds to determine whether to issue short or long-term debt and the amount of each. DEF's existing short-term credit facilities
25 along with its access to the utility money pool, provide sufficient liquidity and flexibilitiy in determing the amount and timing of long-term debt issuances.

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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide financial indicators for the test year under current and proposed rates, the prior year, and the historical base year.

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
XX Projected Test Year Ended 12/31/2021
XX Prior Year Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Stempien, O'Hara

($000)

Line No.	(A)	(B) 2019	(C) 2020	(D) 2021	(E) 2022 Current	(F) 2022 Proposed	(G) 2023 Current	(H) 2023 Proposed
1	Interest Coverage Ratios:							
2	Including AFUDC in Income Before Interest Charges	3.76	4.08	4.05	4.44	5.11	4.30	5.17
3	Excluding AFUDC in Income before Interest Charges	3.74	4.02	3.89	4.37	5.04	4.22	5.09
4	AFUDC as a percent of Income Available for Common	1.16%	2.13%	5.64%	2.30%	1.85%	2.79%	2.07%
5	Percent of Construction Funds Generated Internally	69.21%	74.56%	65.22%	65.31%	75.00%	78.01%	91.05%
6								
7	Preferred Dividend Coverage:							
8	Including AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Excluding AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10								
11	Earnings Before Interest & Taxes Including AFUDC	996,356	1,060,223	1,053,116	1,222,115	1,443,752	1,225,256	1,533,061
12								
13	Earnings Before Interest & Taxes Excluding AFUDC	990,202	1,048,739	1,022,677	1,207,383	1,429,020	1,207,714	1,515,518
14								
15	Fixed Charges:							
16	Interest	300,292	301,669	294,418	323,273	323,273	342,735	342,735
17	Lease Payments	71,347	65,556	48,339	48,339	48,339	48,339	48,339
18	Sinking Fund Payments	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	Tax of Sinking Fund Payments	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	Total Fixed Charges (16)+(17)+(18)+(19)	371,639	367,225	342,757	371,612	371,612	391,074	391,074
21	Ratio of Earnings to Fixed Charges:							
22	Including AFUDC (11)/(20)	2.68	2.89	3.07	3.29	3.89	3.13	3.92
23	Excluding AFUDC (13)/(20)	2.66	2.86	2.98	3.25	3.85	3.09	3.88
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Supporting Schedules: Recap Schedules:

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION E - RATE SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket # 20210016-EI
Minimum Filing Requirements
Section E - Rate Schedules

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand(12 CP and 1/13th AD) method. In addition, if the Company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis should be done separately for each rate class. If it is not possible to separate the lighting classes, the lighting classes can be combined

Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at a equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of 12 monthly peaks method should be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept should not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-6 and the fully adjusted net operating income in Schedule C-4.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges should be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenue should be allocated consistently with the allocation of the expense associated with the facilities used or services purchased.

If a historic test year is used, the twelve monthly peaks should be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
Witness: Olivier

1

Line No.

This information is provided in separate volumes entitled "Allocated Class Cost of Service and Rate of Return Study" as shown below.
A summary of the results of the cost of service studies using 12 CP and 25% AD production cost allocation methodology can be found on pages 2 and 3 of this schedule.

1. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2022

2. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2022

3. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2023

4. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2023

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: (See page 1 for Explanation)
Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22
COMPANY: DUKE ENERGY FLORIDA
Witness: Huber, Olivier
DOCKET NO.: xxxxxxxx-EI

Production Capacity Allocation Method: 12 CP and 25% AD

Line No.	SUMMARY OF RESULTS ($000s)	Reference	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	Total Rate Base	Sch. E-1 Class COS	$17,875,478	$11,544,001	$997,686	$54,427	$4,279,550	$614,955	$26,803	$358,057
2										
3	**FULLY ADJUSTED - PRESENT RATES:**									
4	**Development of Return:**									
5	Present Class Revenue	Sch. E-1 Class COS	$2,787,303	$1,833,812	$85,334	$8,219	$682,353	$79,023	$11,297	$87,266
6	Present Revenue Credits	Sch. E-1 Class COS	60,186	48,121	3,978	334	6,925	784	31	12
7	Total Revenues	Line 5 + Line 6	2,847,489	1,881,933	89,312	8,553	689,278	79,807	11,328	87,278
8	Less Total Operating Expenses	Sch. E-1 Class COS	1,785,593	1,168,185	14,668	6,217	476,001	55,982	6,233	58,307
9	Equals Return Earned	Line 7 - Line 8	1,061,896	713,748	74,644	2,336	213,277	23,826	5,095	28,971
10	Rate of Return Earned	Line 9 / Line 1	5.94%	6.18%	7.48%	4 29%	4.98%	3.87%	19.01%	8.09%
11	Rate of Return Index @ Present Rates	Line 10 / Total Line 10	1.00	1.04	1.26	0.72	0.84	0.65	3.20	1.36
12										
13	**Development of Class Revenue Requirements:**									
14	Allowed Return @ 6.14%	Line 1 x ROR in Class COS	$1,098,352	$709,317	$61,302	$3,344	$262,955	$37,786	$1,647	$22,001
15	Return Deficiency/(Surplus)	Line 14 - Line 9	36,456	(4,431)	(13,342)	1,009	49,678	13,960	(3,448)	(6,970)
16	Revenue Deficiency/(Surplus)	Line 15 x 1.342236 multiplier	48,933	(5,948)	(17,908)	1,354	66,680	18,738	(4,628)	(9,356)
17	Total Revenue Requirement	Line 7 + Line 16	2,896,421	1,875,985	71,404	9,906	755,958	98,545	6,700	77,922
18	Less: Revenue Credits	Line 6	60,186	48,121	3,978	334	6,925	784	31	12
19	Equals Class Revenue Requirement	Line 17 - Line 18	2,836,236	1,827,864	67,426	9,572	749,033	97,761	6,669	77,910
20	Class Revenue Requirement Index	Line 5 / Line 19	0.98	1.00	1.27	0.86	0.91	0.81	1.69	1.12
21										
22	**FULLY ADJUSTED - PROPOSED RATES (with averaging):**									
23	**Development of Return:**									
24	Proposed Class Revenue	Sch. E-6b	$2,836,236	$1,867,046	$86,881	$8,367	$694,719	$80,455	$11,501	$87,266
25	Proposed Revenue Credits	Sch. E-6b	60,186	48,121	3,978	334	6,925	784	31	12
26	Total Revenues	Line 24 + Line 25	2,896,421	1,915,167	90,859	8,702	701,644	81,240	11,533	87,278
27	Less Total Operating Expenses	Line 8 adj'd for tax on new rev.	1,798,070	1,166,669	10,102	6,562	493,003	60,759	5,053	55,922
28	Equals Return Earned	Line 26 - Line 27	1,098,352	748,498	80,757	2,139	208,641	20,480	6,479	31,356
29	Rate of Return Earned	Line 28 / Line 1	6.14%	6.48%	8.09%	3 93%	4.88%	3.33%	24.17%	8.76%
30	Rate of Return Index @ Proposed Rates	Line 29 / Total Line 29	1.00	1.06	1.32	0.64	0.79	0.54	3.93	1.43
31										
32	**Development of Class Revenue Requirements:**									
33	Allowed Return @ 6.14%	Line 1 x ROR in Class COS	$1,098,352	$709,317	$61,302	$3,344	$262,955	$37,786	$1,647	$22,001
34	Return Deficiency/(Surplus)	Line 33 - Line 28	0	(39,182)	(19,455)	1,205	54,314	17,305	(4,832)	(9,356)
35	Revenue Deficiency/(Surplus)	Line 34 x 1.342236 multiplier	0	(52,591)	(26,113)	1,617	72,902	23,228	(6,486)	(12,557)
36	Total Revenue Requirement	Line 26 + Line 35	2,896,421	1,862,576	64,746	10,319	774,546	104,467	5,046	74,721
37	Less: Revenue Credits	Line 25	60,186	48,121	3,978	334	6,925	784	31	12
38	Equals Class Revenue Requirement	Line 36 - Line 37	2,836,236	1,814,455	60,768	9,985	767,621	103,683	5,015	74,709
39	Class Revenue Requirement Index	Line 24 / Line 38	1.00	1.03	1.43	0.84	0.91	0.78	2.29	1.17

2

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: (See page 1 for Explanation)
Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
Witness: Huber, Olivier

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

Production Capacity Allocation Method: 12 CP and 25% AD

Line No.	SUMMARY OF RESULTS ($000s)	Reference	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	Total Rate Base	Sch. E-1 Class COS	$16,611,041	$10,770,378	$925,342	$51,214	$3,925,637	$564,650	$25,381	$348,440
2										
3	**FULLY ADJUSTED - PRESENT RATES:**									
4	**Development of Return:**									
5	Present Class Revenue	Sch. E-1 Class COS	$2,643,174	$1,742,433	$165,019	$7,747	$555,716	$74,064	$10,749	$87,446
6	Present Revenue Credits	Sch. E-1 Class COS	67,837	55,728	4,570	409	6,414	668	36	12
7	Total Revenues	Line 5 + Line 6	2,711,011	1,798,160	169,589	8,156	562,130	74,732	10,785	87,458
8	Less Total Operating Expenses	Sch. E-1 Class COS	1,749,394	1,145,642	101,441	6,054	375,907	54,362	5,991	59,997
9	Equals Return Earned	Line 7 - Line 8	961,617	652,519	68,149	2,102	186,223	20,370	4,793	27,462
10	Rate of Return Earned	Line 9 / Line 1	5.79%	6.06%	7.36%	4.11%	4.74%	3.61%	18.89%	7.88%
11	Rate of Return Index @ Present Rates	Line 10 / Total Line 10	1.00	1.05	1.27	0.71	0.82	0.62	3.26	1.36
12										
13	**Development of Class Revenue Requirements:**									
14	Allowed Return @ 6.09%	Line 1 x ROR in Class COS	$1,011,685	$655,963	$56,357	$3,119	$239,088	$34,390	$1,546	$21,221
15	Return Deficiency/(Surplus)	Line 14 - Line 9	50,068	3,445	(11,791)	1,017	52,866	14,020	(3,248)	(6,240)
16	Revenue Deficiency/(Surplus)	Line 15 x 1.343085 multiplier	67,246	4,626	(15,837)	1,366	71,003	18,830	(4,362)	(8,381)
17	Total Revenue Requirement	Line 7 + Line 16	2,778,257	1,802,787	153,753	9,522	633,133	93,562	6,423	79,077
18	Less: Revenue Credits	Line 6	67,837	55,728	4,570	409	6,414	668	36	12
19	Equals Class Revenue Requirement	Line 17 - Line 18	2,710,420	1,747,059	149,183	9,113	626,720	92,894	6,387	79,065
20	Class Revenue Requirement Index	Line 5 / Line 19	0.98	1.00	1.11	0.85	0.89	0.80	1.68	1.11
21										
22	**FULLY ADJUSTED - PROPOSED RATES (with Averaging):**									
23	**Development of Return:**									
24	Proposed Class Revenue	Sch. E-6b	$2,720,802	$1,795,358	$170,032	$7,982	$572,596	$76,313	$11,076	$87,446
25	Proposed Revenue Credits	Sch. E-6b	57,454	46,442	3,828	327	6,148	667	30	12
26	Total Revenues	Line 24 + Line 25	2,778,256	1,841,800	173,860	8,309	578,744	76,981	11,105	87,458
27	Less Total Operating Expenses	Line 8 adj'd for tax on new rev.	1,766,572	1,146,823	97,395	6,403	394,045	59,172	4,877	57,856
28	Equals Return Earned	Line 26 - Line 27	1,011,685	694,976	76,464	1,906	184,699	17,809	6,228	29,602
29	Rate of Return Earned	Line 28 / Line 1	6.09%	6.45%	8.26%	3.72%	4.70%	3.15%	24.54%	8.50%
30	Rate of Return Index @ Proposed Rates	Line 29 / Total Line 29	1.00	1.06	1.36	0.61	0.77	0.52	4.03	1.39
31										
32	**Development of Class Revenue Requirements:**									
33	Allowed Return @ 6.09%	Line 1 x ROR in Class COS	$1,011,685	$655,963	$56,357	$3,119	$239,088	$34,390	$1,546	$21,221
34	Return Deficiency/(Surplus)	Line 33 - Line 28	0	(39,013)	(20,107)	1,213	54,390	16,581	(4,682)	(8,381)
35	Revenue Deficiency/(Surplus)	Line 34 x 1.343085 multiplier	0	(52,398)	(27,005)	1,629	73,050	22,270	(6,289)	(11,256)
36	Total Revenue Requirement	Line 26 + Line 35	2,778,257	1,789,402	146,854	9,938	651,794	99,250	4,817	76,202
37	Less: Revenue Credits	Line 25	57,454	46,442	3,828	327	6,148	667	30	12
38	Equals Class Revenue Requirement	Line 36 - Line 37	2,720,803	1,742,960	143,027	9,611	645,646	98,583	4,787	76,190
39	Class Revenue Requirement Index	Line 24 / Line 38	1.00	1.03	1.19	0.83	0.89	0.77	2.31	1.15

3

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Explain the differences between the cost of service study approved in the Company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g., classification of plant, allocation factor used for certain plant or expenses, etc.)

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line No.

Duke Energy Florida's last rate case was filed in Docket No. 20090079-EI.

Duke Energy Florida has made the following changes in methodology in this cost of service study:

1. Production-related plant is allocated using a 12 CP and 25% methodology; 75% of production plant is allocated on demand and 25% is allocated on energy.

2. The curtailable rate class and the interruptible rate class are shown as separate rate classes in the cost of service studies, but are sought to be combined as one rate group as was proposed in the prior proceeding.

4

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components to rate schedules.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line No.

This information is provided in the separate volume entitled "Allocated Class Cost of Service and Rate of Return Study":

1. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2022

2. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2022

3. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2023

4. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2023

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components to rate schedules.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line No.

This information is provided in the separate volume entitled "Allocated Class Cost of Service and Rate of Return Study":

1. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2022

2. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2022

3. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2023

4. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2023

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Functionalize and classify test year Rate Base by primary account (EPIS, Accumulated Depreciation, and any other Rate Base items). The balances in the B Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line No.

This information is provided in the separate volume entitled "Allocated Class Cost of Service and Rate of Return Study":

1. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2022

2. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2022

3. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2023

4. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2023

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense,operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line No.

This information is provided in the separate volume entitled "Allocated Class Cost of Service and Rate of Return Study":

1. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2022

2. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2022

3. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 1/13th AD
   Projected Twelve Months Ended December 31, 2023

4. Class Cost of Service Study by Jurisdiction, Retail Rate Class and Function
   Production Capacity Allocation Method: 12CP and 25% AD
   Projected Twelve Months Ended December 31, 2023

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of all revenue included in the Cost of Service Study. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a and E-13d. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule C-4.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber, Olivier

Line	Account Number	Description of Source	(1) Total System	(2) Total Wholesale	(3) Total Retail	(4) RS-1	(5) GS-1	(6) GS-2	(7) GSD-1 SS-1	(8) CS-1,2,3 SS-3	(9) IS-1,2,3 SS-2	(10) LS-1 Energy	(11) LS-1 Facilities
1		**PRESENT REVENUES**											
2	440-447	Sales of Electricity	2,713,281	56,838	2,656,443	1,808,674	82,944	8,070	668,521	6,311	70,736	11,187	
3	456	Unbilled Revenue	(3,780)		(3,780)	(2,907)	(73)	(6)	(673)	(9)	(105)	(7)	
4		TOTAL SALES OF ELECTRICITY	2,709,501	56,838	2,652,663	1,805,767	82,871	8,064	667,848	6,302	70,631	11,181	-
5	440-447	Clean Energy Connect (CEC)	45,030	-	45,030	27,215	2,463	155	12,990	74	2,016	116	-
6	440-447	Electric Vehicle Add'l Revenue	2,344	-	2,344	829			1,515				
7		TOTAL SALES OF ELECTRICITY WITH CEC	2,756,876	56,838	2,700,037	1,833,812	85,334	8,219	682,353	6,376	72,647	11,297	-
8													
9	451	Misc. Service Charges:											
10		Late Payment Charge (E-13b)	22,055	-	22,055	19,735	1,570	175	562	-	1	12	-
11		Other Service Charges (E-13b)	10,485	-	10,485	9,382	747	83	267	-	0	6	-
12		Returned Check Chgs (E-13b)	1,735	-	1,735	1,552	124	14	44	-	0	1	-
13	454	Rent from Elect Property:											
14		Street Lighting Facilities (E-13d)	87,266	-	87,266								87,266
15		Equipment Rental (E-13b)	7,364	-	7,364	5,761	510	8	1,038	-	44	2	-
16		Rent - Joint Use	1,764	-	1,764	1,194	92	4	420	8	45	1	-
17		Rent from Electric Property	22,045	6,163	15,881	9,905	886	47	4,377	16	640	9	-
18		Rent from Electric Property - I/C	292	24	269	173	15	1	65	1	9	0	6
19		Rent - Transmission	-	-	-	-	-	-	-	-	-	-	-
20	456	Other Electric Revenue:											
21		Wheeling Revenue	154,903	154,903	-	-	-	-	-	-	-	-	-
22		Other Electric Revenue	326	-	326	220	17	1	78	2	8	0	-
23		State Sales Tax Collection	89	7	82	53	5	0	20	0	3	0	2
24		Ancillary Svcs Prod	5,456	5,456	-	-	-	-	-	-	-	-	-
25		Muni/Commission Tax Collection	245	20	225	145	13	1	54	0	7	0	5
26		GPIF Reward/Penalty	-	-	-	-	-	-	-	-	-	-	-
27		TOTAL OTHER OPERATING REVENUE	314,024	166,573	147,452	48,121	3,978	334	6,925	27	758	31	87,278
28													
29		**TOTAL PRESENT REVENUE**	3,070,900	223,411	2,847,489	1,881,933	89,312	8,553	689,278	6,403	73,405	11,328	87,278
30													
31		**PROPOSED INCREASE**											
32	440-447	Sales of Electricity	48,924		48,924	33,234	1,546	148	12,364	133	1,298	202	
33	456	Unbilled Revenue - Retail	(69)		(69)	(53)	(1)	(0)	(12)	(0)	(2)	(0)	
34		TOTAL SALES OF ELECTRICITY	48,856	-	48,856	33,181	1,544	148	12,352	133	1,296	202	-
35													
36	451	Misc. Service Charges:											
37		Service Charges (E-13b)	-										
38		Street Lighting Facilities (E-13d)	-		-								-
39		TOTAL OTHER OPERATING REVENUE	-	-	-	-	-	-	-	-	-	-	-
40													
41		**TOTAL PROPOSED INCREASE**	48,856	-	48,856	33,181	1,544	148	12,352	133	1,296	202	-
42													
43		**TOTAL REV. WITH PROP. INCREASE**	3,119,756	223,411	2,896,344	1,915,114	90,857	8,701	701,629	6,536	74,701	11,529	87,278

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of all revenue included in the Cost of Service Study. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a and E-13d. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule C-4.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber, Olivier

Line	Account Number	Description of Source	(1) Total System	(2) Total Wholesale	(3) Total Retail	(4) RS-1	(5) GS-1	(6) GS-2	(7) GSD-1 SS-1	(8) CS-1,2,3 SS-3	(9) IS-1,2,3 SS-2	(10) LS-1 Energy	(11) LS-1 Facilities
1		**PRESENT REVENUES**											
2	440-447	Sales of Electricity	2,683,524	139,758	2,543,766	1,735,937	164,352	7,702	551,601	6,527	66,930	10,717	
3	456	Unbilled Revenue	(3,851)		(3,851)	(3,017)	(149)	(6)	(586)	(7)	(79)	(7)	
4		TOTAL SALES OF ELECTRICITY	2,679,673	139,758	2,539,915	1,732,920	164,203	7,696	551,015	6,520	66,851	10,711	-
5	440-447	Clean Energy Connect (CEC)	15,010	-	15,010	9,101	817	51	4,310	25	668	39	-
6	440-447	Electric Vehicle Add'l Revenue	803		803	412			391				
7		TOTAL SALES OF ELECTRICITY WITH CEC	2,695,486	139,758	2,555,728	1,742,433	165,019	7,747	555,716	6,544	67,519	10,749	-
8													
9	451	Misc. Service Charges:											
10		Late Payment Charge (E-13b)	22,055	-	22,055	19,725	1,577	176	564	-	1	13	-
11		Other Service Charges (E-13b)	20,868	-	20,868	18,663	1,492	166	534	-	1	12	-
12		Returned Check Chgs (E-13b)	1,735	-	1,735	1,551	124	14	44	-	0	1	-
13	454	Rent from Elect Property:											
14		Street Lighting Facilities (E-13d)	87,446	-	87,446								87,446
15		Equipment Rental (E-13b)	7,364	-	7,364	5,771	507	8	1,031	-	44	2	-
16		Rent - Joint Use	1,764	-	1,764	1,198	92	4	418	8	44	1	-
17		Rent from Electric Property	18,280	5,119	13,160	8,233	730	39	3,610	13	527	7	-
18		Rent from Electric Property - I/C	292	29	264	170	15	1	63	1	9	0	6
19		Rent - Transmission	-	-	-	-	-	-	-	-	-	-	-
20	456	Other Electric Revenue:											
21		Wheeling Revenue	142,137	142,137	-	-	-	-	-	-	-	-	-
22		Other Electric Revenue	326	-	326	221	17	1	77	2	8	0	-
23		State Sales Tax Collection	89	9	81	52	4	0	19	0	3	0	2
24		Ancillary Svcs Prod	5,456	5,456	-	-	-	-		-	-	-	-
25		Muni/Commission Tax Collection	245	24	221	143	12	1	53	0	7	0	5
26		GPIF Reward/Penalty	-	-	-	-	-	-	-	-	-	-	-
27		TOTAL OTHER OPERATING REVENUE	308,056	152,774	155,283	55,728	4,570	409	6,414	24	644	36	87,458
28													
29		**TOTAL PRESENT REVENUE**	3,003,542	292,532	2,711,011	1,798,160	169,589	8,156	562,130	6,568	68,163	10,785	87,458
30													
31		**PROPOSED INCREASE AFTER MIGRATION**											
32	440-447	Sales of Electricity	77,623		77,623	52,925	(84,353)	234	106,243	(231)	2,480	325	
33	456	Unbilled Revenue - Retail	(101)		(101)	(73)	74	(0)	(100)	0	(3)	(0)	
34		TOTAL SALES OF ELECTRICITY	77,522	-	77,522	52,852	(84,278)	234	106,143	(231)	2,477	325	-
35													
36	451	Misc. Service Charges:											
37		Service Charges (E-13b)	(10,383)		(10,383)	(9,286)	(742)	(83)	(266)	-	(0)	(6)	
38		Street Lighting Facilities (E-13d)	-		-								-
39		TOTAL OTHER OPERATING REVENUE	(10,383)	-	(10,383)	(9,286)	(742)	(83)	(266)	-	(0)	(6)	-
40													
41		**TOTAL PROPOSED INCREASE**	67,140	-	67,140	43,567	(85,021)	151	105,878	(231)	2,477	319	-
42													
43		**TOTAL REV. WITH PROP. INCREASE**	3,070,682	292,532	2,778,150	1,841,727	84,569	8,307	668,008	6,338	70,640	11,104	87,458

10

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

EXPLANATION: For each cost of service study filed by the Company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting class must include only customer-related costs excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedules E-13c.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.		
1		
2		
3	Summaries of unit cost calculations under present rates are provided on the following pages as described below	
4		
5	E-6a Page 2 of 9:	2022 Production capacity allocation method 12 CP and 1/13 AD
6	E-6a Page 3 of 9:	2023 Production capacity allocation method 12 CP and 1/13 AD
7	E-6a Page 4 of 9:	2022 Production capacity allocation method 12 CP and 25% AD
8	E-6a Page 5 of 9:	2023 Production capacity allocation method 12 CP and 25% AD
9	E-6a Page 6 of 9:	2022 MWh sales for Billing Units section of E-6a Pages 2-5 and E-6b
10	E-6a Page 7 of 9:	2023 MWh sales for Billing Units section of E-6a Pages 2-5 and E-6b
11	E-6a Page 8 of 9:	2022 KW sales for Billing Units section of E-6a Pages 2-5 and E-6b
12	E-6a Page 9 of 9:	2023 KW sales for Billing Units section of E-6a Pages 2-5 and E-6b
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Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
DOCKET NO. xxxxxxxx-EI

EXPLANATION See Schedule E-6a, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/22
Witness Borsch, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$888,758	$556,026	$49,331	$2,636	$243,798	$36,494	$472	$0
3	Production Capacity - AD Component		74,063	40,613	3,788	351	24,116	4,551	644	-
4	Production Capacity - Total	DEMAND	962,821	596,639	53,119	2,987	267,914	41,046	1,116	-
5	Production Energy	ENERGY	250,966	163,678	16,058	995	58,589	9,363	2,284	-
6	Transmission	DEMAND	366,322	234,217	21,146	1,092	95,385	13,959	522	-
7	Distribution Primary	DEMAND	504,278	342,733	27,712	1,200	117,066	14,904	662	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	241,033	183,350	16,086	382	38,150	2,778	286	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	58,731	47,709	4,043	356	5,849	658	116	-
12	Metering	CUSTOMER	58,483	47,984	4,596	382	4,895	519	106	-
13	Interruptible Equipment	CUSTOMER	302	49	5	0	16	233	0	-
14	Lighting Facilities	N/A	81,206	-	-	-	-	-	-	81,206
15	Customer Billing, Info, etc.	CUSTOMER	169,100	142,400	11,185	1,072	12,167	1,226	1,050	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,693,242	$1,758,758	$153,950	$8,468	$600,031	$84,686	$6,143	$81,206
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		22,912,238	20,500,602	1,634,224	171,653	590,379	2,127	13,253	
21	Unmetered Bills		782,269	-	5,087	10,917	-	-	766,266	
22	Total Bills		23,694,508	20,500,602	1,639,311	182,570	590,379	2,127	779,519	
23	Total Bills with Secondary Service Tap		22,922,664	20,500,602	1,638,828	182,570	586,485	926	13,253	
24	Total Bills with IS Equipment		2,112					2,112		
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		39,457,137	21,549,117	2,012,188	186,742	12,879,119	2,487,213	342,759	
27	Distribution Primary Service		38,545,715	21,549,117	2,009,726	186,742	12,772,054	1,685,317	342,759	
28	Distribution Secondary Service		35,271,839	21,549,117	1,996,251	186,742	10,785,295	411,676	342,759	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						31,989,767	6,080,096		
31	Distribution Primary Service						32,017,913	4,549,546		
32	Distribution Secondary Service						27,767,252	813,847		
33	**12 CP Allocator**		100.00%	62.56%	5.55%	0.30%	27.43%	4.11%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.84%	5.12%	0.47%	32.56%	6.15%	0.87%	
35	**12 CP and 1/13 AD Allocator**		100.00%	61.97%	5.52%	0.31%	27.83%	4.26%	0.12%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.33	$2.47	$1.95	$9.97	$710.39	$8.78	
41	Metering	Ln 12 / Ln 20		$2.34	$2.81	$2.23	$8.29	$244.06	$8.01	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$110.16	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$6.95	$6.82	$5.87	$20.61	n/a	$1.35	
44	Total Customer Related Costs $/Bill			$11.61	$12.10	$10.05	$38.87	$1,064.61	$18.14	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$7.60	$7.98	$5.33	$4.55	$3.76	$6.66	
47	Total Energy Related Costs $/mWh			$7.60	$7.98	$5.33	$4.55	$3.76	$6.66	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$25.80	$24.52	$14.12	$18.93	$14.67	$1.38	
50	Production Capacity AD	Ln 3 / Ln 26		$1.88	$1.88	$1.88	$1.87	$1.83	$1.88	
51	Transmission	Ln 6 / Ln 26		$10.87	$10.51	$5.85	$7.41	$5.61	$1.52	
52	Distribution Primary	Ln 7 / Ln 27		$15.90	$13.79	$6.43	$9.17	$8.84	$1.93	
53	Distribution Secondary	Ln 9 / Ln 28		$8.51	$8.06	$2.05	$3.54	$6.75	$0.84	
54	Total Capacity Related Costs $/mWh			$62.97	$58.75	$30.32	$40.91	$37.71	$7.55	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$7.62	$6.00		
57	Production Capacity AD	Ln 3 / Ln 30					$0.75	$0.75		
58	Transmission	Ln 6 / Ln 30					$2.98	$2.30		
59	Distribution Primary	Ln 7 / Ln 31					$3.66	$3.28		
60	Distribution Secondary	Ln 9 / Ln 32					$1.37	$3.41		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$16.39	$15.74	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
DOCKET NO. xxxxxxxx-EI

EXPLANATION See Schedule E-6a, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/23
Witness Borsch, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$930,656	$580,463	$51,946	$2,783	$256,517	$38,448	$499	$0
3	Production Capacity - AD Component		77,555	42,375	3,984	371	25,360	4,790	675	-
4	Production Capacity - Total	DEMAND	1,008,210	622,838	55,930	3,154	281,877	43,238	1,174	-
5	Production Energy	ENERGY	258,191	168,777	16,690	1,022	59,850	9,486	2,365	-
6	Transmission	DEMAND	400,370	255,153	23,216	1,202	104,867	15,367	566	-
7	Distribution Primary	DEMAND	532,566	361,031	29,382	1,273	124,352	15,840	688	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	248,549	188,779	16,580	392	39,675	2,834	289	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	54,868	44,909	3,784	339	5,164	569	102	-
12	Metering	CUSTOMER	56,120	46,093	4,404	367	4,664	492	101	-
13	Interruptible Equipment	CUSTOMER	323	50	5	0	16	251	0	-
14	Lighting Facilities	N/A	80,296	-	-	-	-	-	-	80,296
15	Customer Billing, Info, etc.	CUSTOMER	184,268	155,245	12,147	1,164	13,241	1,333	1,137	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,823,759	$1,842,876	$162,138	$8,912	$633,705	$89,409	$6,422	$80,296
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		23,261,445	20,823,437	1,652,250	173,488	596,771	2,130	13,370	
21	Unmetered Bills		789,227	-	5,143	11,034	-	-	773,051	
22	Total Bills		24,050,673	20,823,437	1,657,393	184,521	596,771	2,130	786,421	
23	Total Bills with Secondary Service Tap		23,271,971	20,823,437	1,656,905	184,521	592,811	927	13,370	
24	Total Bills with IS Equipment		2,111					2,111		
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		40,014,190	21,774,906	2,050,006	190,550	13,116,554	2,534,698	347,475	
27	Distribution Primary Service		39,085,375	21,774,906	2,047,497	190,550	13,007,549	1,717,398	347,475	
28	Distribution Secondary Service		35,750,738	21,774,906	2,033,769	190,550	10,984,305	419,732	347,475	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						32,576,308	6,197,133		
31	Distribution Primary Service						32,605,589	4,629,588		
32	Distribution Secondary Service						28,278,106	830,004		
33	**12 CP Allocator**		100.00%	62.37%	5.58%	0.30%	27.56%	4.13%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.64%	5.14%	0.48%	32.70%	6.18%	0.87%	
35	**12 CP and 1/13 AD Allocator**		100.00%	61.78%	5.55%	0.31%	27.96%	4.29%	0.12%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.16	$2.28	$1.84	$8.71	$613.08	$7.66	
41	Metering	Ln 12 / Ln 20		$2.21	$2.67	$2.11	$7.81	$230.87	$7.56	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$119.06	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.46	$7.33	$6.31	$22.19	n/a	$1.45	
44	Total Customer Related Costs $/Bill			$11.83	$12.28	$10.26	$38.71	$963.00	$16.66	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$7.75	$8.14	$5.36	$4.56	$3.74	$6.81	
47	Total Energy Related Costs $/mWh			$7.75	$8.14	$5.36	$4.56	$3.74	$6.81	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$26.66	$25.34	$14.60	$19.56	$15.17	$1.44	
50	Production Capacity AD	Ln 3 / Ln 26		$1.95	$1.94	$1.95	$1.93	$1.89	$1.94	
51	Transmission	Ln 6 / Ln 26		$11.72	$11.32	$6.31	$7.99	$6.06	$1.63	
52	Distribution Primary	Ln 7 / Ln 27		$16.58	$14.35	$6.68	$9.56	$9.22	$1.98	
53	Distribution Secondary	Ln 9 / Ln 28		$8.67	$8.15	$2.06	$3.61	$6.75	$0.83	
54	Total Capacity Related Costs $/mWh			$65.57	$61.11	$31.60	$42.66	$39.10	$7.82	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$7.87	$6.20		
57	Production Capacity AD	Ln 3 / Ln 30					$0.78	$0.77		
58	Transmission	Ln 6 / Ln 30					$3.22	$2.48		
59	Distribution Primary	Ln 7 / Ln 31					$3.81	$3.42		
60	Distribution Secondary	Ln 9 / Ln 32					$1.40	$3.41		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$17.09	$16.29	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
DOCKET NO. xxxxxxxx-EI

EXPLANATION See Schedule E-6a, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/22
Witness Borsch, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$722,116	$451,771	$40,081	$2,142	$198,086	$29,652	$384	$0
3	Production Capacity - AD Component		240,705	131,991	12,312	1,141	78,376	14,791	2,094	-
4	Production Capacity - Total	DEMAND	962,821	583,762	52,393	3,283	276,462	44,443	2,478	-
5	Production Energy	ENERGY	250,966	163,678	16,058	995	58,589	9,363	2,284	-
6	Transmission	DEMAND	366,322	234,217	21,146	1,092	95,385	13,959	522	-
7	Distribution Primary	DEMAND	504,278	342,733	27,712	1,200	117,066	14,904	662	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	241,033	183,350	16,086	382	38,150	2,778	286	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	58,731	47,709	4,043	356	5,849	658	116	-
12	Metering	CUSTOMER	58,483	47,984	4,596	382	4,895	519	106	-
13	Interruptible Equipment	CUSTOMER	302	49	5	0	16	233	0	-
14	Lighting Facilities	N/A	81,206	-	-	-	-	-	-	81,206
15	Customer Billing, Info, etc.	CUSTOMER	169,100	142,400	11,185	1,072	12,167	1,226	1,050	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,693,242	$1,745,881	$153,224	$8,764	$608,580	$88,083	$7,505	$81,206
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		22,912,238	20,500,602	1,634,224	171,653	590,379	2,127	13,253	
21	Unmetered Bills		782,269	-	5,087	10,917	-	-	766,266	
22	Total Bills		23,694,508	20,500,602	1,639,311	182,570	590,379	2,127	779,519	
23	Total Bills with Secondary Service Tap		22,922,664	20,500,602	1,638,828	182,570	586,485	926	13,253	
24	Total Bills with IS Equipment		2,112	-	-	-	-	2,112	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		39,457,137	21,549,117	2,012,188	186,742	12,879,119	2,487,213	342,759	
27	Distribution Primary Service		38,545,715	21,549,117	2,009,726	186,742	12,772,054	1,685,317	342,759	
28	Distribution Secondary Service		35,271,839	21,549,117	1,996,251	186,742	10,785,295	411,676	342,759	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						31,989,767	6,080,096		
31	Distribution Primary Service						32,017,913	4,549,546		
32	Distribution Secondary Service						27,767,252	813,847		
33	**12 CP Allocator**		100.00%	62.56%	5.55%	0.30%	27.43%	4.11%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.84%	5.12%	0.47%	32.56%	6.15%	0.87%	
35	**12 CP and 25% AD Allocator**		100.00%	60.63%	5.44%	0.34%	28.71%	4.62%	0.26%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.33	$2.47	$1.95	$9.97	$710.39	$8.78	
41	Metering	Ln 12 / Ln 20		$2.34	$2.81	$2.23	$8.29	$244.06	$8.01	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$110.16	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$6.95	$6.82	$5.87	$20.61	n/a	$1.35	
44	Total Customer Related Costs $/Bill			$11.61	$12.10	$10.05	$38.87	$1,064.61	$18.14	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$7.60	$7.98	$5.33	$4.55	$3.76	$6.66	
47	Total Energy Related Costs $/mWh			$7.60	$7.98	$5.33	$4.55	$3.76	$6.66	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$20.96	$19.92	$11.47	$15.38	$11.92	$1.12	
50	Production Capacity AD	Ln 3 / Ln 26		$6.13	$6.12	$6.11	$6.09	$5.95	$6.11	
51	Transmission	Ln 6 / Ln 26		$10.87	$10.51	$5.85	$7.41	$5.61	$1.52	
52	Distribution Primary	Ln 7 / Ln 27		$15.90	$13.79	$6.43	$9.17	$8.84	$1.93	
53	Distribution Secondary	Ln 9 / Ln 28		$8.51	$8.06	$2.05	$3.54	$6.75	$0.84	
54	Total Capacity Related Costs $/mWh			$62.37	$58.39	$31.90	$41.58	$39.07	$11.52	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$6.19	$4.88		
57	Production Capacity AD	Ln 3 / Ln 30					$2.45	$2.43		
58	Transmission	Ln 6 / Ln 30					$2.98	$2.30		
59	Distribution Primary	Ln 7 / Ln 31					$3.66	$3.28		
60	Distribution Secondary	Ln 9 / Ln 32					$1.37	$3.41		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$16.65	$16.30	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
DOCKET NO. xxxxxxxx-EI

EXPLANATION See Schedule E-6a, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/23
Witness Borsch, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$756,158	$471,626	$42,206	$2,261	$208,420	$31,239	$406	$0
3	Production Capacity - AD Component		252,053	137,719	12,948	1,205	82,421	15,567	2,193	-
4	Production Capacity - Total	DEMAND	1,008,210	609,345	55,154	3,466	290,841	46,806	2,599	-
5	Production Energy	ENERGY	258,191	168,777	16,690	1,022	59,850	9,486	2,365	-
6	Transmission	DEMAND	400,370	255,153	23,216	1,202	104,867	15,367	566	-
7	Distribution Primary	DEMAND	532,566	361,031	29,382	1,273	124,352	15,840	688	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	248,549	188,779	16,580	392	39,675	2,834	289	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	54,868	44,909	3,784	339	5,164	569	102	-
12	Metering	CUSTOMER	56,120	46,093	4,404	367	4,664	492	101	-
13	Interruptible Equipment	CUSTOMER	323	50	5	0	16	251	0	-
14	Lighting Facilities	N/A	80,296	-	-	-	-	-	-	80,296
15	Customer Billing, Info, etc.	CUSTOMER	184,268	155,245	12,147	1,164	13,241	1,333	1,137	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,823,759	$1,829,384	$161,362	$9,225	$642,669	$92,977	$7,847	$80,296
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		23,261,445	20,823,437	1,652,250	173,488	596,771	2,130	13,370	
21	Unmetered Bills		789,227	-	5,143	11,034	-	-	773,051	
22	Total Bills		24,050,673	20,823,437	1,657,393	184,521	596,771	2,130	786,421	
23	Total Bills with Secondary Service Tap		23,271,971	20,823,437	1,656,905	184,521	592,811	927	13,370	
24	Total Bills with IS Equipment		2,111	-	-	-	-	2,111	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		40,014,190	21,774,906	2,050,006	190,550	13,116,554	2,534,698	347,475	
27	Distribution Primary Service		39,085,375	21,774,906	2,047,497	190,550	13,007,549	1,717,398	347,475	
28	Distribution Secondary Service		35,750,738	21,774,906	2,033,769	190,550	10,984,305	419,732	347,475	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						32,576,308	6,197,133		
31	Distribution Primary Service						32,605,589	4,629,588		
32	Distribution Secondary Service						28,278,106	830,004		
33	**12 CP Allocator**		100.00%	62.37%	5.58%	0.30%	27.56%	4.13%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.64%	5.14%	0.48%	32.70%	6.18%	0.87%	
35	**12 CP and 25% AD Allocator**		100.00%	60.44%	5.47%	0.34%	28.85%	4.64%	0.26%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.16	$2.28	$1.84	$8.71	$613.08	$7.66	
41	Metering	Ln 12 / Ln 20		$2.21	$2.67	$2.11	$7.81	$230.87	$7.56	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$119.06	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.46	$7.33	$6.31	$22.19	n/a	$1.45	
44	Total Customer Related Costs $/Bill			$11.83	$12.28	$10.26	$38.71	$963.00	$16.66	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$7.75	$8.14	$5.36	$4.56	$3.74	$6.81	
47	Total Energy Related Costs $/mWh			$7.75	$8.14	$5.36	$4.56	$3.74	$6.81	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$21.66	$20.59	$11.87	$15.89	$12.32	$1.17	
50	Production Capacity AD	Ln 3 / Ln 26		$6.32	$6.32	$6.32	$6.28	$6.14	$6.31	
51	Transmission	Ln 6 / Ln 26		$11.72	$11.32	$6.31	$7.99	$6.06	$1.63	
52	Distribution Primary	Ln 7 / Ln 27		$16.58	$14.35	$6.68	$9.56	$9.22	$1.98	
53	Distribution Secondary	Ln 9 / Ln 28		$8.67	$8.15	$2.06	$3.61	$6.75	$0.83	
54	Total Capacity Related Costs $/mWh			$64.95	$60.73	$33.24	$43.34	$40.50	$11.92	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$6.40	$5.04		
57	Production Capacity AD	Ln 3 / Ln 30					$2.53	$2.51		
58	Transmission	Ln 6 / Ln 30					$3.22	$2.48		
59	Distribution Primary	Ln 7 / Ln 31					$3.81	$3.42		
60	Distribution Secondary	Ln 9 / Ln 32					$1.40	$3.41		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$17.36	$16.87	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: xxxxxxxx-EI

EXPLANATION: See Schedule E-6a, Page 1 for explanation

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/22
Witness: Borsch, Olivier

Line No.		RETAIL RATE SCHEDULE	(1) METER LEVEL MWH SALES INCLUDING UNBILLED	(2) METERING VOLTAGE ADJUSTMENT FACTOR	(3) ENERGY AND PROD./TRANSM. CAPACITY EFFECTIVE SALES	(4) DISTRIBUTION PRIMARY EFFECTIVE SALES	(5) DISTRIBUTION SECONDARY EFFECTIVE SALES
1	A.	RESIDENTIAL - RS	21,549,117	1.00	21,549,117	21,549,117	21,549,117
2	B.	GENERAL SERVICE NON-DEMAND - GS-1					
3		1. Transmission	2,513	0.98	2,463	-	-
4		2. Primary	13,611	0.99	13,475	13,475	-
5		3. Sec Del/Prim Mtr	24	0.99	24	24	24
6		4. Secondary	1,996,227	1.00	1,996,227	1,996,227	1,996,227
7		TOTAL GS	2,012,375		2,012,188	2,009,726	1,996,251
8	C.	GS-2 100% LF	186,742	1.00	186,742	186,742	186,742
9	D.	GENERAL SERVICE DEMAND - GSD					
10		1. Transmission	101,269	0.98	99,244	-	-
11		2. Trans Del/Prim Mtr	-	0.98	-	-	-
12		3. Primary	1,966,498	0.99	1,946,833	1,946,833	-
13		4. Sec Del/Prim Mtr	27,717	0.99	27,440	27,440	27,440
14		5. Secondary	10,757,855	1.00	10,757,855	10,757,855	10,757,855
15		TOTAL GSD	12,853,339		12,831,371	12,732,128	10,785,295
16	E.	CURTAILABLE SERVICE - CS					
17		1. Transmission	-	0.98	-	-	-
18		2. Primary	69,698	0.99	69,001	69,001	-
19		3. Secondary	-	1.00	-	-	-
20		TOTAL CS	69,698		69,001	69,001	-
21	F.	INTERRUPTIBLE SERVICE - IS					
22		1. Transmission	419,465	0.98	411,076	-	-
23		2. Trans Del/Prim Mtr	337,788	0.99	334,410	-	-
24		3. Primary	1,119,459	0.99	1,108,265	1,108,265	-
25		4. Prim Del/Trans Mtr	284	0.98	278	278	-
27		5. Sec Del/Prim Mtr	5,347	0.99	5,294	5,294	5,294
26		6. Secondary	406,382	1.00	406,382	406,382	406,382
28		TOTAL IS	2,288,725		2,265,704	1,520,218	411,676
29	G.	STANDBY SERVICE - SS-1 (FIRM)					
30		1. Transmission	5,957	0.98	5,837	-	-
31		2. Trans Del/Prim Mtr	2,003	0.99	1,983	-	-
32		3. Primary	40,330	0.99	39,927	39,927	-
33		TOTAL SS-1	48,290		47,747	39,927	-
34	H.	STANDBY SERVICE - SS-2 (IS)					
35		1. Transmission	4,033	0.98	3,952	-	-
36		2. Trans Del/Prim Mtr	52,987	0.99	52,457	-	-
37		3. Primary	17,218	0.99	17,046	17,046	-
38		TOTAL SS-2	74,237		73,454	17,046	-
39	I.	STANDBY SERVICE - SS-3 (CS)					
40		1. Transmission	-	0.98	-	-	-
41		2. Primary	79,852	0.99	79,053	79,053	-
42		TOTAL SS-3	79,852		79,053	79,053	-
43	J.	LIGHTING -LS	342,759	1.00	342,759	342,759	342,759
44			39 505 133		39 457 137	38 545 715	35 271 839
45		**SUMMARY BY RATE CLASS:**					
46		RESIDENTIAL - RS	21,549,117		21,549,117	21,549,117	21,549,117
47		GENERAL SERVICE NON-DEMAND - GS-1	2,012,375		2,012,188	2,009,726	1,996,251
48		GENERAL SERVICE NON-DEMAND - GS-2	186,742		186,742	186,742	186,742
49		GENERAL SERVICE DEMAND - GSD, SS-1	12,901,629		12,879,119	12,772,054	10,785,295
50		CURTAILTAILABLE SERVICE - CS, SS-3	149,549		148,054	148,054	-
51		INTERRUPTIBLE SERVICE - IS, SS-2	2,362,963		2,339,159	1,537,264	411,676
52		LIGHTING - LS	342,759		342,759	342,759	342,759
53		TOTAL	39,505,133		39,457,137	38,545,715	35,271,839

Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: xxxxxxxx-EI

EXPLANATION: See Schedule E-6a, Page 1 for explanation

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
Witness: Borsch, Olivier

Line No.		RETAIL RATE SCHEDULE	(1) METER LEVEL MWH SALES INCLUDING UNBILLED	(2) METERING VOLTAGE ADJUSTMENT FACTOR	(3) ENERGY AND PROD./TRANSM. CAPACITY EFFECTIVE SALES	(4) DISTRIBUTION PRIMARY EFFECTIVE SALES	(5) DISTRIBUTION SECONDARY EFFECTIVE SALES
1	A.	RESIDENTIAL - RS	21,774,906	1.00	21,774,906	21,774,906	21,774,906
2	B.	GENERAL SERVICE NON-DEMAND - GS-1					
3		1. Transmission	2,560	0.98	2,509	-	-
4		2. Primary	13,867	0.99	13,728	13,728	-
5		3. Sec Del/Prim Mtr	24	0.99	24	24	24
6		4. Secondary	2,033,745	1.00	2,033,745	2,033,745	2,033,745
7		TOTAL GS	2,050,196		2,050,006	2,047,497	2,033,769
8	C.	GS-2 100% LF	190,550	1.00	190,550	190,550	190,550
9	D.	GENERAL SERVICE DEMAND - GSD					
10		1. Transmission	103,138	0.98	101,075	-	-
11		2. Trans Del/Prim Mtr	-	0.98	-	-	-
12		3. Primary	2,002,784	0.99	1,982,756	1,982,756	-
13		4. Sec Del/Prim Mtr	28,312	0.99	28,028	28,028	28,028
14		5. Secondary	10,956,277	1.00	10,956,277	10,956,277	10,956,277
15		TOTAL GSD	13,090,510		13,068,136	12,967,061	10,984,305
16	E.	CURTAILABLE SERVICE - CS					
17		1. Transmission	-	0.98	-	-	-
18		2. Primary	70,646	0.99	69,939	69,939	-
19		3. Secondary	-	1.00	-	-	-
20		TOTAL CS	70,646		69,939	69,939	-
21	F.	INTERRUPTIBLE SERVICE - IS					
22		1. Transmission	427,674	0.98	419,121	-	-
23		2. Trans Del/Prim Mtr	344,399	0.99	340,955	-	-
24		3. Primary	1,141,367	0.99	1,129,953	1,129,953	-
25		4. Prim Del/Trans Mtr	289	0.98	283	283	-
27		5. Sec Del/Prim Mtr	5,452	0.99	5,397	5,397	5,397
26		6. Secondary	414,335	1.00	414,335	414,335	414,335
28		TOTAL IS	2,333,516		2,310,044	1,549,969	419,732
29	G.	STANDBY SERVICE - SS-1 (FIRM)					
30		1. Transmission	6,040	0.98	5,919	-	-
31		2. Trans Del/Prim Mtr	2,031	0.99	2,011	-	-
32		3. Primary	40,897	0.99	40,488	40,488	-
33		TOTAL SS-1	48,968		48,418	40,488	-
34	H.	STANDBY SERVICE - SS-2 (IS)					
35		1. Transmission	4,091	0.98	4,009	-	-
36		2. Trans Del/Prim Mtr	53,753	0.99	53,216	-	-
37		3. Primary	17,467	0.99	17,292	17,292	-
38		TOTAL SS-2	75,311		74,517	17,292	-
39	I.	STANDBY SERVICE - SS-3 (CS)					
40		1. Transmission	-	0.98	-	-	-
41		2. Primary	81,007	0.99	80,197	80,197	-
42		TOTAL SS-3	81,007		80,197	80,197	-
43	J.	LIGHTING -LS	347,475	1.00	347,475	347,475	347,475
44			40 063 086		40 014 190	39 085 375	35 750 738
45		**SUMMARY BY RATE CLASS:**					
46		RESIDENTIAL - RS	21,774,906		21,774,906	21,774,906	21,774,906
47		GENERAL SERVICE NON-DEMAND - GS-1	2,050,196		2,050,006	2,047,497	2,033,769
48		GENERAL SERVICE NON-DEMAND - GS-2	190,550		190,550	190,550	190,550
49		GENERAL SERVICE DEMAND - GSD, SS-1	13,139,478		13,116,554	13,007,549	10,984,305
50		CURTAILTAILABLE SERVICE - CS, SS-3	151,653		150,137	150,137	-
51		INTERRUPTIBLE SERVICE - IS, SS-2	2,408,827		2,384,562	1,567,261	419,732
52		LIGHTING - LS	347,475		347,475	347,475	347,475
53		TOTAL	40,063,086		40,014,190	39,085,375	35,750,738

Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: xxxxxxxx-EI

EXPLANATION: See Schedule E-6a, Page 1 for explanation

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/22
Witness: Borsch, Olivier

Line No.	RETAIL RATE SCHEDULE	(1) METER LEVEL SUM OF MONTHLY BILLING KW	(2) REALIZED BILLING KW FACTOR	(3) METERING VOLTAGE ADJUSTMENT FACTOR	(4) ADJ SEC. LEVEL REALIZED SUM OF MONTHLY BILLING KW	(5) PROD & TRANSM CAPACITY EFFECTIVE BILLING KW	(6) DISTRIBUTION PRIMARY EFFECTIVE BILLING KW	(7) DISTRIBUTION SECONDARY EFFECTIVE BILLING KW
1	A. GENERAL SERVICE DEMAND - GSD							
2	1. Trans Del/Pri Mtr	0	1.0	0.98	0	0	0	0
3	2. Primary	4,140,558	1.0	0.99	4,099,152	4,099,152	4,099,152	0
4	3. Sec Del/Pri Mtr	47,349	1.0	0.99	46,875	46,875	46,875	46,875
5	4. Secondary	27,720,377	1.0	1.00	27,720,377	27,720,377	27,720,377	27,720,377
6	Total GSD	31,908,284				31,866,405	31,866,405	27,767,252
7	B. CURTAILABLE SERVICE - CS							
8	1. Transmission	0	1.0	0.98	0	0	0	0
9	2. Primary	240,413	1.0	0.99	238,008	238,008	238,008	0
10	3. Secondary	0	1.0	1.00	0	0	0	0
11	Total CS	240,413				238,008	238,008	0
12	C. INTERRUPTIBLE SERVICE - IS							
13	1. Transmission	920,650	1.0	0.98	902,237	902,237	0	0
14	2. Trans Del/Pri Mtr	971,065	1.0	0.99	961,354	961,354	0	0
15	3. Pri Del/Trans Mtr	522	1.0	0.98	512	512	512	0
16	4. Primary	2,852,751	1.0	0.99	2,824,223	2,824,223	2,824,223	0
17	5. Sec Del/Pri Mtr	12,791	1.0	0.99	12,663	12,663	12,663	12,663
18	6. Secondary	801,184	1.0	1.00	801,184	801,184	801,184	801,184
19	Total IS	5,558,964				5,502,174	3,638,582	813,847
20	D. STANDBY SERVICE - SS-1 (FIRM)							
21	I. Monthly Standby Capacity							
22	1. Transmission	352,137	0.10	0.98	34,509	34,509	0	0
23	2. Trans Del/Pri Mtr	0	0.10	0.99	0	0	0	0
24	3. Primary	53,870	0.10	0.99	5,333	5,333	5,333	0
25	II. Sum Daily Standby Capacity							
26	1. Transmission	238,527	0.0476	0.98	11,131	11,131	0	0
27	2. Trans Del/Pri Mtr	0	0.0476	0.99	0	0	0	0
28	3. Primary	1,535,522	0.0476	0.99	72,389	72,389	72,389	0
29	III. Distribution Capacity							
30	Standby Capacity - Primary	74,532	1.0	0.99	73,787	-	73,787	0
31	Total SS-1	2,254,588				123,363	151,509	0
32	E. STANDBY SERVICE - SS-2 (IS)							
33	I. Monthly Standby Capacity							
34	1. Transmission	446,976	0.10	0.98	43,804	43,804	0	0
35	2. Trans Del/Pri Mtr	0	0.10	0.99	0	0	0	0
36	3. Primary	9,513	0.10	0.99	942	942	942	0
37	II. Sum Daily Standby Capacity							
38	1. Transmission	0	0.0476	0.98	0	0	0	0
39	2. Trans Del/Pri Mtr	0	0.0476	0.99	0	0	0	0
40	3. Primary	2,906,595	0.0476	0.99	137,025	137,025	137,025	0
41	III. Distribution Capacity							
42	Standby Capacity - Primary	114,000	1.0	0.99	112,860	-	112,860	0
43	Total SS-2	3,477,085				181,771	250,827	0
44	F. STANDBY SERVICE - SS-3 (CS)							
45	I. Monthly Standby Capacity							
46	1. Transmission	0	0.10	0.98	0	0	0	0
47	2. Trans Del/Pri Mtr	0	0.10	0.99	0	0	0	0
48	3. Primary	0	0.10	0.99	0	0	0	0
49	II. Sum Daily Standby Capacity							
50	1. Transmission	0	0.0476	0.98	0	0	0	0
51	2. Trans Del/Pri Mtr	0	0.0476	0.99	0	0	0	0
52	3. Primary	3,354,535	0.0476	0.99	158,142	158,142	158,142	0
53	III. Distribution Capacity							
54	Standby Capacity - Primary	266,652	1.0	0.99	263,985	-	263,985	0
55	Total SS-3	3,621,187				158,142	422,128	0
56	**SUMMARY BY RATE CLASS**							
57	GENERAL SERVICE DEMAND - GSD,SS-1	34,162,871				31,989,767	32,017,913	27,767,252
58	CURTAILABLE - CS, SS-3	3,861,600				396,151	660,136	0
59	INTERRUPTIBLE SERVICE - IS, SS-2	9,036,048				5,683,945	3,889,409	813,847
60	TOTAL	47,060,519				38,069,863	36,567,459	28,581,100

Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: xxxxxxxx-EI

EXPLANATION: See Schedule E-6a, Page 1 for explanation

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
Witness: Borsch, Olivier

Line No.	RETAIL RATE SCHEDULE	(1) METER LEVEL SUM OF MONTHLY BILLING KW	(2) REALIZED BILLING KW FACTOR	(3) METERING VOLTAGE ADJUSTMENT FACTOR	(4) ADJ SEC. LEVEL REALIZED SUM OF MONTHLY BILLING KW	(5) PROD & TRANSM CAPACITY EFFECTIVE BILLING KW	(6) DISTRIBUTION PRIMARY EFFECTIVE BILLING KW	(7) DISTRIBUTION SECONDARY EFFECTIVE BILLING KW
1	A. GENERAL SERVICE DEMAND - GSD							
2	1. Trans Del/Pri Mtr	0	1.0	0.98	0	0	0	0
3	2. Primary	4,216,735	1.0	0.99	4,174,568	4,174,568	4,174,568	0
4	3. Sec Del/Pri Mtr	48,494	1.0	0.99	48,009	48,009	48,009	48,009
5	4. Secondary	28,230,097	1.0	1.00	28,230,097	28,230,097	28,230,097	28,230,097
6	Total GSD	32,495,326				32,452,673	32,452,673	28,278,106
7	B. CURTAILABLE SERVICE - CS							
8	1. Transmission	0	1.0	0.98	0	0	0	0
9	2. Primary	243,753	1.0	0.99	241,315	241,315	241,315	0
10	3. Secondary	0	1.0	1.00	0	0	0	0
11	Total CS	243,753				241,315	241,315	0
12	C. INTERRUPTIBLE SERVICE - IS							
13	1. Transmission	938,927	1.0	0.98	920,148	920,148	0	0
14	2. Trans Del/Pri Mtr	990,342	1.0	0.99	980,439	980,439	0	0
15	3. Pri Del/Trans Mtr	533	1.0	0.98	522	522	522	0
16	4. Primary	2,909,383	1.0	0.99	2,880,289	2,880,289	2,880,289	0
17	5. Sec Del/Pri Mtr	13,045	1.0	0.99	12,914	12,914	12,914	12,914
18	6. Secondary	817,089	1.0	1.00	817,089	817,089	817,089	817,089
19	Total IS	5,669,319				5,611,402	3,710,815	830,004
20	D. STANDBY SERVICE - SS-1 (FIRM)							
21	I. Monthly Standby Capacity							
22	1. Transmission	341,678	0.10	0.98	33,484	33,484	0	0
23	2. Trans Del/Pri Mtr	0	0.10	0.99	0	0	0	0
24	3. Primary	53,869	0.10	0.99	5,333	5,333	5,333	0
25	II. Sum Daily Standby Capacity							
26	1. Transmission	236,172	0.0476	0.98	11,021	11,021	0	0
27	2. Trans Del/Pri Mtr	0	0.0476	0.99	0	0	0	0
28	3. Primary	1,565,357	0.0476	0.99	73,795	73,795	73,795	0
29	III. Distribution Capacity							
30	Standby Capacity - Primary	74,532	1.0	0.99	73,787	-	73,787	0
31	Total SS-1	2,271,608				123,634	152,915	0
32	E. STANDBY SERVICE - SS-2 (IS)							
33	I. Monthly Standby Capacity							
34	1. Transmission	446,976	0.10	0.98	43,804	43,804	0	0
35	2. Trans Del/Pri Mtr	0	0.10	0.99	0	0	0	0
36	3. Primary	9,513	0.10	0.99	942	942	942	0
37	II. Sum Daily Standby Capacity							
38	1. Transmission	0	0.0476	0.98	0	0	0	0
39	2. Trans Del/Pri Mtr	0	0.0476	0.99	0	0	0	0
40	3. Primary	2,952,543	0.0476	0.99	139,191	139,191	139,191	0
41	III. Distribution Capacity							
42	Standby Capacity - Primary	114,000	1.0	0.99	112,860	-	112,860	0
43	Total SS-2	3,523,032				183,937	252,993	0
44	F. STANDBY SERVICE - SS-3 (CS)							
45	I. Monthly Standby Capacity							
46	1. Transmission	0	0.10	0.98	0	0	0	0
47	2. Trans Del/Pri Mtr	0	0.10	0.99	0	0	0	0
48	3. Primary	0	0.10	0.99	0	0	0	0
49	II. Sum Daily Standby Capacity							
50	1. Transmission	0	0.0476	0.98	0	0	0	0
51	2. Trans Del/Pri Mtr	0	0.0476	0.99	0	0	0	0
52	3. Primary	3,404,109	0.0476	0.99	160,479	160,479	160,479	0
53	III. Distribution Capacity							
54	Standby Capacity - Primary	266,652	1.0	0.99	263,985	-	263,985	0
55	Total SS-3	3,670,761				160,479	424,465	0
56	**SUMMARY BY RATE CLASS**							
57	GENERAL SERVICE DEMAND - GSD,SS-1	34,766,934				32,576,308	32,605,589	28,278,106
58	CURTAILABLE - CS, SS-3	3,914,513				401,795	665,780	0
59	INTERRUPTIBLE SERVICE - IS, SS-2	9,192,351				5,795,339	3,963,808	830,004
60	TOTAL	47,873,798				38,773,441	37,235,176	29,108,109

Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only. The demand unit costs must be separated into production, transmission and distribution. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the classes must include only customer-related costs excluding costs for fixtures and poles (i.e., exclude cost for fixtures and poles). The lighting facilities must be shown on a separate line. The unit costs must include no fuel, conservation, oil backout or related expenses. Billing units must match Schedules E-13c.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Huber, Olivier

Line No.

Summaries of unit cost calculations under proposed rates are provided on the following pages as described below:

E-6b Page 2 of 7: 2022 Production capacity allocation method 12 CP and 1/13 AD
E-6b Page 3 of 7: 2023 Production capacity allocation method 12 CP and 1/13 AD
E-6b Page 4 of 7: 2022 Production capacity allocation method 12 CP and 25% AD
E-6b Page 5 of 7: 2023 Production capacity allocation method 12 CP and 25% AD
E-6b Page 6 of 7: 2022 Production capacity allocation method 12 CP and 25% AD with average percentage increase and migration
E-6b Page 7 of 7: 2023 Production capacity allocation method 12 CP and 25% AD with average percentage increase and migration

Supporting Schedules: E-1, E-3, E-4, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
DOCKET NO. xxxxxxxx-EI

EXPLANATION See Schedule E-6b, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/22
Witness Borsch, Huber, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 1/13 AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$899,381	$562,673	$49,920	$2,668	$246,712	$36,931	$478	$0
3	Production Capacity - AD Component		74,948	41,100	3,833	353	24,405	4,605	653	-
4	Production Capacity - Total	DEMAND	974,330	603,773	53,754	3,020	271,117	41,536	1,130	-
5	Production Energy	ENERGY	251,535	137,930	12,864	1,194	81,900	15,456	2,191	-
6	Transmission	DEMAND	371,565	232,459	20,624	1,102	101,925	15,257	197	-
7	Distribution Primary	DEMAND	512,450	347,859	26,581	1,114	121,442	15,255	199	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	243,147	191,255	16,411	272	33,735	1,427	49	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	58,627	52,432	4,192	467	1,500	2	34	-
12	Metering	CUSTOMER	59,386	51,345	4,932	455	2,445	148	62	-
13	Interruptible Equipment	CUSTOMER	309	-	-	-	-	309	-	-
14	Lighting Facilities	N/A	79,065	-	-	-	-	-	-	79,065
15	Customer Billing, Info, etc.	CUSTOMER	170,390	152,330	11,299	1,270	4,269	65	1,157	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,720,802	$1,769,381	$150,655	$8,893	$618,333	$89,455	$5,019	$79,065
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		22,912,238	20,500,602	1,634,224	171,653	590,379	2,127	13,253	
21	Unmetered Bills		782,269	-	5,087	10,917	-	-	766,266	
22	Total Bills		23,694,508	20,500,602	1,639,311	182,570	590,379	2,127	779,519	
23	Total Bills with Secondary Service Tap		22,922,664	20,500,602	1,638,828	182,570	586,485	926	13,253	
24	Total Bills with IS Equipment		2,112	-	-	-	-	2,112	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		39,457,137	21,549,117	2,012,188	186,742	12,879,119	2,487,213	342,759	
27	Distribution Primary Service		38,545,715	21,549,117	2,009,726	186,742	12,772,054	1,685,317	342,759	
28	Distribution Secondary Service		35,271,839	21,549,117	1,996,251	186,742	10,785,295	411,676	342,759	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						31,989,767	6,080,096		
31	Distribution Primary Service						32,017,913	4,549,546		
32	Distribution Secondary Service						27,767,252	813,847		
33	**12 CP Allocator**		100.00%	62.56%	5.55%	0.30%	27.43%	4.11%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.84%	5.12%	0.47%	32.56%	6.15%	0.87%	
35	**12 CP and 1/13 AD Allocator**		100.00%	61.97%	5.52%	0.31%	27.83%	4.26%	0.12%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.56	$2.56	$2.56	$2.56	$2.62	$2.53	
41	Metering	Ln 12 / Ln 20		$2.50	$3.02	$2.65	$4.14	$69.56	$4.69	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$146.25	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.43	$6.89	$6.95	$7.23	$0.00	$1.48	
44	Total Customer Related Costs $/Bill			$12.49	$12.47	$12.16	$13.93	$218.43	$8.71	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$6.40	$6.39	$6.40	$6.36	$6.21	$6.39	
47	Total Energy Related Costs $/mWh			$6.40	$6.39	$6.40	$6.36	$6.21	$6.39	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$26.11	$24.81	$14.29	$19.16	$14.85	$1.39	
50	Production Capacity AD	Ln 3 / Ln 26		$1.91	$1.91	$1.89	$1.89	$1.85	$1.90	
51	Transmission	Ln 6 / Ln 26		$10.79	$10.25	$5.90	$7.91	$6.13	$0.58	
52	Distribution Primary	Ln 7 / Ln 27		$16.14	$13.23	$5.96	$9.51	$9.05	$0.58	
53	Distribution Secondary	Ln 9 / Ln 28		$8.88	$8.22	$1.45	$3.13	$3.47	$0.14	
54	Total Capacity Related Costs $/mWh			$63.82	$58.41	$29.49	$41.60	$35.35	$4.60	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$7.71	$6.07		
57	Production Capacity AD	Ln 3 / Ln 30					$0.76	$0.76		
58	Transmission	Ln 6 / Ln 30					$3.19	$2.51		
59	Distribution Primary	Ln 7 / Ln 31					$3.79	$3.35		
60	Distribution Secondary	Ln 9 / Ln 32					$1.21	$1.75		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$16.67	$14.45	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
DOCKET NO. xxxxxxxx-EI

EXPLANATION See Schedule E-6b, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/23
Witness Borsch, Huber, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 1/13 AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$924,435	$576,583	$51,598	$2,764	$254,802	$38,191	$496	$0
3	Production Capacity - AD Component		77,036	42,092	3,957	368	25,191	4,758	670	-
4	Production Capacity - Total	DEMAND	1,001,471	618,675	55,556	3,132	279,993	42,949	1,166	-
5	Production Energy	ENERGY	259,266	141,656	13,321	1,239	84,780	16,013	2,258	-
6	Transmission	DEMAND	408,585	254,840	22,806	1,222	112,618	16,880	219	-
7	Distribution Primary	DEMAND	545,815	369,539	28,478	1,196	130,029	16,358	215	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	252,338	198,268	17,027	283	35,228	1,482	51	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	47,301	42,324	3,368	375	1,205	2	27	-
12	Metering	CUSTOMER	57,305	49,578	4,739	437	2,350	141	60	-
13	Interruptible Equipment	CUSTOMER	334	-	-	-	-	334	-	-
14	Lighting Facilities	N/A	77,910	-	-	-	-	-	-	77,910
15	Customer Billing, Info, etc.	CUSTOMER	185,911	166,390	12,272	1,376	4,562	54	1,256	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,836,236	$1,841,270	$157,566	$9,260	$650,767	$94,211	$5,252	$77,910
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		23,261,445	20,823,437	1,652,250	173,488	596,771	2,130	13,370	
21	Unmetered Bills		789,227	-	5,143	11,034	-	-	773,051	
22	Total Bills		24,050,673	20,823,437	1,657,393	184,521	596,771	2,130	786,421	
23	Total Bills with Secondary Service Tap		23,271,971	20,823,437	1,656,905	184,521	592,811	927	13,370	
24	Total Bills with IS Equipment		2,111	-	-	-	-	2,111	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		40,014,190	21,774,906	2,050,006	190,550	13,116,554	2,534,698	347,475	
27	Distribution Primary Service		39,085,375	21,774,906	2,047,497	190,550	13,007,549	1,717,398	347,475	
28	Distribution Secondary Service		35,750,738	21,774,906	2,033,769	190,550	10,984,305	419,732	347,475	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						32,576,308	6,197,133		
31	Distribution Primary Service						32,605,589	4,629,588		
32	Distribution Secondary Service						28,278,106	830,004		
33	**12 CP Allocator**		100.00%	62.37%	5.58%	0.30%	27.56%	4.13%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.64%	5.14%	0.48%	32.70%	6.18%	0.87%	
35	**12 CP and 1/13 AD Allocator**		100.00%	61.78%	5.55%	0.31%	27.96%	4.29%	0.12%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.03	$2.03	$2.03	$2.03	$2.09	$2.00	
41	Metering	Ln 12 / Ln 20		$2.38	$2.87	$2.52	$3.94	$65.98	$4.49	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$158.12	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.99	$7.40	$7.46	$7.64	$0.00	$1.60	
44	Total Customer Related Costs $/Bill			$12.40	$12.30	$12.01	$13.62	$226.19	$8.08	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$6.51	$6.50	$6.50	$6.46	$6.32	$6.50	
47	Total Energy Related Costs $/mWh			$6.51	$6.50	$6.50	$6.46	$6.32	$6.50	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$26.48	$25.17	$14.51	$19.43	$15.07	$1.43	
50	Production Capacity AD	Ln 3 / Ln 26		$1.93	$1.93	$1.93	$1.92	$1.88	$1.93	
51	Transmission	Ln 6 / Ln 26		$11.70	$11.12	$6.41	$8.59	$6.66	$0.63	
52	Distribution Primary	Ln 7 / Ln 27		$16.97	$13.91	$6.28	$10.00	$9.52	$0.62	
53	Distribution Secondary	Ln 9 / Ln 28		$9.11	$8.37	$1.48	$3.21	$3.53	$0.15	
54	Total Capacity Related Costs $/mWh			$66.19	$60.51	$30.61	$43.14	$36.66	$4.75	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$7.82	$6.16		
57	Production Capacity AD	Ln 3 / Ln 30					$0.77	$0.77		
58	Transmission	Ln 6 / Ln 30					$3.46	$2.72		
59	Distribution Primary	Ln 7 / Ln 31					$3.99	$3.53		
60	Distribution Secondary	Ln 9 / Ln 32					$1.25	$1.79		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$17.29	$14.97	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY DUKE ENERGY FLORIDA
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EXPLANATION See Schedule E-6b, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/22
Witness Borsch, Huber, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 25% AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$730,747	$457,172	$40,560	$2,168	$200,454	$30,006	$388	$0
3	Production Capacity - AD Component		243,582	133,565	12,463	1,155	79,315	14,969	2,116	-
4	Production Capacity - Total	DEMAND	974,330	590,736	53,023	3,322	279,769	44,975	2,504	-
5	Production Energy	ENERGY	251,535	137,930	12,864	1,194	81,900	15,456	2,191	-
6	Transmission	DEMAND	371,565	232,459	20,624	1,102	101,925	15,257	197	-
7	Distribution Primary	DEMAND	512,450	347,859	26,581	1,114	121,442	15,255	199	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	243,147	191,255	16,411	272	33,735	1,427	49	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	58,627	52,432	4,192	467	1,500	2	34	-
12	Metering	CUSTOMER	59,386	51,345	4,932	455	2,445	148	62	-
13	Interruptible Equipment	CUSTOMER	309	-	-	-	-	309	-	-
14	Lighting Facilities	N/A	79,065	-	-	-	-	-	-	79,065
15	Customer Billing, Info, etc.	CUSTOMER	170,390	152,330	11,299	1,270	4,269	65	1,157	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,720,802	$1,756,345	$149,925	$9,195	$626,985	$92,895	$6,393	$79,065
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		22,912,238	20,500,602	1,634,224	171,653	590,379	2,127	13,253	
21	Unmetered Bills		782,269	-	5,087	10,917	-	-	766,266	
22	Total Bills		23,694,508	20,500,602	1,639,311	182,570	590,379	2,127	779,519	
23	Total Bills with Secondary Service Tap		22,922,664	20,500,602	1,638,828	182,570	586,485	926	13,253	
24	Total Bills with IS Equipment		2,112	-	-	-	-	2,112	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		39,457,137	21,549,117	2,012,188	186,742	12,879,119	2,487,213	342,759	
27	Distribution Primary Service		38,545,715	21,549,117	2,009,726	186,742	12,772,054	1,685,317	342,759	
28	Distribution Secondary Service		35,271,839	21,549,117	1,996,251	186,742	10,785,295	411,676	342,759	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						31,989,767	6,080,096		
31	Distribution Primary Service						32,017,913	4,549,546		
32	Distribution Secondary Service						27,767,252	813,847		
33	**12 CP Allocator**		100.00%	62.56%	5.55%	0.30%	27.43%	4.11%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.84%	5.12%	0.47%	32.56%	6.15%	0.87%	
35	**12 CP and 25% AD Allocator**		100.00%	60.63%	5.44%	0.34%	28.71%	4.62%	0.26%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.56	$2.56	$2.56	$2.56	$2.62	$2.53	
41	Metering	Ln 12 / Ln 20		$2.50	$3.02	$2.65	$4.14	$69.56	$4.69	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$146.25	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.43	$6.89	$6.95	$7.23	$0.00	$1.48	
44	Total Customer Related Costs $/Bill			$12.49	$12.47	$12.16	$13.93	$218.43	$8.71	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$6.40	$6.39	$6.40	$6.36	$6.21	$6.39	
47	Total Energy Related Costs $/mWh			$6.40	$6.39	$6.40	$6.36	$6.21	$6.39	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$21.22	$20.16	$11.61	$15.56	$12.06	$1.13	
50	Production Capacity AD	Ln 3 / Ln 26		$6.20	$6.19	$6.18	$6.16	$6.02	$6.17	
51	Transmission	Ln 6 / Ln 26		$10.79	$10.25	$5.90	$7.91	$6.13	$0.58	
52	Distribution Primary	Ln 7 / Ln 27		$16.14	$13.23	$5.96	$9.51	$9.05	$0.58	
53	Distribution Secondary	Ln 9 / Ln 28		$8.88	$8.22	$1.45	$3.13	$3.47	$0.14	
54	Total Capacity Related Costs $/mWh			$63.22	$58.05	$31.11	$42.27	$36.73	$8.60	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$6.27	$4.94		
57	Production Capacity AD	Ln 3 / Ln 30					$2.48	$2.46		
58	Transmission	Ln 6 / Ln 30					$3.19	$2.51		
59	Distribution Primary	Ln 7 / Ln 31					$3.79	$3.35		
60	Distribution Secondary	Ln 9 / Ln 32					$1.21	$1.75		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$16.94	$15.01	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION See Schedule E-6b, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/23
Witness Borsch, Huber, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 25% AD

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$751,103	$468,474	$41,924	$2,246	$207,027	$31,030	$403	$0
3	Production Capacity - AD Component		250,368	136,795	12,857	1,199	81,868	15,468	2,181	-
4	Production Capacity - Total	DEMAND	1,001,471	605,269	54,780	3,445	288,894	46,498	2,584	-
5	Production Energy	ENERGY	259,266	141,656	13,321	1,239	84,780	16,013	2,258	-
6	Transmission	DEMAND	408,585	254,840	22,806	1,222	112,618	16,880	219	-
7	Distribution Primary	DEMAND	545,815	369,539	28,478	1,196	130,029	16,358	215	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	252,338	198,268	17,027	283	35,228	1,482	51	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	47,301	42,324	3,368	375	1,205	2	27	-
12	Metering	CUSTOMER	57,305	49,578	4,739	437	2,350	141	60	-
13	Interruptible Equipment	CUSTOMER	334	-	-	-	-	334	-	-
14	Lighting Facilities	N/A	77,910	-	-	-	-	-	-	77,910
15	Customer Billing, Info, etc.	CUSTOMER	185,911	166,390	12,272	1,376	4,562	54	1,256	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,836,236	$1,827,864	$156,791	$9,572	$659,668	$97,761	$6,669	$77,910
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		23,261,445	20,823,437	1,652,250	173,488	596,771	2,130	13,370	
21	Unmetered Bills		789,227	-	5,143	11,034	-	-	773,051	
22	Total Bills		24,050,673	20,823,437	1,657,393	184,521	596,771	2,130	786,421	
23	Total Bills with Secondary Service Tap		23,271,971	20,823,437	1,656,905	184,521	592,811	927	13,370	
24	Total Bills with IS Equipment		2,111	-	-	-	-	2,111	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		40,014,190	21,774,906	2,050,006	190,550	13,116,554	2,534,698	347,475	
27	Distribution Primary Service		39,085,375	21,774,906	2,047,497	190,550	13,007,549	1,717,398	347,475	
28	Distribution Secondary Service		35,750,738	21,774,906	2,033,769	190,550	10,984,305	419,732	347,475	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						32,576,308	6,197,133		
31	Distribution Primary Service						32,605,589	4,629,588		
32	Distribution Secondary Service						28,278,106	830,004		
33	**12 CP Allocator**		100.00%	62.37%	5.58%	0.30%	27.56%	4.13%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.64%	5.14%	0.48%	32.70%	6.18%	0.87%	
35	**12 CP and 25% AD Allocator**		100.00%	60.44%	5.47%	0.34%	28.85%	4.64%	0.26%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.03	$2.03	$2.03	$2.03	$2.09	$2.00	
41	Metering	Ln 12 / Ln 20		$2.38	$2.87	$2.52	$3.94	$65.98	$4.49	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$158.12	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.99	$7.40	$7.46	$7.64	$0.00	$1.60	
44	Total Customer Related Costs $/Bill			$12.40	$12.30	$12.01	$13.62	$226.19	$8.08	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$6.51	$6.50	$6.50	$6.46	$6.32	$6.50	
47	Total Energy Related Costs $/mWh			$6.51	$6.50	$6.50	$6.46	$6.32	$6.50	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$21.51	$20.45	$11.79	$15.78	$12.24	$1.16	
50	Production Capacity AD	Ln 3 / Ln 26		$6.28	$6.27	$6.29	$6.24	$6.10	$6.28	
51	Transmission	Ln 6 / Ln 26		$11.70	$11.12	$6.41	$8.59	$6.66	$0.63	
52	Distribution Primary	Ln 7 / Ln 27		$16.97	$13.91	$6.28	$10.00	$9.52	$0.62	
53	Distribution Secondary	Ln 9 / Ln 28		$9.11	$8.37	$1.48	$3.21	$3.53	$0.15	
54	Total Capacity Related Costs $/mWh			$65.58	$60.13	$32.25	$43.81	$38.06	$8.83	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$6.36	$5.01		
57	Production Capacity AD	Ln 3 / Ln 30					$2.51	$2.50		
58	Transmission	Ln 6 / Ln 30					$3.46	$2.72		
59	Distribution Primary	Ln 7 / Ln 31					$3.99	$3.53		
60	Distribution Secondary	Ln 9 / Ln 32					$1.25	$1.79		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$17.56	$15.55	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION See Schedule E-6b, Page 1 for explanation

Type of Data Shown
__X__ Projected Test Year Ended 12/31/22
Witness Borsch, Huber, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 25% AD, WITH AVERAGE PERCENTAGE INCREASE PRE GS-1 TO GSD MIGRATION

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$723,596	$467,326	$46,000	$1,882	$183,065	$24,650	$672	$0
3	Production Capacity - AD Component		240,066	136,532	14,134	1,002	72,435	12,297	3,666	-
4	Production Capacity - Total	DEMAND	963,662	603,858	60,134	2,884	255,500	36,947	4,338	-
5	Production Energy	ENERGY	247,908	140,993	14,589	1,037	74,795	12,697	3,796	-
6	Transmission	DEMAND	367,928	237,622	23,390	957	93,083	12,534	342	-
7	Distribution Primary	DEMAND	510,483	355,586	30,146	967	110,907	12,532	345	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	246,415	195,503	18,612	236	30,809	1,172	84	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	60,186	53,597	4,754	405	1,370	2	58	-
12	Metering	CUSTOMER	60,935	52,485	5,593	395	2,233	122	108	-
13	Interruptible Equipment	CUSTOMER	254	-	-	-	-	254	-	-
14	Lighting Facilities	N/A	87,446	-	-	-	-	-	-	87,446
15	Customer Billing, Info, etc.	CUSTOMER	175,586	155,713	12,814	1,102	3,899	54	2,004	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,720,802	$1,795,358	$170,032	$7,982	$572,596	$76,313	$11,076	$87,446
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		22,912,238	20,500,602	1,634,224	171,653	590,379	2,127	13,253	
21	Unmetered Bills		782,269	-	5,087	10,917	-	-	766,266	
22	Total Bills		23,694,508	20,500,602	1,639,311	182,570	590,379	2,127	779,519	
23	Total Bills with Secondary Service Tap		22,922,664	20,500,602	1,638,828	182,570	586,485	926	13,253	
24	Total Bills with IS Equipment		2,112	-	-	-	-	2,112	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		39,457,137	21,549,117	2,012,188	186,742	12,879,119	2,487,213	342,759	
27	Distribution Primary Service		38,545,715	21,549,117	2,009,726	186,742	12,772,054	1,685,317	342,759	
28	Distribution Secondary Service		35,271,839	21,549,117	1,996,251	186,742	10,785,295	411,676	342,759	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						31,989,767	6,080,096		
31	Distribution Primary Service						32,017,913	4,549,546		
32	Distribution Secondary Service						27,767,252	813,847		
33	**12 CP Allocator**		100.00%	62.56%	5.55%	0.30%	27.43%	4.11%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.84%	5.12%	0.47%	32.56%	6.15%	0.87%	
35	**12 CP and 25% AD Allocator**		100.00%	60.63%	5.44%	0.34%	28.71%	4.62%	0.26%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.61	$2.90	$2.22	$2.34	$2.16	$4.39	
41	Metering	Ln 12 / Ln 20		$2.56	$3.42	$2.30	$3.78	$57.14	$8.13	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$120.15	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$7.60	$7.82	$6.04	$6.60	$0.00	$2.57	
44	Total Customer Related Costs $/Bill			$12.77	$14.14	$10.56	$12.72	$179.45	$15.09	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$6.54	$7.25	$5.55	$5.81	$5.11	$11.07	
47	Total Energy Related Costs $/mWh			$6.54	$7.25	$5.55	$5.81	$5.11	$11.07	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$21.69	$22.86	$10.08	$14.21	$9.91	$1.96	
50	Production Capacity AD	Ln 3 / Ln 26		$6.34	$7.02	$5.37	$5.62	$4.94	$10.69	
51	Transmission	Ln 6 / Ln 26		$11.03	$11.62	$5.12	$7.23	$5.04	$1.00	
52	Distribution Primary	Ln 7 / Ln 27		$16.50	$15.00	$5.18	$8.68	$7.44	$1.01	
53	Distribution Secondary	Ln 9 / Ln 28		$9.07	$9.32	$1.26	$2.86	$2.85	$0.25	
54	Total Capacity Related Costs $/mWh			$64.62	$65.83	$27.01	$38.61	$30.18	$14.91	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$5.72	$4.05		
57	Production Capacity AD	Ln 3 / Ln 30					$2.26	$2.02		
58	Transmission	Ln 6 / Ln 30					$2.91	$2.06		
59	Distribution Primary	Ln 7 / Ln 31					$3.46	$2.75		
60	Distribution Secondary	Ln 9 / Ln 32					$1.11	$1.44		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$15.47	$12.33	$0.00	

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EXPLANATION See Schedule E-6b, Page 1 for explanation

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__X__ Projected Test Year Ended 12/31/23
Witness Borsch, Huber, Olivier

PRODUCTION CAPACITY ALLOCATION METHOD 12 CP and 25% AD, WITH AVERAGE PERCENTAGE INCREASE POST GS-1 TO GSD MIGRATION

Line No.			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, IS, SS-2, SS-3)	(7) LIGHTING (LS) ENERGY	(8) LIGHTING (LS) FACILITIES
1	**COST OF SERVICE - (000'S):**									
2	Production Capacity - 12 CP Component		$747,969	$478,516	$23,231	$1,963	$218,027	$25,537	$695	$0
3	Production Capacity - AD Component		250,608	139,728	7,124	1,048	86,217	12,730	3,761	-
4	Production Capacity - Total	DEMAND	998,577	618,243	30,355	3,011	304,245	38,267	4,456	-
5	Production Energy	ENERGY	259,513	144,692	7,381	1,083	89,285	13,178	3,894	-
6	Transmission	DEMAND	406,880	260,303	12,637	1,068	118,602	13,892	378	-
7	Distribution Primary	DEMAND	545,057	377,460	15,780	1,046	136,939	13,462	370	-
8	Distribution Primary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
9	Distribution Secondary	DEMAND	250,607	202,518	9,435	247	37,100	1,219	87	-
10	Distribution Secondary (MDS)	CUSTOMER	-	-	-	-	-	-	-	-
11	Distribution Services	CUSTOMER	46,742	43,232	1,866	328	1,269	2	46	-
12	Metering	CUSTOMER	56,343	50,641	2,626	382	2,475	116	104	-
13	Interruptible Equipment	CUSTOMER	275	-	-	-	-	275	-	-
14	Lighting Facilities	N/A	87,266	-	-	-	-	-	-	87,266
15	Customer Billing, Info, etc.	CUSTOMER	184,975	169,957	6,800	1,203	4,805	45	2,166	-
16	Rounding Adjustment (Tie to Juris & Class)									
17	Total		$2,836,236	$1,867,046	$86,881	$8,367	$694,719	$80,455	$11,501	$87,266
18	**BILLING UNITS:**									
19	**Number of Monthly Bills:**									
20	Metered Bills		23,261,445	20,823,437	1,652,250	173,488	596,771	2,130	13,370	
21	Unmetered Bills		789,227	-	5,143	11,034	-	-	773,051	
22	Total Bills		24,050,673	20,823,437	1,657,393	184,521	596,771	2,130	786,421	
23	Total Bills with Secondary Service Tap		23,271,971	20,823,437	1,656,905	184,521	592,811	927	13,370	
24	Total Bills with IS Equipment		2,111	-	-	-	-	2,111	-	
25	**Annual Effective MWH Sales:**									
26	Production and Transmission Services		40,014,190	21,774,906	2,050,006	190,550	13,116,554	2,534,698	347,475	
27	Distribution Primary Service		39,085,375	21,774,906	2,047,497	190,550	13,007,549	1,717,398	347,475	
28	Distribution Secondary Service		35,750,738	21,774,906	2,033,769	190,550	10,984,305	419,732	347,475	
29	**Sum of Monthly Effective Billing KW:**									
30	Production and Transmission Services						32,576,308	6,197,133		
31	Distribution Primary Service						32,605,589	4,629,588		
32	Distribution Secondary Service						28,278,106	830,004		
33	**12 CP Allocator**		100.00%	62.37%	5.58%	0.30%	27.56%	4.13%	0.05%	
34	**Avg Demand Allocator**		100.00%	54.64%	5.14%	0.48%	32.70%	6.18%	0.87%	
35	**12 CP and 25% AD Allocator**		100.00%	60.44%	5.47%	0.34%	28.85%	4.64%	0.26%	
36	**UNIT COSTS:**									
37	**Customer Related Costs $/Bill:**									
38	Distribution Primary (MDS)	Ln 8 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39	Distribution Secondary (MDS)	Ln 10 / Ln 22		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
40	Distribution Service Tap	Ln 11 / Ln 23		$2.08	$1.13	$1.78	$2.14	$1.72	$3.44	
41	Metering	Ln 12 / Ln 20		$2.43	$1.59	$2.20	$4.15	$54.30	$7.74	
42	Interruptible Equipment	Ln 13 / Ln 24		$0.00	$0.00	$0.00	$0.00	$130.13	$0.00	
43	Customer Billing, Info, etc.	Ln 15 / Ln 22		$8.16	$4.10	$6.52	$8.05	$0.00	$2.75	
44	Total Customer Related Costs $/Bill			$12.67	$6.82	$10.50	$14.34	$186.15	$13.94	
45	**Energy Related Costs $/MWH:**									
46	Production Energy	Ln 5 / Ln 26		$6.64	$3.60	$5.68	$6.81	$5.20	$11.21	
47	Total Energy Related Costs $/mWh			$6.64	$3.60	$5.68	$6.81	$5.20	$11.21	
48	**Capacity Related Costs $/MWH:**									
49	Production Capacity 12CP	Ln 2 / Ln 26		$21.98	$11.33	$10.30	$16.62	$10.08	$2.00	
50	Production Capacity AD	Ln 3 / Ln 26		$6.42	$3.48	$5.50	$6.57	$5.02	$10.82	
51	Transmission	Ln 6 / Ln 26		$11.95	$6.16	$5.60	$9.04	$5.48	$1.09	
52	Distribution Primary	Ln 7 / Ln 27		$17.33	$7.71	$5.49	$10.53	$7.84	$1.07	
53	Distribution Secondary	Ln 9 / Ln 28		$9.30	$4.64	$1.30	$3.38	$2.91	$0.25	
54	Total Capacity Related Costs $/mWh			$66.98	$33.32	$28.19	$46.14	$31.32	$15.23	
55	**Or Billing Demand $/kW/Month:**									
56	Production Capacity 12CP	Ln 2 / Ln 30					$6.69	$4.12		
57	Production Capacity AD	Ln 3 / Ln 30					$2.65	$2.05		
58	Transmission	Ln 6 / Ln 30					$3.64	$2.24		
59	Distribution Primary	Ln 7 / Ln 31					$4.20	$2.91		
60	Distribution Secondary	Ln 9 / Ln 32					$1.31	$1.47		
61	Total Capacity Related Costs $/kW/Month			$0.00	$0.00	$0.00	$18.49	$12.79	$0.00	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Initial Establishment of Service

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours:	0.20	x	$19.63	=	$3.93
3								
4	Field Labor		Man-Hours:	0.50	x	$48.19	=	$24.10
5								
6	Subtotal Labor before Loading							$28.02
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$11.55
9								
10	Total Labor							$39.57
11								
12	Transportation		Hours:	0.5		$22.57		$11.29
13								
14	Materials	$0.00	Less Salvage	$0.00				$0.00
15								
16	Total Charges before Overhead							$50.86
17								
18	General Overhead Loading					15.00%		$7.63
19								
20	Total Cost of Providing Service							$58.48
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Re-establishment of Service

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours	0.10	x	$19.63	=	$1.96
3								
4	Field Labor		Man-Hours	0.02	x	$37.47	=	$0.58
5								
6	Subtotal Labor before Loading							$2.55
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$1.05
9								
10	Total Labor							$3.60
11								
12	Transportation		Miles	18		$0.39		$7.01
13								
14	Materials	$0.00	Less Salvage	$0.00				$0.00
15								
16	Total Charges before Overhead							$10.61
17								
18	General Overhead Loading					15.00%		$1.59
19								
20	Total Cost of Providing Service							$12.20
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Re-establishment of Service with Leave Service Active Agreement

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours	0.10	x	$19.63	=	$1.96
3								
4	Field Labor		Man-Hours	0.00	x	n/a	=	$0.00
5								
6	Subtotal Labor before Loading							$1.96
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$0.81
9								
10	Total Labor							$2.77
11								
12	Transportation		Miles	0		$0.00		$0.00
13								
14	Materials	$0.00	Less Salvage	$0.00				$0.00
15								
16	Total Charges before Overhead							$2.77
17								
18	General Overhead Loading					15.00%		$0.42
19								
20	Total Cost of Providing Service							$3.19
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Re-establishment of Service after Disconnect for Non-Payment - Regular Hours

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours	0.10	x	$19.63	=	$1.96
3								
4	Field Labor		Man-Hours	0.03	x	$37.47	=	$1.18
5								
6	Subtotal Labor before Loading							$3.15
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$1.30
9								
10	Total Labor							$4.44
11								
12	Transportation		Miles	18		$0.39		$7.01
13								
14	Materials	$0.00	Less Salvage	$0.00				$0.00
15								
16	Total Charges before Overhead							$11.46
17								
18	General Overhead Loading					15.00%		$1.72
19								
20	Total Cost of Providing Service							$13.18
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Re-establishment of Service after Disconnect for Non-Payment - After Regular Hours

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours	0.10	x	$19.63	=	$1.96
3								
4	Field Labor		Man-Hours	0.04	x	$48.19	=	$1.93
5								
6	Subtotal Labor before Loading							$3.89
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$1.60
9								
10	Total Labor							$5.49
11								
12	Transportation		Miles	18		$0.39		$7.01
13								
14	Materials	$0.00	Less Salvage	$0.00				$0.00
15								
16	Total Charges before Overhead							$12.51
17								
18	General Overhead Loading					15.00%		$1.88
19								
20	Total Cost of Providing Service							$14.38
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Temporary Service

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours	0.50	x	$19.63	=	$9.82
3								
4	Field Labor		Man-Hours	2.35	x	$48.19	=	$113.25
5								
6	Subtotal Labor before Loading							$123.06
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$50.72
9								
10	Total Labor							$173.78
11								
12	Transportation		Hours	0.75		$22.57		$16.93
13								
14	Materials	$79.21	Less Salvage	$0.00				$79.21
15								
16	Total Charges before Overhead							$269.92
17								
18	General Overhead Loading					15.00%		$40.49
19								
20	Total Cost of Providing Service							$310.41
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Investigation of Unauthorized Use

Line	(1) Task Description		(2) Units			(3) Rate		(4) Total Costs
1								
2	Customer Service Labor		Man-Hours	0.45	x	$19.63	=	$8.84
3								
4	Field Labor		Man-Hours	0.80	x	$48.19	=	$38.55
5								
6	Subtotal Labor before Loading							$47.39
7								
8	Benefits/Pension/Payroll Tax/Supervision Loading					41.21%		$19.53
9								
10	Total Labor							$66.92
11								
12	Transportation		Miles	18		$0.67		$12.05
13								
14	Materials	$0.00	Less Salvage	$0.00				$0.00
15								
16	Total Charges before Overhead							$78.97
17								
18	General Overhead Loading					15.00%		$11.85
19								
20	Total Cost of Providing Service							$90.81
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide a schedule which shows the company proposed increase/(decrease) in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the Increase / (decrease) from service charges by rate class does not equal that shown on Schedule E-13b or if the increase / (decrease) from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber, Olivier

Line	Rate Class	(1) Cost of Service 12CP&25%AD	(2) Present Class Revenue	(3) Revenue Deficiency	(4) (Incr)/Decr Revenue Credits	(5) Net Revenue Deficiency	(6)	(7) Revenue Increase Before Socialization	(8)	(9) Socialization of Remaining Deficiency	(10)	(11) Total Targeted Revenue Increase Pre-Migration	(12)	(13) Cost of Service due to Migration	(14) Total Targeted Revenue Increase Post-Migration	(15) Total Proposed Revenue
		(MFR E-6b pg3)	(MFR E-13a)	(1) - (2)	(MFR E-5)	(3) + (4)	(5) / (2)	n/a	n/a	n/a	n/a	avg %	(11) / (2)	E-14D	(11) + (13)	(2) + (14)
1	Residential (RS)	1,827,868	1,833,812	(5,944)	-	(5,944)	-0.32%					33,234	1.81%		33,234	1,867,046
2																
3	General Service	67,610	85,334	(17,725)	-	(17,725)	-20.77%					1,547	1.81%		1,547	86,881
4	Non-Demand (GS-1)															
5																
6	General Service 100%	9,572	8,219	1,354	-	1,354	16.47%					149	1.81%		149	8,367
7	Load Factor (GS-2)															
8																
9	General Service	748,846	682,353	66,493	-	66,493	9.74%					12,366	1.81%		12,366	694,719
10	Demand (GSD, SS-1)															
11																
12	Curtailable/Interruptible	97,759	79,023	18,736	-	18,736	23.71%					1,432	1.81%		1,432	80,455
13	General Service (CS, IS,															
14	SS-2, SS-3)															
15																
16	Lighting (LS)															
17	Energy	6,669	11,297	(4,628)	-	(4,628)	-40.97%					205	1.81%		205	11,501
18	Facilities	77,912	87,266	(9,354)	-	(9,354)	-10.72%					-	0.00%		-	87,266
19																
20	Rounding Adj to Juris															
21	Total	2,836,236	2,787,303	48,933		48,933	1.76%	-	0.00%	-	48,933	48,933	1.76%	-	48,933	2,836,236
22	Cap at 1.5 times average %															
23																
24																
25																

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide a schedule which shows the company proposed increase/(decrease) in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the Increase / (decrease) from service charges by rate class does not equal that shown on Schedule E-13b or if the increase / (decrease) from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber, Olivier

Line	Rate Class	(1) Cost of Service 12CP&25%AD (MFR E-6b pg3)	(2) Present Class Revenue (MFR E-13a)	(3) Revenue Deficiency (1) - (2)	(4) (Incr)/Decr Revenue Credits (MFR E-5)	(5) Net Revenue Deficiency (3) + (4)	(6) Net Revenue Deficiency (5) / (2)	(7) Revenue Increase Before Socialization n/a	(8) Revenue Increase Before Socialization n/a	(9) Socialization of Remaining Deficiency n/a	(10) Socialization of Remaining Deficiency n/a	(11) Total Targeted Revenue Increase Pre-Migration avg %	(12) Total Targeted Revenue Increase Pre-Migration (11) / (2)	(13) Cost of Service due to Migration E-14D	(14) Total Targeted Revenue Increase Post-Migration (11) + (13)	(15) Total Proposed Revenue (2) + (14)
1	Residential (RS)	1,747,059	1,742,433	4,627	9,286	13,912	0.80%					52,925	3.04%		52,925	1,795,358
2																
3	General Service	149,182	165,019	(15,837)	742	(15,095)	-9.15%					5,012	3.04%	(89,365)	(84,352)	170,032
4	Non-Demand (GS-1)															
5																
6	General Service 100%	9,113	7,747	1,366	83	1,448	18.70%					235	3.04%		235	7,982
7	Load Factor (GS-2)															
8																
9	General Service	626,719	555,716	71,003	266	71,269	12.82%					16,879	3.04%	89,365	106,244	572,596
10	Demand (GSD, SS-1)															
11																
12	Curtailable/Interruptible	92,894	74,064	18,830	0	18,831	25.43%					2,250	3.04%		2,250	76,313
13	General Service (CS, IS,															
14	SS-2, SS-3)															
15																
16	Lighting (LS)															
17	Energy	6,387	10,749	(4,362)	6	(4,356)	-40.52%					326	3.04%		326	11,076
18	Facilities	79,065	87,446	(8,381)	-	(8,381)	-9.58%					-	0.00%		-	87,446
19																
20	Rounding Adj to Juris															
21	Total	2,710,420	2,643,174	67,246	10,383	77,628	2.94%	-	0.00%	-	77,628	77,628	2.94%	-	77,628	2,720,802
22	Cap at 1.5 times average %															
23																
24																
25																

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide a schedule which shows the company proposed increase/(decrease) in revenue by rate schedule and the present and company-proposed class rates of return unde the proposed cost of service study. Provide justification for every class not left at th system rate of return. If the Increase / (decrease) from service charges by rate clas does not equal that shown on Schedule E-13b or if the increase / (decrease) from sale of electricity does not equal that shown on Schedule E-13a, provide an explanation

Type of Data Shown:
_X__ Projected Test Year Ended 12/31/23
____ Projected Test Year Ended 12/31/22

Witness: Huber, Olivier

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)
				Increase / (Decrease) $000's										
		Present		Sales of Electricity			Service Charges	Other	Total	12 CP and 25% AD Company Proposed			% Incr / (Decr) Class Sales Revenue	
Line	Rate Schedule	ROR (%)	Index	Billed	Unbilled	Total	Allocated	Revenue	Revenues	ROR (%)	Index		Base	Total (*)
1	RS-1, RSL-1, RST-1	6.18%	1.04	33,234	(53)	33,181	$ -		33,181	6.48%	1.06		1.81%	1.12%
2	GS-1, GST-1, GSLM-1	7.48%	1.26	1,546	(1)	1,544	$ -		1,544	8.09%	1.32		1.81%	0.83%
3	GS-2, GSLM-2	4.29%	0.72	148	(0)	148	$ -		148	3.93%	0.64		1.80%	0.89%
4	GSD-1, GSDT-1, SS-1	4.98%	0.84	12,364	(12)	12,352	$ -		12,352	4.88%	0.79		1.81%	0.97%
5	CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3 IS-1, IST-1, IS-2, IST-2, IS-3, IST-3, SS-2	3.87%	0.65	1,431	(2)	1,429	$ -		1,429	3.33%	0.54	(a)	1.81%	1.01%
6	LS-1 (Energy)	19.01%	3.20	202	(0)	201	$ -		201	24.17%	3.93		1.78%	0.86%
7	LS-1 (Facilities)	8.09%	1.36	-	-	-	$ -		-	8.76%	1.43	(b)	0.00%	
8	Total Retail	5.94%	1.00	$ 48,924	$ (68)	$ 48,856	$ -	$ -	$ 48,856	6.14%	1.00		1.75%	1.81%

9 Notes - Justification for Class not at system Rate of Return

10 (a) CS and IS base rates set the same

11 (b) Street lighting is excluded per the Settlement Terms (#9)

12

13

(*) Total revenue basis including recovery clause revenues calculated using 2023 sales 1/1/22 effective rates

Supporting Schedules: E-12, E-13a

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide a schedule which shows the company proposed increase/(decrease) in revenue by rate schedule and the present and company-proposed class rates of return unde the proposed cost of service study. Provide justification for every class not left at th system rate of return. If the Increase / (decrease) from service charges by rate clas does not equal that shown on Schedule E-13b or if the increase / (decrease) from sale of electricity does not equal that shown on Schedule E-13a, provide an explanation

Type of Data Shown:
____ Projected Test Year Ended 12/31/23
_X__ Projected Test Year Ended 12/31/22

Witness: Huber, Olivier

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)
				Increase / (Decrease) $000's										
		Present		Sales of Electricity			Service Charges	Other	Total	12 CP and 25% AD Company Proposed			% Incr / (Decr) Class Sales Revenue	
Line	Rate Schedule	ROR (%)	Index	Billed	Unbilled	Total	Allocated	Revenue	Revenues	ROR (%)	Index		Base	Total (*)
1	RS-1, RSL-1, RST-1	6.06%	1.05	52,925	(73)	52,852	$ (9,286)		43,567	6.45%	1.06		3.03%	1.84%
2	GS-1, GST-1, GSLM-1	7.36%	1.27	5,012	74	5,086	$ (742)		4,344	8.26%	1.36	(a)	-51.07%	-31.78%
3	GS-2, GSLM-2	4.11%	0.71	234	(0)	234	$ (83)		151	3.72%	0.61		3.02%	1.45%
4	GSD-1, GSDT-1, SS-1	4.74%	0.82	16,805	(99)	16,706	$ (266)		16,440	4.70%	0.77	(a)	19.10%	9.33%
5	CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3 IS-1, IST-1, IS-2, IST-2, IS-3, IST-3, SS-2	3.61%	0.62	(328)	0	(327)	$ (0)		(328)	3.15%	0.52	(b)	3.03%	-5.20%
6	LS-1 (Energy)	18.89%	3.26	2,373	(3)	2,370	$ (6)		2,364	24.54%	4.03		3.02%	1.42%
7	LS-1 (Facilities)	7.88%	1.36	73	(0)	73	$ -		73	8.50%	1.39	(c)	0.00%	
8	Total Retail	5.79%	1.00	$ 77,095	$ (101)	$ 76,994	$ (10,383)	$ -	$ 66,611	6.09%	1.00		2.94%	1.73%

9 Notes - Justification for Class not at system Rate of Return

10 (a) Revenue decrease includes adjustment for migration between GS and GSD rate classes

11 (b) CS and IS base rates set the same

12 (c) Street lighting is excluded per the Settlement Terms (#9)

13

(*) Total revenue basis including recovery clause revenues calculated using 2022 sales 1/1/21 effective rates

Supporting Schedules: E-12, E-13a

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted in this proceeding should also be provided. Average number of customers and annual MWH should be in agreement with the company's forecast in Schedules E-15.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	(1) Rate Class	(2) Annual MWH Metered Sales	(3) Annual MWH Unbilled Sales	(4) Annual MWH Total (2) + (3)	(5) Output to Line MWH *	(6) Class NCP MW*	(7) CP Winter MW*	(8) CP Summer MW*	(9) Average 12 CP MW*	(10) Avg Demand MW*	(11) 12 CP & 1/13 Weighted Avg. Demand*	(12) Average Number of Customers
1												
2	RS-1	21,815,106	(40,199)	21,774,906	23,387,783	7,229	6,983	5,571	4,881	2,675	4,711	1,735,286
3	GS-1	2,052,210	(2,013)	2,050,196	2,201,256	557	379	434	437	252	423	138,116
4	GS-2	190,763	(214)	190,550	204,664	23	23	23	23	23	23	15,377
5	GSD, SS-1	13,152,936	(13,458)	13,139,478	14,008,934	2,544	1,643	2,235	2,157	1,601	2,114	49,731
6	CS, SS-3	151,873	(220)	151,653	155,756	50	4	7	8	18	8	4
7	IS, SS-2	2,412,359	(3,532)	2,408,827	2,488,960	270	350	307	316	285	313	173
8	LS	347,703	(228)	347,475	373,213	4	1	-	4	43	7	65,535
9												
10	Total Retail	40,122,949	(59,863)	40,063,086	42,820,566	10,678	9,384	8,577	7,826	4,895	7,600	2,004,223
11												
12	Controllable Resources	-	-	-	-	-	(1,193)	-	(858)	-	(792)	-
13												
14	Adjusted Retail	40,122,949	(59,863)	40,063,086	42,820,566	10,678	8,192	8,577	6,968	4,895	6,809	2,004,223
15												
16												
17	Wholesale	600,958	-	600,958	609,057	350	350	300	317	70	298	-
18												
19	Adjustments (if any)											
20												
21	Adjusted Wholesale	600,958	-	600,958	609,057	350	350	300	317	70	298	-
22												
23												
24	Total Class	40,723,907	(59,863)	40,664,044	43,429,623	11,028	8,542	8,877	7,285	4,965	7,106	2,004,223
25												
26												
27	* At Generation											

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted in this proceeding should also be provided. Average number of customers and annual MWH should be in agreement with the company's forecast in Schedules E-15.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	(1) Rate Class	(2) Annual MWH Metered Sales	(3) Annual MWH Unbilled Sales	(4) Annual MWH Total (2) + (3)	(5) Output to Line MWH *	(6) Class NCP MW*	(7) CP Winter MW*	(8) CP Summer MW*	(9) Average 12 CP MW*	(10) Avg Demand MW*	(11) 12 CP & 1/13 Weighted Avg. Demand*	(12) Average Number of Customers
1												
2	RS-1	21,592,344	(43,227)	21,549,117	23,138,899	7,153	6,983	5,571	4,830	2,647	4,662	1,708,383
3	GS-1	2,014,525	(2,150)	2,012,375	2,160,057	547	379	434	429	247	415	136,609
4	GS-2	186,974	(231)	186,742	200,519	23	23	23	23	23	23	15,214
5	GSD, SS-1	12,915,517	(13,889)	12,901,629	13,752,161	2,497	1,643	2,235	2,118	1,572	2,076	49,198
6	CS, SS-3	149,717	(168)	149,549	153,595	49	4	7	8	18	8	4
7	IS, SS-2	2,365,766	(2,804)	2,362,963	2,441,448	265	350	307	309	279	307	173
8	LS	343,003	(244)	342,759	368,045	4	1	-	4	42	7	64,960
9												
10	Total Retail	39,567,845	(62,712)	39,505,133	42,214,724	10,538	9,384	8,577	7,720	4,827	7,497	1,974,542
11												
12	Controllable Resources	-	-	-	-	-	(1,182)	-	(848)	-	(783)	-
13												
14	Adjusted Retail	39,567,845	(62,712)	39,505,133	42,214,724	10,538	8,202	8,577	6,872	4,827	6,715	1,974,542
15												
16												
17	Wholesale	1,628,451	-	1,628,451	1,648,699	706	706	694	687	188	649	-
18												
19	Adjustments (if any)											
20												
21	Adjusted Wholesale	1,628,451	-	1,628,451	1,648,699	706	706	694	687	188	649	-
22												
23												
24	Total Class	41,196,297	(62,712)	41,133,584	43,863,423	11,244	8,908	9,271	7,559	5,015	7,363	1,974,542
25												
26												
27	* At Generation											

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS RATE CLASS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) METER LEVEL MWH TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**I. RETAIL**						
2	A. Residential - RS	21,815,106	(40,199)	21,774,906	0.931037638	23,387,783	54.618%
3	B. General Service Non-Demand - GS-1						
4	1. Transmission	2,563	(3)	2,560	0.983660691	2,603	0.006%
5	2. Primary	13,880	(14)	13,867	0.973660691	14,242	0.033%
6	3. Sec Del/Prim Mtr	24	(0)	24	0.973660691	25	0.000%
7	4. Secondary	2,035,742	(1,997)	2,033,745	0.931037638	2,184,386	5.101%
8	Total GS	2,052,210	(2,013)	2,050,196		2,201,256	5.141%
9	C. GS-2 100% LF	190,763	(214)	190,550	0.931037638	204,664	0.478%
10	D. General Service Demand - GSD						
11	1. Transmission	103,243	(106)	103,138	0.983660691	104,851	0.245%
12	2. Trans Del/Prim Mtr	-	-	-	0.973660691	-	0.000%
13	3. Primary	2,004,834	(2,050)	2,002,784	0.973660691	2,056,963	4.804%
14	4. Sec Del/Prim Mtr	28,341	(29)	28,312	0.973660691	29,077	0.068%
15	5. Secondary	10,967,492	(11,215)	10,956,277	0.931037638	11,767,813	27.482%
16	Total GSD	13,103,909	(13,400)	13,090,510		13,958,704	32.598%
17	E. Curtailable Service - CS						
18	1. Transmission	-	-	-	0.983660691	-	0.000%
19	2. Primary	70,736	(90)	70,646	0.973660691	72,557	0.169%
20	3. Secondary	-	-	-	0.931037638	-	0.000%
21	Total CS	70,736	(90)	70,646		72,557	0.169%
22	F. Interruptible Service - IS						
23	1. Transmission	428,299	(625)	427,674	0.983660691	434,778	1.015%
24	2. Trans Del/Prim Mtr	344,902	(503)	344,399	0.973660691	353,715	0.826%
25	3. Primary	1,143,035	(1,668)	1,141,367	0.973660691	1,172,243	2.738%
26	4. Prim Del/Trans Mtr	289	(0)	289	0.983660691	294	0.001%
27	5. Prim Del/Sec Mtr	-	-	-	0.931037638	-	0.000%
28	6. Secondary	414,941	(606)	414,335	0.931037638	445,025	1.039%
29	7. Sec Del/Prim Mtr	5,460	(8)	5,452	0.973660691	5,599	0.013%
30	Total IS	2,336,927	(3,411)	2,333,516		2,411,654	5.632%
31	G. Standby Service - SS-1 (FIRM)						
32	1. Transmission	6,047	(7)	6,040	0.983660691	6,141	0.014%
33	2. Trans Del/Prim Mtr	2,034	(2)	2,031	0.973660691	2,086	0.005%
34	3. Primary	40,945	(48)	40,897	0.973660691	42,003	0.098%
35	Total SS-1	49,026	(58)	48,968		50,230	0.117%
36	H. Standby Service - SS-2 (IS)						
37	1. Transmission	4,098	(7)	4,091	0.983660691	4,159	0.010%
38	2. Trans Del/Prim Mtr	53,840	(87)	53,753	0.973660691	55,208	0.129%
39	3. Primary	17,495	(28)	17,467	0.973660691	17,939	0.042%
40	Total SS-2	75,432	(121)	75,311		77,306	0.181%
41	I. Standby Service - SS-3 (CS)						
42	1. Transmission	-	-	-	0.983660691	-	0.000%
43	2. Primary	81,138	(130)	81,007	0.973660691	83,199	0.194%
44	Total SS-3	81,138	(130)	81,007		83,199	0.194%
45	J. Lighting - LS	347,703	(228)	347,475	0.931037638	373,213	0.872%
46	**TOTAL RETAIL**	**40,122,949**	**(59,863)**	**40,063,086**		**42,820,566**	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS (CONT.)

Line	RATE CLASS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**II. WHOLESALE**						
2	A. FULL REQUIREMENTS MUNICIPALS & REA						
3	1. Generation	205		205	1.000000000	205	
4	2. Transmission	-		-	0.983660691	-	
5	3. Primary	-		-	0.973660691	-	
6	Total Full Requirements Munis	205	-	205		205	
7							
8	B. PARTIAL REQ. NONSTRATIFIED						
9	1. New Smyrna Beach	-		-	1.000000000	-	
10	2. SECI	487,575		487,575	0.983660691	495,674	
11	3. FMPA	-		-	1.000000000	-	
12	Total Partial Req. Nonstratified	487,575	- -	487,575		495,674	
13							
14	C. PARTIAL REQ. STRATIFIED						
15	1. Homestead - Base	-		-	1.000000000	-	
16	2. Homestead - Intermediate	-		-	1.000000000	-	
17	4. Seminole Elect. Coop., Inc.						
18	a. Base	-		-	1.000000000	-	
19	b. Intermediate	109,500		109,500	1.000000000	109,500	
20	c. Peaking	2,190		2,190	1.000000000	2,190	
21	c. Peaking	1,488		1,488	1.000000000	1,488	
21	5. Reedy Creek - Base	-		-	1.000000000	-	
22	6. TECO - Base	-		-	1.000000000	-	
23	TOTAL PARTIAL REQ. STRATIFIED	113,178	-	113,178		113,178	
24							
25							
26	**TOTAL WHOLESALE**	**600,958**	**-**	**600,958**		**609,057**	
27							
28	**TOTAL CLASS: I & II**	**40,723,907**	**(59,863)**	**40,664,044**		**43,429,623**	
29							
30	**III. NON-CLASS**						
31	A. Company Use	179,646		179,646	0.931037638	192,952	
32	B. Interchange	-		-	1.000000000	-	
33	C. SEPA	16,647		16,647	0.983660691	16,924	
34							
35	**TOTAL NON-CLASS**	**196,293**	**-**	**196,293**		**209,876**	
36							
37	**TOTAL SYSTEM AVAILABLE**	**40,920,200**	**(59,863)**	**40,860,337**		**43,639,499**	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**I. RETAIL**						
2	A. Residential - RS	21,592,344	(43,227)	21,549,117	0.931293955	23,138,899	54.812%
3	B. General Service Non-Demand - GS-1						
4	1. Transmission	2,516	(3)	2,513	0.983660691	2,555	0.006%
5	2. Primary	13,625	(15)	13,611	0.973660691	13,979	0.033%
6	3. Sec Del/Prim Mtr	24	(0)	24	0.973660691	24	0.000%
7	4. Secondary	1,998,360	(2,133)	1,996,227	0.931293955	2,143,499	5.078%
8	Total GS	2,014,525	(2,150)	2,012,375		2,160,057	5.117%
9	C. GS-2 100% LF	186,974	(231)	186,742	0.931293955	200,519	0.475%
10	D. General Service Demand - GSD						
11	1. Transmission	101,378	(109)	101,269	0.983660691	102,951	0.244%
12	2. Trans Del/Prim Mtr	-	-	-	0.973660691	-	0.000%
13	3. Primary	1,968,616	(2,118)	1,966,498	0.973660691	2,019,695	4.784%
14	4. Sec Del/Prim Mtr	27,747	(30)	27,717	0.973660691	28,467	0.067%
15	5. Secondary	10,769,441	(11,586)	10,757,855	0.931293955	11,551,514	27.364%
16	Total GSD	12,867,182	(13,843)	12,853,339		13,702,627	32.459%
17	E. Curtailable Service - CS						
18	1. Transmission	-	-	-	0.983660691	-	0.000%
19	2. Primary	69,766	(68)	69,698	0.973660691	71,583	0.170%
20	3. Secondary	-	-	-	0.931293955	-	0.000%
21	Total CS	69,766	(68)	69,698		71,583	0.170%
22	F. Interruptible Service - IS						
23	1. Transmission	419,962	(497)	419,465	0.983660691	426,433	1.010%
24	2. Trans Del/Prim Mtr	338,188	(400)	337,788	0.973660691	346,926	0.822%
25	3. Primary	1,120,786	(1,327)	1,119,459	0.973660691	1,149,743	2.724%
26	4. Prim Del/Trans Mtr	284	(0)	284	0.983660691	288	0.001%
27	5. Prim Del/Sec Mtr	-	-	-	0.931293955	-	0.000%
28	6. Secondary	406,864	(482)	406,382	0.931293955	436,363	1.034%
29	7. Sec Del/Prim Mtr	5,354	(6)	5,347	0.973660691	5,492	0.013%
30	Total IS	2,291,438	(2,712)	2,288,725		2,365,245	5.603%
31	G. Standby Service - SS-1 (FIRM)						
32	1. Transmission	5,962	(6)	5,957	0.983660691	6,055	0.014%
33	2. Trans Del/Prim Mtr	2,005	(2)	2,003	0.973660691	2,058	0.005%
34	3. Primary	40,368	(38)	40,330	0.973660691	41,421	0.098%
35	Total SS-1	48,336	(46)	48,290		49,534	0.117%
36	H. Standby Service - SS-2 (IS)						
37	1. Transmission	4,038	(5)	4,033	0.983660691	4,100	0.010%
38	2. Trans Del/Prim Mtr	53,052	(65)	52,987	0.973660691	54,420	0.129%
39	3. Primary	17,239	(21)	17,218	0.973660691	17,683	0.042%
40	Total SS-2	74,329	(92)	74,237		76,203	0.181%
41	I. Standby Service - SS-3 (CS)						
42	1. Transmission	-	-	-	0.983660691	-	0.000%
43	2. Primary	79,951	(99)	79,852	0.973660691	82,012	0.194%
44	Total SS-3	79,951	(99)	79,852		82,012	0.194%
45	J. Lighting - LS	343,003	(244)	342,759	0.931293955	368,045	0.872%
46	**TOTAL RETAIL**	**39,567,845**	**(62,712)**	**39,505,133**		**42,214,724**	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

SUMMARY OF CLASS ANNUAL MWH REQUIREMENTS (CONT.)

Line	RATE CLASS	(1) METER LEVEL MWH BILLED	(2) METER LEVEL MWH UNBILLED	(3) TOTAL	(4) DELIVERY EFFICIENCY FACTOR	(5) SOURCE LEVEL MWH	(6) % OF TOTAL RETAIL
1	**II. WHOLESALE**						
2	A. FULL REQUIREMENTS MUNICIPALS & REA						
3	1. Generation	205		205	1.000000000	205	
4	2. Transmission	-		-	0.983660691	-	
5	3. Primary	-		-	0.973660691	-	
6	Total Full Requirements Munis	205	-	205		205	
7							
8	B. PARTIAL REQ. NONSTRATIFIED						
9	1. New Smyrna Beach	-		-	1.000000000	-	
10	2. SECI	1,218,939		1,218,939	0.983660691	1,239,186	
11	3. FMPA	-		-	1.000000000	-	
12	Total Partial Req. Nonstratified	1,218,939	- -	1,218,939		1,239,186	
13							
14	C. PARTIAL REQ. STRATIFIED						
15	1. Homestead - Base	-		-	1.000000000	-	
16	2. Homestead - Intermediate	-		-	1.000000000	-	
17	4. Seminole Elect. Coop., Inc.						
18	a. Base	-		-	1.000000000	-	
19	b. Intermediate	109,500		109,500	1.000000000	109,500	
20	c. Peaking	2,190		2,190	1.000000000	2,190	
21	c. Peaking	1,488		1,488	1.000000000	1,488	
21	5. Reedy Creek - Base	296,130		296,130	1.000000000	296,130	
22	6. TECO - Base	-		-	1.000000000	-	
23	TOTAL PARTIAL REQ. STRATIFIED	409,308	-	409,308		409,308	
24							
25							
26	**TOTAL WHOLESALE**	**1,628,451**	**-**	**1,628,451**		**1,648,699**	
27							
28	**TOTAL CLASS: I & II**	**41,196,297**	**(62,712)**	**41,133,584**		**43,863,423**	
29							
30	**III. NON-CLASS**						
31	A. Company Use	179,646		179,646	0.931293955	192,899	
32	B. Interchange	-		-	1.000000000	-	
33	C. SEPA	16,647		16,647	0.983660691	16,924	
34							
35	**TOTAL NON-CLASS**	**196,293**	**-**	**196,293**		**209,823**	
36							
37	**TOTAL SYSTEM AVAILABLE**	**41,392,590**	**(62,712)**	**41,329,877**		**44,073,246**	

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	JURISDICTIONAL ENERGY ALLOCATORS	Ref.	(1) Total	(2) Base	(3) Intermediate	(4) Peaking	(5) Solar
1	Sales mWh:						
2	Wholesale Stratified Sales	E-10 pg. 2	113,178	0	109,500	3,678	0
3	Wholesale Average Rate Sales	E-10 pg. 2	495,879				
4	Wholesale Total Sales		609,057	-	109,500	3,678	-
5	Retail Sales	E-10 pg. 1	42,820,566				
6	Total Sales		43,429,623	-	109,500	3,678	-
7							
8							
9	Total Resources mWh		43,803,917	37,431,701	2,306,306	374,556	3,691,355
10	Subtract Allocated Co. Use & Losses mWh	Line 11 - Line 9	(374,294)	(319,845)	(19,707)	(3,200)	(31,542)
11	Total Available for Sales mWh	Line 6	43,429,623	37,111,856	2,286,599	371,355	3,659,813
12							
13	Total Responsibility		100.000%	100.000%	100.000%	100.000%	100.000%
14	Less Assignment to Wholesale Stratified Cust.	Line 6 / Line 11	0.000%	0.000%	-4.789%	-0.990%	0.000%
15	Responsibility of Average Rate Customers		100.000%	100.000%	95.211%	99.010%	100.000%
16							
17	Average Rate Wholesale mWh	Line 3	495,879	495,879	495,879	495,879	495,879
18	Average Rate Retail mWh	Line 5	42,820,566	42,820,566	42,820,566	42,820,566	42,820,566
19	Average Rate Total mWh		43,316,445	43,316,445	43,316,445	43,316,445	43,316,445
20							
21	Average Rate Wholesale %	Line 15 x (Line 17 / Line 19)	1.145%	1.145%	1.090%	1.133%	1.145%
22	Average Rate Retail %	Line 15 x (Line 18 / Line 19)	98.855%	98.855%	94.121%	97.876%	98.855%
23	Average Rate Total %		100.000%	100.000%	95.211%	99.010%	100.000%
24							
25	Total Wholesale Stratified %	Line 14		0.000%	4.789%	0.990%	0.000%
26	Total Wholesale Average %	Line 21		1.145%	1.090%	1.133%	1.145%
27	Total Wholesale %			1.145%	5.879%	2.124%	1.145%
28	Total Retail %	Line 22		98.855%	94.121%	97.876%	98.855%
29	Total %			100.000%	100.000%	100.000%	100.000%
30							
31	Total Wholesale %	Line 4 / Line 6	1.402%				
32	Total Retail %	Line 5 / Line 6	98.598%				
33	Total %		100.000%				
34							
35							
36							
37							
38							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line	JURISDICTIONAL ENERGY ALLOCATORS	Ref.	(1) Total	(2) Base	(3) Intermediate	(4) Peaking	(5) Solar
1	Sales mWh:						
2	Wholesale Stratified Sales	E-10 pg. 2	409,308	296,130	109,500	3,678	0
3	Wholesale Average Rate Sales	E-10 pg. 2	1,239,391				
4	Wholesale Total Sales		1,648,699	296,130	109,500	3,678	-
5	Retail Sales	E-10 pg. 1	42,214,724				
6	Total Sales		43,863,423	296,130	109,500	3,678	-
7							
8							
9	Total Resources mWh		44,047,327	39,292,596	1,772,137	342,730	2,639,864
10	Subtract Allocated Co. Use & Losses mWh	Line 11 - Line 9	(183,903)	(164,052)	(7,399)	(1,431)	(11,022)
11	Total Available for Sales mWh	Line 6	43,863,423	39,128,544	1,764,738	341,299	2,628,843
12							
13	Total Responsibility		100.000%	100.000%	100.000%	100.000%	100.000%
14	Less Assignment to Wholesale Stratified Cust.	Line 6 / Line 11	0.000%	-0.757%	-6.205%	-1.078%	0.000%
15	Responsibility of Average Rate Customers		100.000%	99.243%	93.795%	98.922%	100.000%
16							
17	Average Rate Wholesale mWh	Line 3	1,239,391	1,239,391	1,239,391	1,239,391	1,239,391
18	Average Rate Retail mWh	Line 5	42,214,724	42,214,724	42,214,724	42,214,724	42,214,724
19	Average Rate Total mWh		43,454,115	43,454,115	43,454,115	43,454,115	43,454,115
20							
21	Average Rate Wholesale %	Line 15 x (Line 17 / Line 19)	2.852%	2.831%	2.675%	2.821%	2.852%
22	Average Rate Retail %	Line 15 x (Line 18 / Line 19)	97.148%	96.413%	91.120%	96.101%	97.148%
23	Average Rate Total %		100.000%	99.243%	93.795%	98.922%	100.000%
24							
25	Total Wholesale Stratified %	Line 14		0.757%	6.205%	1.078%	0.000%
26	Total Wholesale Average %	Line 21		2.831%	2.675%	2.821%	2.852%
27	Total Wholesale %			3.587%	8.880%	3.899%	2.852%
28	Total Retail %	Line 22		96.413%	91.120%	96.101%	97.148%
29	Total %			100.000%	100.000%	100.000%	100.000%
30							
31	Total Wholesale %	Line 4 / Line 6	3.759%				
32	Total Retail %	Line 5 / Line 6	96.241%				
33	Total %		100.000%				
34							
35							
36							
37							
38							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) AVG 12 CP @ METER LEVEL (1)/8760 hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVG 12 CP MW @ SOURCE LEVEL (3) / (4)	(6) MWH SALES @ METER LEVEL	(7) DELIVERY EFFICIENCY FACTOR	(8) SOURCE LEVEL MWH (6) / (7)	(9) ANNUAL AVG MW DEMAND (8) / 8760 hrs
1	A. Residential	21,815,106	0.548	4,544.4	0.931037638	4,881.0	21,815,106	0.9310376	23,430,960	2,674.8
2	B. General Service Non-Demand									
3	1. Transmission	2,563	0.576	0.5	0.983660691	0.5	2,563	0.9836607	2,605	0.3
4	2. Primary	13,880	0.576	2.8	0.973660691	2.9	13,880	0.9736607	14,256	1.6
5	3. Sec Del/Prim Mtr	24	0.576	-	0.931037638	-	24	0.9310376	26	0.0
6	4. Secondary	2,035,742	0.576	403.5	0.931037638	433.4	2,035,742	0.9310376	2,186,531	249.6
7	Total	2,052,210		406.8		436.8	2,052,210		2,203,418	251.5
8	C. GS-2 100% LF	190,763	1.000	21.8	0.931037638	23.4	190,763	0.9310376	204,893	23.4
9	D. General Service Demand									
10	1. GSD - Transmission	103,243	0.742	15.9	0.983660691	16.2	103,243	0.9836607	104,958	12.0
11	2. GSD - Primary	2,004,834	0.742	308.4	0.973660691	316.7	2,004,834	0.9736607	2,059,068	235.1
12	3. GSD - Sec Del/Prim Mtr	28,341	0.742	4.4	0.973660691	4.5	28,341	0.9736607	29,107	3.3
13	4. GSD - Secondary	10,967,492	0.742	1,687.3	0.931037638	1,812.3	10,967,492	0.9310376	11,779,859	1,344.7
14	5. SS-1 Transmission *	6,047	0.796	0.9	0.983660691	0.9	6,047	0.9836607	6,148	0.7
15	6. SS-1 Trans Del/Prim Mtr *	2,034	0.796	0.3	0.973660691	0.3	2,034	0.9736607	2,089	0.2
16	7. SS-1 - Primary *	40,945	0.796	5.9	0.973660691	6.1	40,945	0.9736607	42,053	4.8
17	Total	13,152,936		2,023.1		2,157.0	13,152,936		14,023,282	1,600.8
18	E. Curtailable Service									
19	1. CS - Primary	70,736	1.082	7.5	0.973660691	7.7	70,736	0.9736607	72,649	8.3
20	2. CS - Secondary	-	1.082	-	0.931037638	-	-	0.9310376	-	0.0
21	3. SS-3 - Primary *	81,138	1.248		0.973660691	-	81,138	0.9736607	83,332	9.5
22	Total	151,873		7.5		7.7	151,873		155,981	17.8
23	F. Interruptible Service									
24	1. IS - Transmission	428,299	0.911	53.7	0.983660691	54.6	428,299	0.9836607	435,414	49.7
25	2. IS - Trans Del/Prim Mtr	344,902	0.911	43.2	0.973660691	44.4	344,902	0.9736607	354,232	40.4
26	3. IS - Primary	1,143,035	0.911	143.2	0.973660691	147.1	1,143,035	0.9736607	1,173,957	134.0
27	4. IS - Prim Del/Tran Mtr	289	0.911	-	0.983660691	-	289	0.9836607	294	0.0
28	5. IS - Prim Del/Sec Mtr	-	0.911	-	0.983660691	-	-	0.9836607	-	0.0
29	6. IS - Secondary	414,941	0.911	52.0	0.931037638	55.9	414,941	0.9310376	445,675	50.9
30	7. IS - Sec Del/Prim Mtr	5,460	0.911	0.7	0.973660691	0.7	5,460	0.9736607	5,608	0.6
31	8. SS-2 - Transmission *	4,098	0.686	0.7	0.983660691	0.7	4,098	0.9836607	4,166	0.5
32	9. SS-2 - Trans Del/Prim Mtr	53,840	0.686	9.0	0.973660691	9.2	53,840	0.9736607	55,296	6.3
33	10. SS-2 - Primary *	17,495	0.686	2.9	0.973660691	3.0	17,495	0.9736607	17,968	2.1
34	Total	2,412,359		305.4		315.6	2,412,359		2,492,610	284.5
35	G. Lighting Service	347,703	10.191	3.9	0.931037638	4.2	347,703	0.9310376	373,457	42.6
36	Total Retail	40,122,949		7,312.9		7,825.7	40,122,949		42,884,601	4,895.4

* For SS Rate Schedules the Avg 12 CP at meter level is directly determined from sales forecast

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) AVG 12 CP DEMAND MW	(2) AVG 12 CP DEMAND %	(3) ANNUAL AVG DEMAND MW	(4) ANNUAL AVG DEMAND %	(5) 75% of 12 CP 75% * (2)	(6) 25% OF AVG DEMAND 25% * (4)	(7) 12 CP & 25% DEMAND ALLOCATOR (5)+(6)	(8) 12/13 of 12 CP 12/13 * (2)	(9) 1/13 of AVG DEMAND 1/13 * (4)	(10) 12 CP & 1/13 DEMAND ALLOCATOR (8)+(9)
1	A. Residential	4,881.0	62.371%	2,674.8	54.639%	46.779%	13.660%	**60.438%**	57.574%	4.203%	**61.777%**
2	B. General Service Non-Demand										
3	1. Transmission	0.5									
4	2. Primary	2.9									
5	3. Sec Del/Prim Mtr	-									
6	4. Secondary	433.4									
7	Total	436.8	5.582%	251.5	5.137%	4.186%	1.284%	**5.470%**	5.152%	0.395%	**5.547%**
8	C. GS-2 100% LF	23.4	0.299%	23.4	0.478%	0.224%	0.120%	**0.344%**	0.276%	0.037%	**0.313%**
9	D. General Service Demand										
10	1. GSD - Transmission	16.2									
11	2. GSD - Primary	316.7									
12	3. GSD - Sec Del/Prim Mtr	4.5									
13	4. GSD - Secondary	1,812.3									
14	5. SS-1 Transmission *	0.9									
15	6. SS-1 Trans Del/Prim Mtr *	0.3									
16	7. SS-1 - Primary *	6.1									
17	Total	2,157.0	27.563%	1,600.8	32.700%	20.672%	8.175%	**28.847%**	25.443%	2.515%	**27.958%**
18	E. Curtailable Service										
19	1. CS - Primary	7.7									
20	2. CS - Secondary	-									
21	3. SS-3 - Primary *	-									
22	Total	7.7	0.098%	17.8	0.364%	0.074%	0.091%	**0.165%**	0.091%	0.028%	**0.119%**
23	F. Interruptible Service										
24	1. IS - Transmission	54.6									
25	2. IS - Trans Del/Prim Mtr	44.4									
26	3. IS - Primary	147.1									
27	4. IS - Prim Del/Tran Mtr	-									
28	5. IS - Prim Del/Sec Mtr	-									
29	6. IS - Secondary	55.9									
30	7. IS - Sec Del/Prim Mtr	0.7									
31	8. SS-2 - Transmission *	0.7									
32	9. SS-2 - Trans Del/Prim Mtr	9.2									
33	10. SS-2 - Primary *	3.0									
34	Total	315.6	4.033%	284.5	5.812%	3.025%	1.453%	**4.478%**	3.723%	0.447%	**4.170%**
35	G. Lighting Service	4.2	0.054%	42.6	0.870%	0.040%	0.218%	**0.258%**	0.050%	0.067%	**0.116%**
36	Total Retail	7,826	100.000%	4,895.4	100.000%	75.000%	25.000%	**100.000%**	92.308%	7.692%	**100.000%**

Supporting Schedules:

Recap Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Energy and Transmission Allocation Factors

Line	RATE CLASS	(1) MWH SALES AT SOURCE	(2) ENERGY ALLOCATOR	(3) AVG 12 CP MW AT SOURCE	(4) TRANSMISSION ALLOCATOR
1	A. Residential	23,430,960	**54.637%**	4,881	**62.371%**
2	B. General Service Non-Demand				
3	1. Transmission	2,605		1	
4	2. Primary	14,256		3	
5	3. Sec Del/Prim Mtr	26		-	
6	4. Secondary	2,186,531		433	
7	Total	2,203,418	**5.138%**	437	**5.582%**
8	C. GS-2 100% LF	204,893	**0.478%**	23	**0.299%**
9	D. General Service Demand				
10	1. GSD - Transmission	104,958		16	
11	2. GSD - Primary	2,059,068		317	
12	3. GSD - Sec Del/Prim Mtr	29,107		5	
13	4. GSD - Secondary	11,779,859		1,812	
14	5. SS-1 Transmission *	6,148		1	
15	6. SS-1 Trans Del/Prim Mtr *	2,089		0	
16	7. SS-1 - Primary *	42,053		6	
17	Total	14,023,282	**32.700%**	2,157	**27.563%**
18	E. Curtailable Service				
19	1. CS - Primary	72,649		8	
20	2. CS - Secondary	-		-	
21	3. SS-3 - Primary *	83,332		-	
22	Total	155,981	**0.364%**	8	**0.098%**
23	F. Interruptible Service				
24	1. IS - Transmission	435,414		55	
25	2. IS - Trans Del/Prim Mtr	354,232		44	
26	3. IS - Primary	1,173,957		147	
27	4. IS - Prim Del/Tran Mtr	294		-	
28	5. IS - Prim Del/Sec Mtr	-		-	
29	6. IS - Secondary	445,675		56	
30	7. IS - Sec Del/Prim Mtr	5,608		1	
31	8. SS-2 - Transmission *	4,166		1	
32	9. SS-2 - Trans Del/Prim Mtr	55,296		9	
33	10. SS-2 - Primary *	17,968		3	
34	Total	2,492,610	**5.812%**	316	**4.033%**
35	G. Lighting Service	373,457	**0.871%**	4	**0.054%**
36	Total Retail	42,884,601	**100.000%**	7,826	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Primary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION PRIMARY ALLOCATOR
1	A. Residential	21,815,106	0.370	6,730.6	0.9310376	7,229.1	67.704%
2	B. General Service Non-Demand						
3	1. Transmission		0.451	-	0.9836607	-	
4	2. Primary	13,880	0.451	3.5	0.9736607	3.6	
5	3. Sec Del/Prim Mtr	24	0.451	-	0.9310376	-	
6	4. Secondary	2,035,742	0.451	515.3	0.9310376	553.5	
7	Total	2,049,647		518.8		557	5.218%
8	C. GS-2 100% LF	190,763	1.000	21.8	0.9310376	23.4	0.219%
9	D. General Service Demand						
10	1. GSD - Transmission		0.626	-	0.9836607	-	
11	2. GSD - Primary	2,004,834	0.626	365.6	0.9736607	375.5	
12	3. GSD - Sec Del/Prim Mtr	28,341	0.626	5.2	0.9736607	5.3	
13	4. GSD - Secondary	10,967,492	0.626	2,000.0	0.9310376	2,148.1	
14	5. SS-1 Transmission *		0.324	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.324	-	0.9736607	-	
16	7. SS-1 - Primary *	40,945	0.324	14.4	0.9736607	14.8	
17	Total	13,041,611		2,385.2		2,544	23.823%
18	E. Curtailable Service						
19	1. CS - Primary	70,736	0.334	24.2	0.9736607	24.9	
20	2. CS - Secondary	-	0.334	-	0.9310376	-	
21	3. SS-3 - Primary *	81,138	0.380	24.4	0.9736607	25.1	
22	Total	151,873		48.6		50	0.468%
23	F. Interruptible Service						
24	1. IS - Transmission		0.707	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.707	-	0.9736607	-	
26	3. IS - Primary	1,143,035	0.707	184.6	0.9736607	189.6	
27	4. IS - Prim Del/Tran Mtr	289	0.707	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr	-	0.707	-	0.9836607	-	
29	6. IS - Secondary	414,941	0.707	67.0	0.9310376	72.0	
30	7. IS - Sec Del/Prim Mtr	5,460	0.707	0.9	0.9736607	0.9	
31	8. SS-2 - Transmission *		0.272	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.272	-	0.9736607	-	
33	10. SS-2 - Primary *	17,495	0.272	7.3	0.9736607	7.5	
34	Total	1,581,220		259.8		270	2.529%
35	G. Lighting Service	347,703	10.191	3.9	0.9310376	4.2	0.039%
36	Total Retail	39,177,923		9,968.7		10,678	100.000%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Secondary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION SECONDARY ALLOCATOR
1	A. Residential	21,815,106	0.168	14,823.3	0.9310376	15,921.3	78.238%
2	B. General Service Non-Demand						
3	1. Transmission		0.177	-	0.9836607	-	
4	2. Primary		0.177	-	0.9736607	-	
5	3. Sec Del/Prim Mtr		0.177	-	0.9310376	-	
6	4. Secondary	2,035,742	0.177	1,312.9	0.9310376	1,410.1	
7	Total	2,035,742		1,312.9		1,410.1	6.929%
8	C. GS-2 100% LF	190,763	1.000	21.8	0.9310376	23.4	0.115%
9	D. General Service Demand						
10	1. GSD - Transmission		0.470	-	0.9836607	-	
11	2. GSD - Primary		0.470	-	0.9736607	-	
12	3. GSD - Sec Del/Prim Mtr	28,341	0.470	6.9	0.9736607	7.1	
13	4. GSD - Secondary	10,967,492	0.470	2,663.8	0.9310376	2,861.1	
14	5. SS-1 Transmission *		0.186	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.186	-	0.9736607	-	
16	7. SS-1 - Primary *		0.186	-	0.9736607	-	
17	Total	10,995,832		2,670.7		2,868.2	14.094%
18	E. Curtailable Service						
19	1. CS - Primary		0.320	-	0.9736607	-	
20	2. CS - Secondary	-	0.320	-	0.9310376	-	
21	3. SS-3 - Primary *		0.380	-	0.9736607	-	
22	Total	-		-		-	0.000%
23	F. Interruptible Service						
24	1. IS - Transmission		0.420	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.420	-	0.9736607	-	
26	3. IS - Primary		0.420	-	0.9736607	-	
27	4. IS - Prim Del/Tran Mtr		0.420	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr		0.420	-	0.9836607	-	
29	6. IS - Secondary	414,941	0.420	112.8	0.9310376	121.2	
30	7. IS - Sec Del/Prim Mtr	5,460	0.420	1.5	0.9736607	1.5	
31	8. SS-2 - Transmission *		0.213	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.213	-	0.9736607	-	
33	10. SS-2 - Primary *		0.213	-	0.9736607	-	
34	Total	420,400		114.3		122.7	0.603%
35	G. Lighting Service	347,703	10.191	3.9	0.9310376	4.2	0.021%
36	Total Retail	35,805,547		18,946.9		20,349.9	100.000%

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution MDS, Services, Billing and Customer Accounting Expense Allocation Factors

Line	RATE CLASS	(1) AVG NO. CUST. DISTRIBUTION PRIM & SECOND	(2) DISTRIBUTION PRIMARY MDS ALLOCATOR	(3) AVG NO. CUST. DISTRIBUTION SECONDARY	(4) DISTRIBUTION SERVICES ALLOCATOR	(5) AVG MONTHLY NO. LINES OF BILLING	(6) BILLING ALLOCATOR	(7) AVG MONTHLY NO. BILLED ACCOUNTS	(8) CUSTOMER ACCTG. EXP. ALLOCATOR
1	Residential Service	1,735,286	86.58%	1,735,286	89.48%	1,735,196	88.88%	1,735,196	88.88%
2	General Service Non-Demand	138,115	6.89%	138,078	7.12%	137,802	7.06%	137,802	7.06%
3	GS - 100% L.F.	15,377	0.77%	15,377	0.79%	15,376	0.79%	15,376	0.79%
4	General Service Demand (GSD & SS-1)	49,724	2.48%	49,406	2.55%	49,555	2.54%	49,555	2.54%
5	Curtailable General Service (CS & SS-3)	4	0.00%	-	0.00%	4	0.00%	4	0.00%
6	Interruptible General Service (IS & SS-2)	164	0.01%	79	0.00%	175	0.01%	175	0.01%
7	Lighting Service	65,535	3.27%	1,094	0.06%	14,169	0.73%	14,169	0.73%
8	TOTAL RETAIL	**2,004,205**	**100.00%**	**1,939,320**	**100.00%**	**1,952,278**	**100.00%**	**1,952,278**	**100.00%**

52

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) AVG 12 CP @ METER LEVEL (1)/8760 hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVG 12 CP MW @ SOURCE LEVEL (3) / (4)	(6) MWH SALES @ METER LEVEL	(7) DELIVERY EFFICIENCY FACTOR	(8) SOURCE LEVEL MWH (6) / (7)	(9) ANNUAL AVG MW DEMAND (8) / 8760 hrs
1	A. Residential	21,592,344	0.548	4,498.0	0.9312940	4,829.8	21,592,344	0.9312940	23,185,315	2,646.7
2	B. General Service Non-Demand									
3	1. Transmission	2,516	0.576	0.5	0.9836607	0.5	2,516	0.9836607	2,557	0.3
4	2. Primary	13,625	0.576	2.7	0.9736607	2.8	13,625	0.9736607	13,994	1.6
5	3. Sec Del/Prim Mtr	24	0.576	-	0.9312940	-	24	0.9312940	26	0.0
6	4. Secondary	1,998,360	0.576	396.0	0.9312940	425.2	1,998,360	0.9312940	2,145,789	245.0
7	Total	2,014,525		399.2		428.5	2,014,525		2,162,365	246.9
8	C. GS-2 100% LF	186,974	1.000	21.3	0.9312940	22.9	186,974	0.9312940	200,768	22.9
9	D. General Service Demand									
10	1. GSD - Transmission	101,378	0.742	15.6	0.9836607	15.9	101,378	0.9836607	103,062	11.8
11	2. GSD - Primary	1,968,616	0.742	302.9	0.9736607	311.1	1,968,616	0.9736607	2,021,870	230.8
12	3. GSD - Sec Del/Prim Mtr	27,747	0.742	4.3	0.9736607	4.4	27,747	0.9736607	28,497	3.3
13	4. GSD - Secondary	10,769,441	0.742	1,656.9	0.9312940	1,779.1	10,769,441	0.9312940	11,563,955	1,320.1
14	5. SS-1 Transmission *	5,962	0.796	0.9	0.9836607	0.9	5,962	0.9836607	6,061	0.7
15	6. SS-1 Trans Del/Prim Mtr *	2,005	0.796	0.3	0.9736607	0.3	2,005	0.9736607	2,060	0.2
16	7. SS-1 - Primary *	40,368	0.796	5.8	0.9736607	6.0	40,368	0.9736607	41,460	4.7
17	Total	12,915,517		1,986.7		2,117.7	12,915,517		13,766,966	1,571.6
18	E. Curtailable Service									
19	1. CS - Primary	69,766	1.082	7.4	0.9736607	7.6	69,766	0.9736607	71,654	8.2
20	2. CS - Secondary	-	1.082	-	0.9312940	-	-	0.9312940	-	0.0
21	3. SS-3 - Primary *	79,951	1.248		0.9736607	-	79,951	0.9736607	82,114	9.4
22	Total	149,717		7.4		7.6	149,717		153,767	17.6
23	F. Interruptible Service									
24	1. IS - Transmission	419,962	0.911	52.6	0.9836607	53.5	419,962	0.9836607	426,938	48.7
25	2. IS - Trans Del/Prim Mtr	338,188	0.911	42.4	0.9736607	43.5	338,188	0.9736607	347,337	39.7
26	3. IS - Primary	1,120,786	0.911	140.4	0.9736607	144.2	1,120,786	0.9736607	1,151,105	131.4
27	4. IS - Prim Del/Tran Mtr	284	0.911	-	0.9836607	-	284	0.9836607	289	0.0
28	5. IS - Prim Del/Sec Mtr	-	0.911	-	0.9836607	-	-	0.9836607	-	0.0
29	6. IS - Secondary	406,864	0.911	51.0	0.9312940	54.8	406,864	0.9312940	436,880	49.9
30	7. IS - Sec Del/Prim Mtr	5,354	0.911	0.7	0.9736607	0.7	5,354	0.9736607	5,499	0.6
31	8. SS-2 - Transmission *	4,038	0.686	0.7	0.9836607	0.7	4,038	0.9836607	4,105	0.5
32	9. SS-2 - Trans Del/Prim Mtr	53,052	0.686	8.8	0.9736607	9.0	53,052	0.9736607	54,487	6.2
33	10. SS-2 - Primary *	17,239	0.686	2.9	0.9736607	3.0	17,239	0.9736607	17,705	2.0
34	Total	2,365,766		299.5		309.4	2,365,766		2,444,345	279.0
35	G. Lighting Service	343,003	10.191	3.8	0.9312940	4.1	343,003	0.9312940	368,308	42.0
36	Total Retail	39,567,845		7,215.9		7,720.0	39,567,845		42,281,833	4,826.7

* For SS Rate Schedules the Avg 12 CP at meter level is directly determined from sales forecast

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Production Demand Allocation Factors - 12 CP and 25% AD Average Demand Methodology

Line	RATE CLASS	(1) AVG 12 CP DEMAND MW	(2) AVG 12 CP DEMAND %	(3) ANNUAL AVG DEMAND MW	(4) ANNUAL AVG DEMAND %	(5) 75% of 12 CP 75% * (2)	(6) 25% OF AVG DEMAND 25% * (4)	(7) 12 CP & 25% DEMAND ALLOCATOR (5)+(6)	(8) 12/13 of 12 CP 12/13 * (2)	(9) 1/13 of AVG DEMAND 1/13 * (4)	(10) 12 CP & 1/13 DEMAND ALLOCATOR (8)+(9)
1	A. Residential	4,829.8	62.562%	2,646.7	54.835%	46.922%	13.709%	**60.630%**	57.750%	4.218%	**61.968%**
2	B. General Service Non-Demand										
3	1. Transmission	0.5									
4	2. Primary	2.8									
5	3. Sec Del/Prim Mtr	-									
6	4. Secondary	425.2									
7	Total	428.5	5.551%	246.9	5.115%	4.163%	1.279%	**5.442%**	5.124%	0.393%	**5.517%**
8	C. GS-2 100% LF	22.9	0.297%	22.9	0.474%	0.222%	0.119%	**0.341%**	0.274%	0.036%	**0.310%**
9	D. General Service Demand										
10	1. GSD - Transmission	15.9									
11	2. GSD - Primary	311.1									
12	3. GSD - Sec Del/Prim Mtr	4.4									
13	4. GSD - Secondary	1,779.1									
14	5. SS-1 Transmission *	0.9									
15	6. SS-1 Trans Del/Prim Mtr *	0.3									
16	7. SS-1 - Primary *	6.0									
17	Total	2,117.7	27.431%	1,571.6	32.561%	20.574%	8.140%	**28.714%**	25.321%	2.505%	**27.826%**
18	E. Curtailable Service										
19	1. CS - Primary	7.6									
20	2. CS - Secondary	-									
21	3. SS-3 - Primary *	-									
22	Total	7.6	0.098%	17.6	0.365%	0.074%	0.091%	**0.165%**	0.091%	0.028%	**0.119%**
23	F. Interruptible Service										
24	1. IS - Transmission	53.5									
25	2. IS - Trans Del/Prim Mtr	43.5									
26	3. IS - Primary	144.2									
27	4. IS - Prim Del/Tran Mtr	-									
28	5. IS - Prim Del/Sec Mtr	-									
29	6. IS - Secondary	54.8									
30	7. IS - Sec Del/Prim Mtr	0.7									
31	8. SS-2 - Transmission *	0.7									
32	9. SS-2 - Trans Del/Prim Mtr	9.0									
33	10. SS-2 - Primary *	3.0									
34	Total	309.4	4.008%	279.0	5.780%	3.006%	1.445%	**4.451%**	3.699%	0.445%	**4.144%**
35	G. Lighting Service	4.1	0.053%	42.0	0.870%	0.040%	0.218%	**0.257%**	0.049%	0.067%	**0.116%**
36	Total Retail	7,720	100.000%	4,826.7	100.000%	75.000%	25.000%	**100.000%**	92.308%	7.692%	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Energy and Transmission Allocation Factors

Line	RATE CLASS	(1) MWH SALES AT SOURCE	(2) ENERGY ALLOCATOR	(3) AVG 12 CP MW AT SOURCE	(4) TRANSMISSION ALLOCATOR
1	A. Residential	23,185,315	**54.835%**	4,830	**62.562%**
2	B. General Service Non-Demand				
3	1. Transmission	2,557		1	
4	2. Primary	13,994		3	
5	3. Sec Del/Prim Mtr	26		-	
6	4. Secondary	2,145,789		425	
7	Total	2,162,365	**5.114%**	429	**5.551%**
8	C. GS-2 100% LF	200,768	**0.475%**	23	**0.297%**
9	D. General Service Demand				
10	1. GSD - Transmission	103,062		16	
11	2. GSD - Primary	2,021,870		311	
12	3. GSD - Sec Del/Prim Mtr	28,497		4	
13	4. GSD - Secondary	11,563,955		1,779	
14	5. SS-1 Transmission *	6,061		1	
15	6. SS-1 Trans Del/Prim Mtr *	2,060		0	
16	7. SS-1 - Primary *	41,460		6	
17	Total	13,766,966	**32.560%**	2,118	**27.431%**
18	E. Curtailable Service				
19	1. CS - Primary	71,654		8	
20	2. CS - Secondary	-		-	
21	3. SS-3 - Primary *	82,114		-	
22	Total	153,767	**0.364%**	8	**0.098%**
23	F. Interruptible Service				
24	1. IS - Transmission	426,938		54	
25	2. IS - Trans Del/Prim Mtr	347,337		44	
26	3. IS - Primary	1,151,105		144	
27	4. IS - Prim Del/Tran Mtr	289		-	
28	5. IS - Prim Del/Sec Mtr	-		-	
29	6. IS - Secondary	436,880		55	
30	7. IS - Sec Del/Prim Mtr	5,499		1	
31	8. SS-2 - Transmission *	4,105		1	
32	9. SS-2 - Trans Del/Prim Mtr	54,487		9	
33	10. SS-2 - Primary *	17,705		3	
34	Total	2,444,345	**5.781%**	309	**4.008%**
35	G. Lighting Service	368,308	**0.871%**	4	**0.053%**
36	Total Retail	42,281,833	**100.000%**	7,720	**100.000%**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: DUKE ENERGY FLORIDA
DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Primary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION PRIMARY ALLOCATOR
1	A. Residential	21,592,344	0.370	6,661.8	0.9312940	7,153.3	67.882%
2	B. General Service Non-Demand						
3	1. Transmission		0.451	-	0.9836607	-	
4	2. Primary	13,625	0.451	3.4	0.9736607	3.5	
5	3. Sec Del/Prim Mtr	24	0.451	-	0.9312940	-	
6	4. Secondary	1,998,360	0.451	505.8	0.9312940	543.1	
7	Total	2,012,009		509.2		547	5.187%
8	C. GS-2 100% LF	186,974	1.000	21.3	0.9312940	22.9	0.217%
9	D. General Service Demand						
10	1. GSD - Transmission		0.626	-	0.9836607	-	
11	2. GSD - Primary	1,968,616	0.626	359.0	0.9736607	368.7	
12	3. GSD - Sec Del/Prim Mtr	27,747	0.626	5.1	0.9736607	5.2	
13	4. GSD - Secondary	10,769,441	0.626	1,963.9	0.9312940	2,108.8	
14	5. SS-1 Transmission *		0.324	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.324	-	0.9736607	-	
16	7. SS-1 - Primary *	40,368	0.324	14.2	0.9736607	14.6	
17	Total	12,806,172		2,342.2		2,497	23.698%
18	E. Curtailable Service						
19	1. CS - Primary	69,766	0.334	23.8	0.9736607	24.4	
20	2. CS - Secondary	-	0.334	-	0.9312940	-	
21	3. SS-3 - Primary *	79,951	0.380	24.0	0.9736607	24.6	
22	Total	149,717		47.8		49	0.465%
23	F. Interruptible Service						
24	1. IS - Transmission		0.707	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.707	-	0.9736607	-	
26	3. IS - Primary	1,120,786	0.707	181.0	0.9736607	185.9	
27	4. IS - Prim Del/Tran Mtr	284	0.707	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr	-	0.707	-	0.9836607	-	
29	6. IS - Secondary	406,864	0.707	65.7	0.9312940	70.5	
30	7. IS - Sec Del/Prim Mtr	5,354	0.707	0.9	0.9736607	0.9	
31	8. SS-2 - Transmission *		0.272	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.272	-	0.9736607	-	
33	10. SS-2 - Primary *	17,239	0.272	7.2	0.9736607	7.4	
34	Total	1,550,526		254.8		265	2.512%
35	G. Lighting Service	343,003	10.191	3.8	0.9312940	4.1	0.039%
36	Total Retail	38,640,743		9,840.9		10,538	100.000%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution Secondary Allocation Factors

Line	RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	(6) DISTRIBUTION SECONDARY ALLOCATOR
1	A. Residential	21,592,344	0.168	14,671.9	0.9312940	15,754.3	78.375%
2	B. General Service Non-Demand						
3	1. Transmission		0.177	-	0.9836607	-	
4	2. Primary		0.177	-	0.9736607	-	
5	3. Sec Del/Prim Mtr		0.177	-	0.9312940	-	
6	4. Secondary	1,998,360	0.177	1,288.8	0.9312940	1,383.9	
7	Total	1,998,360		1,288.8		1,383.9	6.885%
8	C. GS-2 100% LF	186,974	1.000	21.3	0.9312940	22.9	0.114%
9	D. General Service Demand						
10	1. GSD - Transmission		0.470	-	0.9836607	-	
11	2. GSD - Primary		0.470	-	0.9736607	-	
12	3. GSD - Sec Del/Prim Mtr	27,747	0.470	6.7	0.9736607	6.9	
13	4. GSD - Secondary	10,769,441	0.470	2,615.7	0.9312940	2,808.7	
14	5. SS-1 Transmission *		0.186	-	0.9836607	-	
15	6. SS-1 Trans Del/Prim Mtr *		0.186	-	0.9736607	-	
16	7. SS-1 - Primary *		0.186	-	0.9736607	-	
17	Total	10,797,188		2,622.4		2,815.6	14.007%
18	E. Curtailable Service						
19	1. CS - Primary		0.320	-	0.9736607	-	
20	2. CS - Secondary	-	0.320	-	0.9312940	-	
21	3. SS-3 - Primary *		0.380	-	0.9736607	-	
22	Total	-		-		-	0.000%
23	F. Interruptible Service						
24	1. IS - Transmission		0.420	-	0.9836607	-	
25	2. IS - Trans Del/Prim Mtr		0.420	-	0.9736607	-	
26	3. IS - Primary		0.420	-	0.9736607	-	
27	4. IS - Prim Del/Tran Mtr		0.420	-	0.9836607	-	
28	5. IS - Prim Del/Sec Mtr		0.420	-	0.9836607	-	
29	6. IS - Secondary	406,864	0.420	110.6	0.9312940	118.8	
30	7. IS - Sec Del/Prim Mtr	5,354	0.420	1.5	0.9736607	1.5	
31	8. SS-2 - Transmission *		0.213	-	0.9836607	-	
32	9. SS-2 - Trans Del/Prim Mtr		0.213	-	0.9736607	-	
33	10. SS-2 - Primary *		0.213	-	0.9736607	-	
34	Total	412,217		112.1		120.3	0.598%
35	G. Lighting Service	343,003	10.191	3.8	0.9312940	4.1	0.020%
36	Total Retail	35,330,085		18,720.3		20,101.1	100.000%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Distribution MDS, Services, Billing and Customer Accounting Expense Allocation Factors

Line	RATE CLASS	(1) AVG NO. CUST. DISTRIBUTION PRIM & SECOND	(2) DISTRIBUTION PRIMARY MDS ALLOCATOR	(3) AVG NO. CUST. DISTRIBUTION SECONDARY	(4) DISTRIBUTION SERVICES ALLOCATOR	(5) AVG MONTHLY NO. LINES OF BILLING	(6) BILLING ALLOCATOR	(7) AVG MONTHLY NO. BILLED ACCOUNTS	(8) CUSTOMER ACCTG. EXP. ALLOCATOR
1	Residential Service	1,708,383	86.52%	1,708,383	89.43%	1,708,294	88.83%	1,708,294	88.83%
2	General Service Non-Demand	136,608	6.92%	136,571	7.15%	136,299	7.09%	136,299	7.09%
3	GS - 100% L.F.	15,214	0.77%	15,214	0.80%	15,214	0.79%	15,214	0.79%
4	General Service Demand (GSD & SS-1)	49,191	2.49%	48,877	2.56%	49,025	2.55%	49,025	2.55%
5	Curtailable General Service (CS & SS-3)	4	0.00%	-	0.00%	4	0.00%	4	0.00%
6	Interruptible General Service (IS & SS-2)	163	0.01%	79	0.00%	174	0.01%	174	0.01%
7	Lighting Service	64,960	3.29%	1,094	0.06%	14,045	0.73%	14,045	0.73%
8	TOTAL RETAIL	**1,974,524**	**100.00%**	**1,910,219**	**100.00%**	**1,923,055**	**100.00%**	**1,923,055**	**100.00%**

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Olivier

Line	**Specific Assignment of Wholesale Billing Costs**		**(1)** **Annual $**
1			
2	Wholesale billing costs for power and transmission sales:		
3			
4	Payroll Dollars		242,546
5			
6	Payroll loading	23.42%	56,804
7			
8	Payroll Tax	7.65%	18,555
9			
10			
11	Total		317,905
12			
13			
14	Total Billing Costs		13,274,948
15			
16			
17	Customer Billing Allocator Assignment		
18	Retail		97.605%
19	Wholesale		2.395%
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Line	**Specific Assignment of Wholesale Billing Costs**		**(1)** **Annual $**
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2	Wholesale billing costs for power and transmission sales:		
3			
4	Payroll Dollars		242,546
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10			
11	Total		317,905
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13			
14	Total Billing Costs		13,274,948
15			
16			
17	Customer Billing Allocator Assignment		
18	Retail		97.605%
19	Wholesale		2.395%
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Olivier

Development of Meter Plant Investment Allocators

Line	RATE GROUP / METER TYPE	(1) Number of Metered Points	(2) Installed Meter Cost $/meter	(3) Total Meter Invest. (1) x (2)	(4) Percent System	(5) Percent Retail
1	RETAIL:					
2	Residential					
3	Secondary	1,735,280	$171.89	$298,276,842		
4	Full CIAC or Unmetered	6	$0.00	$0		
5	Total	1,735,286		$298,276,842		**86.353%**
6	General Service Non-Demand					
7	Secondary	137,646	$207.46	$28,556,501		
8	Primary	40	$6,420.72	$254,427		
9	Transmission	1	$40,689.88	$42,431		
10	Full CIAC or Unmetered	430	$0.00			
11	Total	138,116		$28,853,358		**8.353%**
12	General Service 100% Load Factor Usage					
13	Secondary	14,457	$181.72	$2,627,140		
14	Primary	-	$0.00	$0		
15	Transmission	-	$0.00	$0		
16	Full CIAC or Unmetered	919	$0.00	$0		
17	Total	15,377		$2,627,140		**0.761%**
18	General Service Demand/SS-1					
19	Secondary	49,393	$251.82	$12,438,126		
20	Primary	321	$6,411.56	$2,057,672		
21	Transmission	1	$40,689.88	$43,118		
22	Full CIAC or Unmetered	16	$0.00	$0		
23	Total	49,731		$14,538,917		**4.209%**
24	Curtailable/SS-3					
25	Secondary	-	$296.83	$0		
26	Primary	3	$6,461.65	$19,548		
27	Transmission	-	$40,754.18	$0		
28	Full CIAC or Unmetered	1	$0.00	$0		
29	Total	4		19,548		**0.006%**
30	Interruptible General Service/SS-2					
31	Secondary	77	$296.83	$22,941		
32	Primary	89	$6,461.65	$576,551		
33	Transmission	7	$40,754.18	$284,227		
34	Full CIAC or Unmetered	-	$0.00	$0		
35	Total	173		883,718		**0.256%**
36	Lighting Service					
37	Secondary	1,114	$192.38	$214,350		
38	Full CIAC or Unmetered	64,421	$0.00	$0		
39	Total	65,535		$214,350		**0.062%**
40	RETAIL Total	2,004,223		$345,413,873	**98.770%**	**100.000%**
41	WHOLESALE:					
42	SECI - Primary	152	$12,012.00	$1,825,824		
43	SECI - Transmission	36	$42,090.00	$1,515,240		
44	Bartow - Primary	4	$12,012.00	$48,048		
45	Bartow - Transmission	1	$42,090.00	$42,090		
46	Mount Dora - Primary	3	$12,012.00	$36,036		
47	Winter Park - Primary	5	$12,012.00	$60,060		
48	Reedy Creek - Primary	1	$12,012.00	$12,012		
49	Reedy Creek - Transmission	5	$42,090.00	$210,450		
50	FMPA - Primary	18	$12,012.00	$216,216		
51	FMPA - Transmission	8	$42,090.00	$336,720		
52	Total Wholesale	233		$4,302,696	**1.230%**	
53	TOTAL RETAIL AND WHOLESALE	2,004,456		$349,716,569	**100.000%**	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Olivier

Development of Meter Plant Investment Allocators

Line	RATE GROUP / METER TYPE	(1) Number of Metered Points	(2) Installed Meter Cost $/meter	(3) Total Meter Invest. (1) x (2)	(4) Percent System	(5) Percent Retail
1	RETAIL:					
2	Residential					
3	Secondary	1,708,377	$171.89	$293,652,510		
4	Full CIAC or Unmetered	6	$0.00	$0		
5	Total	1,708,383		$293,652,510		**86.298%**
6	General Service Non-Demand					
7	Secondary	136,144	$207.46	$28,244,946		
8	Primary	39	$6,420.72	$251,651		
9	Transmission	1	$40,689.88	$41,968		
10	Full CIAC or Unmetered	425	$0.00			
11	Total	136,609		$28,538,565		**8.387%**
12	General Service 100% Load Factor Usage					
13	Secondary	14,304	$181.72	$2,599,364		
14	Primary	-	$0.00	$0		
15	Transmission	-	$0.00	$0		
16	Full CIAC or Unmetered	910	$0.00	$0		
17	Total	15,214		$2,599,364		**0.764%**
18	General Service Demand/SS-1					
19	Secondary	48,866	$251.82	$12,305,378		
20	Primary	315	$6,411.56	$2,022,460		
21	Transmission	1	$40,689.88	$42,913		
22	Full CIAC or Unmetered	16	$0.00	$0		
23	Total	49,198		$14,370,750		**4.223%**
24	Curtailable/SS-3					
25	Secondary	-	$296.83	$0		
26	Primary	3	$6,461.65	$19,496		
27	Transmission	-	$40,754.18	$0		
28	Full CIAC or Unmetered	1	$0.00	$0		
29	Total	4		19,496		**0.006%**
30	Interruptible General Service/SS-2					
31	Secondary	77	$296.83	$22,900		
32	Primary	89	$6,461.65	$575,846		
33	Transmission	7	$40,754.18	$284,765		
34	Full CIAC or Unmetered	-	$0.00	$0		
35	Total	173		883,511		**0.260%**
36	Lighting Service					
37	Secondary	1,104	$192.38	$212,469		
38	Full CIAC or Unmetered	63,855	$0.00	$0		
39	Total	64,960		$212,469		**0.062%**
40	RETAIL Total	1,974,542		$340,276,665	**98.751%**	**100.000%**
41	WHOLESALE:					
42	SECI - Primary	152	$12,012.00	$1,825,824		
43	SECI - Transmission	36	$42,090.00	$1,515,240		
44	Bartow - Primary	4	$12,012.00	$48,048		
45	Bartow - Transmission	1	$42,090.00	$42,090		
46	Mount Dora - Primary	3	$12,012.00	$36,036		
47	Winter Park - Primary	5	$12,012.00	$60,060		
48	Reedy Creek - Primary	1	$12,012.00	$12,012		
49	Reedy Creek - Transmission	5	$42,090.00	$210,450		
50	FMPA - Primary	18	$12,012.00	$216,216		
51	FMPA - Transmission	8	$42,090.00	$336,720		
52	Total Wholesale	233		$4,302,696	**1.249%**	
53	TOTAL RETAIL AND WHOLESALE	1,974,775		$344,579,361	**100.000%**	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

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Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Production Demand Jursdictional Allocation Factors

LINE			(1) AVG. 12 CP KW @ SOURCE TOTAL	(2) AVG. 12 CP KW @ SOURCE BASE	(3) AVG. 12 CP KW @ SOURCE INTERMEDIATE	(4) AVG. 12 CP KW @ SOURCE PEAKING	(5) AVG. 12 CP KW @ SOURCE SOLAR
1	Total Resources KW		12,022,750	7,398,500	1,226,250	3,398,000	241,324
2	Less Reserves at	20.0%	(2,003,792)	(1,233,083)	(204,375)	(566,333)	(40,221)
3	Net Resource Capability KW		10,018,958	6,165,417	1,021,875	2,831,667	201,104
4							
5	Stratified Wholesale Sales KW		116,667	0	50,000	66,667	0
6							
7	Stratified Wholesale Sales % of Total Resources		1.164%	0.000%	4.893%	2.354%	0.000%
8							
9	Total Responsibility			100.000%	100.000%	100.000%	100.000%
10	Less Assignment to Wholesale Stratified Customers			0.000%	-4.893%	-2.354%	0.000%
11	Responsibility of Average Rate Customers			100.000%	95.107%	97.646%	100.000%
12							
13	Average Rate Wholesale KW		200,014				
14	Average Rate Retail KW		7,502,114				
15	Average Rate Total KW		7,702,128				
16							
17	Average Rate Wholesale %		2.597%	2.597%	2.470%	2.536%	2.597%
18	Average Rate Retail %		97.403%	97.403%	92.637%	95.110%	97.403%
19	Average Rate Total %		100.000%	100.000%	95.107%	97.646%	100.000%
20							
21	Total Wholesale Stratified %			0.000%	4.893%	2.354%	0.000%
22	Total Wholesale Average %			2.597%	2.470%	2.536%	2.597%
23	Total Wholesale %			2.597%	7.363%	4.890%	2.597%
24	Total Retail %			97.403%	92.637%	95.110%	97.403%
25	Total %			100.000%	100.000%	100.000%	100.000%
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

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Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Production Demand Jursdictional Allocation Factor

LINE			(1) AVG. 12 CP KW @ SOURCE TOTAL	(2) AVG. 12 CP KW @ SOURCE BASE	(3) AVG. 12 CP KW @ SOURCE INTERMEDIATE	(4) AVG. 12 CP KW @ SOURCE PEAKING	(5) AVG. 12 CP KW @ SOURCE SOLAR
1	Total Resources KW		12,022,750	7,398,500	1,226,250	3,398,000	179,435
2	Less Reserves at	20.0%	(2,003,792)	(1,233,083)	(204,375)	(566,333)	(29,906)
3	Net Resource Capability KW		10,018,958	6,165,417	1,021,875	2,831,667	149,529
4							
5	Stratified Wholesale Sales KW		116,667	0	50,000	66,667	0
6							
7	Stratified Wholesale Sales % of Total Resources		1.164%	0.000%	4.893%	2.354%	0.000%
8							
9	Total Responsibility			100.000%	100.000%	100.000%	100.000%
10	Less Assignment to Wholesale Stratified Customers			0.000%	-4.893%	-2.354%	0.000%
11	Responsibility of Average Rate Customers			100.000%	95.107%	97.646%	100.000%
12							
13	Average Rate Wholesale KW		570,264				
14	Average Rate Retail KW		7,421,859				
15	Average Rate Total KW		7,992,123				
16							
17	Average Rate Wholesale %		7.135%	7.135%	6.786%	6.967%	7.135%
18	Average Rate Retail %		92.865%	92.865%	88.321%	90.678%	92.865%
19	Average Rate Total %		100.000%	100.000%	95.107%	97.646%	100.000%
20							
21	Total Wholesale Stratified %			0.000%	4.893%	2.354%	0.000%
22	Total Wholesale Average %			7.135%	6.786%	6.967%	7.135%
23	Total Wholesale %			7.135%	11.679%	9.322%	7.135%
24	Total Retail %			92.865%	88.321%	90.678%	92.865%
25	Total %			100.000%	100.000%	100.000%	100.000%
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Supporting Schedules:

Recap Schedules:

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_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Transmission & Distribution Demand Jurisdictional Allocation Factors

LINE	FUNCTION	(1) AVG. 12CP @ SOURCE KW	(2) % OF TOTAL
1	**TRANSMISSION SERVICE:**		
2			
3	Total Wholesale Responsibility	3,044,188	27.958%
4			
5	Total Retail Responsibility	7,844,154	72.042%
6			
7	**TOTAL TRANSMISSION RESPONSIBILITY**	10,888,342	100.000%
8			
9			
10			
11	**DISTRIBUTION PRIMARY SERVICE:**		
12			
13	Total Wholesale Responsibility	0	0.000%
14			
15	Total Retail Responsibility	7,743,154	100.000%
16			
17	**TOTAL DISTRIBUTION PRIMARY RESPONSIBILITY**	7,743,154	100.000%
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Supporting Schedules:

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__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Development of Transmission & Distribution Demand Jurisdictional Allocation Factors

LINE	FUNCTION	(1) AVG. 12CP @ SOURCE KW	(2) % OF TOTAL
1	**TRANSMISSION SERVICE:**		
2			
3	Total Wholesale Responsibility	3,018,835	28.006%
4			
5	Total Retail Responsibility	7,760,541	71.994%
6			
7	**TOTAL TRANSMISSION RESPONSIBILITY**	10,779,376	100.000%
8			
9			
10			
11	**DISTRIBUTION PRIMARY SERVICE:**		
12			
13	Total Wholesale Responsibility	0	0.000%
14			
15	Total Retail Responsibility	7,660,791	100.000%
16			
17	**TOTAL DISTRIBUTION PRIMARY RESPONSIBILITY**	7,660,791	100.000%
18			
19			
20			
21			
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37			
38			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peaks

Line	GROUP		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE - PRODUCTION SERVICE**															
2																
3	**Full Requirements Avg Rate - Production Delivery**															
4	Seminole - Talquin/Tricounty		14	14	14	14	14	14	14	14	14	14	14	14	168	14
5	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Subtotal		14	14	14	14	14	14	14	14	14	14	14	14	168	14
7																
8	**Full Requirements Avg Rate - Distribution Delivery**															
9	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	**Full Requirements Avg Rate - Total**		14	14	14	14	14	14	14	14	14	14	14	14	168	14
13																
14	**Partial Requirements Avg Rate - Production Delivery**															
15	Reedy Creek		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Seminole Electric		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000	200,000
17	Subtotal		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000	200,000
18																
19	**Partial Requirements Avg Rate - Total**		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000	200,000
20																
21	**Full & Partial Requirements Avg Rate - Total**		200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	200,014	2,400,168	200,014
22																
23	**Stratified - Production Delivery**															
24	Seminole Electric	Intermediate	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
25	Seminole Electric	Peaking	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
26	Seminole Electric	Peaking	50,000	50,000	50,000	0	0	0	0	0	0	0	0	50,000	200,000	16,667
27	Reedy Creek	Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Subtotal		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
29																
30	**Stratified - Summary**															
31	Base		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Intermediate		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
33	Peaking		100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	100,000	800,000	66,667
34	Solar		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Total		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
36																
37	**Total Wholesale Sales of Electricity**		350,014	350,014	350,014	300,014	300,014	300,014	300,014	300,014	300,014	300,014	300,014	350,014	3,800,168	316,681
38																
39																
40																
41																
42																
43																

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peak

Line	GROUP	(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE TRANSMISSION SERVICE**														
2															
3	**Network Load from Customers' Resources**														
4	Reedy Creek	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	188,500	2,262,000	188,500
5	Seminole	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	2,295,934	27,551,207	2,295,934
6	FMPA	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	380,824	4,569,887	380,824
7	Bartow	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	580,000	48,333
8	Talquin/Tri-County (SECI) (non-OATT)	14	14	14	14	14	14	14	14	14	14	14	14	168	14
9	Mount Dora	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	210,000	17,500
10	Williston	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	6,000
11	Winter Park	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	730,000	60,833
12	Fort Meade	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Wauchula	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	133,000	11,083
14	Quincy	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	290,000	24,167
15	Subtotal	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	3,033,189	36,398,262	3,033,188
16															
17	**Firm Point-to-Point Reserved Capacity**														
18	Transaction greater than or equal to 1 calendar month														
19	Tallahassee - Jackson Bluff Hydro	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
20	Gainesville	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SEC NCD for SSO Losses (SECI-Hardee Vandolah)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other													0	0
23	Subtotal	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
24															
25	**Total Wholesale Transmission Service**	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	3,044,189	36,530,262	3,044,188
26															
27	**WHOLESALE DISTRIBUTION SERVICE**														
28	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	**Total Wholesale Distribution Service**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**RETAIL SERVICE**														
33															
34	**On Production System**														
35	Total Retail Load at Generator	9,004,096	8,042,178	6,646,751	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	7,070,417	94,129,843	7,844,154
36	Less Residential Load Management	(871,052)	(744,474)	(592,441)	0	0	0	0	0	0	0	0	(538,650)	(2,746,617)	(228,885)
37	Less Interruptible/Curtailable	(321,620)	(357,666)	(352,554)	0	0	0	0	0	0	0	0	(326,013)	(1,357,853)	(113,154)
38	Adjusted Retail Load	7,811,425	6,940,039	5,701,756	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	6,205,753	90,025,373	7,502,114
39															
40	**On Transmission System**														
41	Total Retail Load	9,004,096	8,042,178	6,646,751	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	7,070,417	94,129,843	7,844,154
42															
43	**On Distribution System**														
44	Retail Load on Transmission System	9,004,096	8,042,178	6,646,751	6,980,991	8,085,443	8,634,826	8,493,760	8,918,936	8,416,585	7,777,515	6,058,345	7,070,417	94,129,843	7,844,154
45	Less Retail Transmission Load Served	(116,000)	(104,000)	(86,000)	(90,000)	(104,000)	(111,000)	(109,000)	(115,000)	(108,000)	(100,000)	(78,000)	(91,000)	(1,212,000)	(101,000)
46	Retail Load on Distribution System	8,888,096	7,938,178	6,560,751	6,890,991	7,981,443	8,523,826	8,384,760	8,803,936	8,308,585	7,677,515	5,980,345	6,979,417	92,917,843	7,743,154

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peaks

Line	GROUP		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE - PRODUCTION SERVICE**															
2																
3	**Full Requirements Avg Rate - Production Delivery**															
4	Seminole - Talquin/Tricounty		14	14	14	14	14	14	14	14	14	14	14	14	168	14
5	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Subtotal		14	14	14	14	14	14	14	14	14	14	14	14	168	14
7																
8	**Full Requirements Avg Rate - Distribution Delivery**															
9	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	**Full Requirements Avg Rate - Total**		14	14	14	14	14	14	14	14	14	14	14	14	168	14
13																
14	**Partial Requirements Avg Rate - Production Delivery**															
15	Reedy Creek		56,000	47,000	50,000	59,000	58,000	86,000	94,000	87,000	87,000	81,000	70,000	68,000	843,000	70,250
16	Seminole Electric		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000	500,000
17	Subtotal		556,000	547,000	550,000	559,000	558,000	586,000	594,000	587,000	587,000	581,000	570,000	568,000	6,843,000	570,250
18																
19	**Partial Requirements Avg Rate - Total**		556,000	547,000	550,000	559,000	558,000	586,000	594,000	587,000	587,000	581,000	570,000	568,000	6,843,000	570,250
20																
21	**Full & Partial Requirements Avg Rate - Total**		556,014	547,014	550,014	559,014	558,014	586,014	594,014	587,014	587,014	581,014	570,014	568,014	6,843,168	570,264
22																
23	**Stratified - Production Delivery**															
24	Seminole Electric	Intermediate	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
25	Seminole Electric	Peaking	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
26	Seminole Electric	Peaking	50,000	50,000	50,000	0	0	0	0	0	0	0	0	50,000	200,000	16,667
27	Reedy Creek	Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Subtotal		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
29																
30	**Stratified - Summary**															
31	Base		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Intermediate		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	50,000
33	Peaking		100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	100,000	800,000	66,667
34	Solar		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Total		150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	150,000	1,400,000	116,667
36																
37	**Total Wholesale Sales of Electricity**		706,014	697,014	700,014	659,014	658,014	686,014	694,014	687,014	687,014	681,014	670,014	718,014	8,243,168	686,931
38																
39																
40																
41																
42																
43																

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

KW Demands Coincident with Monthly System Peak

Line	GROUP	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) TOTAL	(14) AVERAGE
1	**WHOLESALE TRANSMISSION SERVICE**														
2															
3	**Network Load from Customers' Resources**														
4	Reedy Creek	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	184,917	2,219,000	184,917
5	Seminole	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	2,277,306	27,327,678	2,277,306
6	FMPA	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	377,682	4,532,180	377,682
7	Bartow	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	48,333	580,000	48,333
8	Talquin/Tri-County (SECI) (non-OATT)	14	14	14	14	14	14	14	14	14	14	14	14	168	14
9	Mount Dora	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	210,000	17,500
10	Williston	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	6,000
11	Winter Park	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	730,000	60,833
12	Fort Meade	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Wauchula	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	11,083	133,000	11,083
14	Quincy	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	290,000	24,167
15	Subtotal	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	3,007,835	36,094,026	3,007,835
16															
17	**Firm Point-to-Point Reserved Capacity**														
18	Transaction greater than or equal to 1 calendar month														
19	Tallahassee - Jackson Bluff Hydro	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
20	Gainesville	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	SEC NCD for SSO Losses (SECI-Hardee Vandolah)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other													0	0
23	Subtotal	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000	11,000
24															
25	**Total Wholesale Transmission Service**	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	3,018,835	36,226,026	3,018,835
26															
27	**WHOLESALE DISTRIBUTION SERVICE**														
28	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	**Total Wholesale Distribution Service**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**RETAIL SERVICE**														
33															
34	**On Production System**														
35	Total Retail Load at Generator	8,878,307	7,932,156	6,592,252	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,976,616	93,126,491	7,760,541
36	Less Residential Load Management	(865,286)	(739,076)	(587,939)	0	0	0	0	0	0	0	0	(533,748)	(2,726,049)	(227,171)
37	Less Interruptible/Curtailable	(316,950)	(352,469)	(347,444)	0	0	0	0	0	0	0	0	(321,276)	(1,338,138)	(111,512)
38	Adjusted Retail Load	7,696,071	6,840,611	5,656,869	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,121,592	89,062,304	7,421,859
39															
40	**On Transmission System**														
41	Total Retail Load	8,878,307	7,932,156	6,592,252	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,976,616	93,126,491	7,760,541
42															
43	**On Distribution System**														
44	Retail Load on Transmission System	8,878,307	7,932,156	6,592,252	6,930,956	8,014,971	8,550,000	8,435,265	8,829,302	8,328,971	7,693,740	5,963,955	6,976,616	93,126,491	7,760,541
45	Less Retail Transmission Load Served	(114,000)	(102,000)	(85,000)	(89,000)	(103,000)	(110,000)	(108,000)	(113,000)	(107,000)	(99,000)	(77,000)	(90,000)	(1,197,000)	(99,750)
46	Retail Load on Distribution System	8,764,307	7,830,156	6,507,252	6,841,956	7,911,971	8,440,000	8,327,265	8,716,302	8,221,971	7,594,740	5,886,955	6,886,616	91,929,491	7,660,791

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) Total	(14) 12 Mo Avg
1	**Purchase Capacity**														
2															
3	Base Capacity Purch.														
4	As Avail Renewable	30	30	30	30	30	30	30	30	30	30	30	30	360	30
5	Mulberry Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
6	Orange Cogen	104	104	104	104	104	104	104	104	104	104	104	104	1,248	104
7	Orlando Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
8	Pasco County Renewable	23	23	23	23	23	23	23	23	23	23	23	23	276	23
9	Pinellas County Renewable	55	55	55	55	55	55	55	55	55	55	55	55	660	55
10	Other	-	-	-	-	-	-	-	-	-	-	-	-		
11	Total	442	442	442	442	442	442	442	442	442	442	442	442	5,304	442
12															
13	Intermediate Capacity Purch.														
14	Southern Co - Franklin	-	-	-	-	-	-	-	-	-	-	-	-		
15	Total														
16															
17	Peaking Capacity Purch.														
18	Shady Hills 1	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
19	Shady Hills 2	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
20	Shady Hills 3	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
21	Vandolah 1	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
22	Vandolah 2	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
23	Vandolah 3	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
24	Vandolah 4	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
25	Other	-	-	-	-	-	-	-	-	-	-	-	-		
26	Total	1,209	1,209	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,209	13,743	1,145
27															
28	Solar Capacity Purch.														
29	Third Party Solar	375	375	375	375	375	375	375	375	375	375	375	525	4,650	388
30	Total	375	375	375	375	375	375	375	375	375	375	375	525	4,650	388
31															
32															
33															
34	Total Purchased Capacity	2,026	2,026	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	2,176	23,697	1,975
35															
36															
37															
38															
39															

30

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) Total	(14) 12 Mo Avg
1	**Generating Capacity**														
2	Base Capacity Gen.														
3	Bartow CC	1,308	1,308	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,308	14,445	1,204
4	Citrus CC 1	941	941	807	807	807	807	807	807	807	807	807	941	10,086	841
5	Citrus CC 2	943	943	803	803	803	803	803	803	803	803	803	943	10,056	838
6	Crystal River Coal Unit 4	721	721	712	712	712	712	712	712	712	712	712	721	8,571	714
7	Crystal River Coal Unit 5	721	721	710	710	710	710	710	710	710	710	710	721	8,553	713
8	Osprey CC 1	600	600	583	583	583	583	583	583	583	583	583	600	7,047	587
9	Hines CC 1	528	528	445	490	490	490	490	490	490	490	445	528	5,904	492
10	Hines CC 2	557	557	479	524	524	524	524	524	524	524	479	557	6,297	525
11	Hines CC 3	553	553	476	521	521	521	521	521	521	521	476	553	6,258	522
12	Hines CC 4	544	544	474	519	519	519	519	519	519	519	474	544	6,213	518
14	University of Florida CT 1	43	43	43	43	43	43	43	43	43	43	43	43	48	48
15	Total Base	7,459	7,459	6,701	6,881	6,881	6,881	6,881	6,881	6,881	6,881	6,701	7,459	83,478	7,001
16															
17	Intermediate Capacity Gen.														
18	Anclote 1	521	521	508	508	508	508	508	508	508	508	508	521	6,135	511
19	Anclote 2	514	514	505	505	505	505	505	505	505	505	505	514	6,087	507
13	Tiger Bay CC 1	231	231	200	200	200	200	200	200	200	200	200	231	2,493	208
20	Total Intermediate	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
21															
22	Peaking Capacity Gen.														
23	Avon Park CT 1	25	25	25	25	25	25	25	25	25	25	25	25	300	25
24	Avon Park CT 2	25	25	25	25	25	25	25	25	25	25	25	25	300	25
25	Bartow CT 1	52	52	41	41	41	41	41	41	41	41	41	52	525	44
26	Bartow CT 2	57	57	41	41	41	41	41	41	41	41	41	57	540	45
27	Bartow CT 3	53	53	41	41	41	41	41	41	41	41	41	53	528	44
28	Bartow CT 4	61	61	45	45	45	45	45	45	45	45	45	61	588	49
29	Bayboro CT 1	61	61	44	44	44	44	44	44	44	44	44	61	579	48
30	Bayboro CT 2	58	58	41	41	41	41	41	41	41	41	41	58	543	45
31	Bayboro CT 3	60	60	43	43	43	43	43	43	43	43	43	60	567	47
32	Bayboro CT 4	59	59	43	43	43	43	43	43	43	43	43	59	564	47
33	Debary CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
34	Debary CT 2	64	64	48	48	48	48	48	48	48	48	48	64	624	52
35	Debary CT 3	65	65	50	50	50	50	50	50	50	50	50	65	645	54
36	Debary CT 4	65	65	50	50	50	50	50	50	50	50	50	65	645	54
37	Debary CT 5	65	65	49	49	49	49	49	49	49	49	49	65	636	53
38	Debary CT 6	65	65	50	50	50	50	50	50	50	50	50	65	645	54
39	Debary CT 7	96	96	79	79	79	79	79	79	79	79	79	96	999	83

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-23	(2) Feb-23	(3) Mar-23	(4) Apr-23	(5) May-23	(6) Jun-23	(7) Jul-23	(8) Aug-23	(9) Sep-23	(10) Oct-23	(11) Nov-23	(12) Dec-23	(13) Total	(14) 12 Mo Avg
1	Debary CT 8	96	96	78	78	78	78	78	78	78	78	78	96	990	83
2	Debary CT 9	96	96	80	80	80	80	80	80	80	80	80	96	1,008	84
3	Debary CT 10	95	95	75	75	75	75	75	75	75	75	75	95	960	80
4	Higgins CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
5	Higgins CT 2	-	-	-	-	-	-	-	-	-	-	-	-		
6	Higgins CT 3	31	31	31	31	31	31	31	31	31	31	31	31	372	31
7	Higgins CT 4	31	31	31	31	31	31	31	31	31	31	31	31	372	31
8	Intercession City CT 1	64	64	47	47	47	47	47	47	47	47	47	64	615	51
9	Intercession City CT 2	63	63	46	46	46	46	46	46	46	46	46	63	603	50
10	Intercession City CT 3	63	63	46	46	46	46	46	46	46	46	46	63	603	50
11	Intercession City CT 4	63	63	46	46	46	46	46	46	46	46	46	63	603	50
12	Intercession City CT 5	62	62	45	45	45	45	45	45	45	45	45	62	591	49
13	Intercession City CT 6	64	64	47	47	47	47	47	47	47	47	47	64	615	51
14	Intercession City CT 7	95	95	78	78	78	78	78	78	78	78	78	95	987	82
15	Intercession City CT 8	96	96	79	79	79	79	79	79	79	79	79	96	999	83
16	Intercession City CT 9	96	96	79	79	79	79	79	79	79	79	79	96	999	83
17	Intercession City CT 10	96	96	78	78	78	78	78	78	78	78	78	96	990	83
18	Intercession City CT 11	161	161	140	140	140	140	140	140	140	140	140	161	1,743	145
19	Intercession City CT 12	90	90	73	73	73	73	73	73	73	73	73	90	927	77
20	Intercession City CT 13	93	93	75	75	75	75	75	75	75	75	75	93	954	80
21	Intercession City CT 14	92	92	72	72	72	72	72	72	72	72	72	92	924	77
22	Suwannee River CT 1	68	68	49	49	49	49	49	49	49	49	49	68	645	54
23	Suwannee River CT 2	67	67	50	50	50	50	50	50	50	50	50	67	651	54
24	Suwannee River CT 3	68	68	50	50	50	50	50	50	50	50	50	68	654	55
25	Total Peaking	2,681	2,681	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,681	27,033	2,253
26															
27	Solar Capacity Gen.														
28	DEF Owned Solar	184	193	271	290	314	278	275	262	241	229	195	164	2,896	241
29	Other	-	-	-	-	-	-	-	-	-	-	-	-		
30	Other	-	-	-	-	-	-	-	-	-	-	-	-		
31	Total Solar	184	193	271	290	314	278	275	262	241	229	195	164	2,896	241
32															
33	Total Generating Capacity	11,591	11,599	10,295	10,494	10,518	10,482	10,478	10,466	10,444	10,432	10,218	11,570	128,122	10,721
34															
35	**Total Resources**														
36	Base Capacity	7,901	7,901	7,143	7,323	7,323	7,323	7,323	7,323	7,323	7,323	7,143	7,901	88,782	7,399
37	Intermediate Capacity	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
38	Peaking Capacity	3,890	3,890	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,890	40,776	3,398
39	Solar Capacity	184	193	271	290	314	278	275	262	241	229	195	164	2,896	241
40	Total Capacity	13,242	13,250	11,861	12,060	12,084	12,048	12,044	12,032	12,010	11,998	11,784	13,221	147,169	12,264

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) Total	(14) 12 Mo Avg
1	**Purchase Capacity**														
2															
3	Base Capacity Purch.														
4	As Avail Renewable	30	30	30	30	30	30	30	30	30	30	30	30	360	30
5	Mulberry Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
6	Orange Cogen	104	104	104	104	104	104	104	104	104	104	104	104	1,248	104
7	Orlando Cogen	115	115	115	115	115	115	115	115	115	115	115	115	1,380	115
8	Pasco County Renewable	23	23	23	23	23	23	23	23	23	23	23	23	276	23
9	Pinellas County Renewable	55	55	55	55	55	55	55	55	55	55	55	55	660	55
10	Other	-	-	-	-	-	-	-	-	-	-	-	-		
11	Total	442	442	442	442	442	442	442	442	442	442	442	442	5,304	442
12															
13	Intermediate Capacity Purch.														
14	Southern Co - Franklin	-	-	-	-	-	-	-	-	-	-	-	-		
15	Total														
16															
17	Peaking Capacity Purch.														
18	Shady Hills 1	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
19	Shady Hills 2	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
20	Shady Hills 3	174	174	160	160	160	160	160	160	160	160	160	174	1,962	164
21	Vandolah 1	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
22	Vandolah 2	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
23	Vandolah 3	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
24	Vandolah 4	172	172	161	161	161	161	161	161	161	161	161	172	1,964	164
25	Other	-	-	-	-	-	-	-	-	-	-	-	-		
26	Total	1,209	1,209	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,124	1,209	13,743	1,145
27															
28	Solar Capacity Purch.														
29	Third Party Solar	225	225	225	225	225	225	225	225	225	225	225	375	2,850	238
30	Total	225	225	225	225	225	225	225	225	225	225	225	375	2,850	238
31															
32															
33															
34	Total Purchased Capacity	1,876	1,876	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	2,026	21,897	1,825
35															
36															
37															
38															
39															

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) Total	(14) 12 Mo Avg
1	**Generating Capacity**														
2	Base Capacity Gen.														
3	Bartow CC	1,308	1,308	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,308	14,445	1,204
4	Citrus CC 1	941	941	807	807	807	807	807	807	807	807	807	941	10,086	841
5	Citrus CC 2	943	943	803	803	803	803	803	803	803	803	803	943	10,056	838
6	Crystal River Coal Unit 4	721	721	712	712	712	712	712	712	712	712	712	721	8,571	714
7	Crystal River Coal Unit 5	721	721	710	710	710	710	710	710	710	710	710	721	8,553	713
8	Osprey CC 1	600	600	583	583	583	583	583	583	583	583	583	600	7,047	587
9	Hines CC 1	528	528	445	490	490	490	490	490	490	490	445	528	5,904	492
10	Hines CC 2	557	557	479	524	524	524	524	524	524	524	479	557	6,297	525
11	Hines CC 3	553	553	476	521	521	521	521	521	521	521	476	553	6,258	522
12	Hines CC 4	544	544	474	519	519	519	519	519	519	519	474	544	6,213	518
14	University of Florida CT 1	43	43	43	43	43	43	43	43	43	43	43	43	48	48
15	Total Base	7,459	7,459	6,701	6,881	6,881	6,881	6,881	6,881	6,881	6,881	6,701	7,459	83,478	7,001
16															
17	Intermediate Capacity Gen.														
18	Anclote 1	521	521	508	508	508	508	508	508	508	508	508	521	6,135	511
19	Anclote 2	514	514	505	505	505	505	505	505	505	505	505	514	6,087	507
13	Tiger Bay CC 1	231	231	200	200	200	200	200	200	200	200	200	231	2,493	208
20	Total Intermediate	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
21															
22	Peaking Capacity Gen.														
23	Avon Park CT 1	25	25	25	25	25	25	25	25	25	25	25	25	300	25
24	Avon Park CT 2	25	25	25	25	25	25	25	25	25	25	25	25	300	25
25	Bartow CT 1	52	52	41	41	41	41	41	41	41	41	41	52	525	44
26	Bartow CT 2	57	57	41	41	41	41	41	41	41	41	41	57	540	45
27	Bartow CT 3	53	53	41	41	41	41	41	41	41	41	41	53	528	44
28	Bartow CT 4	61	61	45	45	45	45	45	45	45	45	45	61	588	49
29	Bayboro CT 1	61	61	44	44	44	44	44	44	44	44	44	61	579	48
30	Bayboro CT 2	58	58	41	41	41	41	41	41	41	41	41	58	543	45
31	Bayboro CT 3	60	60	43	43	43	43	43	43	43	43	43	60	567	47
32	Bayboro CT 4	59	59	43	43	43	43	43	43	43	43	43	59	564	47
33	Debary CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
34	Debary CT 2	64	64	48	48	48	48	48	48	48	48	48	64	624	52
35	Debary CT 3	65	65	50	50	50	50	50	50	50	50	50	65	645	54
36	Debary CT 4	65	65	50	50	50	50	50	50	50	50	50	65	645	54
37	Debary CT 5	65	65	49	49	49	49	49	49	49	49	49	65	636	53
38	Debary CT 6	65	65	50	50	50	50	50	50	50	50	50	65	645	54
39	Debary CT 7	96	96	79	79	79	79	79	79	79	79	79	96	999	83

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Stratified Production Resource Capacity (MW)

Line		(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	(13) Total	(14) 12 Mo Avg
1	Debary CT 8	96	96	78	78	78	78	78	78	78	78	78	96	990	83
2	Debary CT 9	96	96	80	80	80	80	80	80	80	80	80	96	1,008	84
3	Debary CT 10	95	95	75	75	75	75	75	75	75	75	75	95	960	80
4	Higgins CT 1	-	-	-	-	-	-	-	-	-	-	-	-		
5	Higgins CT 2	-	-	-	-	-	-	-	-	-	-	-	-		
6	Higgins CT 3	31	31	31	31	31	31	31	31	31	31	31	31	372	31
7	Higgins CT 4	31	31	31	31	31	31	31	31	31	31	31	31	372	31
8	Intercession City CT 1	64	64	47	47	47	47	47	47	47	47	47	64	615	51
9	Intercession City CT 2	63	63	46	46	46	46	46	46	46	46	46	63	603	50
10	Intercession City CT 3	63	63	46	46	46	46	46	46	46	46	46	63	603	50
11	Intercession City CT 4	63	63	46	46	46	46	46	46	46	46	46	63	603	50
12	Intercession City CT 5	62	62	45	45	45	45	45	45	45	45	45	62	591	49
13	Intercession City CT 6	64	64	47	47	47	47	47	47	47	47	47	64	615	51
14	Intercession City CT 7	95	95	78	78	78	78	78	78	78	78	78	95	987	82
15	Intercession City CT 8	96	96	79	79	79	79	79	79	79	79	79	96	999	83
16	Intercession City CT 9	96	96	79	79	79	79	79	79	79	79	79	96	999	83
17	Intercession City CT 10	96	96	78	78	78	78	78	78	78	78	78	96	990	83
18	Intercession City CT 11	161	161	140	140	140	140	140	140	140	140	140	161	1,743	145
19	Intercession City CT 12	90	90	73	73	73	73	73	73	73	73	73	90	927	77
20	Intercession City CT 13	93	93	75	75	75	75	75	75	75	75	75	93	954	80
21	Intercession City CT 14	92	92	72	72	72	72	72	72	72	72	72	92	924	77
22	Suwannee River CT 1	68	68	49	49	49	49	49	49	49	49	49	68	645	54
23	Suwannee River CT 2	67	67	50	50	50	50	50	50	50	50	50	67	651	54
24	Suwannee River CT 3	68	68	50	50	50	50	50	50	50	50	50	68	654	55
25	Total Peaking	2,681	2,681	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,681	27,033	2,253
26															
27	Solar Capacity Gen.														
28	DEF Owned Solar	137	143	202	216	233	207	204	195	179	170	145	122	2,153	179
29	Other	-	-	-	-	-	-	-	-	-	-	-	-		
30	Other	-	-	-	-	-	-	-	-	-	-	-	-		
31	Total Solar	137	143	202	216	233	207	204	195	179	170	145	122	2,153	179
32															
33	Total Generating Capacity	11,543	11,550	10,225	10,419	10,437	10,410	10,408	10,399	10,382	10,373	10,168	11,528	127,379	10,659
34															
35	**Total Resources**														
36	Base Capacity	7,901	7,901	7,143	7,323	7,323	7,323	7,323	7,323	7,323	7,323	7,143	7,901	88,782	7,399
37	Intermediate Capacity	1,266	1,266	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,266	14,715	1,226
38	Peaking Capacity	3,890	3,890	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,890	40,776	3,398
39	Solar Capacity	137	143	202	216	233	207	204	195	179	170	145	122	2,153	179
40	Total Capacity	13,194	13,201	11,791	11,985	12,003	11,976	11,974	11,965	11,948	11,939	11,734	13,179	146,426	12,202

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO. xxxxxxxx-EI

EXPLANATION: Provide a description of how coincident and non-coincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of classes coincident and non-coincident load to actual MWH sales is used to derive projected demand, provide justification for the use of the methodology.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/22
__X__ Projected Test Year Ended 12/31/23

Witness: Borsch, Olivier

For purposes of preparing the Jurisdictional Separation Study, coincident monthly peak load information for individual Wholesale loads and the total Retail load is developed in MFR E-10

For purposes of preparing the Allocated Class Cost of Service and Rate of Return Studies, the Company relied on the most recent Load Research Study for the twelve month period ending March 31, 2018. This information is provided in MFR Schedule E-17. From this load research data, load factors for each class were derived for application to each class' projected annual MWH sales to derive the coincident and non-coincident class demands for the test period. These calculations are in MFR E-10.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Borsch, Huber, Olivier

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Sales of Electricity (excluding unbilled)					Unbilled Sales			
Line No.	Rate Schedule	Proposed Base Energy & Demand Revenue ($000)	Billed MWH	Proposed Per Unit $/MWH col(2)/col(1)	Present Base Energy & Demand Revenue ($000)	Present Per Unit $/MWH col(4)/col(1)	Unbilled MWH	Proposed ($000) col(3)*col(6)	Present ($000) col(5)*col(6)	Adjustment ($000) col(8)-col(7)
1										
2	RS-1	1,606,119	21,815,106	73.62	1,577,467	72.31	(40,199)	(2,960)	(2,907)	(53)
3	GS-1	75,754	2,052,210	36.91	74,408	36.26	(2,013)	(74)	(73)	(1)
4	GS-2	5,456	190,763	28.60	5,360	28.10	(214)	(6)	(6)	(0)
5	GSD-1	666,974	13,103,909	50.90	655,120	49.99	(13,400)	(682)	(670)	(12)
6	CS-1, CS-2, CS-3	2,747	70,736	38.83	2,686	37.97	(90)	(3)	(3)	(0)
7	IS-1, IS-2, IS-3	69,323	2,336,927	29.66	68,111	29.15	(3,411)	(101)	(99)	(2)
8	SS-1	2,552	49,026	52.04	2,504	51.08	(58)	(3)	(3)	(0)
9	SS-2	3,809	75,432	50.49	3,739	49.56	(121)	(6)	(6)	(0)
10	SS-3	3,762	81,138	46.37	3,690	45.48	(130)	(6)	(6)	(0)
11	LS-1	10,158	347,703	29.21	9,981	28.70	(228)	(7)	(7)	(0)
12	SUBTOTAL	2,446,653	40,122,949	60.98	2,403,065	59.89	(59,863)	(3,849)	(3,780)	(69)
13	LS-1 facilities	87,266			87,266					
14	TOTAL	2,533,919	40,122,949		2,490,331		(59,863)	(3,849)	(3,780)	(69)
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										

Supporting Schedules: E-13c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Huber, Olivier

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Sales of Electricity (excluding unbilled)					Unbilled Sales			
Line No.	Rate Schedule	Proposed Base Energy & Demand Revenue ($000)	Billed MWH	Proposed Per Unit $/MWH col(2)/col(1)	Present Base Energy & Demand Revenue ($000)	Present Per Unit $/MWH col(4)/col(1)	Unbilled MWH	Proposed ($000) col(3)*col(6)	Present ($000) col(5)*col(6)	Adjustment ($000) col(8)-col(7)
1										
2	RS-1	1,543,142	21,592,344	71.47	1,506,831	69.79	(43,227)	(3,089)	(3,017)	(73)
3	GS-1	70,098	2,014,525	34.80	139,595	69.29	(2,150)	(75)	(149)	74
4	GS-2	5,153	186,974	27.56	5,002	26.75	(231)	(6)	(6)	(0)
5	GSD-1	634,707	12,867,182	49.33	542,261	42.14	(13,843)	(683)	(583)	(99)
6	CS-1, CS-2, CS-3	2,600	69,766	37.27	2,928	41.97	(68)	(3)	(3)	0
7	IS-1, IS-2, IS-3	65,404	2,291,438	28.54	63,056	27.52	(2,712)	(77)	(75)	(3)
8	SS-1	2,546	48,336	52.67	2,474	51.18	(46)	(2)	(2)	(0)
9	SS-2	3,773	74,329	50.77	3,667	49.34	(92)	(5)	(5)	(0)
10	SS-3	3,711	79,951	46.41	3,614	45.20	(99)	(5)	(4)	(0)
11	LS-1	9,770	343,003	28.48	9,485	27.65	(244)	(7)	(7)	(0)
12	SUBTOTAL	2,340,903	39,567,845	59.16	2,278,914	57.60	(62,712)	(3,952)	(3,851)	(101)
13	LS-1 facilities	87,446			87,446					
14	TOTAL	2,428,349	39,567,845		2,366,360		(62,712)	(3,952)	(3,851)	(101)
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										

Supporting Schedules: E-13c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Line No.	(1) Rate Schedule	(2) Base Revenue $000's Present Rates: Billed Revenues per E-13c	(3) Base Revenue $000's Present Rates: Unbilled Revenues per E-12	(4) Base Revenue $000's Present Rates: Total Revenues	(5) Base Revenue $000's Proposed Rates: Billed Revenues per E-13c	(6) Base Revenue $000's Proposed Rates: Unbilled Revenues per E-12	(7) Base Revenue $000's Proposed Rates: Total Revenues	(8) Increase / (Decrease): $000's (6)-(3)	(9) Increase / (Decrease): % (7) / (3)
1									
2	RS-1	1,836,718	(2,907)	1,833,812	1,869,952	(2,960)	1,866,992	33,181	1.81%
3	GS-1	85,407	(73)	85,334	86,953	(74)	86,879	1,544	1.81%
4	GS-2	8,225	(6)	8,219	8,373	(6)	8,367	148	1.80%
5	GSD-1	680,485	(670)	679,815	692,801	(682)	692,119	12,304	1.81%
6	CS-1, CS-2, CS-3	2,694	(3)	2,691	2,756	(3)	2,752	61	2.27%
7	IS-1, IS-2, IS-3	68,989	(99)	68,889	70,216	(101)	70,115	1,225	1.78%
8	SS-1	2,541	(3)	2,538	2,589	(3)	2,586	48	1.88%
9	SS-2	3,764	(6)	3,758	3,834	(6)	3,828	70	1.88%
10	SS-3	3,691	(6)	3,685	3,763	(6)	3,757	72	1.96%
11	LS-1	11,303	(7)	11,297	11,505	(7)	11,498	201	1.78%
12	Lighting Facilities	87,266	-	87,266	87,266	-	87,266	-	
13									
14	TOTAL	$ 2,791,083	$ (3,780)	$ 2,787,303	$ 2,840,007	$ (3,849)	$ 2,836,159	$ 48,856	1.75%
15									
16									
17									
18									

Supporting Schedules: E-12 and E-13c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line No.	(1) Rate Schedule	(2) Base Revenue $000's Present Rates: Billed Revenues per E-13c	(3) Base Revenue $000's Present Rates: Unbilled Revenues per E-12	(4) Base Revenue $000's Present Rates: Total Revenues	(5) Base Revenue $000's Proposed Rates: Billed Revenues per E-13c	(6) Base Revenue $000's Proposed Rates: Unbilled Revenues per E-12	(7) Base Revenue $000's Proposed Rates: Total Revenues	(8) Increase / (Decrease): $000's (6)-(3)	(9) Increase / (Decrease): % (7) / (3)
1									
2	RS-1	1,745,449	(3,017)	1,742,433	1,798,374	(3,089)	1,795,285	52,852	3.03%
3	GS-1	165,168	(149)	165,019	170,180	(75)	170,106	5,086	3.08%
4	GS-2	7,753	(6)	7,747	7,987	(6)	7,981	234	3.02%
5	GSD-1	553,793	(583)	553,210	570,598	(683)	569,915	16,706	3.02%
6	CS-1, CS-2, CS-3	2,937	(3)	2,934	2,609	(3)	2,606	(327)	-11.16%
7	IS-1, IS-2, IS-3	63,906	(75)	63,832	66,279	(77)	66,202	2,370	3.71%
8	SS-1	2,509	(2)	2,507	2,582	(2)	2,580	73	2.92%
9	SS-2	3,692	(5)	3,688	3,799	(5)	3,794	107	2.90%
10	SS-3	3,615	(4)	3,611	3,712	(5)	3,707	97	2.68%
11	LS-1	10,756	(7)	10,749	11,081	(7)	11,074	325	3.02%
12	Lighting Facilities	87,446	-	87,446	87,446	-	87,446	-	
13									
14	TOTAL	$ 2,647,025	$ (3,851)	$ 2,643,174	$ 2,724,648	$ (3,952)	$ 2,720,696	$ 77,522	2.93%
15									
16									
17									
18									

Supporting Schedules: E-12, E-13c, E-14d

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

Line No.	(A) Type of Service Charge	(B) Number of Transactions	(C) Present Charge	(D) Proposed Charge	(E) Revenues at Present Charge	(F) Revenues at Proposed Charge	(G) Increase Dollars	(H) Increase Percent
1	Rate Schedule SC-1							
2	Initial Connection	32,816	58.00	58.00	$1,903,328	$1,903,328	$0	0.0%
3	Reconnection	393,486	12.00	12.00	$4,721,832	$4,721,832	$0	0.0%
4	Transfer of Account - LSA Contract Required *	64,980	4.00	4.00	$259,920	$259,920	$0	0.0%
5	Reconnect After Disconnect For Non-Pay	136,134	13.00	13.00	$1,769,742	$1,769,742	$0	0.0%
6	Reconnect After Disconnect For Non-Pay After Hours	12,983	14.00	14.00	$181,762	$181,762	$0	0.0%
7	Investigation Unauthorized Use	1,443	200.00	200.00	$288,600	$288,600	$0	0.0%
8	Returned Check Charge	N/A			$1,734,746	$1,734,746	$0	0.0%
9	Late Payment Charge	N/A			$22,055,232	$22,055,232	$0	0.0%
10								
11	Rate Schedule TS-1							
12	Temporary Service Extension	4,387	310.00	310.00	$1,359,970	$1,359,970	$0	0.0%
13	`							
14								
15	Total Service Charges				$34,275,132	$34,275,132	$0	
16								
17								
18	* LSA - Leave Service Active							
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

Supporting Schedules: E-14 Attachment A, E-7

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line No.	(A) Type of Service Charge	(B) Number of Transactions	(C) Present Charge	(D) Proposed Charge	(E) Revenues at Present Charge	(F) Revenues at Proposed Charge	(G) Increase Dollars	(H) Increase Percent
1	Rate Schedule SC-1							
2	Initial Connection	32,816	61.00	58.00	$2,001,776	$1,903,328	($98,448)	-4.9%
3	Reconnection	393,486	28.00	12.00	$11,017,608	$4,721,832	($6,295,776)	-57.1%
4	Transfer of Account - LSA Contract Required *	64,980	10.00	4.00	$649,800	$259,920	($389,880)	-60.0%
5	Reconnect After Disconnect For Non-Pay	136,134	40.00	13.00	$5,445,360	$1,769,742	($3,675,618)	-67.5%
6	Reconnect After Disconnect For Non-Pay After Hours	12,983	50.00	14.00	$649,150	$181,762	($467,388)	-72.0%
7	Investigation Unauthorized Use	1,443	75.00	200.00	$108,225	$288,600	$180,375	166.7%
8	Returned Check Charge	N/A			$1,734,746	$1,734,746	$0	0.0%
9	Late Payment Charge	N/A			$22,055,232	$22,055,232	$0	0.0%
10								
11	Rate Schedule TS-1							
12	Temporary Service Extension	4,387	227.00	310.00	$995,849	$1,359,970	$364,121	36.6%
13								
14								
15	Total Service Charges				$44,657,746	$34,275,132	($10,382,614)	
16								
17								
18	* LSA - Leave Service Active							
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

Supporting Schedules: E-14 Attachment A, E-7

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule RS-1

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Secondary Standard	19,765,741	Bills @	12.45	=	246,083,473	19,765,741	Bills @	$12.67	=	250,431,936	
5	Time-of-Use											
6	Secondary (single & three phase)	1,057,624	Bills @	12.45	=	13,167,417	1,057,624	Bills @	12.67	=	13,400,095	
7	Customer CIAC Paid	72	Bills @	12.45	=	896	72	Bills @	12.67	=	912	
8	TOTAL	20,823,437	Bills			259,251,786	20,823,437	Bills			263,832,943	1.77%
9												
10	**Energy Charge:**											
11	Winter - Standard											
12	Secondary											
13	0-1000 KWH	3,276,190	MWH @	76.23	=	249,743,940	3,276,190	MWH @	77.83	=	254,985,844	
14	over 1000 KWH	888,345	MWH @	87.73	=	77,934,488	888,345	MWH @	89.33	=	79,355,839	
15	Subtotal	4,164,534					4,164,534					
16	Non-Winter - Standard											
17	Secondary											
18	0-1000 KWH	10,273,263	MWH @	65.87	=	676,699,829	10,273,263	MWH @	67.14	=	689,746,873	
19	over 1000 KWH	4,588,304	MWH @	74.74	=	342,929,833	4,588,304	MWH @	75.98	=	348,619,330	
20	Subtotal	14,861,567					14,861,567					
21												
22	Time-of-Use											
23	Secondary											
24	On-Peak	352,483	MWH @	88.18	=	31,083,428	352,483	MWH @	89.82	=	31,660,054	
25	Off-Peak	2,047,261	MWH @	73.08	=	149,613,864	2,047,261	MWH @	74.54	=	152,602,866	
26	Super Off-Peak	389,260	MWH @	42.37	=	16,494,163	389,260	MWH @	42.70	=	16,622,736	
27	Subtotal	2,789,004					2,789,004					
28												
29	TOTAL	21,815,106	MWH	70.80		1,544,499,545	21,815,106	MWH	72.13		1,573,593,542	1.88%
30												
31	**Adjustments**											
32	CEC Subscription Revenue and Add'l EV Revenue					28,044,618					28,044,618	
	Minimum Bill					4,922,438					4,480,845	
33												
34	**Total RS-1 Base Revenue**					1,836,718,387					1,869,951,948	1.81%
35												
36							Increase/ (Decrease) - $				33,233,561	
37												
38							Target RS-1 Increase			$	33,234,298	1.81%
39												
40							Difference from Target			$	(737)	

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule GS-1

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Unmetered	5,005	Bills @	8.74	=	43,747	5,005	Bills @	8.90	=	44,540	
5	Secondary	673,991	Bills @	15.47	=	10,426,643	673,991	Bills @	15.75	=	10,615,606	
6	Primary	425	Bills @	195.60	=	83,219	425	Bills @	199.14	=	84,728	
7	Transmission		Bills @	964.77	=	-	-	Bills @	982.25	=	-	
8	Time-of-Use											
9	Secondary (single & three phase)	27,695	Bills @	15.47	=	428,434	27,695	Bills @	15.75	=	436,199	
10	Primary	25	Bills @	195.60	=	4,895	25	Bills @	199.14	=	4,984	
11	Transmission	13	Bills @	964.77	=	12,073	13	Bills @	982.25	=	12,291	
12	TOU - Customer Paid CIAC:											
13	Secondary	12	Bills @	15.47	=	186	12	Bills @	15.75	=	189	
14	Primary	-	Bills @	195.60	=	-	-	Bills @	199.14	=	-	
15	Transmission	-	Bills @	964.77	=	-	-	Bills @	982.25	=	-	
16	TOTAL	707,166	Bills			10,999,197	707,166	Bills			11,198,537	1.81%
17												
18	**Energy Charge:**											
19	Standard											
20	Secondary	818,183	MWH @	70.73	=	57,870,114	818,183	MWH @	72.06	=	58,958,298	
21	Primary	12,521	MWH @	70.73	=	885,586	12,521	MWH @	72.06	=	902,239	
22	Transmission	-	MWH @	70.73	=	-	-	MWH @	72.06	=	-	
23	Time-of-Use											
24	Secondary											
25	On-Peak	13,640	MWH @	88.78	=	1,211,017	13,640	MWH @	90.54	=	1,234,950	
26	Off-Peak	89,228	MWH @	82.43	=	7,355,040	89,228	MWH @	84.32	=	7,523,680	
27	Super Off-Peak	54,421	MWH @	46.92	=	2,553,632	54,421	MWH @	47.24	=	2,570,938	
28	Primary											
29	On-Peak	119	MWH @	88.78	=	10,535	119	MWH @	90.54	=	10,743	
30	Off-Peak	722	MWH @	82.43	=	59,495	722	MWH @	84.32	=	60,859	
31	Super Off-Peak	485	MWH @	46.92	=	22,775	485	MWH @	47.24	=	22,930	
32	Transmission											
33	On-Peak	234	MWH @	88.78	=	20,753	234	MWH @	90.54	=	21,163	
34	Off-Peak	1,422	MWH @	82.43	=	117,199	1,422	MWH @	84.32	=	119,886	
35	Super Off-Peak	956	MWH @	46.92	=	44,865	956	MWH @	47.24	=	45,169	
36	TOTAL	991,930	MWH			70,151,011	991,930	MWH			71,470,855	1.88%
37												
38	**Adjustments**											
39	Distribution Primary Metering	955,616	X	1%	=	(9,556)	973,841	X	1%	=	(9,738)	
40	Transmission Metering	137,952	X	2%	=	(2,759)	141,049	X	2%	=	(2,821)	
41	CEC Subscription Revenue and Add'l EV Revenue					2,463,134					2,463,134	
	Minimum Bill					1,806,163					1,833,040	
41	TOTAL					4,256,982					4,283,615	
42												
43	**Total GS-1 Base Revenue**					85,407,190					86,953,007	1.81%
44							Increase/ (Decrease) - $				$ 1,545,817	
45												
46							Target GS-1 Increase				$ 1,546,518	1.81%
47												
48							Difference from Target				$ (701)	

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule GS-2

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Unmetered	11,034	Bills @	9.01	=	99,412	11,034	Bills @	9.17	=	101,177	
5	Secondary	173,488	Bills @	15.94	=	2,765,391	173,488	Bills @	16.23		2,815,702	
6	TOTAL	184,521	Bills			2,864,803	184,521				2,916,879	1.82%
7												
8	**Energy Charge:**											
9	Standard								0.01			
10	Secondary	190,763	MWH @	27.28	=	5,204,842	190,763	MWH @	27.79	=	5,301,079	1.85%
11												
12	**Adjustments**											
13												
14	CEC Subscription Revenue and Add'l EV Revenue					154,903					154,903	
15												
16	**Total GS-2 Base Revenue**					8,224,548					8,372,861	1.80%
17												
18							Increase/ (Decrease) - $				148,313	
19												
20							Target GS-2 Increase			$	148,945	1.81%
21												
22							Difference from Target			$	(632)	
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule GSD

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	645,882	Bills @	15.94	=	10,295,356	645,882	Bills @	16.23	=	10,482,662	
4	Primary	938	Bills @	201.54	=	189,003	938	Bills @	205.19	=	192,426	
5	Transmission	-	Bills @	994.07	=	-	-	Bills @	1,012.09		-	
6	Time-of-Use											
7	Secondary	897,085	Bills @	15.94	=	14,299,533	897,085	Bills @	16.23	=	14,559,687	
8	Secondary - Customer Pd CIAC	96	Bills @	15.94	=	1,530	96	Bills @	16.23	=	1,558	
9	Primary	2,840	Bills @	201.54	=	572,354	2,840	Bills @	205.19	=	582,719	
10	Primary - Customer Pd CIAC	36	Bills @	201.54	=	7,255	36	Bills @	205.19	=	7,387	
11	Transmission	-	Bills @	994.07	=	-	-	Bills @	1,012.09	=	-	
12	TOTAL	1,546,876	Bills			25,365,031	1,546,876	Bills			25,826,439	1.82%
13												
14	**Demand Charge:**											
15	Standard											
16	Secondary	11,596,963	kW @	6.73	=	78,047,558	11,596,963	kW @	6.88	=	79,787,102	
17	Primary	264,212	kW @	5.45	=	1,439,955	264,212	kW @	5.59	=	1,476,944	
18	Transmission < 230 kV	-	kW @	1.56	=	-	-	kW @	1.56	=	-	
19	Transmission ≥ 230 kV	-	kW @	(0.31)	=	-	-	kW @	(0.48)	=	-	
20	Time-of-Use											
21	Secondary											
22	On-Peak	17,046,611	kW @	1.16	=	19,774,069	17,046,611	kW @	1.25	=	21,274,170	
23	Mid-Peak	19,933,358	kW @	4.18		83,321,436	19,933,358	kW @	4.36	=	86,909,441	
24	Base	24,098,621	kW @	2.20	=	53,016,966	24,098,621	kW @	2.16	=	51,932,528	
25	Primary											
26	On-Peak	3,419,647	kW @	1.16	=	3,966,791	3,419,647	kW @	1.25	=	4,267,720	
27	Mid-Peak	3,948,001	kW @	4.18		16,502,643	3,948,001	kW @	4.36	=	17,213,283	
28	Base	4,775,153	kW @	2.20	=	10,505,337	4,775,153	kW @	2.16	=	10,290,456	
29	Delivery Voltage Credit	3,952,523	kW @	($1.28)	=	(5,059,230)	3,952,523	kW @	($1.29)	=	(5,098,755)	
30	Transm/Primary											
31	On-Peak	161,721	kW @	1.16	=	187,597	161,721	kW @	1.25	=	201,828	
32	Mid-Peak	186,708	kW @	4.18		780,441	186,708	kW @	4.36	=	814,048	
33	Base	225,826	kW @	2.20	=	496,817	225,826	kW @	2.16	=	486,655	
34	Delivery Voltage Credit	186,922	kW @	($5.17)	=	(966,388)	186,922	kW @	($5.32)	=	(994,426)	
35	Sec/Pri											
36	On-Peak	41,719	kW @	1.16	=	48,394	41,719	kW @	1.25	=	52,065	
37	Mid-Peak	48,165	kW @	4.18		201,329	48,165	kW @	4.36	=	209,999	
38	Base	58,256	kW @	2.20	=	128,163	58,256	kW @	2.16	=	125,542	
39												
40	Premium Distrib. Charge	386,026	kW @	1.45	=	559,738	386,026	kW @	1.48	=	571,319	
41	TOTAL Billed/Base	41,019,030	kW	TOTAL		262,951,616	41,019,030	kW			269,519,919	2.50%
42												
43												
44												
45												
46												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Florida Public Service Commission

Company: Duke Energy Florida

Docket No.: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule GSD

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Energy Charge:**											
3	Standard											
4	Secondary	3,581,657	MWH @	29.55	=	105,821,515	3,581,657	MWH @	30.08	=	107,739,313	
5	Primary	80,626	MWH @	29.55	=	2,382,122	80,626	MWH @	30.08	=	2,425,293	
6	Transmission	-	MWH @	29.55	=	-	-	MWH @	30.08	=	-	
7	Time-of-Use											
8	Secondary											
9	On-Peak	1,032,833	MWH @	32.10	=	33,154,367	1,032,833	MWH @	33.16	=	34,252,785	
10	Off-Peak	5,905,954	MWH @	26.94	=	159,106,406	5,905,954	MWH @	27.29	=	161,173,490	
11	Super Off-Peak	1,507,129	MWH @	16.72	=	25,197,990	1,507,129	MWH @	16.40	=	24,722,943	
12	Primary											
13	On-Peak	234,473	MWH @	32.10	=	7,526,684	234,473	MWH @	33.16	=	7,776,046	
14	Off-Peak	1,340,180	MWH @	26.94	=	36,104,448	1,340,180	MWH @	27.29	=	36,573,511	
15	Super Off-Peak	349,143	MWH @	16.72	=	5,837,389	349,143	MWH @	16.40	=	5,727,340	
16	Transm/Primary											
17	On-Peak	12,701	MWH @	32.10	=	407,722	12,701	MWH @	33.16	=	421,230	
18	Off-Peak	72,598	MWH @	26.94	=	1,955,788	72,598	MWH @	27.29	=	1,981,197	
19	Super Off-Peak	18,913	MWH @	16.72	=	316,213	18,913	MWH @	16.40	=	310,252	
20	Sec/Pri											
21	On-Peak	3,410	MWH @	32.10	=	109,473	3,410	MWH @	33.16	=	113,100	
22	Off-Peak	19,492	MWH @	26.94	=	525,127	19,492	MWH @	27.29	=	531,949	
23	Super Off-Peak	5,078	MWH @	16.72	=	84,903	5,078	MWH @	16.40	=	83,302	
24	TOTAL	14,164,189	MWH			378,530,147	14,164,189	MWH			383,831,751	1.40%
25												
26	**Adjustments**											
27	Distribution Primary Metering	80,303,528	X	1%	=	(803,035)	81,767,795	X	1%		(817,678)	
28	Transmission Metering	3,178,190	X	2%	=	(63,564)	3,220,784	X	2%		(64,416)	
29	CEC Subscription Revenue and Add'l EV Revenue					14,504,750					14,504,750	
30	TOTAL					13,638,151					13,622,656	
31												
32	**Total GSD-1 Base Revenue**					680,484,945					692,800,765	1.81%
33												
34							GSD Increase/ (Decrease) - $				12,315,820	
35												
36							SS-1 Increase/ (Decrease) - $				47,870	
37												
38							Target GSD Class Increase			$	12,366,332	1.81%
39												
40							Difference from Target			$	(2,643)	
41												
42												
43												

Supporting Schedules:

Recap Schedules:

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Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule CS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**										928,765	
3	Standard											
4	Secondary	-	Bills @	87.44	=	-	-	Bills @	89.02	=	-	
5	Primary	-	Bills @	242.77	=	-	-	Bills @	247.17		-	
6	Transmission	-	Bills @	906.04	=	-	-	Bills @	922.46	=	-	
7	Time-of-Use						-					
8	Secondary	-	Bills @	87.44	=	-	-	Bills @	89.02	=	-	
9	Primary	36	Bills @	242.77	=	8,789	36	Bills @	247.17	=	8,948	
10	Transmission	-	Bills @	906.04	=	-	-	Bills @	922.46	=	-	
11	TOTAL	36	Bills			8,789	36	Bills			8,948	1.81%
12												
13	**Demand Charge:**					8,390,576						
14	Standard											
15	Secondary	-	kW @	10.81	=	-	-	kW @	11.01	=	-	
16	Primary	-	kW @	9.53	=	-	-	kW @	9.72	=	-	
17	Transmission < 230 kV	-	kW @	5.64	=	-	-	kW @	5.69	=	-	
18	Transmission ≥ 230 kV	-	kW @	2.49	=	-	-	kW @	2.36	=	-	
19	Time-of-Use											
20	Secondary											
21	On-Peak	-	kW @	1.26	=	-	-	kW @	1.31	=	-	
22	Mid-Peak	-	kW @	4.54		-	-	kW @	4.71		-	
23	Base	-	kW @	1.55	=	-	-	kW @	1.60	=	-	
24	Primary											
25	On-Peak	213,318	kW @	1.26	=	269,634	213,318	kW @	1.31	=	279,020	
26	Mid-Peak	242,734	kW @	4.54		1,102,013	242,734	kW @	4.71		1,143,278	
27	Base	311,045	kW @	1.55	=	482,431	311,045	kW @	1.60	=	498,916	
28	Delivery Voltage Credit	243,753	kW @	($1.28)	=	(312,003)	243,753	kW @	($1.29)	=	(314,441)	
29	Transmission											
30	On-Peak	-	kW @	1.26	=	-	-	kW @	1.31	=	-	
31	Mid-Peak	-	kW @	4.54	=	-	-		4.71		-	
32	Base	-	kW @	1.55	=	-	-	kW @	1.60	=	-	
33	Delivery Voltage Credit	-	kW @	($5.17)	=	-	-	kW @	($5.32)	=	-	
34	TOTAL Billed/Base	311,045	kW	TOTAL		1,542,075	311,045	kW	TOTAL		1,606,773	4.20%
35												
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

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Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Florida Public Service Commission

Company: Duke Energy Florida

Docket No.: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule CS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Energy Charge:**	2,564,232										
3	Standard											
4	Secondary	-	MWH @	19.73	=	-	-	MWH @	20.09	=	-	
5	Primary	-	MWH @	19.73	=	-	-	MWH @	20.09	=	-	
6	Transmission	-	MWH @	19.73	=	-	-	MWH @	20.09	=	-	
7	Time-of-Use											
8	Secondary											
9	On-Peak	-	MWH @	18.48	=	-	-	MWH @	18.48	=	-	
10	Off-Peak	-	MWH @	16.07	=	-	-	MWH @	16.01	=	-	
11	Super Off-Peak	-	MWH @	10.11	=	-	-	MWH @	10.11	=	-	
12	Primary											
13	On-Peak	8,969	MWH @	18.48	=	165,792	8,969	MWH @	18.48	=	165,752	
14	Off-Peak	51,234	MWH @	16.07	=	823,326	51,234	MWH @	16.01	=	820,252	
15	Super Off-Peak	10,533	MWH @	10.11	=	106,451	10,533	MWH @	10.11	=	106,484	
16	Transmission											
17	On-Peak	-	MWH @	18.48	=	-	-	MWH @	18.48	=	-	
18	Off-Peak	-	MWH @	16.07	=	-	-	MWH @	16.01	=	-	
19	Super Off-Peak	-	MWH @	10.11	=	-	-	MWH @	10.11	=	-	
20	TOTAL	70,736	MWH			1,095,569	70,736	MWH			1,092,488	-0.28%
21												
22	**Adjustments**											
23												
24	Distribution Primary Metering	2,637,644	X	1%	=	(26,376)	2,699,261	X	1%	=	(26,993)	
25	Transmission Metering	-	X	2%	=	-	-	X	2%	=	-	
26	CEC Subscription Revenue and Add'l EV Revenue					74,299					74,299	
26	TOTAL					47,923					47,306	
27												
28	**Total CS-1, CS-2, CS-3 Base Revenue**					2,694,356					2,755,515	2.27%
29												
30							CS Increase/ (Decrease) - $				61,159	
31												
32							IS Increase/ (Decrease) - $				1,227,176	
33												
34							SS-2/SS-3 Increase/ (Decrease) - $				142,913	
35												
36							Target CS/IS Class Increase			$	1,432,139	1.81%
37												
38							Difference from Target			$	(891)	
39												
40												
41												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule IS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	205	Bills @	321.05	=	65,737	205	Bills @	326.87	=	66,929	
4	Primary	349	Bills @	476.39	=	166,399	349	Bills @	485.02		169,413	
5	Transmission	-	Bills @	1,139.69	=	-	-	Bills @	1,160.34	=	-	
6	Time-of-Use						-					
7	Secondary	735	Bills @	321.05	=	235,880	735	Bills @	326.87	=	240,156	
8	Primary	687	Bills @	476.39	=	327,059	687	Bills @	485.02	=	332,984	
9	Transmission	72	Bills @	1,139.69	=	82,362	72	Bills @	1,160.34	=	83,854	
10	TOTAL	2,048	Bills			877,437	2,048	Bills			893,336	1.81%
11	**Demand Charge:**											
12	Standard											
13	Secondary	102,686	kW @	8.95	=	919,037	102,686	kW @	9.15	=	939,575	
14	Primary	641,375	kW @	8.54	=	5,474,864	641,375	kW @	8.81	=	5,652,921	
15	Transmission < 230 kV	-	kW @	3.78	=	-	-	kW @	3.83	=	-	
16	Transmission ≥ 230 kV	-	kW @	1.50	=	-	-	kW @	1.45	=	-	
17	Sec/Pri	6,288	kW @	9.16	=	57,602	6,288	kW @	9.33	=	58,671	
18	Transm/Pri	-	kW @	3.78	=	-	-	kW @	3.83	=	-	
19	Time-of-Use											
20	Secondary											
21	On-Peak	625,204	kW @	1.26	=	790,258	625,204	kW @	1.31	=	817,767	
22	Mid-Peak	711,418	kW @	4.54		3,229,838	711,418	kW @	4.71		3,350,779	
23	Base	911,627	kW @	1.55	=	1,413,934	911,627	kW @	1.60	=	1,462,250	
24	Primary											
25	On-Peak	1,984,828	kW @	1.26	=	2,508,823	1,984,828	kW @	1.31	=	2,596,155	
26	Mid-Peak	2,258,531	kW @	4.54		10,253,730	2,258,531	kW @	4.71		10,637,680	
27	Base	2,894,132	kW @	1.55	=	4,488,799	2,894,132	kW @	1.60	=	4,642,188	
28	Delivery Voltage Credit	2,268,008	kW @	($1.28)	=	(2,903,051)	2,268,008	kW @	($1.29)	=	(2,925,731)	
29	Transmission											
30	On-Peak	821,694	kW @	1.26	=	1,038,621	821,694	kW @	1.31	=	1,074,775	
31	Mid-Peak	935,003	kW @	4.54		4,244,915	935,003	kW @	4.71		4,403,865	
32	Base	1,198,134	kW @	1.55	=	1,858,306	1,198,134	kW @	1.60	=	1,921,807	
33	Delivery Voltage Credit	938,927	kW @	($5.17)	=	(4,854,252)	938,927	kW @	($5.32)	=	(4,995,091)	
34	Sec/Pri											
35	On-Peak	5,913	kW @	1.26	=	7,474	5,913	kW @	1.31	=	7,734	
36	Mid-Peak	6,728	kW @	4.54		30,546	6,728	kW @	4.71		31,690	
37	Base	8,622	kW @	1.55	=	13,372	8,622	kW @	1.60	=	13,829	
38	Pri/Transm											
39	On-Peak	466	kW @	1.26	=	589	466	kW @	1.31	=	610	
40	Mid-Peak	530	kW @	4.54		2,408	530	kW @	4.71		2,499	
41	Base	680	kW @	1.55	=	1,054	680	kW @	1.60	=	1,090	
42	Delivery Voltage Credit	533	kW @	($1.28)	=	(682)	533	kW @	($1.29)	=	(687)	
43	Transm/Pri											
44	On-Peak	866,690	kW @	1.26	=	1,095,496	866,690	kW @	1.31	=	1,133,630	
45	Mid-Peak	986,204	kW @	4.54		4,477,366	986,204	kW @	4.71		4,645,021	
46	Base	1,263,744	kW @	1.55	=	1,960,067	1,263,744	kW @	1.60	=	2,027,045	
47	Delivery Voltage Credit	990,342	kW @	($5.17)	=	(5,120,071)	990,342	kW @	($5.32)	=	(5,268,622)	
48	TOTAL Billed/Base	7,027,287	kW	TOTAL		30,989,043	7,027,287	kW	TOTAL		32,231,450	4.01%
49												

Supporting Schedules:

Recap Schedules:

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Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Florida Public Service Commission

Company: Duke Energy Florida

Docket No.: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule IS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1	**Energy Charge:**											
2	Standard											
3	Secondary	27,798	MWH @	12.98	=	360,819	27,798	MWH @	13.32	=	370,270	
4	Primary	183,766	MWH @	12.98	=	2,385,277	183,766	MWH @	13.32	=	2,447,757	
5	Transmission	-	MWH @	12.98	=	-	-	MWH @	13.32	=	-	
6	Sec/Pri	1,706	MWH @	12.98	=	22,145	1,706	MWH @	13.32	=	22,725	
7	Tran/Prim	-	MWH @	12.98	=	-	-	MWH @	13.32	=	-	
8	Time-of-Use											
9	Secondary											
10	On-Peak	49,169	MWH @	18.48	=	908,861	49,169	MWH @	18.48	=	908,640	
11	Off-Peak	280,859	MWH @	16.07	=	4,513,410	280,859	MWH @	16.01	=	4,496,559	
12	Super Off-Peak	57,738	MWH @	10.11		583,557	57,738	MWH @	10.11		583,736	
13	Primary											
14	On-Peak	121,630	MWH @	18.48	=	2,248,279	121,630	MWH @	18.48	=	2,247,731	
15	Off-Peak	694,771	MWH @	16.07	=	11,164,969	694,771	MWH @	16.01	=	11,123,283	
16	Super Off-Peak	142,829	MWH @	10.11	=	1,443,563	142,829	MWH @	10.11	=	1,444,006	
17	Transmission											
18	On-Peak	54,200	MWH @	18.48	=	1,001,865	54,200	MWH @	18.48	=	1,001,621	
19	Off-Peak	309,600	MWH @	16.07	=	4,975,271	309,600	MWH @	16.01	=	4,956,695	
20	Super Off-Peak	63,647	MWH @	10.11	=	643,273	63,647	MWH @	10.11	=	643,470	
21	Sec/Pri											
22	On-Peak	477	MWH @	18.48	=	8,821	477	MWH @	18.48	=	8,819	
23	Off-Peak	2,726	MWH @	16.07	=	43,806	2,726	MWH @	16.01	=	43,642	
24	Super Off-Peak	560	MWH @	10.11	=	5,664	560	MWH @	10.11	=	5,666	
25	Pri/Transm											
26	On-Peak	37	MWH @	18.48	=	680	37	MWH @	18.48	=	679	
27	Off-Peak	210	MWH @	16.07	=	3,375	210	MWH @	16.01	=	3,362	
28	Super Off-Peak	43	MWH @	10.11	=	436	43	MWH @	10.11	=	436	
29	Transm/Pri											
30	On-Peak	43,766	MWH @	18.48	=	808,995	43,766	MWH @	18.48	=	808,798	
31	Off-Peak	249,999	MWH @	16.07	=	4,017,476	249,999	MWH @	16.01	=	4,002,476	
32	Super Off-Peak	51,394	MWH @	10.11	=	519,435	51,394	MWH @	10.11	=	519,595	
33	TOTAL	2,336,927	MWH			35,659,977	2,336,927	MWH			35,639,966	-0.06%
34												
35	**Adjustments**											
36	Distribution Primary Metering	45,013,447	X	1%	=	(450,134)	45,926,709	X	1%	=	(459,267)	
37	Transmission Metering	8,915,859	X	2%	=	(178,317)	9,015,131	X	2%	=	(180,303)	
38	CEC Subscription Revenue and Add'l EV Revenue					2,090,737					2,090,737	
39	TOTAL					1,462,286					1,451,167	
40												
41	**Total IS-1, IS-2 Base Revenue**					68,988,743					70,215,919	1.78%
42												
43							Increase/ (Decrease) - $				1,227,176	
44												
45												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule LS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Unmetered	773,051	Bills @	1.63	=	1,260,072	773,051	Bills @	1.66	=	1,283,264	
4	Secondary	13,370	Bills @	4.69	=	62,707	13,370	Bills @	4.77	=	63,777	
5	TOTAL	786,421	Bills			1,322,779	786,421	Bills			1,347,041	1.83%
6												
7	**Energy & Demand Charge:**											
8	Standard								-			
9	Secondary	347,703	MWH @	28.37	=	9,864,328	347,703	MWH @	28.88	=	10,041,657	1.80%
10												
11	**Adjustments**											
12												
13	CEC Subscription Revenue and Add'l EV Revenue					116,177					116,177	
14												
15	**Total LS-1 Base Revenue**					11,303,284					11,504,875	1.78%
16												
17							Increase/ (Decrease) - $				201,591	
18												
19							Target LS Class Increase			$	204,732	1.81%
20												
21							Difference from Target			$	(3,141)	
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

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Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule SS-1

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Primary	48	Bills @	324.09	=	15,711	48	Bills @	329.96	=	15,996	
4	Transmission	13	Bills @	1,116.62	=	14,199	13	Bills @	1,136.86	=	14,456	
5	Pri/Transm (Cust. Owned - CIAC)	60	Bills @	111.67	=	6,700	60	Bills @	113.69	=	6,821	
6	Total	121	Bills			36,610	121	Bills			37,273	1.81%
7												
8	**Demand Charge:**											
9	Distribution Charge											
10	Primary	74,532	kW @	2.64	=	196,764	74,532	kW @	2.69	=	200,491	
11	Transmission	493,692	kW @	-	=	-	493,692	kW @	-	=	-	
12												
13	(Greater of SB Cap or DD)											
14	Primary											
15	Specified SB Cap	52,264	kW @	1.477	=	77,194	52,264	kW @	1.504	=	78,605	
16	Daily Demand	1,518,597	kW @	0.703	=	1,067,574	1,518,597	kW @	0.716	=	1,087,316	
17	Transmission											
18	Specified SB Cap	331,499	kW @	1.477	=	489,625	331,499	kW @	1.504	=	498,575	
19	Daily Demand	229,117	kW @	0.703	=	161,069	229,117	kW @	0.716	=	164,047	
20	Total Specified SB Cap	568,224		Total		1,992,226	568,224		Total		2,029,034	1.85%
21												
22	**Energy Charge:**											
23	Standard											
24	Primary	41,922	MWH @	13.08	=	548,338	41,922	MWH @	13.32	=	558,399	
25	Transmission	7,104	MWH @	13.08	=	92,926	7,104	MWH @	13.32	=	94,631	
26	Total	49,026	MWH			641,264	49,026	MWH			653,030	
27	**Adjustments**											
28	Delivery Voltage Credit	74,532	kW @	($1.28)		(95,401)	74,532	kW @	($1.29)		(96,146)	
29	Distribution Primary Metering	1,889,870	X	1%	=	(18,899)	1,924,811	X	1%	=	(19,248)	
30	Transmission Metering	743,620	X	2%	=	(14,872)	757,253	X	2%	=	(15,145)	
31	Total					(129,172)					(130,539)	
32												
33	**Total SS-1 Base Revenue**					2,540,928					2,588,798	1.88%
34												
35											47,870	
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule SS-2

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Primary	23	Bills @	504.89	=	11,535	23	Bills @	514.04	=	11,744	
4	Transmission	11	Bills @	1,168.19	=	13,344	11	Bills @	1,189.36	=	13,586	
5	Transmission (Customer Owned)	-	Bills @	327.08	=	-	-	Bills @	333.01	=	-	
6	Total	34	Bills			24,879	34	Bills			25,330	1.81%
7												
8	**Demand Charge:**											
9	Distribution Charge											
10	Primary	114,000	kW @	2.63	=	299,820	114,000	kW @	2.68	=	305,520	
11	Transmission	671,592	kW @	-	=	-	671,592	kW @	-	=	-	
12	Generation & Transm											
13	(Greater of SB Cap/DD)											
14	Primary											
15	Specified SB Cap	9,236	kW @	1.474	=	13,614	9,236	kW @	1.501	=	13,863	
16	Daily Demand	2,864,219	kW @	0.702	=	2,010,682	2,864,219	kW @	0.715	=	2,047,917	
17	Transmission											
18	Specified SB Cap	433,937	kW @	1.474	=	639,622	433,937	kW @	1.501	=	651,339	
19	Daily Demand	-	kW @	0.702	=	-	-	kW @	0.715	=	-	
20	Total Specified SB Cap	785,592		Total		2,963,738	785,592		Total		3,018,639	1.85%
21												
22	**Energy Charge:**											
23	Standard											
24	Primary	14,897	MWH @	12.92	=	192,464	14,897	MWH @	13.15	=	195,890	
25	Transmission	60,536	MWH @	12.92	=	782,123	60,536	MWH @	13.15	=	796,046	
26	Total	75,432	MWH			974,587	75,432	MWH			991,936	1.78%
27	**Adjustments**											
28	Delivery Voltage Credit	114,000	kW @	($1.28)		(145,920)	114,000	kW @	($1.29)		(147,060)	
29	Distribution Primary Metering	2,516,580	X	1%	=	(25,166)	2,563,190	X	1%	=	(25,632)	
30	Transmission Metering	1,421,745	X	2%	=	(28,435)	1,447,385	X	2%	=	(28,948)	
31	Total					(199,521)					(201,640)	
32												
33	**Total SS-2 Base Revenue**					3,763,683					3,834,265	1.88%
34												
35											70,582	
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/23

Witness: Huber

Rate Schedule SS-3

Line No.	Type of Charges	Present Revenue Calculation Units Jan '23 - Dec '23		Charge/Unit 1/2/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/1/23		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Primary		Bills @	271.25		-	-	Bills @	276.17		-	
4	Primary (Customer Owned)	12	Bills @	93.45	=	1,131	12	Bills @	95.14	=	1,151	
5	Transmission		Bills @	934.55	=	-	-	Bills @	951.49	=	-	
6	Total	12	Bills			1,131	12	Bills			1,151	1.77%
7												
8	**Demand Charge:**											
9	Distribution Charge											
10	Primary	266,652	kW @	2.63	=	701,295	266,652	kW @	2.68	=	714,627	
11	Transmission	-	kW @	-	=	-	-	kW @	-	=	-	
12	Generation & Transm											
13	(Greater of SB Cap/DD)											
14	Primary											
15	Specified SB Cap	-	kW @	1.474	=	-	-	kW @	1.501	=	-	
16	Daily Demand	3,302,276	kW @	0.702	=	2,318,198	3,302,276	kW @	0.715	=	2,361,128	
17	Transmission											
18	Specified SB Cap	-	kW @	1.474	=	-	-	kW @	1.501	=	-	
19	Daily Demand	-	kW @	0.702	=	-	-	kW @	0.715	=	-	
20	Total Specified SB Cap	266,652	kW	Total		3,019,493	3,568,928	kW	Total		3,075,755	1.86%
21												
22	**Energy Charge:**											
23	Standard											
24	Primary	81,138	MWH @	12.97	=	1,052,353	81,138	MWH @	13.21	=	1,071,826	
25	Transmission	-	MWH @	12.97	=	-	-	MWH @	13.21	=	-	
26	Total	81,138	MWH			1,052,353	81,138	MWH			1,071,826	1.85%
27	**Adjustments:**											
28	Delivery Voltage Credit	266,652	kW @	($1.28)		(341,315)	266,652	kW @	($1.29)		(343,981)	
29	Distribution Primary Metering	4,071,846	X	1%	=	(40,718)	4,147,581	X	1%	=	(41,476)	
30	Transmission Metering	-	X	2%	=	-	-	X	2%	=	-	
31	Total					(382,033)					(385,457)	
32												
33	**Total SS-3 Base Revenue**					3,690,944					3,763,275	1.96%
34												
35											72,331	
36		2,564,232										
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule RS-1

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Secondary Standard	19,899,017	Bills @	11.69	=	232,619,513	19,442,912	Bills @	12.45	=	242,064,249	
5	Seasonal											
6	Secondary Standard	414,850	Bills @	11.69	=	4,849,591	-	Bills @	-	=	-	
7	Secondary Seasonal	186,382	Bills @	6.13	=	1,142,520	-	Bills @	-	=	-	
8	Subtotal	20,500,249					-					
5	Time-of-Use											
6	Secondary (single & three phase)	281	Bills @	21.61	=	6,079	1,057,618	Bills @	12.45	=	13,167,348	
7	Customer CIAC Paid	72	Bills @	11.69	=	842	72	Bills @	12.45	=	896	
8	TOTAL	20,085,752	Bills			238,618,545	20,500,602	Bills			255,232,493	6.96%
9												
10	**Energy Charge:**											
11	Winter - Standard											
12	Secondary											
13	0-1000 KWH	3,711,231	MWH @	64.28	=	238,557,950	3,237,192	MWH @	76.23	=	246,771,144	
14	over 1000 KWH	1,016,599	MWH @	81.86	=	83,218,769	877,175	MWH @	87.73	=	76,954,593	
15	Subtotal	4,727,830					4,114,367					
16	Non-Winter - Standard											
17	Secondary											
18	0-1000 KWH	11,659,570	MWH @	64.28	=	749,477,162	10,153,798	MWH @	65.87	=	668,830,670	
19	over 1000 KWH	5,204,412	MWH @	81.86	=	426,033,139	4,535,180	MWH @	74.74	=	338,959,325	
20	Subtotal	16,863,982					14,688,978					
21												
22	Time-of-Use											
23	Secondary											
24	On-Peak	135	MWH @	198.49	=	26,865	352,482	MWH @	88.18	=	31,083,357	
25	Off-Peak	397	MWH @	11.02	=	4,370	2,047,257	MWH @	73.08	=	149,613,571	
26	Super Off-Peak	-	MWH @	-	=	-	389,260	MWH @	42.37	=	16,494,135	
27	Subtotal	532					2,788,999					
28												
29	TOTAL	21,592,344	MWH	69.34		1,497,318,255	21,592,344	MWH	70.80		1,528,706,795	2.10%
30												
31	**Adjustments**											
32	CEC Subscription Revenue and Add'l EV Revenue					9,512,425					9,512,425	
33	Minimum Bill										4,922,438	
34												
35	**Total RS-1 Base Revenue**					1,745,449,225					1,798,374,151	3.03%
36												
37							Increase/ (Decrease) - $				52,924,926	
38												
39							Target RS-1 Increase			$	52,925,039	3.04%
40												
41							Difference from Target			$	(113)	
42												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

		2,229,568		14,881,706				2,229,568		14,881,706				

Rate Schedule GS-1

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue		Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1													
2	**Customer Charge:**												
3	Standard												
4	Unmetered	5,087	Bills @	8.74	=	44,460		5,087	Bills @	8.74	=	44,460	
5	Secondary	1,618,084	Bills @	15.47	=	25,031,766		656,005	Bills @	15.47	=	10,148,404	
6	Primary	421	Bills @	195.60	=	82,311		421	Bills @	195.60	=	82,311	
7	Transmission		Bills @	964.77	=	-		-	Bills @	964.77	=	-	
8	Time-of-Use												
9	Secondary (single & three phase)	15,670	Bills @	25.37	=	397,537		27,522	Bills @	15.47	=	425,759	
10	Primary	25	Bills @	205.53	=	5,088		25	Bills @	195.60	=	4,842	
11	Transmission	12	Bills @	974.67	=	12,063		12	Bills @	964.77	=	11,941	
12	TOU - Customer Paid CIAC:												
13	Secondary	12	Bills @	15.47	=	186		12	Bills @	15.47	=	186	
14	Primary	-	Bills @	195.60	=	-		-	Bills @	195.60	=	-	
15	Transmission	-	Bills @	964.77	=	-		-	Bills @	964.77	=	-	
16	TOTAL	1,639,311	Bills	15.60		25,573,411		689,084	Bills	15.55		10,717,903	-58.09%
17													
18	**Energy Charge:**	6.34%											
19	Standard												
20	Secondary	1,874,541	MWH @	69.81	=	130,861,676		783,141	MWH @	70.73	=	55,391,543	
21	Primary	12,297	MWH @	69.81	=	858,441		12,297	MWH @	70.73	=	869,754	
22	Transmission	-	MWH @	69.81	=	-		-	MWH @	70.73	=	-	
23	Time-of-Use												
24	Secondary												
25	On-Peak	29,874	MWH @	198.17	=	5,920,069		13,431	MWH @	88.78	=	1,192,421	
26	Off-Peak	93,954	MWH @	10.74	=	1,009,069		87,954	MWH @	82.43	=	7,250,026	
27	Super Off-Peak	-	MWH @	-	=	-		53,564	MWH @	46.92	=	2,513,431	
28	Primary												
29	On-Peak	330	MWH @	198.17	=	65,449		116	MWH @	88.78	=	10,327	
30	Off-Peak	969	MWH @	10.74	=	10,410		707	MWH @	82.43	=	58,318	
31	Super Off-Peak	-	MWH @	-	=	-		476	MWH @	46.92	=	22,325	
32	Transmission												
33	On-Peak	193	MWH @	198.17	=	38,287		229	MWH @	88.78	=	20,341	
34	Off-Peak	2,367	MWH @	10.74	=	25,417		1,394	MWH @	82.43	=	114,871	
35	Super Off-Peak	-	MWH @	-	=	-		937	MWH @	46.92	=	43,974	
36	TOTAL	2,014,525	MWH			138,788,818		954,246	MWH			67,487,331	-51.37%
37	**Adjustments**												
38	Distribution Primary Metering	934,300	X	1%	=	(9,343)		960,724	X	1%	=	(9,607)	
39	Transmission Metering	63,704	X	2%	=	(1,274)		135,212	X	2%	=	(2,704)	
40	CEC Subscription Revenue and Add'l EV Revenue					816,842						816,842	
41	Minimum Bill											1,806,163	
42	TOTAL					806,225						2,610,694	
43													
44	**Total GS-1 Base Revenue**					165,168,454						80,815,928	-51.07%
45								Increase/ (Decrease) - $			$	(84,352,526)	
46													
47								Target GS-1 Increase			$	(84,352,175)	3.04%
48													
49								Difference from Target			$	(351)	

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule GS-2

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Standard											
4	Unmetered	10,917	Bills @	8.74	=	95,413	10,917	Bills @	9.01	=	98,361	
5	Secondary	171,653	Bills @	15.47	=	2,655,477	171,653	Bills @	15.94		2,736,154	
6	TOTAL	182,570	Bills			2,750,890	182,570				2,834,515	3.04%
7												
8	**Energy Charge:**											
9	Standard								-			
10	Secondary	186,974	MWH @	26.48	=	4,951,061	186,974	MWH @	27.28	=	5,101,446	3.04%
11												
12	**Adjustments**											
13												
14	CEC Subscription Revenue and Add'l EV Revenue					51,184					51,184	
15												
16	**Total GS-2 Base Revenue**					7,753,135					7,987,145	3.02%
17												
18							Increase/ (Decrease) - $				234,010	
19												
20							Target GS-2 Increase			$	235,307	3.04%
21												
22							Difference from Target			$	(1,297)	
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule GSD

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	414,753	Bills @	15.47	=	6,416,222	641,391	Bills @	15.94	=	10,223,766	
4	Primary	928	Bills @	195.60	=	181,467	928	Bills @	201.54	=	186,978	
5	Transmission	-	Bills @	964.77	=	-	-	Bills @	994.07		-	
6	Time-of-Use											
7	Secondary	171,636	Bills @	25.37	=	4,354,411	895,225	Bills @	15.94	=	14,269,890	
8	Secondary - Customer Pd CIAC	96	Bills @	15.47	=	1,485	96	Bills @	15.94	=	1,530	
9	Primary	2,809	Bills @	203.25	=	570,948	2,809	Bills @	201.54	=	566,144	
10	Primary - Customer Pd CIAC	36	Bills @	195.60	=	7,042	36	Bills @	201.54	=	7,255	
11	Transmission	-	Bills @	963.86	=	-	-	Bills @	994.07	=	-	
12	TOTAL	590,258	Bills			11,531,575	1,540,485	Bills			25,255,563	119.01%
13												
14	**Demand Charge:**											
15	Standard											
16	Secondary	11,028,606	kW @	6.53	=	72,016,794	11,394,061	kW @	6.73	=	76,682,028	
17	Primary	259,439	kW @	5.34	=	1,385,403	259,439	kW @	5.45	=	1,413,941	
18	Transmission < 230 kV	-	kW @	0.58	=	-	-	kW @	1.56	=	-	
19	Transmission ≥ 230 kV	-	kW @	0.58	=	-	-	kW @	(0.31)	=	-	
20	Time-of-Use											
21	Secondary											
22	On-Peak	16,060,606	kW @	4.85	=	77,893,937	16,780,921	kW @	1.16	=	19,465,868	
23	Mid-Peak	-	kW @	-		-	19,626,618	kW @	4.18	=	82,039,262	
24	Base	16,691,772	kW @	1.62	=	27,040,670	23,727,615	kW @	2.20	=	52,200,753	
25	Primary											
26	On-Peak	3,708,160	kW @	4.85	=	17,984,575	3,357,870	kW @	1.16	=	3,895,129	
27	Mid-Peak	-	kW @	-		-	3,876,678	kW @	4.18	=	16,204,516	
28	Base	3,881,119	kW @	1.62	=	6,287,413	4,688,888	kW @	2.20	=	10,315,554	
29	Delivery Voltage Credit	3,881,119	kW @	(1.19)	=	(4,618,532)	3,881,119	kW @	($1.28)	=	(4,967,832)	
30	Transm/Primary											
31	On-Peak	180,078	kW @	4.85	=	873,380	158,800	kW @	1.16	=	184,208	
32	Mid-Peak	-	kW @	-		-	183,335	kW @	4.18	=	766,342	
33	Base	183,545	kW @	1.62	=	297,343	221,746	kW @	2.20	=	487,842	
34	Delivery Voltage Credit	183,545	kW @	(5.95)	=	(1,092,095)	183,545	kW @	($5.17)	=	(948,929)	
35	Sec/Pri											
36	On-Peak	45,698	kW @	4.85	=	221,635	40,965	kW @	1.16	=	47,520	
37	Mid-Peak	-	kW @	-		-	47,295	kW @	4.18	=	197,692	
38	Base	47,349	kW @	1.62	=	76,705	57,204	kW @	2.20	=	125,848	
39												
40	Premium Distrib. Charge	379,053	kW @	1.41	=	534,464	379,053	kW @	1.45	=	549,626	
41	TOTAL Billed/Base	32,091,829	kW	TOTAL		198,901,692	40,348,952	kW			258,659,368	30.04%
42												
43												
44												
45												
46												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Florida Public Service Commission

Company: Duke Energy Florida

Docket No.: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule GSD

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Energy Charge:**											
3	Standard											
4	Secondary	3,408,936	MWH @	29.15	=	99,370,489	3,519,081	MWH @	29.55	=	103,972,693	
5	Primary	79,165	MWH @	29.15	=	2,307,672	79,165	MWH @	29.55	=	2,338,975	
6	Transmission	-	MWH @	29.15	=	-	-	MWH @	29.55	=	-	
7	Time-of-Use											
8	Secondary											
9	On-Peak	2,081,090	MWH @	63.46	=	132,065,978	1,016,326	MWH @	32.10	=	32,624,464	
10	Off-Peak	5,279,251	MWH @	10.63	=	56,118,434	5,811,601	MWH @	26.94	=	156,564,534	
11	Super Off-Peak	-	MWH @	-	=	-	1,482,548	MWH @	16.72	=	24,787,019	
12	Primary											
13	On-Peak	501,502	MWH @	63.46	=	31,825,338	230,159	MWH @	32.10	=	7,388,210	
14	Off-Peak	1,386,900	MWH @	10.63	=	14,742,749	1,315,524	MWH @	26.94	=	35,440,208	
15	Super Off-Peak	-	MWH @	-	=	-	342,719	MWH @	16.72	=	5,729,995	
16	Transm/Primary											
17	On-Peak	28,451	MWH @	63.46	=	1,805,504	12,543	MWH @	32.10	=	402,620	
18	Off-Peak	74,457	MWH @	10.63	=	791,480	71,689	MWH @	26.94	=	1,931,310	
19	Super Off-Peak	-	MWH @	-	=	-	18,676	MWH @	16.72	=	312,255	
20	Sec/Pri											
21	On-Peak	7,192	MWH @	63.46	=	456,409	3,343	MWH @	32.10	=	107,312	
22	Off-Peak	20,237	MWH @	10.63	=	215,114	19,108	MWH @	26.94	=	514,760	
23	Super Off-Peak	-	MWH @	-	=	-	4,978	MWH @	16.72	=	83,227	
24	TOTAL	12,867,182	MWH			339,699,167	13,927,461	MWH			372,197,582	9.57%
25												
26	**Adjustments**											
27	Distribution Primary Metering	70,884,481	X	1%	=	(708,845)	78,835,055	X	1%		(788,351)	
28	Transmission Metering	2,675,612	X	2%	=	(53,512)	3,135,648	X	2%		(62,713)	
29	Power Factor	(752,034)	KVar	0.37		(278,253)	-	KVar	-		-	
29	CEC Subscription Revenue and Add'l EV Revenue					4,701,123					4,701,123	
30	TOTAL					3,660,514					3,850,059	
31												
32	**Total GSD-1 Base Revenue**					553,792,948					659,962,572	19.17%
33												
34							GSD Increase/ (Decrease) - $				106,169,625	
35												
36							SS-1 Increase/ (Decrease) - $				73,268	
37												
38							Target GSD Class Increase			$	106,243,967	3.04%
39												
40							Difference from Target			$	(1,074)	
41												
42												
43												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule CS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Customer Charge:**										911,252	
3	Standard											
4	Secondary	-	Bills @	84.86	=	-	-	Bills @	87.44	=	-	
5	Primary	-	Bills @	235.61	=	-	-	Bills @	242.77		-	
6	Transmission	-	Bills @	879.33	=	-	-	Bills @	906.04	=	-	
7	Time-of-Use						-					
8	Secondary	-	Bills @	84.86	=	-	-	Bills @	87.44	=	-	
9	Primary	36	Bills @	235.61	=	8,507	36	Bills @	242.77	=	8,765	
10	Transmission	-	Bills @	879.33	=	-	-	Bills @	906.04	=	-	
11	TOTAL	36	Bills			8,507	36	Bills			8,765	3.03%
12												
13	**Demand Charge:**					6,851,620						
14	Standard											
15	Secondary	-	kW @	10.49	=	-	-	kW @	10.81	=	-	
16	Primary	-	kW @	9.30	=	-	-	kW @	9.53	=	-	
17	Transmission < 230 kV	-	kW @	4.54	=	-	-	kW @	5.64	=	-	
18	Transmission ≥ 230 kV	-	kW @	4.54	=	-	-	kW @	2.49	=	-	
19	Time-of-Use											
20	Secondary											
21	On-Peak	-	kW @	8.85	=	-	-	kW @	1.26	=	-	
22	Mid-Peak	-	kW @	-			-	kW @	4.54		-	
23	Base	-	kW @	1.57	=	-	-	kW @	1.55	=	-	
24	Primary											
25	On-Peak	190,179	kW @	8.85	=	1,683,084	210,395	kW @	1.26	=	265,939	
26	Mid-Peak	-	kW @	-			239,408	kW @	4.54		1,086,912	
27	Base	240,413	kW @	1.57	=	377,448	306,783	kW @	1.55	=	475,820	
28	Delivery Voltage Credit	240,413	kW @	(1.19)	=	(286,091)	240,413	kW @	($1.28)	=	(307,728)	
29	Transmission											
30	On-Peak	-	kW @	8.85	=	-	-	kW @	1.26	=	-	
31	Mid-Peak	-	kW @	-	=	-			4.54			
32	Base	-	kW @	8.85	=	-	-	kW @	1.55	=	-	
33	Delivery Voltage Credit	-	kW @	(5.95)	=	-	-	kW @	($5.17)	=	-	
34	TOTAL Billed/Base	240,413	kW	TOTAL		1,774,441	306,783	kW	TOTAL		1,520,943	-14.29%
35												
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Florida Public Service Commission

Company: Duke Energy Florida

Docket No.: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule CS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Energy Charge:**	2,515,483										
3	Standard								-			
4	Secondary	-	MWH @	19.15	=	-	-	MWH @	19.73	=	-	
5	Primary	-	MWH @	19.15	=	-	-	MWH @	19.73	=	-	
6	Transmission	-	MWH @	19.15	=	-	-	MWH @	19.73	=	-	
7	Time-of-Use											
8	Secondary											
9	On-Peak	-	MWH @	35.16	=	-	-	MWH @	18.48	=	-	
10	Off-Peak	-	MWH @	10.57	=	-	-	MWH @	16.07	=	-	
11	Super Off-Peak	-	MWH @	-	=	-	-	MWH @	10.11	=	-	
12	Primary											
13	On-Peak	17,013	MWH @	35.16	=	598,161	8,846	MWH @	18.48	=	163,520	
14	Off-Peak	52,754	MWH @	10.57	=	557,606	50,532	MWH @	16.07	=	812,044	
15	Super Off-Peak	-	MWH @	-	=	-	10,388	MWH @	10.11	=	104,992	
16	Transmission											
17	On-Peak	-	MWH @	35.16	=	-	-	MWH @	18.48	=	-	
18	Off-Peak	-	MWH @	10.57	=	-	-	MWH @	16.07	=	-	
19	Super Off-Peak	-	MWH @	-	=	-	-	MWH @	10.11	=	-	
20	TOTAL	69,766	MWH			1,155,767	69,766	MWH			1,080,556	-6.51%
21												
22	**Adjustments**											
23												
24	Distribution Primary Metering	2,930,208	X	1%	=	(29,302)	2,601,499	X	1%	=	(26,015)	
25	Transmission Metering	-	X	2%	=	-	-	X	2%	=	-	
26	Power Factor	6,858	Kvar	0.37		2,538	-	Kvar	-		-	
27	CEC Subscription Revenue and Add'l EV Revenue					24,766					24,766	
26	TOTAL					(1,998)					(1,249)	
27												
28	**Total CS-1, CS-2, CS-3 Base Revenue**					2,936,717					2,609,015	-11.16%
29												
30							CS Increase/ (Decrease) - $				(327,702)	
31												
32							IS Increase/ (Decrease) - $				2,373,047	
33												
34							SS-2/SS-3 Increase/ (Decrease) - $				203,898	
35												
36							Target CS/IS Class Increase			$	2,249,626	3.04%
37												
38							Difference from Target			$	(383)	
39												
40												
41												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule IS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Secondary	204	Bills @	311.59	=	63,685	204	Bills @	321.05	=	65,619	
4	Primary	349	Bills @	462.35	=	161,204	349	Bills @	476.39		166,099	
5	Transmission	-	Bills @	1,106.09	=	-	-	Bills @	1,139.69	=	-	
6	Time-of-Use						-					
7	Secondary	733	Bills @	311.59	=	228,518	733	Bills @	321.05	=	235,456	
8	Primary	685	Bills @	462.35	=	316,849	685	Bills @	476.39	=	326,471	
9	Transmission	72	Bills @	1,106.09	=	79,790	72	Bills @	1,139.69	=	82,214	
10	TOTAL	2,044	Bills			850,046	2,044	Bills			875,859	3.04%
11												
12	**Demand Charge:**											
13	Standard											
14	Secondary	100,687	kW @	8.89	=	895,107	100,687	kW @	8.95	=	901,148	
15	Primary	628,890	kW @	7.70	=	4,842,453	628,890	kW @	8.54	=	5,368,294	
16	Transmission < 230 kV	-	kW @	2.94	=	-	-	kW @	3.78	=	-	
17	Transmission ≥ 230 kV	-	kW @	2.94	=	-	-	kW @	1.50	=	-	
18	Sec/Pri	6,166	kW @	8.89	=	54,816	6,166	kW @	9.16	=	56,481	
19	Transm/Pri	-	kW @	2.94	=	-	-	kW @	3.78	=	-	
20	Time-of-Use											
21	Secondary											
22	On-Peak	680,705	kW @	7.76	=	5,282,273	613,034	kW @	1.26	=	774,875	
23	Mid-Peak	-	kW @	-		-	697,570	kW @	4.54		3,166,968	
24	Base	700,497	kW @	1.41	=	987,701	893,882	kW @	1.55	=	1,386,411	
25	Primary											
26	On-Peak	2,099,939	kW @	7.76	=	16,295,523	1,946,193	kW @	1.26	=	2,459,988	
27	Mid-Peak	-	kW @	-		-	2,214,568	kW @	4.54		10,054,138	
28	Base	2,223,861	kW @	1.41	=	3,135,644	2,837,797	kW @	1.55	=	4,401,423	
29	Delivery Voltage Credit	2,223,861	kW @	(1.19)	=	(2,646,394)	2,223,861	kW @	($1.28)	=	(2,846,542)	
30	Transmission											
31	On-Peak	905,222	kW @	7.76	=	7,024,520	805,699	kW @	1.26	=	1,018,404	
32	Mid-Peak	-	kW @	-		-	916,803	kW @	4.54		4,162,286	
33	Base	920,650	kW @	1.41	=	1,298,117	1,174,812	kW @	1.55	=	1,822,133	
34	Delivery Voltage Credit	920,650	kW @	(5.95)	=	(5,477,869)	920,650	kW @	($5.17)	=	(4,759,762)	
35	Sec/Pri											
36	On-Peak	6,581	kW @	7.76	=	51,066	5,798	kW @	1.26	=	7,328	
37	Mid-Peak	-	kW @	-		-	6,597	kW @	4.54		29,951	
38	Base	6,625	kW @	1.41	=	9,341	8,454	kW @	1.55	=	13,112	
39	Pri/Transm											
40	On-Peak	522	kW @	7.76	=	4,053	457	kW @	1.26	=	578	
41	Mid-Peak	-	kW @	-		-	520	kW @	4.54		2,361	
42	Base	522	kW @	1.41	=	736	667	kW @	1.55	=	1,034	
43	Delivery Voltage Credit	522	kW @	(1.19)	=	(622)	522	kW @	($1.28)	=	(669)	
44	Transm/Pri											
45	On-Peak	928,227	kW @	7.76	=	7,203,041	849,819	kW @	1.26	=	1,074,172	
46	Mid-Peak	-	kW @	-		-	967,007	kW @	4.54		4,390,213	
47	Base	971,065	kW @	1.41	=	1,369,202	1,239,145	kW @	1.55	=	1,921,913	
48	Delivery Voltage Credit	971,065	kW @	(5.95)	=	(5,777,837)	971,065	kW @	($5.17)	=	(5,020,407)	
49	TOTAL Billed/Base	5,558,964	kW	TOTAL		34,550,871	6,890,499	kW	TOTAL		30,385,831	-12.05%
50												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Florida Public Service Commission

Company: Duke Energy Florida

Docket No.: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule IS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1	**Energy Charge:**											
2	Standard											
3	Secondary	27,259	MWH @	12.83	=	349,735	27,259	MWH @	12.98	=	353,824	
4	Primary	180,198	MWH @	12.83	=	2,311,939	180,198	MWH @	12.98	=	2,338,969	
5	Transmission	-	MWH @	12.83	=	-	-	MWH @	12.98	=	-	
6	Sec/Pri	1,673	MWH @	12.83	=	21,468	1,673	MWH @	12.98	=	21,719	
7	Tran/Prim	-	MWH @	12.83	=	-	-	MWH @	12.98	=	-	
8	Time-of-Use											
9	Secondary											
10	On-Peak	102,809	MWH @	17.98	=	1,848,497	48,215	MWH @	18.48	=	891,227	
11	Off-Peak	277,435	MWH @	10.49	=	2,910,289	275,410	MWH @	16.07	=	4,425,841	
12	Super Off-Peak	-	MWH @	-		-	56,618	MWH @	10.11		572,235	
13	Primary											
14	On-Peak	240,271	MWH @	17.98	=	4,320,081	119,259	MWH @	18.48	=	2,204,434	
15	Off-Peak	700,253	MWH @	10.49	=	7,345,656	681,222	MWH @	16.07	=	10,947,238	
16	Super Off-Peak	-	MWH @	-	=	-	140,044	MWH @	10.11	=	1,415,412	
17	Transmission											
18	On-Peak	100,654	MWH @	17.98	=	1,809,764	53,148	MWH @	18.48	=	982,412	
19	Off-Peak	318,493	MWH @	10.49	=	3,340,994	303,589	MWH @	16.07	=	4,878,668	
20	Super Off-Peak	-	MWH @	-	=	-	62,411	MWH @	10.11	=	630,782	
21	Sec/Pri											
22	On-Peak	956	MWH @	17.98	=	17,184	468	MWH @	18.48	=	8,648	
23	Off-Peak	2,734	MWH @	10.49	=	28,677	2,672	MWH @	16.07	=	42,944	
24	Super Off-Peak	-	MWH @	-	=	-	549	MWH @	10.11	=	5,552	
25	Pri/Transm											
26	On-Peak	72	MWH @	17.98	=	1,301	36	MWH @	18.48	=	666	
27	Off-Peak	212	MWH @	10.49	=	2,223	206	MWH @	16.07	=	3,309	
28	Super Off-Peak	-	MWH @	-	=	-	42	MWH @	10.11	=	428	
29	Transm/Pri											
30	On-Peak	79,705	MWH @	17.98	=	1,433,094	42,911	MWH @	18.48	=	793,196	
31	Off-Peak	258,713	MWH @	10.49	=	2,713,900	245,116	MWH @	16.07	=	3,939,016	
32	Super Off-Peak	-	MWH @	-	=	-	50,390	MWH @	10.11	=	509,291	
33	TOTAL	2,291,438	MWH			28,454,802	2,291,438	MWH			34,965,811	22.88%
34												
35	**Adjustments**											
36	Distribution Primary Metering	42,728,854	X	1%	=	(427,289)	44,136,483	X	1%	=	(441,365)	
37	Transmission Metering	8,003,217	X	2%	=	(160,064)	8,742,630	X	2%	=	(174,853)	
38	Power Factor	(81,432)	Kvar	0.37		(30,130)	-	Kvar	-		-	
39	CEC Subscription Revenue and Add'l EV Revenue					668,093					668,093	
40	TOTAL					50,611					51,875	
41												
42	**Total IS-1, IS-2 Base Revenue**					63,906,330					66,279,376	3.71%
43												
44							Increase/ (Decrease) - $				2,373,047	
45												

Supporting Schedules: Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule LS

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1	**Customer Charge:**											
2	Standard											
3	Unmetered	766,266	Bills @	1.58	=	1,210,700	766,266	Bills @	1.63	=	1,249,013	
4	Secondary	13,253	Bills @	4.55	=	60,302	13,253	Bills @	4.69	=	62,157	
5	TOTAL	779,519	Bills			1,271,002	779,519	Bills			1,311,170	3.16%
6												
7	**Energy & Demand Charge:**											
8	Standard											
9	Secondary	343,003	MWH @	27.54	=	9,446,292	343,003	MWH @	28.37	=	9,730,984	3.01%
10												
11	**Adjustments**											
12												
13	CEC Subscription Revenue and Add'l EV Revenue					38,576					38,576	
14												
15	**Total LS-1 Base Revenue**					10,755,870					11,080,730	3.02%
16												
17							Increase/ (Decrease) - $				324,860	
18												
19							Target LS Class Increase			$	326,496	3.04%
20												
21							Difference from Target			$	(1,636)	
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule SS-1

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Primary	48	Bills @	314.54	=	15,235	48	Bills @	324.09	=	15,698	
4	Transmission	13	Bills @	1,083.70	=	13,715	13	Bills @	1,116.62	=	14,131	
5	Pri/Transm (Cust. Owned - CIAC)	60	Bills @	108.38	=	6,503	60	Bills @	111.67	=	6,700	
6	Total	121	Bills			35,453	121	Bills			36,529	3.04%
7												
8	**Demand Charge:**											
9	Distribution Charge											
10	Primary	74,532	kW @	2.56	=	190,802	74,532	kW @	2.64	=	196,764	
11	Transmission	493,692	kW @		=	-	493,692	kW @		=	-	
12												
13	(Greater of SB Cap or DD)											
14	Primary											
15	Specified SB Cap	53,870	kW @	1.433	=	77,196	53,870	kW @	1.477	=	79,566	
16	Daily Demand	1,535,522	kW @	0.682	=	1,047,226	1,535,522	kW @	0.703	=	1,079,472	
17	Transmission											
18	Specified SB Cap	352,137	kW @	1.433	=	504,612	352,137	kW @	1.477	=	520,106	
19	Daily Demand	238,527	kW @	0.682	=	162,675	238,527	kW @	0.703	=	167,684	
20	Total Specified SB Cap	568,224		Total		1,982,511	568,224		Total		2,043,592	3.08%
21												
22	**Energy Charge:**											
23	Standard											
24	Primary	41,330	MWH @	12.69	=	524,475	41,330	MWH @	13.08	=	540,594	
25	Transmission	7,006	MWH @	12.69	=	88,905	7,006	MWH @	13.08	=	91,637	
26	Total	48,336	MWH			613,380	48,336	MWH			632,231	
27	**Adjustments**											
28	Delivery Voltage Credit	74,532	kW @	(1.19)		(88,693)	74,532	kW @	($1.28)		(95,401)	
29	Distribution Primary Metering	1,839,699	X	1%	=	(18,397)	1,896,396	X	1%	=	(18,964)	
30	Transmission Metering	756,192	X	2%	=	(15,124)	779,427	X	2%	=	(15,589)	
31	Total					(122,214)					(129,953)	
32												
33	**Total SS-1 Base Revenue**					2,509,130					2,582,399	2.92%
34												
35											73,268	
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule SS-2

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Primary	23	Bills @	490.01	=	11,478	23	Bills @	504.89	=	11,826	
4	Transmission	12	Bills @	1,133.75	=	13,278	12	Bills @	1,168.19	=	13,681	
5	Transmission (Customer Owned)	-	Bills @	317.44	=	-	-	Bills @	327.08	=	-	
6	Total	35	Bills			24,756	35	Bills			25,507	3.03%
7												
8	**Demand Charge:**											
9	Distribution Charge											
10	Primary	114,000	kW @	2.55	=	290,700	114,000	kW @	2.63	=	299,820	
11	Transmission	671,592	kW @	-	=	-	671,592	kW @	-	=	-	
12	Generation & Transm											
13	(Greater of SB Cap/DD)											
14	Primary											
15	Specified SB Cap	9,513	kW @	1.431	=	13,614	9,513	kW @	1.474	=	14,023	
16	Daily Demand	2,906,595	kW @	0.681	=	1,979,392	2,906,595	kW @	0.702	=	2,040,430	
17	Transmission											
18	Specified SB Cap	446,976	kW @	1.431	=	639,622	446,976	kW @	1.474	=	658,842	
19	Daily Demand	-	kW @	0.681	=	-	-	kW @	0.702	=	-	
20	Total Specified SB Cap	785,592		Total		2,923,328	785,592		Total		3,013,115	3.07%
21												
22	**Energy Charge:**											
23	Standard											
24	Primary	14,696	MWH @	12.54	=	184,284	14,696	MWH @	12.92	=	189,869	
25	Transmission	59,633	MWH @	12.54	=	747,799	59,633	MWH @	12.92	=	770,460	
26	Total	74,329	MWH			932,083	74,329	MWH			960,329	3.03%
27	**Adjustments**											
28	Delivery Voltage Credit	114,000	kW @	(1.19)		(135,660)	114,000	kW @	($1.28)		(145,920)	
29	Distribution Primary Metering	2,467,990	X	1%	=	(24,680)	2,544,142	X	1%	=	(25,441)	
30	Transmission Metering	1,387,421	X	2%	=	(27,748)	1,429,302	X	2%	=	(28,586)	
31	Total					(188,088)					(199,947)	
32												
33	**Total SS-2 Base Revenue**					3,692,079					3,799,004	2.90%
34												
35											106,925	
36												
37												
38												
39												

Supporting Schedules:

Recap Schedules:

Schedule E-13c — BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: 20210016-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

Type of Data Shown:

__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Rate Schedule SS-3

Line No.	Type of Charges	Present Revenue Calculation Units Jan '22 - Dec '22		Charge/Unit 1/1/22		$ Revenue	Proposed Revenue Calculation Units		Charge/Unit 1/2/22		$ Revenue	Percent Increase
1												
2	**Customer Charge:**											
3	Primary		Bills @	263.25		-	-	Bills @	271.25		-	
4	Primary (Customer Owned)	12	Bills @	90.70	=	1,088	12	Bills @	93.45	=	1,121	
5	Transmission		Bills @	907.00	=	-	-	Bills @	934.55	=	-	
6	Total	12	Bills			1,088	12	Bills			1,121	3.03%
7												
8	**Demand Charge:**											
9	Distribution Charge											
10	Primary	266,652	kW @	2.55	=	679,963	266,652	kW @	2.63	=	701,295	
11	Transmission	-	kW @	-	=	-	-	kW @	-	=	-	
12	Generation & Transm											
13	(Greater of SB Cap/DD)											
14	Primary											
15	Specified SB Cap	-	kW @	1.431	=	-	-	kW @	1.474	=	-	
16	Daily Demand	3,354,535	kW @	0.681	=	2,284,438	3,354,535	kW @	0.702	=	2,354,884	
17	Transmission											
18	Specified SB Cap	-	kW @	1.431	=	-	-	kW @	1.474	=	-	
19	Daily Demand	-	kW @	0.681	=	-	-	kW @	0.702	=	-	
20	Total Specified SB Cap	266,652	kW	Total		2,964,401	3,621,187	kW	Total		3,056,179	3.10%
21												
22	**Energy Charge:**											
23	Standard											
24	Primary	79,951	MWH @	12.59	=	1,006,579	79,951	MWH @	12.97	=	1,036,961	
25	Transmission	-	MWH @	12.59	=	-	-	MWH @	12.97	=	-	
26	Total	79,951	MWH			1,006,579	79,951	MWH			1,036,961	3.02%
27	**Adjustments:**											
28	Delivery Voltage Credit	266,652	kW @	(1.19)		(317,316)	266,652	kW @	($1.28)		(341,315)	
29	Distribution Primary Metering	3,970,980	X	1%	=	(39,710)	4,093,140	X	1%	=	(40,931)	
30	Transmission Metering	-	X	2%	=	-	-	X	2%	=	-	
31	Total					(357,026)					(382,246)	
32												
33	**Total SS-3 Base Revenue**					3,615,042					3,712,015	2.68%
34												
35											96,973	
36		2,515,483										
37												
38												
39												

Supporting Schedules:

Recap Schedules:

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHT NG SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
	Incandescent													
1	110	Roadway	1,000 L	32	32	1.02	4.70	0 91	530	1.02	4.70	0 92	533	0.73%
2	115	Roadway	2,500 L	16	66	1.60	4.32	1 87	1,574	1.60	4.32	1 91	1,606	2.01%
3	170	Post Top	2,500 L	12	72	20.01	4.32	2 04	2,055	20.01	4.32	2 08	2,089	1.68%
	Mercury Vapor													
4	205	Open Bottom	4,000 L	7,609	44	2.38	1.80	1 25	32,464	2.38	1.80	1 27	32,474	0.03%
5	210	Roadway	4,000 L	157	44	3.06	1.80	1 25	1,422	3.06	1.80	1 27	1,433	0.74%
6	215	Post Top	4,000 L	475	44	3.60	1.80	1.25	3,224	3.60	1.80	1 27	3,234	0.33%
7	220	Roadway	8,000 L	33,638	71	3.10	1.77	2.01	165,527	3.10	1.77	2 05	165,562	0.02%
8	225	Open Bottom	8,000 L	5,409	71	2.45	1.77	2.01	24,539	2.45	1.77	2 05	24,573	0.14%
9	235	Roadway	21,000 L	10,166	158	3.75	1.79	4.48	64,813	3.75	1.79	4 56	64,965	0.23%
10	240	Roadway	62,000 L	44	386	5.49	2.07	10.95	51,052	5.49	2.07	11.15	51,979	1.81%
11	245	Flood	21,000 L	1,257	158	4.92	1.79	4.48	16,927	4.92	1.79	4 56	17,078	0.90%
12	250	Flood	62,000 L	294	386	5.77	2.07	10.95	53,027	5.77	2.07	11.15	53,953	1.75%
	High Pressure Sodium Vapor (Closed to new installs)													
13	300	HPS Deco Rdwy White	50,000 L	21	168	10.50	1.87	4.77	9,873	10.50	1.87	4 85	10,034	1.63%
14	301	Sandpiper HPS Deco Roadway	27,500 L	12,142	104	13.61	1.85	2 95	191,392	13.61	1.85	3 00	191,454	0.03%
15	302	9500L HPS Bronze Champion	9,500 L	3,567	42	13.16	1.84	1.19	54,125	13.16	1.84	1 21	54,135	0.02%
16	305	Open Bottom 1	4,000 L	34,829	21	2.49	1.86	0 60	151,797	2.49	1.86	0 61	151,799	0.00%
17	306	100W HPS DECO RDWY BLK	9,500 L	318	42	10.19	1.84	1.19	4,429	10.19	1.84	1 21	4,439	0.23%
18	310	Roadway 1	4,000 L	245,281	21	3.06	1.86	0.60	1,207,252	3.06	1.86	0 61	1,207,254	0.00%
19	313	Open Bottom 1	6,500 L	1,022	29	4.11	1.84	0.82	6,364	4.11	1.84	0 84	6,371	0.11%
20	314	Hometown II	9,500 L	38,488	42	3.83	1.84	1.19	218,930	3.83	1.84	1 21	218,940	0.00%
21	315	Post Top - Colonial/Contemp 1	4,000 L	285,782	21	4.95	1.86	0.60	1,945,538	4.95	1.86	0 61	1,945,540	0.00%
22	316	Colonial Post Top 1	4,000 L	1,306	34	3.97	1.86	0 96	8,008	3.97	1.86	0 98	8,016	0.10%
23	318	Post Top 1	9,500 L	5,454	42	2.45	1.84	1.19	24,004	2.45	1.84	1 21	24,014	0.04%
24	320	Roadway-Overhead Only	9,500 L	1,224,118	42	4.04	1.84	1.19	7,195,043	4.04	1.84	1 21	7,195,053	0.00%
25	321	Deco Post Top - Monticello	9,500 L	110,041	49	12.59	1.84	1.39	1,588,847	12.59	1.84	1.42	1,588,865	0.00%
26	322	Deco Post Top - Flagler	9,500 L	59,280	49	15.53	1.84	1.39	1,030,726	15.53	1.84	1.42	1,030,744	0.00%
27	323	Roadway-Turtle OH Only	9,500 L	428	42	4.84	1.84	1.19	3,455	4.84	1.84	1 21	3,465	0.29%
28	325	Roadway-Overhead Only	16,000 L	293,470	65	4.57	1.85	1.84	1,884,765	4.57	1.85	1 88	1,884,796	0.00%
29	326	Deco Post Top – Sanibel	9,500 L	26,134	49	18.69	1.84	1.39	537,451	18.69	1.84	1.42	537,469	0.00%
30	330	Roadway-Overhead Only	22,000 L	66,852	87	3.40	1.85	2.47	353,308	3.40	1.85	2 51	353,349	0.01%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
31	335	Roadway	27,500 L	222,426	104	5.68	1.85	2 95	1,678,759	5.68	1.85	3 00	1,678,821	0.00%
32	336	Roadway-Bridge 1	27,500 L	1,888	104	6.28	1.85	2 95	19,038	6.28	1.85	3 00	19,101	0.33%
33	337	Roadway-DOT 1	27,500 L	922	104	5.47	1.85	2 95	10,431	5.47	1.85	3 00	10,494	0.60%
34	338	Deco Roadway–Maitland	27,500 L	9,216	104	9.65	1.85	2 95	109,695	9.65	1.85	3 00	109,758	0.06%
35	340	Roadway-Overhead Only	50,000 L	81,182	169	5.79	1.87	4.79	631,721	5.79	1.87	4 88	631,904	0.03%
36	341	HPS Flood-City of Sebring only 1	16,000 L	43	65	3.78	1.85	1.84	1,680	3.78	1.85	1 88	1,711	1.86%
37	342	Roadway-Turnpike 1	50,000 L	3,326	168	8.33	1.87	4.77	43,553	8.33	1.87	4 85	43,715	0.37%
38	343	Roadway-Turnpike 1	27,500 L	5,356	108	8.50	1.85	3.06	59,400	8.50	1.85	3.12	59,478	0.13%
39	345	Flood-Overhead Only	27,500 L	74,369	103	5.18	1.85	2.92	526,692	5.18	1.85	2 97	526,754	0.01%
40	347	Clermont	9,500 L	18,082	49	20.49	1.84	1 39	404,638	20.49	1.84	1.42	404,655	0.00%
41	348	Clermont	27,500 L	9,810	104	21.51	1.85	2 95	232,797	21.51	1.85	3 00	232,860	0.03%
42	350	Flood-Overhead Only 1	50,000 L	155,361	170	5.36	1.87	4.82	1,133,584	5.36	1.87	4 91	1,133,768	0.02%
43	351	Underground Roadway	9,500 L	41,102	42	5.68	1.84	1.19	309,854	5.68	1.84	1 21	309,864	0.00%
44	352	Underground Roadway	16,000 L	16,436	65	6.21	1.85	1.84	133,976	6.21	1.85	1 88	134,008	0.02%
45	353	Underground Roadway	22,000 L	1	87	6.21	1.85	2.47	2,587	6.21	1.85	2 51	2,629	1.61%
46	354	Underground Roadway	27,500 L	37,101	108	7.33	1.85	3.06	344,471	7.33	1.85	3.12	344,549	0.02%
47	356	Underground Roadway	50,000 L	7,160	168	7.44	1.87	4.77	76,270	7.44	1.87	4 85	76,431	0.21%
48	357	Underground Flood	27,500 L	713	108	8.83	1.85	3.06	11,586	8.83	1.85	3.12	11,664	0.67%
49	358	Underground Flood 1	50,000 L	735	168	9.01	1.87	4.77	17,618	9.01	1.87	4 85	17,779	0.92%
50	359	Underground Turtle Roadway	9,500 L	7	42	6.59	1.84	1.19	660	6.59	1.84	1 21	670	1.53%
51	360	Deco Roadway Rectangular 1	9,500 L	2,406	47	11.93	1.84	1.33	33,883	11.93	1.84	1 36	33,900	0.05%
52	365	Deco Roadway Rectangular	27,500 L	30,918	108	11.39	1.85	3.06	413,232	11.39	1.85	3.12	413,310	0.02%
53	366	Deco Roadway Rectangular	50,000 L	16,809	168	11.39	1.87	4.77	232,581	11.39	1.87	4 85	232,742	0.07%
54	370	Deco Roadway Round	27,500 L	4,426	108	16.48	1.85	3.06	85,076	16.48	1.85	3.12	85,154	0.09%
55	375	Deco Roadway Round	50,000 L	2,946	168	16.48	1.87	4.77	63,678	16.48	1.87	4 85	63,839	0.25%
56	380	Deco Post Top – Ocala	9,500 L	497,376	49	10.42	1.84	1.39	6,100,061	10.42	1.84	1.42	6,100,079	0.00%
57	381	Deco Post Top 1	9,500 L	604	49	3.77	1.84	1.39	4,206	3.77	1.84	1.42	4,223	0.42%
58	383	Deco Post Top-Biscayne	9,500 L	75,938	49	13.21	1.84	1 39	1,143,563	13.21	1.84	1.42	1,143,581	0.00%
59	385	Deco Post Top – Sebring	9,500 L	131,766	49	6.67	1.84	1.39	1,122,785	6.67	1.84	1.42	1,122,802	0.00%
60	393	Deco Post Top 1	4,000 L	22	21	8.13	1.86	0.60	370	8.13	1.86	0 61	373	0.68%
61	394	Deco Post Top 1	9,500 L	44	49	16.92	1.84	1.39	1,641	16.92	1.84	1.42	1,659	1.07%
	Metal Halide													
62	307	DEC Post Top-MH Sanibel P	11,600 L	2,672	65	15.20	3.14	1 84	50,421	15.20	3.14	1 88	50,452	0.06%
63	308	Clermont Tear Drop P	11,600 L	1,537	65	18.20	3.14	1 84	34,231	18.20	3.14	1 88	34,263	0.09%
64	309	MH Deco Rectangular P	36,000 L	6,686	126	11.48	2.82	3 57	101,006	11.48	2.82	3 64	101,112	0.10%
65	311	MH Deco Cube P	36,000 L	1,152	126	14.34	2.82	3.57	25,175	14.34	2.82	3 64	25,280	0.42%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
66	312	MH Flood P	36,000 L	4,072	126	9.00	2.82	3 57	53,539	9.00	2.82	3 64	53,645	0.20%
67	319	MH Post Top Biscayne P	11,600 L	1,792	65	13.61	3.14	1 84	31,464	13.61	3.14	1 88	31,495	0.10%
68	327	Deco Post Top-MH Sanibel	12,000 L	18,645	74	19.23	3.14	2.10	418,983	19.23	3.14	2.14	419,018	0.01%
69	349	Clermont Tear Drop	12,000 L	9,307	74	22.02	3.14	2.10	236,027	22.02	3.14	2.14	236,062	0.02%
70	371	MH Deco Rectangular	38,000 L	25,478	159	15.46	2.82	4.51	474,261	15.46	2.82	4 59	474,414	0.03%
71	372	MH Deco Circular	38,000 L	2,129	159	17.40	2.82	4.51	51,661	17.40	2.82	4 59	51,814	0.30%
72	373	MH Deco Rectangular 5	110,000 L	5,291	378	15.42	3.20	10.72	147,154	15.42	3.20	10 92	148,061	0.62%
73	386	MH Flood 5	110,000 L	17,954	378	12.96	3.20	10.72	338,792	12.96	3.20	10 92	339,699	0.27%
74	389	MH Flood-Sportslighter 5	110,000 L	3,076	378	12.97	3.20	10.72	98,370	12.97	3.20	10 92	99,277	0.92%
75	390	MH Deco Cube	38,000 L	19,491	159	17.27	2.82	4 51	400,207	17.27	2.82	4 59	400,360	0.04%
76	396	Deco PT MH Sanibel Dual 5	24,000 L	421	148	34.90	2.82	4.20	23,326	34.90	2.82	4 27	23,451	0.53%
77	397	MH Post Top-Biscayne	12,000 L	8,352	74	14.74	3.14	2.10	151,181	14.74	3.14	2.14	151,216	0.02%
78	398	MH Deco Cube 5	110,000 L	10,304	378	20.14	3.20	10.72	289,150	20.14	3.20	10 92	290,057	0.31%
79	399	MH Flood	38,000 L	15,396	159	11.32	2.82	4.51	226,268	11.32	2.82	4 59	226,420	0.07%
		Light Emitting Diode (LED)												
80	104	Sanibel Black Type III 4000K	6,226 L	1,935	17	17.55	1.39	0.48	36,747	17.55	1.39	0.49	36,749	0.01%
81	106	Underground Sanibel (closed to new installs)	8,122 L	117,716	25	17.55	1.39	0.71	2,229,654	17.55	1.39	0.72	2,229,657	0.00%
82	107	Underground Traditional Open	5,621 L	37,859	17	8.10	1.39	0.48	359,568	8.10	1.39	0.49	359,570	0.00%
83	108	Underground Traditional w/Lens	4,761 L	26,651	17	8.30	1.39	0.48	258,356	8.30	1.39	0.49	258,358	0.00%
84	109	Underground Acorn	6,205 L	26,766	25	17.42	1.39	0.71	503,580	17.42	1.39	0.72	503,583	0.00%
85	111	Underground Mini Bell	2,889 L	19,638	18	14.93	1.39	0.51	320,643	14.93	1.39	0 52	320,646	0.00%
86	116	V Ventus (closed to new installs)	14,403 L	1,056	50	18.98	1.39	1.42	22,367	18.98	1.39	1.44	22,379	0.05%
87	117	FWT Ventus (closed to new installs)	13,508 L	2,736	50	18.98	1.39	1.42	56,596	18.98	1.39	1.44	56,608	0.02%
88	118	Ventus III (closed to new installs)	20,333 L	3,891	80	24.09	1.39	2.27	101,301	24.09	1.39	2 31	101,340	0.04%
89	119	Shoebox Black III (closed to new installs)	20,333 L	2,281	80	24.09	1.39	2 27	60,288	24.09	1.39	2 31	60,326	0.06%
90	120	K118 3K V Multiv UF	4,861 L	558	18	13.54	1.39	0 51	8,447	13.54	1.39	0 52	8,449	0.03%
91	121	Shoebox Bronze III	25,114 L	8,698	75	15.42	1.39	2.13	148,126	15.42	1.39	2.17	148,162	0.02%
92	122	Shoebox Bronze IV	24,390 L	14,695	75	15.42	1.39	2.13	248,926	15.42	1.39	2.17	248,962	0.01%
93	123	Shoebox Bronze V	25,870 L	7,511	75	15.42	1.39	2.13	128,159	15.42	1.39	2.17	128,195	0.03%
94	124	Shoebox Black III	25,114 L	4,847	75	15.42	1.39	2.13	83,394	15.42	1.39	2.17	83,430	0.04%
95	126	Shoebox Black IV FWT	24,390 L	10,442	75	15.42	1.39	2.13	177,432	15.42	1.39	2.17	177,468	0.02%
96	127	Shoebox Black V	25,870 L	9,273	75	15.42	1.39	2.13	157,787	15.42	1.39	2.17	157,823	0.02%
97	130	Monticello 3000 Kelvin	4,430 L	878	17	17.49	1.39	0.48	16,687	17.49	1.39	0.49	16,689	0.01%
98	131	UG Roadway (closed to new installs)	4,600 L	960	23	7.54	1.39	0.65	8,750	7.54	1.39	0 66	8,752	0.03%
99	132	UG Roadway (closed to new installs)	9,200 L	2,484	46	8.42	1.39	1 31	25,100	8.42	1.39	1 33	25,112	0.04%
100	133	ATBO Roadway (closed to new installs)	5,742 L	180,501	17	4.29	1.39	0.48	1,025,898	4.29	1.39	0.49	1,025,900	0.00%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
101	134	Underground ATBO Roadway (closed to new installs)	5,742 L	28,030	17	4.29	1.39	0.48	159,396	4.29	1.39	0.49	159,398	0.00%
102	136	Roadway	12,748 L	157,137	38	5.85	1.39	1 08	1,137,603	5.85	1.39	1.10	1,137,612	0.00%
103	137	Underground Roadway	12,748 L	29,299	38	5.85	1.39	1 08	212,512	5.85	1.39	1.10	212,521	0.00%
104	138	Roadway	26,799 L	75,873	76	8.68	1.39	2.16	766,113	8.68	1.39	2.19	766,140	0.00%
105	139	Underground Roadway	26,799 L	33,304	76	8.68	1.39	2.16	337,388	8.68	1.39	2.19	337,415	0.01%
106	141	Roadway	31,599 L	26,752	99	8.77	1.39	2 81	275,206	8.77	1.39	2 86	275,266	0.02%
107	142	Underground Roadway	31,599 L	18,221	99	8.77	1.39	2 81	188,510	8.77	1.39	2 86	188,569	0.03%
108	143	OH Black Roadway	26,799 L	2,681	76	8.68	1.39	2.16	28,969	8.68	1.39	2.19	28,996	0.09%
109	144	UG Black Roadway	26,799 L	7,779	76	8.68	1.39	2.16	80,312	8.68	1.39	2.19	80,339	0.03%
110	147	Roadway	16,192 L	45,429	51	5.92	1.39	1.45	332,991	5.92	1.39	1.47	333,003	0.00%
111	148	Underground Roadway	16,192 L	20,290	51	5.92	1.39	1.45	149,214	5.92	1.39	1.47	149,226	0.01%
112	149	K118 3K V Multiv UF	4,946 L	5,011	17	13.54	1.39	0.48	74,938	13.54	1.39	0.49	74,940	0.00%
113	151	ATBS Roadway (closed to new installs)	5,400 L	397,362	17	4.07	1.39	0.48	2,167,914	4.07	1.39	0.49	2,167,916	0.00%
114	152	Area Refract OH (closed to new installs)	5,100 L	18,970	17	4.21	1.39	0.48	106,262	4.21	1.39	0.49	106,265	0.00%
115	153	Area UG (closed to new installs)	5,400 L	20,091	17	4.07	1.39	0.48	109,707	4.07	1.39	0.49	109,709	0.00%
116	154	Area Refract UG (closed to new installs)	5,100 L	347	17	4.21	1.39	0.48	2,041	4.21	1.39	0.49	2,043	0.10%
117	156	Shoebox Bronze IV FWT	43,765 L	15,125	147	23.30	1.39	4.17	380,790	23.30	1.39	4 25	380,931	0.04%
118	157	Shoebox Bronze V	48,514 L	11,285	147	23.30	1.39	4.17	285,972	23.30	1.39	4 25	286,113	0.05%
119	158	Shoebox Black IV FWT	43,765 L	2,708	147	23.30	1.39	4.17	74,216	23.30	1.39	4 25	74,358	0.19%
120	159	Shoebox Black V	48,514 L	5,822	147	23.30	1.39	4.17	151,108	23.30	1.39	4 25	151,249	0.09%
121	160	Monticello Black TIII 3000K	4,646 L	52	17	17.49	1.39	0.48	1,073	17.49	1.39	0.49	1,076	0.19%
122	161	Roadway Black UG	31,599 L	727	99	8.77	1.39	2.81	10,731	8.77	1.39	2 86	10,790	0.55%
123	162	Roadway Bronze UG	31,599 L	1,791	99	8.77	1.39	2.81	21,539	8.77	1.39	2 86	21,598	0.28%
124	163	Shoebox Pedestrian Bronze	4,300 L	172	17	13.66	1.39	0.48	2,690	13.66	1.39	0.49	2,692	0.08%
125	164	Shoebox Pedestrian Black	4,300 L	4,618	17	13.66	1.39	0.48	69,604	13.66	1.39	0.49	69,606	0.00%
126	166	Enterprise PT (closed to new installs)	4,500 L	3,673	18	16.53	1.39	0.51	65,915	16.53	1.39	0 52	65,917	0.00%
127	167	Underground Mitchell	5,834 L	11,975	19	18.24	1.39	0.54	235,234	18.24	1.39	0 55	235,236	0.00%
128	168	Underground Mitchell w/Top Hat	5,442 L	27,494	19	18.24	1.39	0 54	539,937	18.24	1.39	0 55	539,939	0.00%
129	169	Teardrop	15,375 L	4,100	52	23.60	1.39	1.48	103,391	23.60	1.39	1 50	103,403	0.01%
130	171	Roadway Black UG Feed	5,742 L	305	17	4.45	1.39	0.48	1,882	4.45	1.39	0.49	1,884	0.11%
131	172	Roadway Black UG Feed	12,748 L	4,109	38	5.85	1.39	1 08	30,226	5.85	1.39	1.10	30,235	0.03%
132	173	Roadway Black UG Feed	16,192 L	9,339	51	5.92	1.39	1.45	69,155	5.92	1.39	1.47	69,168	0.02%
133	174	Roadway Gray	16,192 L	135	51	5.92	1.39	1.45	1,871	5.92	1.39	1.47	1,884	0.65%
134	176	Roadway Gray	26,799 L	465	76	8.68	1.39	2.16	6,653	8.68	1.39	2.19	6,680	0.41%
135	177	Roadway Gray	31,599 L	121	99	8.77	1.39	2.81	4,563	8.77	1.39	2 86	4,623	1.30%
136	178	Teardrop Black	6,034 L	1,418	19	19.03	1.39	0.54	29,076	19.03	1.39	0 55	29,078	0.01%
137	179	Roadway White OH	26,799 L	2,034	76	8.68	1.39	2.16	22,454	8.68	1.39	2.19	22,481	0.12%
138	180	Roadway White UG	26,799 L	4,688	76	8.68	1.39	2.16	49,187	8.68	1.39	2.19	49,214	0.06%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
139	181	Sanibel (closed to new installs)	16,160 L	2,745	52	19.40	1.39	1.48	57,988	19.40	1.39	1 50	58,001	0.02%
140	182	Biscayne (closed to new installs)	7,439 L	27,291	21	15.03	1.39	0 60	448,162	15.03	1.39	0 61	448,165	0.00%
141	183	Clermont	14,251 L	2,542	52	23.64	1.39	1.48	64,562	23.64	1.39	1 50	64,575	0.02%
142	184	ATBS Roadway, Overhead Feed (closed to new installs)	4,771 L	373,833	14	3.62	1.39	0.40	1,873,487	3.62	1.39	0.40	1,873,487	0.00%
143	185	ATBS Roadway, Underground Feed (closed to new installs)	4,771 L	10,883	14	3.62	1.39	0.40	54,604	3.62	1.39	0.40	54,604	0.00%
144	186	ATBS Roadway, Overhead Feed (closed to new installs)	7,981 L	68,497	24	4.35	1.39	0.68	393,557	4.35	1.39	0 69	393,560	0.00%
145	187	ATBS Roadway, Underground Feed (closed to new installs)	7,981 L	2,165	24	4.35	1.39	0.68	12,626	4.35	1.39	0 69	12,629	0.02%
146	188	Roadway OH Gray w/ Refractor (closed to new installs)	4,544 L	236	14	3.77	1.39	0.40	1,283	3.77	1.39	0.40	1,283	0.00%
147	189	Roadway UG Gray w/ Refractor (closed to new installs)	4,544 L	17	14	3.77	1.39	0.40	156	3.77	1.39	0.40	156	0.00%
148	191	Flood Overhead Feed	17,098 L	27,607	46	8.93	1.39	1 31	285,561	8.93	1.39	1 33	285,572	0.00%
149	192	Flood Overhead Feed	34,291 L	13,527	91	14.47	1.39	2 58	217,318	14.47	1.39	2 63	217,373	0.03%
150	193	Clermont	6,273 L	1,465	18	24.04	1.39	0 51	37,369	24.04	1.39	0 52	37,371	0.01%
151	194	Flood Underground Feed	17,098 L	1,418	46	8.93	1.39	1.31	15,352	8.93	1.39	1 33	15,363	0.07%
152	195	LED Flood Underground Feed	34,291 L	2,587	91	14.47	1.39	2.58	43,834	14.47	1.39	2 63	43,888	0.12%
153	196	Amber Roadway Overhead	4,133 L	878	24	10.22	1.39	0.68	10,394	10.22	1.39	0 69	10,397	0.03%
154	197	Amber Roadway Underground	4,133 L	0	24	10.22	1.39	0.68	196	10.22	1.39	0 69	199	1.47%
155	198	Amber Roadway Overhead	5,325 L	86	38	12.45	1.39	1.08	1,684	12.45	1.39	1.10	1,693	0.54%
156	199	Amber Roadway Underground	5,325 L	0	38	12.45	1.39	1.08	493	12.45	1.39	1.10	502	1.85%
157	292	3K Gray II Multivf (closed to new installs)	4,605 L	112,102	11	3.62	1.39	0 31	561,828	3.62	1.39	0 32	561,829	0.00%
158	293	3K Gray II Multiv UG F (closed to new installs)	4,605 L	276	11	3.62	1.39	0.31	1,422	3.62	1.39	0 32	1,423	0.09%
159	294	3K II Multiv OH F (closed to new installs)	7,565 L	33,889	24	4.35	1.39	0.68	194,814	4.35	1.39	0 69	194,817	0.00%
160	295	3K II Multiv UG F (closed to new installs)	7,565 L	138	24	4.35	1.39	0.68	987	4.35	1.39	0 69	990	0.29%
161	296	3K III Multiv F	15,381 L	15,807	51	5.92	1.39	1.45	116,439	5.92	1.39	1.47	116,451	0.01%
162	297	3K III Multiv UG F	15,381 L	344	51	5.92	1.39	1.45	3,405	5.92	1.39	1.47	3,417	0.36%
163	361	LED Roadway (closed to new installs)	6,000 L	1,739	33	15.27	1.39	0.94	29,353	15.27	1.39	0 95	29,357	0.01%
164	362	LED Roadway (closed to new installs)	9,600 L	1,022	55	18.36	1.39	1.56	21,208	18.36	1.39	1 59	21,228	0.09%
165	363	LED Shoebox Type 3 (closed to new installs)	20,664 L	2,387	108	39.01	1.39	3.06	100,421	39.01	1.39	3.12	100,498	0.08%
166	364	LED Shoebox Type 4 (closed to new installs)	14,421 L	528	72	30.67	1.39	2 04	18,688	30.67	1.39	2 08	18,722	0.18%
167	367	LED Shoebox Type 5 (closed to new installs)	14,421 L	180	72	29.74	1.39	2.04	7,366	29.74	1.39	2 08	7,401	0.47%
168	368	Sanibel (closed to new installs)	8,122 L	26,262	25	15.69	1.39	0.71	448,768	15.69	1.39	0.72	448,771	0.00%
169	369	Underground Biscayne (closed to new installs)	6,500 L	22,852	28	13.88	1.39	0.79	349,212	13.88	1.39	0 81	349,219	0.00%
		Other Facilities												
170	404	35' Deco Concrete – Mariner		7,164	N/A	12.66	N/A	N/A	90,715	12.66	N/A	N/A	90,715	0.00%
171	405	Concrete, 30/35'		1,337,119	N/A	8.11	N/A	N/A	10,845,862	8.11	N/A	N/A	10,845,862	0.00%
172	406	16' Deco Conc – Single Sanibel		64,650	N/A	14.20	N/A	N/A	918,207	14.20	N/A	N/A	918,207	0.00%
173	407	16' Decon Conc – Double Sanibel		1,708	N/A	12.31	N/A	N/A	21,014	12.31	N/A	N/A	21,014	0.00%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
174	408	26' Aluminum DOT Style Pole	12,960	N/A	17.35	N/A	N/A	224,834	17.35	N/A	N/A	224,834	0.00%
175	409	36' Aluminum DOT Style Pole	9,625	N/A	25.40	N/A	N/A	244,486	25.40	N/A	N/A	244,486	0.00%
176	410	Concrete, 15' 1	12,468	N/A	7.32	N/A	N/A	91,286	7.32	N/A	N/A	91,286	0.00%
177	411	16' Octagonal Conc 1	852	N/A	10.46	N/A	N/A	8,915	10.46	N/A	N/A	8,915	0.00%
178	412	32' Octagonal Deco Concrete	10,292	N/A	17.77	N/A	N/A	182,854	17.77	N/A	N/A	182,854	0.00%
179	413	25' Tenon Top Concrete	660	N/A	7.77	N/A	N/A	5,125	7.77	N/A	N/A	5,125	0.00%
180	415	Concrete, Curved 1	7,236	N/A	2.14	N/A	N/A	15,463	2.14	N/A	N/A	15,463	0.00%
181	418	35' Tenon Top Black Concrete	7,578	N/A	20.56	N/A	N/A	155,817	20.56	N/A	N/A	155,817	0.00%
182	420	Wood, 30/35'	794,060	N/A	4.32	N/A	N/A	3,430,850	4.32	N/A	N/A	3,430,850	0.00%
183	421	Promenade 25' Black Direct Buried	277	N/A	13.49	N/A	N/A	3,740	13.49	N/A	N/A	3,740	0.00%
184	425	Wood, 14' Laminated 1	13,062	N/A	1.07	N/A	N/A	13,919	1.07	N/A	N/A	13,919	0.00%
185	428	Deco Fiberglass, 35', Bronze, Reinforced 1	1,986	N/A	9.60	N/A	N/A	19,077	9.60	N/A	N/A	19,077	0.00%
186	429	Deco Fiberglass, 41', Bronze, Reinforced 1	2,766	N/A	20.25	N/A	N/A	56,026	20.25	N/A	N/A	56,026	0.00%
187	430	Fiberglass, 14', Black 1	324,871	N/A	5.21	N/A	N/A	1,691,344	5.21	N/A	N/A	1,691,344	0.00%
188	431	Deco Fiberglass, 41', Bronze 1	17,143	N/A	13.36	N/A	N/A	229,104	13.36	N/A	N/A	229,104	0.00%
189	432	Deco Fiberglass, 35', Bronze, Anchor Base 1	60	N/A	9.70	N/A	N/A	582	9.70	N/A	N/A	582	0.00%
190	433	Deco Fiberglass, 35', Bronze 1	5,142	N/A	8.64	N/A	N/A	44,433	8.64	N/A	N/A	44,433	0.00%
191	434	Deco Fiberglass, 20', Black, Deco Base 1	3,727	N/A	5.28	N/A	N/A	19,686	5.28	N/A	N/A	19,686	0.00%
192	435	Aluminum, Type A 1	1,116	N/A	2.95	N/A	N/A	3,293	2.95	N/A	N/A	3,293	0.00%
193	436	Deco Fiberglass, 16', Black, Fluted 1	35,508	N/A	8.74	N/A	N/A	310,216	8.74	N/A	N/A	310,216	0.00%
194	437	Fiberglass, 16', Black, Fluted, Dual Mount 1	3,969	N/A	15.53	N/A	N/A	61,645	15.53	N/A	N/A	61,645	0.00%
195	438	Deco Fiberglass, 20', Black 1	112,285	N/A	2.62	N/A	N/A	294,377	2.62	N/A	N/A	294,377	0.00%
196	439	Black Fiberglass 16'	4,506	N/A	13.42	N/A	N/A	60,471	13.42	N/A	N/A	60,471	0.00%
197	440	Aluminum, Type B 1	3,732	N/A	15.38	N/A	N/A	57,388	15.38	N/A	N/A	57,388	0.00%
198	441	15' Black Aluminum	43,371	N/A	3.99	N/A	N/A	173,075	3.99	N/A	N/A	173,075	0.00%
199	445	Aluminum, Type C 1	816	N/A	6.42	N/A	N/A	5,241	6.42	N/A	N/A	5,241	0.00%
200	446	Deco Fiberglass, 30', Bronze 1	2,688	N/A	7.57	N/A	N/A	20,357	7.57	N/A	N/A	20,357	0.00%
201	447	Deco Fiberglass, 35', Silver, Anchor Base 1	3,228	N/A	10.60	N/A	N/A	34,207	10.60	N/A	N/A	34,207	0.00%
202	448	Deco Fiberglass, 41', Silver 1	6,768	N/A	8.06	N/A	N/A	54,577	8.06	N/A	N/A	54,577	0.00%
203	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base 1	1,704	N/A	10.04	N/A	N/A	17,106	10.04	N/A	N/A	17,106	0.00%
204	450	Concrete, 1/2 Special	1,118	N/A	4.06	N/A	N/A	4,534	4.06	N/A	N/A	4,534	0.00%
205	452	Aluminum Breakaway Pole, 36'	36	N/A	13.41	N/A	N/A	483	13.41	N/A	N/A	483	0.00%
206	453	Aluminum Breakaway Pole, 46'	0	N/A	22.90	N/A	N/A	0	22.90	N/A	N/A	0	0.00%
207	454	OAL Promenade Receptable Pole, 35'	180	N/A	20.56	N/A	N/A	3,701	20.56	N/A	N/A	3,701	0.00%
208	455	Steel, Type A 1	108	N/A	1.84	N/A	N/A	199	1.84	N/A	N/A	199	0.00%
209	456	Promenade 29' Black Direct Buried	277	N/A	17.20	N/A	N/A	4,769	17.20	N/A	N/A	4,769	0.00%
210	460	Steel, Type B 1	48	N/A	1.97	N/A	N/A	95	1.97	N/A	N/A	95	0.00%
211	461	16' Vic II Brnz	2,736	N/A	12.49	N/A	N/A	34,163	12.49	N/A	N/A	34,163	0.00%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
212	462	AL Direct Buried 30FT 12FT BKT Breakaway	0	N/A	21.43	N/A	N/A	0	21.43	N/A	N/A	0	0.00%
213	463	AL Direct Buried 30FT 10FT BKT Breakaway	0	N/A	20.86	N/A	N/A	0	20.86	N/A	N/A	0	0.00%
214	464	35' Bronze Promenade Special St Joe	192	N/A	20.56	N/A	N/A	3,948	20.56	N/A	N/A	3,948	0.00%
215	465	Steel, Type C 1	216	N/A	2.76	N/A	N/A	597	2.76	N/A	N/A	597	0.00%
216	466	16' Deco Con Vic II – Dual Mount	10,521	N/A	12.49	N/A	N/A	131,368	12.49	N/A	N/A	131,368	0.00%
217	467	16' Deco Conc Washington – Dual	9,825	N/A	13.29	N/A	N/A	130,555	13.29	N/A	N/A	130,555	0.00%
218	468	16' Deco Conc Colonial – Dual Mount	4,368	N/A	10.56	N/A	N/A	46,125	10.56	N/A	N/A	46,125	0.00%
219	469	35' Tenon Top Quad Flood Mount	216	N/A	8.36	N/A	N/A	1,806	8.36	N/A	N/A	1,806	0.00%
220	470	45' Tenon Top Quad Flood Mount	156	N/A	11.81	N/A	N/A	1,843	11.81	N/A	N/A	1,843	0.00%
221	471	22' Deco Concrete	11,767	N/A	14.25	N/A	N/A	167,639	14.25	N/A	N/A	167,639	0.00%
222	472	22' Deco Conc Single Sanibel	106,073	N/A	14.25	N/A	N/A	1,511,176	14.25	N/A	N/A	1,511,176	0.00%
223	473	22' Deco Conc Double Sanibel	8,527	N/A	14.25	N/A	N/A	121,483	14.25	N/A	N/A	121,483	0.00%
224	474	22' Deco Conc Double Mount	1,617	N/A	14.25	N/A	N/A	23,033	14.25	N/A	N/A	23,033	0.00%
225	476	25' Tenon Top Bronze Concrete	22,674	N/A	14.85	N/A	N/A	336,653	14.85	N/A	N/A	336,653	0.00%
226	477	30' Tenon Top Bronze Concrete	11,989	N/A	17.20	N/A	N/A	206,264	17.20	N/A	N/A	206,264	0.00%
227	478	35' Tenon Top Bronze Concrete	43,688	N/A	18.99	N/A	N/A	829,583	18.99	N/A	N/A	829,583	0.00%
228	479	41' Tenon Top Bronze Concrete	5,179	N/A	21.00	N/A	N/A	108,762	21.00	N/A	N/A	108,762	0.00%
229	480	Wood, 40/45'	16,582	N/A	5.91	N/A	N/A	98,021	5.91	N/A	N/A	98,021	0.00%
230	481	30' Tenon Top Concrete, Single Flood Mount	911	N/A	7.97	N/A	N/A	7,267	7.97	N/A	N/A	7,267	0.00%
231	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	1,168	N/A	7.97	N/A	N/A	9,309	7.97	N/A	N/A	9,309	0.00%
232	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	72	N/A	11.81	N/A	N/A	851	11.81	N/A	N/A	851	0.00%
233	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	379	N/A	11.81	N/A	N/A	4,477	11.81	N/A	N/A	4,477	0.00%
234	485	Concrete, 40/45'	7,122	N/A	12.90	N/A	N/A	91,872	12.90	N/A	N/A	91,872	0.00%
235	486	Tenon Style Concrete 46' Single Flood Mount	144	N/A	11.81	N/A	N/A	1,701	11.81	N/A	N/A	1,701	0.00%
236	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	379	N/A	8.22	N/A	N/A	3,113	8.22	N/A	N/A	3,113	0.00%
237	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	1,588	N/A	8.22	N/A	N/A	13,049	8.22	N/A	N/A	13,049	0.00%
238	489	35' Tenon Top Concrete, Single Flood Mount	1,454	N/A	8.22	N/A	N/A	11,945	8.22	N/A	N/A	11,945	0.00%
239	490	Special Concrete 13' 1	-	N/A	7.79	N/A	N/A	-	7.79	N/A	N/A	-	#DIV/0!
240	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	72	N/A	7.97	N/A	N/A	574	7.97	N/A	N/A	574	0.00%
241	492	16' Smooth Decorative Concrete/The Colonial	428,896	N/A	10.56	N/A	N/A	4,528,696	10.56	N/A	N/A	4,528,696	0.00%
242	493	19' White Aluminum 1	1,980	N/A	22.87	N/A	N/A	45,289	22.87	N/A	N/A	45,289	0.00%
243	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	10,640	N/A	11.81	N/A	N/A	125,694	11.81	N/A	N/A	125,694	0.00%
244	495	Dual Mount 20' Fiberglass1	132	N/A	5.27	N/A	N/A	696	5.27	N/A	N/A	696	0.00%
245	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	15,540	N/A	7.97	N/A	N/A	123,911	7.97	N/A	N/A	123,911	0.00%
246	497	16' Decorative Concrete w/decorative base/The Washington	136,963	N/A	12.13	N/A	N/A	1,661,810	12.13	N/A	N/A	1,661,810	0.00%
247	498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	60,665	N/A	8.22	N/A	N/A	498,370	8.22	N/A	N/A	498,370	0.00%
248	499	16' Decorative Concrete-Vic II	366,568	N/A	12.49	N/A	N/A	4,577,090	12.49	N/A	N/A	4,577,090	0.00%
249	503	AL Direct Buried 40FT 10FT BKT Breakaway	0	N/A	22.50	N/A	N/A	0	22.50	N/A	N/A	0	0.00%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.	Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
250	504	Promenade Black 41ft	275	N/A	21.00	N/A	N/A	5,784	21.00	N/A	N/A	5,784	0.00%
								$89,454,037				$89,465,788	0.01%

TOTAL ALL LIGHTING TYPES		$89,454,037	**TOTAL ALL LIGHTING TYPES**	$89,465,788	
FAC LITIES CHARGES	FIXTURES	$43,129,360	FACILITIES CHARGES	FIXTURES	$43,129,360	0.00%
FAC LITIES CHARGES	POLES	$34,883,591	FACILITIES CHARGES	POLES	$34,883,591	0.00%
MA NTENANCE	FIXTURES	$10,794,999	MAINTENANCE	FIXTURES	$10,794,999	0.00%
NON-FUEL ENERGY	FIXTURES	$ 646,087	NON-FUEL ENERGY	FIXTURES	$ 657,839	1.82%

Supporting Schedules:

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHT NG SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

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CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.	Type of Facility (1)			Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
	Incandescent													
1	110	Roadway	1,000 L	32	32	1.03	4.07	0 88	499	1.02	4.70	0 91	530	6.23%
2	115	Roadway	2,500 L	16	66	1.61	3.67	1 82	1,525	1.60	4.32	1 87	1,574	3.26%
3	170	Post Top	2,500 L	12	72	20.39	3.67	1 98	1,999	20.01	4.32	2 04	2,055	2.75%
	Mercury Vapor													
4	205	Open Bottom	4,000 L	7,609	44	2.55	1.80	1 21	33,736	2.38	1.80	1 25	32,464	-3.77%
5	210	Roadway	4,000 L	157	44	2.95	1.80	1.21	1,384	3.06	1.80	1 25	1,422	2.77%
6	215	Post Top	4,000 L	475	44	3.47	1.80	1.21	3,141	3.60	1.80	1 25	3,224	2.64%
7	220	Roadway	8,000 L	33,638	71	3.34	1.77	1.96	173,558	3.10	1.77	2 01	165,527	-4.63%
8	225	Open Bottom	8,000 L	5,409	71	2.50	1.77	1.96	24,767	2.45	1.77	2 01	24,539	-0.92%
9	235	Roadway	21,000 L	10,166	158	4.04	1.81	4.35	67,718	3.75	1.79	4.48	64,813	-4.29%
10	240	Roadway	62,000 L	44	386	5.29	1.78	10.63	49,549	5.49	2.07	10 95	51,052	3.03%
11	245	Flood	21,000 L	1,257	158	5.29	1.81	4.35	17,170	4.92	1.79	4.48	16,927	-1.42%
12	250	Flood	62,000 L	294	386	6.20	1.78	10.63	51,586	5.77	2.07	10 95	53,027	2.79%
	High Pressure Sodium Vapor (Closed to new installs)													
13	300	HPS Deco Rdwy White	50,000 L	21	168	13.89	1.61	4 63	9,656	10.50	1.87	4.77	9,873	2.25%
14	301	Sandpiper HPS Deco Roadway	27,500 L	12,142	104	13.81	1.72	2 86	192,140	13.61	1.85	2 95	191,392	-0.39%
15	302	9500L HPS Bronze Champion	9,500 L	3,567	42	16.75	1.58	1.16	65,972	13.16	1.84	1.19	54,125	-17.96%
16	305	Open Bottom 1	4,000 L	34,829	21	2.54	2.04	0 58	159,663	2.49	1.86	0 60	151,797	-4.93%
17	306	100W HPS DECO RDWY BLK	9,500 L	318	42	14.73	1.58	1.16	5,776	10.19	1.84	1.19	4,429	-23.33%
18	310	Roadway 1	4,000 L	245,281	21	3.12	2.04	0.58	1,265,798	3.06	1.86	0 60	1,207,252	-4.63%
19	313	Open Bottom 1	6,500 L	1,022	29	4.19	2.05	0.80	6,653	4.11	1.84	0 82	6,364	-4.35%
20	314	Hometown II	9,500 L	38,488	42	4.08	1.72	1.16	223,814	3.83	1.84	1.19	218,930	-2.18%
21	315	Post Top - Colonial/Contemp 1	4,000 L	285,782	21	5.04	2.04	0.58	2,023,486	4.95	1.86	0 60	1,945,538	-3.85%
22	316	Colonial Post Top 1	4,000 L	1,306	34	4 05	2.04	0 94	8,338	3.97	1.86	0 96	8,008	-3.96%
23	318	Post Top 1	9,500 L	5,454	42	2.50	1.72	1.16	23,600	2.45	1.84	1.19	24,004	1.71%
24	320	Roadway-Overhead Only	9,500 L	1,224,118	42	3.64	1.72	1.16	6,561,859	4.04	1.84	1.19	7,195,043	9.65%
25	321	Deco Post Top - Monticello	9,500 L	110,041	49	12.17	1.72	1.35	1,529,260	12.59	1.84	1 39	1,588,847	3.90%
26	322	Deco Post Top - Flagler	9,500 L	59,280	49	16.48	1.72	1.35	1,079,687	15.53	1.84	1 39	1,030,726	-4.53%
27	323	Roadway-Turtle OH Only	9,500 L	428	42	4.32	1.72	1.16	3,168	4.84	1.84	1.19	3,455	9.05%
28	325	Roadway-Overhead Only	16,000 L	293,470	65	3.78	1.75	1.79	1,624,288	4.57	1.85	1 84	1,884,765	16.04%
29	326	Deco Post Top – Sanibel	9,500 L	26,134	49	18.16	1.72	1.35	520,329	18.69	1.84	1 39	537,451	3.29%
30	330	Roadway-Overhead Only	22,000 L	66,852	87	3.64	1.83	2.40	368,185	3.40	1.85	2.47	353,308	-4.04%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
31	335	Roadway	27,500 L	222,426	104	4.16	1.72	2 86	1,311,433	5.68	1.85	2 95	1,678,759	28.01%
32	336	Roadway-Bridge 1	27,500 L	1,888	104	6.74	1.72	2 86	19,541	6.28	1.85	2 95	19,038	-2.57%
33	337	Roadway-DOT 1	27,500 L	922	104	5.87	1.72	2 86	10,567	5.47	1.85	2 95	10,431	-1.29%
34	338	Deco Roadway–Maitland	27,500 L	9,216	104	9.62	1.72	2.86	108,078	9.65	1.85	2 95	109,695	1.50%
35	340	Roadway-Overhead Only	50,000 L	81,182	169	5.03	1.76	4.65	560,654	5.79	1.87	4.79	631,721	12.68%
36	341	HPS Flood-City of Sebring only 1	16,000 L	43	65	4.06	1.75	1.79	1,649	3.78	1.85	1 84	1,680	1.90%
37	342	Roadway-Turnpike 1	50,000 L	3,326	168	8.95	1.76	4.63	44,953	8.33	1.87	4.77	43,553	-3.11%
38	343	Roadway-Turnpike 1	27,500 L	5,356	108	9.12	1.72	2.97	61,912	8.50	1.85	3 06	59,400	-4.06%
39	345	Flood-Overhead Only	27,500 L	74,369	103	5.21	1.72	2.84	518,886	5.18	1.85	2 92	526,692	1.50%
40	347	Clermont	9,500 L	18,082	49	20.65	1.72	1 35	405,298	20.49	1.84	1 39	404,638	-0.16%
41	348	Clermont	27,500 L	9,810	104	22.65	1.72	2 86	242,634	21.51	1.85	2 95	232,797	-4.05%
42	350	Flood-Overhead Only 1	50,000 L	155,361	170	5.19	1.76	4.68	1,089,304	5.36	1.87	4 82	1,133,584	4.07%
43	351	Underground Roadway	9,500 L	41,102	42	6.22	1.72	1.16	326,933	5.68	1.84	1.19	309,854	-5.22%
44	352	Underground Roadway	16,000 L	16,436	65	7.58	1.75	1.79	154,740	6.21	1.85	1 84	133,976	-13.42%
45	353	Underground Roadway	22,000 L	1	87	7.58	1.83	2.40	2,515	6.21	1.85	2.47	2,587	2.85%
46	354	Underground Roadway	27,500 L	37,101	108	8.10	1.72	2.97	368,180	7.33	1.85	3 06	344,471	-6.44%
47	356	Underground Roadway	50,000 L	7,160	168	8.69	1.76	4.63	84,159	7.44	1.87	4.77	76,270	-9.37%
48	357	Underground Flood	27,500 L	713	108	9.36	1.72	2.97	11,754	8.83	1.85	3 06	11,586	-1.43%
49	358	Underground Flood 1	50,000 L	735	168	9.49	1.76	4 63	17,607	9.01	1.87	4.77	17,618	0.06%
50	359	Underground Turtle Roadway	9,500 L	7	42	6.09	1.72	1.16	640	6.59	1.84	1.19	660	3.05%
51	360	Deco Roadway Rectangular 1	9,500 L	2,406	47	12.53	1.72	1.29	35,018	11.93	1.84	1 33	33,883	-3.24%
52	365	Deco Roadway Rectangular	27,500 L	30,918	108	11.89	1.72	2.97	424,641	11.39	1.85	3 06	413,232	-2.69%
53	366	Deco Roadway Rectangular	50,000 L	16,809	168	12.00	1.76	4.63	240,626	11.39	1.87	4.77	232,581	-3.34%
54	370	Deco Roadway Round	27,500 L	4,426	108	15.41	1.72	2.97	79,670	16.48	1.85	3 06	85,076	6.79%
55	375	Deco Roadway Round	50,000 L	2,946	168	15.42	1.76	4.63	59,942	16.48	1.87	4.77	63,678	6.23%
56	380	Deco Post Top – Ocala	9,500 L	497,376	49	8.78	1.72	1.35	5,223,245	10.42	1.84	1 39	6,100,061	16.79%
57	381	Deco Post Top 1	9,500 L	604	49	4.05	1.72	1.35	4,277	3.77	1.84	1 39	4,206	-1.67%
58	383	Deco Post Top-Biscayne	9,500 L	75,938	49	14.17	1.72	1 35	1,207,453	13.21	1.84	1 39	1,143,563	-5.29%
59	385	Deco Post Top – Sebring	9,500 L	131,766	49	6.75	1.72	1.35	1,116,849	6.67	1.84	1 39	1,122,785	0.53%
60	393	Deco Post Top 1	4,000 L	22	21	8.72	2.04	0.58	382	8.13	1.86	0 60	370	-3.11%
61	394	Deco Post Top 1	9,500 L	44	49	18.16	1.72	1.35	1,667	16.92	1.84	1 39	1,641	-1.54%
	Metal Halide													
62	307	DEC Post Top-MH Sanibel P	11,600 L	2,672	65	16.85	2.68	1.79	53,574	15.20	3.14	1 84	50,421	-5.89%
63	308	Clermont Tear Drop P	11,600 L	1,537	65	19.91	2.68	1.79	36,109	18.20	3.14	1 84	34,231	-5.20%
64	309	MH Deco Rectangular P	36,000 L	6,686	126	13.07	2.74	3.47	110,952	11.48	2.82	3 57	101,006	-8.96%
65	311	MH Deco Cube P	36,000 L	1,152	126	15.98	2.74	3.47	26,821	14.34	2.82	3 57	25,175	-6.14%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
66	312	MH Flood P	36,000 L	4,072	126	10.55	2.74	3.47	59,361	9.00	2.82	3 57	53,539	-9.81%
67	319	MH Post Top Biscayne P	11,600 L	1,792	65	15.24	2.68	1.79	33,518	13.61	3.14	1 84	31,464	-6.13%
68	327	Deco Post Top-MH Sanibel	12,000 L	18,645	74	18.39	3.24	2 04	405,107	19.23	3.14	2.10	418,983	3.43%
69	349	Clermont Tear Drop	12,000 L	9,307	74	21.73	3.24	2.04	234,196	22.02	3.14	2.10	236,027	0.78%
70	371	MH Deco Rectangular	38,000 L	25,478	159	14.26	3.38	4.38	457,789	15.46	2.82	4 51	474,261	3.60%
71	372	MH Deco Circular	38,000 L	2,129	159	16.70	3.38	4.38	51,115	17.40	2.82	4 51	51,661	1.07%
72	373	MH Deco Rectangular 5	110,000 L	5,291	378	15.30	3.52	10.41	146,789	15.42	3.20	10.72	147,154	0.25%
73	386	MH Flood 5	110,000 L	17,954	378	13.17	3.52	10.41	346,864	12.96	3.20	10.72	338,792	-2.33%
74	389	MH Flood-Sportslighter 5	110,000 L	3,076	378	13.01	3.52	10.41	98,066	12.97	3.20	10.72	98,370	0.31%
75	390	MH Deco Cube	38,000 L	19,491	159	17.44	3.38	4 38	414,168	17.27	2.82	4 51	400,207	-3.37%
76	396	Deco PT MH Sanibel Dual 5	24,000 L	421	148	33.73	6.47	4.08	24,157	34.90	2.82	4 20	23,326	-3.44%
77	397	MH Post Top-Biscayne	12,000 L	8,352	74	14.98	3.24	2.04	153,990	14.74	3.14	2.10	151,181	-1.82%
78	398	MH Deco Cube 5	110,000 L	10,304	378	20.34	3.52	10.41	293,061	20.14	3.20	10.72	289,150	-1.33%
79	399	MH Flood	38,000 L	15,396	159	11.51	3.38	4.38	237,604	11.32	2.82	4 51	226,268	-4.77%
	Light Emitting Diode (LED)													
80	104	Sanibel Black Type III 4000K	6,226 L	1,935	17	20.26	1.39	0.47	41,991	17.55	1.39	0.48	36,747	-12.49%
81	106	Underground Sanibel (closed to new installs)	8,122 L	117,716	25	20.80	1.39	0.69	2,612,322	17.55	1.39	0.71	2,229,654	-14.65%
82	107	Underground Traditional Open	5,621 L	37,859	17	13.57	1.39	0.47	566,469	8.10	1.39	0.48	359,568	-36.52%
83	108	Underground Traditional w/Lens	4,761 L	26,651	17	13.57	1.39	0.47	398,792	8.30	1.39	0.48	258,356	-35.22%
84	109	Underground Acorn	6,205 L	26,766	25	20.16	1.39	0.69	577,010	17.42	1.39	0.71	503,580	-12.73%
85	111	Underground Mini Bell	2,889 L	19,638	18	17.88	1.39	0.50	378,541	14.93	1.39	0 51	320,643	-15.29%
86	116	V Ventus (closed to new installs)	14,403 L	1,056	50	21.02	1.39	1.38	24,493	18.98	1.39	1.42	22,367	-8.68%
87	117	FWT Ventus (closed to new installs)	13,508 L	2,736	50	21.02	1.39	1.38	62,142	18.98	1.39	1.42	56,596	-8.93%
88	118	Ventus III (closed to new installs)	20,333 L	3,891	80	25.73	1.39	2.20	107,633	24.09	1.39	2 27	101,301	-5.88%
89	119	Shoebox Black III (closed to new installs)	20,333 L	2,281	80	26 50	1.39	2 20	65,728	24.09	1.39	2 27	60,288	-8.28%
90	120	K118 3K V Multiv UF	4,861 L	558	18	16.14	1.39	0 50	9,893	13.54	1.39	0 51	8,447	-14.62%
91	121	Shoebox Bronze III	25,114 L	8,698	75	20.42	1.39	2 07	191,575	15.42	1.39	2.13	148,126	-22.68%
92	122	Shoebox Bronze IV	24,390 L	14,695	75	20.42	1.39	2.07	322,368	15.42	1.39	2.13	248,926	-22.78%
93	123	Shoebox Bronze V	25,870 L	7,511	75	20.42	1.39	2.07	165,667	15.42	1.39	2.13	128,159	-22.64%
94	124	Shoebox Black III	25,114 L	4,847	75	20.42	1.39	2.07	107,584	15.42	1.39	2.13	83,394	-22.48%
95	126	Shoebox Black IV FWT	24,390 L	10,442	75	20.42	1.39	2.07	229,601	15.42	1.39	2.13	177,432	-22.72%
96	127	Shoebox Black V	25,870 L	9,273	75	20.42	1.39	2.07	204,111	15.42	1.39	2.13	157,787	-22.70%
97	130	Monticello 3000 Kelvin	4,430 L	878	17	20.16	1.39	0.47	19,027	17.49	1.39	0.48	16,687	-12.30%
98	131	UG Roadway (closed to new installs)	4,600 L	960	23	10.79	1.39	0.63	11,867	7.54	1.39	0 65	8,750	-26.27%
99	132	UG Roadway (closed to new installs)	9,200 L	2,484	46	12.75	1.39	1 27	35,825	8.42	1.39	1 31	25,100	-29.94%
100	133	ATBO Roadway (closed to new installs)	5,742 L	180,501	17	6.22	1.39	0.47	1,373,712	4.29	1.39	0.48	1,025,898	-25.32%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
101	134	Underground ATBO Roadway (closed to new installs)	5,742 L	28,030	17	7.71	1.39	0.47	255,172	4.29	1.39	0.48	159,396	-37.53%
102	136	Roadway	12,748 L	157,137	38	7.05	1.39	1 05	1,326,713	5.85	1.39	1 08	1,137,603	-14.25%
103	137	Underground Roadway	12,748 L	29,299	38	8.55	1.39	1.05	291,710	5.85	1.39	1 08	212,512	-27.15%
104	138	Roadway	26,799 L	75,873	76	11.61	1.39	2.09	988,260	8.68	1.39	2.16	766,113	-22.48%
105	139	Underground Roadway	26,799 L	33,304	76	13.11	1.39	2.09	484,820	8.68	1.39	2.16	337,388	-30.41%
106	141	Roadway	31,599 L	26,752	99	14.08	1.39	2.73	417,089	8.77	1.39	2 81	275,206	-34.02%
107	142	Underground Roadway	31,599 L	18,221	99	15.58	1.39	2.73	312,448	8.77	1.39	2 81	188,510	-39.67%
108	143	OH Black Roadway	26,799 L	2,681	76	11.61	1.39	2.09	36,757	8.68	1.39	2.16	28,969	-21.19%
109	144	UG Black Roadway	26,799 L	7,779	76	13.11	1.39	2.09	114,698	8.68	1.39	2.16	80,312	-29.98%
110	147	Roadway	16,192 L	45,429	51	9.74	1.39	1.40	506,483	5.92	1.39	1.45	332,991	-34.25%
111	148	Underground Roadway	16,192 L	20,290	51	11.24	1.39	1.40	257,118	5.92	1.39	1.45	149,214	-41.97%
112	149	K118 3K V Multiv UF	4,946 L	5,011	17	16.14	1.39	0.47	87,940	13.54	1.39	0.48	74,938	-14.79%
113	151	ATBS Roadway (closed to new installs)	5,400 L	397,362	17	5.07	1.39	0.47	2,567,054	4.07	1.39	0.48	2,167,914	-15.55%
114	152	Area Refract OH (closed to new installs)	5,100 L	18,970	17	5.65	1.39	0.47	133,644	4.21	1.39	0.48	106,262	-20.49%
115	153	Area UG (closed to new installs)	5,400 L	20,091	17	6.56	1.39	0.47	159,823	4.07	1.39	0.48	109,707	-31.36%
116	154	Area Refract UG (closed to new installs)	5,100 L	347	17	7.15	1.39	0.47	3,061	4.21	1.39	0.48	2,041	-33.32%
117	156	Shoebox Bronze IV FWT	43,765 L	15,125	147	29.20	1.39	4.05	469,830	23.30	1.39	4.17	380,790	-18.95%
118	157	Shoebox Bronze V	48,514 L	11,285	147	29.20	1.39	4.05	352,350	23.30	1.39	4.17	285,972	-18.84%
119	158	Shoebox Black IV FWT	43,765 L	2,708	147	29.20	1.39	4 05	89,985	23.30	1.39	4.17	74,216	-17.52%
120	159	Shoebox Black V	48,514 L	5,822	147	29.20	1.39	4.05	185,253	23.30	1.39	4.17	151,108	-18.43%
121	160	Monticello Black TIII 3000K	4,646 L	52	17	20.16	1.39	0.47	1,209	17.49	1.39	0.48	1,073	-11.22%
122	161	Roadway Black UG	31,599 L	727	99	15.92	1.39	2.73	15,835	8.77	1.39	2 81	10,731	-32.23%
123	162	Roadway Bronze UG	31,599 L	1,791	99	15.92	1.39	2.73	34,244	8.77	1.39	2 81	21,539	-37.10%
124	163	Shoebox Pedestrian Bronze	4,300 L	172	17	12.91	1.39	0.47	2,558	13.66	1.39	0.48	2,690	5.14%
125	164	Shoebox Pedestrian Black	4,300 L	4,618	17	14.05	1.39	0.47	71,394	13.66	1.39	0.48	69,604	-2.51%
126	166	Enterprise PT (closed to new installs)	4,500 L	3,673	18	19.47	1.39	0.50	76,728	16.53	1.39	0 51	65,915	-14.09%
127	167	Underground Mitchell	5,834 L	11,975	19	21.44	1.39	0.52	273,500	18.24	1.39	0 54	235,234	-13.99%
128	168	Underground Mitchell w/Top Hat	5,442 L	27,494	19	21.44	1.39	0 52	627,803	18.24	1.39	0 54	539,937	-14.00%
129	169	Teardrop	15,375 L	4,100	52	28.54	1.39	1.43	123,609	23.60	1.39	1.48	103,391	-16.36%
130	171	Roadway Black UG Feed	5,742 L	305	17	8.21	1.39	0.47	3,027	4.45	1.39	0.48	1,882	-37.83%
131	172	Roadway Black UG Feed	12,748 L	4,109	38	9.12	1.39	1.05	43,662	5.85	1.39	1 08	30,226	-30.77%
132	173	Roadway Black UG Feed	16,192 L	9,339	51	11.24	1.39	1.40	118,802	5.92	1.39	1.45	69,155	-41.79%
133	174	Roadway Gray	16,192 L	135	51	11.61	1.39	1.40	2,607	5.92	1.39	1.45	1,871	-28.21%
134	176	Roadway Gray	26,799 L	465	76	11.61	1.39	2.09	7,950	8.68	1.39	2.16	6,653	-16.32%
135	177	Roadway Gray	31,599 L	121	99	14.08	1.39	2.73	5,108	8.77	1.39	2 81	4,563	-10.66%
136	178	Teardrop Black	6,034 L	1,418	19	21.87	1.39	0.52	33,098	19.03	1.39	0 54	29,076	-12.15%
137	179	Roadway White OH	26,799 L	2,034	76	11.61	1.39	2 09	28,347	8.68	1.39	2.16	22,454	-20.79%
138	180	Roadway White UG	26,799 L	4,688	76	13.11	1.39	2.09	69,886	8.68	1.39	2.16	49,187	-29.62%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)		Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
139	181	Sanibel (closed to new installs)	16,160 L	2,745	52	21.31	1.39	1.43	63,212	19.40	1.39	1.48	57,988	-8.26%
140	182	Biscayne (closed to new installs)	7,439 L	27,291	21	19.11	1.39	0 58	559,617	15.03	1.39	0 60	448,162	-19.92%
141	183	Clermont	14,251 L	2,542	52	29.28	1.39	1.43	78,869	23.64	1.39	1.48	64,562	-18.14%
142	184	ATBS Roadway, Overhead Feed (closed to new installs)	4,771 L	373,833	14	4.57	1.39	0.39	2,228,109	3.62	1.39	0.40	1,873,487	-15.92%
143	185	ATBS Roadway, Underground Feed (closed to new installs)	4,771 L	10,883	14	6.06	1.39	0.39	81,141	3.62	1.39	0.40	54,604	-32.70%
144	186	ATBS Roadway, Overhead Feed (closed to new installs)	7,981 L	68,497	24	5.35	1.39	0.66	461,860	4.35	1.39	0 68	393,557	-14.79%
145	187	ATBS Roadway, Underground Feed (closed to new installs)	7,981 L	2,165	24	6.85	1.39	0.66	18,026	4.35	1.39	0 68	12,626	-29.95%
146	188	Roadway OH Gray w/ Refractor (closed to new installs)	4,544 L	236	14	4.72	1.39	0.39	1,506	3.77	1.39	0.40	1,283	-14.80%
147	189	Roadway UG Gray w/ Refractor (closed to new installs)	4,544 L	17	14	6.22	1.39	0.39	197	3.77	1.39	0.40	156	-20.63%
148	191	Flood Overhead Feed	17,098 L	27,607	46	10.57	1.39	1 27	330,876	8.93	1.39	1 31	285,561	-13.70%
149	192	Flood Overhead Feed	34,291 L	13,527	91	16.86	1.39	2 51	249,601	14.47	1.39	2 58	217,318	-12.93%
150	193	Clermont	6,273 L	1,465	18	26.91	1.39	0.50	41,572	24.04	1.39	0 51	37,369	-10.11%
151	194	Flood Underground Feed	17,098 L	1,418	46	12.06	1.39	1.27	19,770	8.93	1.39	1 31	15,352	-22.35%
152	195	LED Flood Underground Feed	34,291 L	2,587	91	18.35	1.39	2.51	53,799	14.47	1.39	2 58	43,834	-18.52%
153	196	Amber Roadway Overhead	4,133 L	878	24	11.28	1.39	0.66	11,317	10.22	1.39	0 68	10,394	-8.16%
154	197	Amber Roadway Underground	4,133 L	0	24	12.77	1.39	0.66	190	10.22	1.39	0 68	196	3.03%
155	198	Amber Roadway Overhead	5,325 L	86	38	13.55	1.39	1.05	1,765	12.45	1.39	1 08	1,684	-4.58%
156	199	Amber Roadway Underground	5,325 L	0	38	15.04	1.39	1.05	479	12.45	1.39	1 08	493	2.86%
157	292	3K Gray II Multivf (closed to new installs)	4,605 L	112,102	11	4.57	1.39	0 30	668,168	3.62	1.39	0 31	561,828	-15.92%
158	293	3K Gray II Multiv UG F (closed to new installs)	4,605 L	276	11	6.06	1.39	0.30	2,092	3.62	1.39	0 31	1,422	-32.05%
159	294	3K II Multiv OH F (closed to new installs)	7,565 L	33,889	24	8.35	1.39	0.66	330,272	4.35	1.39	0 68	194,814	-41.01%
160	295	3K II Multiv UG F (closed to new installs)	7,565 L	138	24	9.58	1.39	0.66	1,701	4.35	1.39	0 68	987	-41.99%
161	296	3K III Multiv F	15,381 L	15,807	51	9.74	1.39	1.40	176,784	5.92	1.39	1.45	116,439	-34.13%
162	297	3K III Multiv UG F	15,381 L	344	51	11.24	1.39	1.40	5,207	5.92	1.39	1.45	3,405	-34.60%
163	361	LED Roadway (closed to new installs)	6,000 L	1,739	33	16.93	2.43	0.91	34,030	15.27	1.39	0 94	29,353	-13.74%
164	362	LED Roadway (closed to new installs)	9,600 L	1,022	55	20 07	2.43	1.51	23,984	18.36	1.39	1 56	21,208	-11.58%
165	363	LED Shoebox Type 3 (closed to new installs)	20,664 L	2,387	108	41 08	2.84	2.97	108,708	39.01	1.39	3 06	100,421	-7.62%
166	364	LED Shoebox Type 4 (closed to new installs)	14,421 L	528	72	32.59	2.84	1 98	20,418	30.67	1.39	2 04	18,688	-8.47%
167	367	LED Shoebox Type 5 (closed to new installs)	14,421 L	180	72	31.65	2.84	1.98	7,919	29.74	1.39	2 04	7,366	-6.98%
168	368	Sanibel (closed to new installs)	8,122 L	26,262	25	20.80	1.39	0.69	582,962	15.69	1.39	0.71	448,768	-23.02%
169	369	Underground Biscayne (closed to new installs)	6,500 L	22,852	28	18.60	1.39	0.77	457,072	13.88	1.39	0.79	349,212	-23.60%
		Other Facilities												
170	404	35' Deco Concrete – Mariner		7,164	N/A	22.35	N/A	N/A	160,115	12.66	N/A	N/A	90,715	-43.34%
171	405	Concrete, 30/35'		1,337,119	N/A	5.05	N/A	N/A	6,752,449	8.11	N/A	N/A	10,845,862	60.62%
172	406	16' Deco Conc – Single Sanibel		64,650	N/A	11.70	N/A	N/A	756,410	14.20	N/A	N/A	918,207	21.39%
173	407	16' Decon Conc – Double Sanibel		1,708	N/A	12.61	N/A	N/A	21,535	12.31	N/A	N/A	21,014	-2.42%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
174	408	26' Aluminum DOT Style Pole	12,960	N/A	45.92	N/A	N/A	595,123	17.35	N/A	N/A	224,834	-62.22%
175	409	36' Aluminum DOT Style Pole	9,625	N/A	54.80	N/A	N/A	527,423	25.40	N/A	N/A	244,486	-53.65%
176	410	Concrete, 15' 1	12,468	N/A	2.31	N/A	N/A	28,801	7.32	N/A	N/A	91,286	216 95%
177	411	16' Octagonal Conc 1	852	N/A	2.18	N/A	N/A	1,857	10.46	N/A	N/A	8,915	379 98%
178	412	32' Octagonal Deco Concrete	10,292	N/A	16.29	N/A	N/A	167,650	17.77	N/A	N/A	182,854	9.07%
179	413	25' Tenon Top Concrete	660	N/A	11.84	N/A	N/A	7,814	7.77	N/A	N/A	5,125	-34.42%
180	415	Concrete, Curved 1	7,236	N/A	4.77	N/A	N/A	34,516	2.14	N/A	N/A	15,463	-55.20%
181	418	35' Tenon Top Black Concrete	7,578	N/A	20.14	N/A	N/A	152,612	20.56	N/A	N/A	155,817	2.10%
182	420	Wood, 30/35'	794,060	N/A	2.17	N/A	N/A	1,723,110	4.32	N/A	N/A	3,430,850	99.11%
183	421	Promenade 25' Black Direct Buried	277	N/A	28.93	N/A	N/A	8,019	13.49	N/A	N/A	3,740	-53.36%
184	425	Wood, 14' Laminated 1	13,062	N/A	2.38	N/A	N/A	31,088	1.07	N/A	N/A	13,919	-55.23%
185	428	Deco Fiberglass, 35', Bronze, Reinforced 1	1,986	N/A	19.11	N/A	N/A	37,956	9.60	N/A	N/A	19,077	-49.74%
186	429	Deco Fiberglass, 41', Bronze, Reinforced 1	2,766	N/A	31.54	N/A	N/A	87,251	20.25	N/A	N/A	56,026	-35.79%
187	430	Fiberglass, 14', Black 1	324,871	N/A	2.51	N/A	N/A	815,426	5.21	N/A	N/A	1,691,344	107.42%
188	431	Deco Fiberglass, 41', Bronze 1	17,143	N/A	17.18	N/A	N/A	294,520	13.36	N/A	N/A	229,104	-22.21%
189	432	Deco Fiberglass, 35', Bronze, Anchor Base 1	60	N/A	27.49	N/A	N/A	1,649	9.70	N/A	N/A	582	-64.71%
190	433	Deco Fiberglass, 35', Bronze 1	5,142	N/A	13.60	N/A	N/A	69,932	8.64	N/A	N/A	44,433	-36.46%
191	434	Deco Fiberglass, 20', Black, Deco Base 1	3,727	N/A	12.47	N/A	N/A	46,475	5.28	N/A	N/A	19,686	-57.64%
192	435	Aluminum, Type A 1	1,116	N/A	6.59	N/A	N/A	7,354	2.95	N/A	N/A	3,293	-55.22%
193	436	Deco Fiberglass, 16', Black, Fluted 1	35,508	N/A	19.50	N/A	N/A	692,404	8.74	N/A	N/A	310,216	-55.20%
194	437	Fiberglass, 16', Black, Fluted, Dual Mount 1	3,969	N/A	21.94	N/A	N/A	87,086	15.53	N/A	N/A	61,645	-29.21%
195	438	Deco Fiberglass, 20', Black 1	112,285	N/A	5.85	N/A	N/A	656,867	2.62	N/A	N/A	294,377	-55.18%
196	439	Black Fiberglass 16'	4,506	N/A	19.78	N/A	N/A	89,130	13.42	N/A	N/A	60,471	-32.15%
197	440	Aluminum, Type B 1	3,732	N/A	7.33	N/A	N/A	27,356	15.38	N/A	N/A	57,388	109.79%
198	441	15' Black Aluminum	43,371	N/A	6.54	N/A	N/A	283,644	3.99	N/A	N/A	173,075	-38.98%
199	445	Aluminum, Type C 1	816	N/A	14.33	N/A	N/A	11,693	6.42	N/A	N/A	5,241	-55.18%
200	446	Deco Fiberglass, 30', Bronze 1	2,688	N/A	11.57	N/A	N/A	31,100	7.57	N/A	N/A	20,357	-34.55%
201	447	Deco Fiberglass, 35', Silver, Anchor Base 1	3,228	N/A	21.40	N/A	N/A	69,079	10.60	N/A	N/A	34,207	-50.48%
202	448	Deco Fiberglass, 41', Silver 1	6,768	N/A	18.00	N/A	N/A	121,824	8.06	N/A	N/A	54,577	-55.20%
203	449	Deco Fiberglass, 16', Black, Fluted, Anchor Base 1	1,704	N/A	17.35	N/A	N/A	29,564	10.04	N/A	N/A	17,106	-42.14%
204	450	Concrete, 1/2 Special	1,118	N/A	1.75	N/A	N/A	1,956	4.06	N/A	N/A	4,534	131.75%
205	452	Aluminum Breakaway Pole, 36'	36	N/A	43.51	N/A	N/A	1,566	13.41	N/A	N/A	483	-69.18%
206	453	Aluminum Breakaway Pole, 46'	0	N/A	46.87	N/A	N/A	1	22.90	N/A	N/A	0	-51.15%
207	454	OAL Promenade Receptable Pole, 35'	180	N/A	40.22	N/A	N/A	7,240	20.56	N/A	N/A	3,701	-48.87%
208	455	Steel, Type A 1	108	N/A	4.11	N/A	N/A	444	1.84	N/A	N/A	199	-55.21%
209	456	Promenade 29' Black Direct Buried	277	N/A	18.70	N/A	N/A	5,184	17.20	N/A	N/A	4,769	-8.00%
210	460	Steel, Type B 1	48	N/A	4.41	N/A	N/A	212	1.97	N/A	N/A	95	-55.23%
211	461	16' Vic II Brnz	2,736	N/A	13.07	N/A	N/A	35,760	12.49	N/A	N/A	34,163	-4.47%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
212	462	AL Direct Buried 30FT 12FT BKT Breakaway	0	N/A	47.43	N/A	N/A	1	21.43	N/A	N/A	0	-54.82%
213	463	AL Direct Buried 30FT 10FT BKT Breakaway	0	N/A	46.18	N/A	N/A	1	20.86	N/A	N/A	0	-54.82%
214	464	35' Bronze Promenade Special St Joe	192	N/A	9.82	N/A	N/A	1,885	20.56	N/A	N/A	3,948	109.40%
215	465	Steel, Type C 1	216	N/A	6.17	N/A	N/A	1,333	2.76	N/A	N/A	597	-55.19%
216	466	16' Deco Con Vic II – Dual Mount	10,521	N/A	18.06	N/A	N/A	190,008	12.49	N/A	N/A	131,368	-30.86%
217	467	16' Deco Conc Washington – Dual	9,825	N/A	25.87	N/A	N/A	254,177	13.29	N/A	N/A	130,555	-48.64%
218	468	16' Deco Conc Colonial – Dual Mount	4,368	N/A	13.35	N/A	N/A	58,318	10.56	N/A	N/A	46,125	-20.91%
219	469	35' Tenon Top Quad Flood Mount	216	N/A	13.63	N/A	N/A	2,944	8.36	N/A	N/A	1,806	-38.66%
220	470	45' Tenon Top Quad Flood Mount	156	N/A	18.90	N/A	N/A	2,948	11.81	N/A	N/A	1,843	-37.49%
221	471	22' Deco Concrete	11,767	N/A	14.99	N/A	N/A	176,388	14.25	N/A	N/A	167,639	-4.96%
222	472	22' Deco Conc Single Sanibel	106,073	N/A	16.03	N/A	N/A	1,700,356	14.25	N/A	N/A	1,511,176	-11.13%
223	473	22' Deco Conc Double Sanibel	8,527	N/A	17.26	N/A	N/A	147,179	14.25	N/A	N/A	121,483	-17.46%
224	474	22' Deco Conc Double Mount	1,617	N/A	18.74	N/A	N/A	30,298	14.25	N/A	N/A	23,033	-23.98%
225	476	25' Tenon Top Bronze Concrete	22,674	N/A	17.54	N/A	N/A	397,699	14.85	N/A	N/A	336,653	-15.35%
226	477	30' Tenon Top Bronze Concrete	11,989	N/A	18.70	N/A	N/A	224,195	17.20	N/A	N/A	206,264	-8.00%
227	478	35' Tenon Top Bronze Concrete	43,688	N/A	20.14	N/A	N/A	879,886	18.99	N/A	N/A	829,583	-5.72%
228	479	41' Tenon Top Bronze Concrete	5,179	N/A	24.33	N/A	N/A	125,998	21.00	N/A	N/A	108,762	-13.68%
229	480	Wood, 40/45'	16,582	N/A	5.25	N/A	N/A	87,055	5.91	N/A	N/A	98,021	12.60%
230	481	30' Tenon Top Concrete, Single Flood Mount	911	N/A	10.06	N/A	N/A	9,169	7.97	N/A	N/A	7,267	-20.74%
231	482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	1,168	N/A	12.29	N/A	N/A	14,349	7.97	N/A	N/A	9,309	-35.12%
232	483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	72	N/A	18.80	N/A	N/A	1,354	11.81	N/A	N/A	851	-37.16%
233	484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	379	N/A	18.50	N/A	N/A	7,010	11.81	N/A	N/A	4,477	-36.14%
234	485	Concrete, 40/45'	7,122	N/A	10.19	N/A	N/A	72,577	12.90	N/A	N/A	91,872	26.59%
235	486	Tenon Style Concrete 46' Single Flood Mount	144	N/A	15.31	N/A	N/A	2,205	11.81	N/A	N/A	1,701	-22.84%
236	487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	379	N/A	13.53	N/A	N/A	5,127	8.22	N/A	N/A	3,113	-39.28%
237	488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	1,588	N/A	13.23	N/A	N/A	21,015	8.22	N/A	N/A	13,049	-37.91%
238	489	35' Tenon Top Concrete, Single Flood Mount	1,454	N/A	11.00	N/A	N/A	15,994	8.22	N/A	N/A	11,945	-25.32%
239	490	Special Concrete 13' 1	-	N/A	17.39	N/A	N/A	-	7.79	N/A	N/A	-	#DIV/0!
240	491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	72	N/A	12.60	N/A	N/A	907	7.97	N/A	N/A	574	-36.72%
241	492	16' Smooth Decorative Concrete/The Colonial	428,896	N/A	8.99	N/A	N/A	3,855,778	10.56	N/A	N/A	4,528,696	17.45%
242	493	19' White Aluminum 1	1,980	N/A	25.87	N/A	N/A	51,223	22.87	N/A	N/A	45,289	-11.58%
243	494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	10,640	N/A	16.27	N/A	N/A	173,111	11.81	N/A	N/A	125,694	-27.39%
244	495	Dual Mount 20' Fiberglass1	132	N/A	10.84	N/A	N/A	1,431	5.27	N/A	N/A	696	-51.36%
245	496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	15,540	N/A	12.44	N/A	N/A	193,317	7.97	N/A	N/A	123,911	-35.90%
246	497	16' Decorative Concrete w/decorative base/The Washington	136,963	N/A	21.77	N/A	N/A	2,981,681	12.13	N/A	N/A	1,661,810	-44.27%
247	498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	60,665	N/A	13.37	N/A	N/A	811,093	8.22	N/A	N/A	498,370	-38.56%
248	499	16' Decorative Concrete-Vic II	366,568	N/A	13.07	N/A	N/A	4,791,047	12.49	N/A	N/A	4,577,090	-4.47%
249	503	AL Direct Buried 40FT 10FT BKT Breakaway	0	N/A	49.84	N/A	N/A	1	22.50	N/A	N/A	0	-54.85%

SCHEDULE-E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLOR DA, LLC

DOCKET NO. 20210016-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CALCULATION OF REVENUE: LIGHT NG SCHEDULE LS-1

Line No.		Type of Facility (1)	Annual Billing Units (2)	Monthly KWH (3)	Present Rates $ Facility Charge (4)	Present Rates $ Maint. Charge (5)	Present Rates $ Non-Fuel Energy (6)	Present Rates $ Total Revenue (7)	Proposed Rates $ Facility Charge (8)	Proposed Rates $ Maint. Charge (9)	Proposed Rates $ Non-Fuel Energy (10)	Proposed Rates $ Total Revenue (11)	Percent Increase (12)
250	504	Promenade Black 41ft	275	N/A	45.66	N/A	N/A	12,575	21.00	N/A	N/A	5,784	-54.00%
								$89,506,729				$89,454,037	-0.06%

TOTAL ALL LIGHTING TYPES		$89,506,729	**TOTAL ALL LIGHTING TYPES**		$89,454,037	
FAC LITIES CHARGES	FIXTURES	$46,527,391	FACILITIES CHARGES	FIXTURES	$43,129,360	-7.30%
FAC LITIES CHARGES	POLES	$31,782,829	FACILITIES CHARGES	POLES	$34,883,591	9.76%
MA NTENANCE	FIXTURES	$10,569,201	MAINTENANCE	FIXTURES	$10,794,999	2.14%
NON-FUEL ENERGY	FIXTURES	$ 627,308	NON-FUEL ENERGY	FIXTURES	$ 646,087	2.99%

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: 20210016-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners Commission Clerk and upon request to other parties to this docket

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/22
__X__ Projected Test Year Ended 12/31/23

Witness: Huber

This schedule includes all Tariff Sheets of those Rate Schedules and Standard Contract Forms which are proposed to be changed
Proposed changes are highlighted in legislative format.

Unit Charges / Cost Data are provided in the following attachments

Attachment A - Unit Charge / Unit Cost Data by Rate Class

Attachment B - Development of All RS Unit Costs and GS and GSD Energy Unit Costs

Attachment C - Development of Time of Use Billing Determinants

Attachment D - Derivation of Revenue Impacts from Customer Migration

Attachment E - Development of Customer Unit Costs for Non-Residential Classes

Attachment F - Development of Lighting Facilities Charges

Attachment G - Development of Premium Distribution Service Charge

Attachment H - Unitized Cost of Service: Summary of Residential Unit Cost Methodology for Optiona
Company Offered Load Control Programs

Supporting Schedules: Recap Schedules:

DUKE ENERGY FLORIDA
DOCKET NO. 20210016-EI
MFR Schedule E-14
Attachment A

Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/23 Current Rate	1/1/23 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
1	**RS-1**	Customer Charge - $ per Line of Billing						
2	**RST-1**	Standard	$	12.45	12.67	13.14	E-14B	Reduced from unit cost due to minimum bill
3	**RSL-1, 2**	Time of Use						
4		Single & Three Phase	$	12.45	12.67	13.14	E-14B	Set to RS-1
5		Customer CIAC Paid	$	12.45	12.67	13.14	E-14B	Set to RS-1; AMI eliminates the need for TOU CIAC
6								
7		TOU Metering CIAC - One Time Charge	$	-	-	-	COS	AMI eliminates the need for TOU CIAC
8								
9		Energy Charge						
10		Two-Tiered Rate						
11		0 - 1,000 kWh (Winter)	¢/kWh	7.623	7.783	7.900	E-14B	Set to meet revenue requirements with seasonal differentiation
12		Over 1,000 kWh (Winter)	¢/kWh	8.773	8.933	9.050	E-14B	Set to meet revenue requirements with seasonal differentiation
13		0 - 1,000 kWh (Non-Winter)	¢/kWh	6.587	6.714	6.701	E-14B	Set to meet revenue requirements with seasonal differentiation
14		Over 1,000 kWh (Non-Winter)	¢/kWh	7.474	7.598	7.576	E-14B	Set to meet revenue requirements with seasonal differentiation
15		Time of Use - On Peak	¢/kWh	8.818	8.982	9.823	E-14C	Set to meet revenue requirements with proposed TOU design
16		Time of Use - Off Peak	¢/kWh	7.308	7.454	8.141	E-14C	Set to meet revenue requirements with proposed TOU design
17		Time of Use - Super Off Peak	¢/kWh	4.237	4.270	4.657	E-14C	Set to meet revenue requirements with proposed TOU design
18								
19								
20	**GS-1,**	Customer Charge - $ per Line of Billing						
21	**GST-1**	Standard						
22		Unmetered	$	8.74	8.90	7.89	E-14E	No change due to minimum bill
23		Secondary	$	15.47	15.75	10.11	E-14E	No change due to minimum bill
24		Primary	$	195.60	199.14	76.52	E-14E	No change due to minimum bill
25		Transmission	$	964.77	982.25	442.83	E-14E	No change due to minimum bill
26		Time of Use						
27		Single & Three PhasePhase	$	15.47	15.75	10.11	E-14E	Set to GS-1
28		Customer CIAC Paid	$	15.47	15.75	10.11	E-14E	Set to GS-1
29		Primary	$	195.60	199.14	76.52	E-14E	Set to GS-1
30		Transmission	$	964.77	982.25	442.83	E-14E	Set to GS-1
31		TOU Metering CIAC - One Time Charge	$	-	-	296.83	COS	AMI eliminates the need for TOU CIAC
32								
33		Energy Charge						
34		Standard	¢/kWh	7.073	7.206	5.883	E-14B	Set to meet revenue requirements
35		Time of Use - On Peak	¢/kWh	8.878	9.054	7.974	E-14C	Set to meet revenue requirements with proposed TOU design
36		Time of Use - Off Peak	¢/kWh	8.243	8.432	7.403	E-14C	Set to meet revenue requirements with proposed TOU design
37		Time of Use - Super Off Peak	¢/kWh	4.692	4.724	4.173	E-14C	Set to meet revenue requirements with proposed TOU design
38								
39		Premium Distribution Charge	¢/kWh	1.339	1.363	1.339	E-14G	Set to COS
40								
41		Meter Voltage Adjustment - % of Demand & Energy Charges						
42		Primary	%	1.0%	1.0%			No Change
43		Transmission	%	2.0%	2.0%			No Change
44		Equipment Rental - % of Installed Equipment Cost	%	1.08%	1.08%			No Change

DUKE ENERGY FLORIDA
DOCKET NO. 20210016-EI
MFR Schedule E-14
Attachment A

Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/23 Current Rate	1/1/23 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
45								
46	**GS-2**	Customer Charge - $ per Line of Billing						
47		Standard						
48		Unmetered	$	9.01	9.17	9.39	E-6b	Set to meet revenue requirements
49		Metered	$	15.94	16.23	11.83	E-6b	Set to meet revenue requirements
50								
51		Energy Charge						
52		Standard	¢/kWh	2.728	2.779	4.055	E-6b	Set to meet revenue requirements
53								
54		Premium Distribution Charge	¢/kWh	0.237	0.241	0.237	E-14H	Set to COS
55								
56								
57	**GSD-1**	Customer Charge - $ per Line of Billing						
58	**GSDT-1**	Standard						
59		Secondary	$	15.94	16.23	14.17	E-14E	Set to meet revenue requirements
60		Primary	$	201.54	205.19	100.94	E-14E	Set to meet revenue requirements
61		Transmission	$	994.07	1,012.09	583.86	E-14E	Set to meet revenue requirements
62		Time of Use						
63		Secondary	$	15.94	16.23	14.17	E-14E	Set to GSD-1
64		Secondary - Customer CIAC paid	$	15.94	16.23	14.17	E-14E	Set to GSD-1
65		Primary	$	201.54	205.19	100.94	E-14E	Set to GSD-1
66		Primary - Customer CIAC paid	$	201.54	205.19	100.94	E-14E	Set to GSD-1
67		Transmission	$	994.07	1,012.09	583.86	E-14E	Set to GSD-1
68		Transmission Customer CIAC paid	$	994.07	1,012.09	583.86	E-14E	Set to GSD-1
69								
70		Demand Charge						
71		Standard	$/kW	6.73	6.88	20.13	E-6b	Set to meet revenue requirements
72		Time of Use						
73		Base	$/kW	2.20	2.16	2.78	E-14C	Set to meet revenue requirements with proposed TOU design
74		On Peak	$/kW	1.16	1.25	1.52	E-14C	Set to meet revenue requirements with proposed TOU design
75		Mid Peak	$/kW	4.18	4.36	5.51	E-14C	Set to meet revenue requirements with proposed TOU design
76		Delivery Voltage Credits						
77		Primary	$/kW	$1.28	$1.29	$1.29	DVC	Set to reflect COS
78		Transmission < 230 kV	$/kW	$5.17	$5.32	$5.32	DVC	Set to reflect COS
79		Transmission ≥ 230 kV	$/kW	$7.04	$7.36	$7.36	DVC	Set to reflect COS
80		Premium Distribution Charge	$/kW	1.45	1.48	1.73	E-14H	Set to meet revenue requirements
81								
82		Energy Charge						
83		Standard	¢/kWh	2.955	3.008	4.055	E-14B	Set to meet revenue requirements
84		Time of Use - On Peak	¢/kWh	3.210	3.316	3.186	E-14C	Set to meet revenue requirements with proposed TOU design
85		Time of Use - Off Peak	¢/kWh	2.694	2.729	2.630	E-14C	Set to meet revenue requirements with proposed TOU design
86		Time of Use - Super Off Peak	¢/kWh	1.672	1.640	1.593	E-14C	Set to meet revenue requirements with proposed TOU design
87								
88		Meter Voltage Adjustment - % of Demand & Energy Charges						
89		Primary	%	1.0%	1.0%			No Change
90		Transmission	%	2.0%	2.0%			No Change
91								
92		Equipment Rental - % of Installed Equipment Cost	%	1.08%	1.08%			No Change

DUKE ENERGY FLORIDA
DOCKET NO. 20210016-EI
MFR Schedule E-14
Attachment A

Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/23 Current Rate	1/1/23 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
93								
94	**CS-1**	Customer Charge - $ per Line of Billing						
95	**CS-2**	Secondary	$	87.44	89.02	148.70	E-14E	Set to meet revenue requirements
96	**CS-3**	Primary	$	242.77	247.17	219.42	E-14E	Set to meet revenue requirements
97	**CST-1**	Transmission	$	906.04	922.46	612.86	E-14E	Set to meet revenue requirements
98	**CST-2**							
99	**CST-3**	Demand Charge						
100		Standard	$/kW	10.81	11.01	15.14	E-6b	Set to meet revenue requirements
101		Time of Use						
102		Base	$/kW	1.55	1.60	1.80	E-14C	Set to meet revenue requirements with proposed TOU design
103		On Peak	$/kW	1.26	1.31	1.42	E-14C	Set to meet revenue requirements with proposed TOU design
104		Mid Peak	$/kW	4.54	4.71	5.23	E-14C	Set to meet revenue requirements with proposed TOU design
105		Curtailable Demand Credit						
106		CS-2, CST-2 - $ per KW of Curtailable On-Pk Capability	$/kW	7.72	7.72	5.00		No Change
107		CS-3, CST-3 - $ per KW of Contract Demand	$/kW	7.72	7.72	5.00		No Change
108		Curtailable Event Incentive	¢/kWh	0.25	0.25	0.25		No Change
109								
110		Delivery Voltage Credits						
111		Primary	$/kW	$1.28	1.29	1.29	DVC	Set to reflect COS
112		Transmission < 230 kV	$/kW	$5.17	5.32	5.32	DVC	Set to reflect COS
113		Transmission ≥ 230 kV	$/kW	$7.04	7.36	7.36	DVC	Set to reflect COS
114								
115		Premium Distribution Charge	$/kW	1.45	1.48	1.73	E-14H	Set to meet revenue requirements
116								
117		Energy Charge						
118		Standard	¢/kWh	1.973	2.009	0.547	E-14B	Set to meet revenue requirements
119		Time of Use - On Peak	¢/kWh	1.848	1.848	2.654	E-14C	Set to meet revenue requirements with proposed TOU design
120		Time of Use - Off Peak	¢/kWh	1.607	1.601	2.302	E-14C	Set to meet revenue requirements with proposed TOU design
121		Time of Use - Super Off Peak	¢/kWh	1.011	1.011	1.399	E-14C	Set to meet revenue requirements with proposed TOU design
122								
123		Meter Voltage Adjustment - % of Demand & Energy Charges						
124		Primary	%	1.0%	1.0%			No Change
125		Transmission	%	2.0%	2.0%			No Change
126								
127		Equipment Rental - % of Installed Equipment Cost	%	1.08%	1.08%			No Change

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/23 Current Rate	1/1/23 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
128								
129	**IS-1**	Customer Charge - $ per Line of Billing						
130	**IS-2**	Secondary	$	321.05	326.87	148.70	E-14E	Set to meet revenue requirements
131	**IST-1**	Primary	$	476.39	485.02	219.42	E-14E	Set to meet revenue requirements
132	**IST-2**	Transmission	$	1,139.69	1,160.34	612.86	E-14E	Set to meet revenue requirements
133								
134		Demand Charge - $ per KW						
135		Standard	$/kW	8.95	9.15	15.14	E-6b	Set to meet revenue requirements
136		Time of Use						
137		Base	$/kW	1.55	1.60	1.80	E-14C	Set to meet revenue requirements with proposed TOU design
138		On Peak	$/kW	1.26	1.31	1.42	E-14C	Set to meet revenue requirements with proposed TOU design
139		Mid Peak	$/kW	4.54	4.71	5.23	E-14C	Set to meet revenue requirements with proposed TOU design
140								
141		Interruptible Demand Credit						
142		IS-2, IST-2 - $ per KW On-Peak Demand	$/kW	7.72	7.72			Set to ensure cost-effectiveness and changed credit basis
143		Delivery Voltage Credits						
144		Primary	$/kW	$1.28	1.29	1.29	DVC	Set to reflect COS
145		Transmission < 230 kV	$/kW	$5.17	5.32	5.32	DVC	Set to reflect COS
146		Transmission ≥ 230 kV	$/kW	7.04	7.36	7.36	DVC	Set to reflect COS
147		Premium Distribution Charge	$/kW	1.45	1.48	1.73	E-14G	Set to meet revenue requirements
148								
149		Energy Charge						
150		Standard	¢/kWh	1.298	1.332	0.540	E-14B	Set to meet revenue requirements
151		Time of Use - On Peak	¢/kWh	1.848	1.848	2.654	E-14C	Set to meet revenue requirements with proposed TOU design
152		Time of Use - Off Peak	¢/kWh	1.607	1.601	2.302	E-14C	Set to meet revenue requirements with proposed TOU design
153		Time of Use - Super Off Peak	¢/kWh	1.011	1.011	1.399	E-14C	Set to meet revenue requirements with proposed TOU design
154								
155		Meter Voltage Adjustment - % of Demand & Energy Charges						
156		Primary	%	1.0%	1.0%			No Change
157		Transmission	%	2.0%	2.0%			No Change
158								
159		Equipment Rental - % of Installed Equipment Cost	%	1.08%	1.08%			No Change
160								
161	**LS-1**	Customer Charge - $ per Line of Billing						
162		Standard						
163		Unmetered	$	1.63	1.66			Set to meet revenue requirements
164		Metered	$	4.69	4.77			Set to meet revenue requirements
165								
166		Energy Charge						
167		Standard	¢/kWh	2.837	2.888			Set to meet revenue requirements
168								
169		Other Fixture Charge Rate - % of Installed Fixture Cost	%	1.08%	1.08%	108.00%	E-14F	Set to COS
170		Other Pole Charge Rate - % of Installed Pole Cost	%	1.08%	1.08%	108.00%	E-14F	Set to COS

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Line	Rate Schedule	Type of Charge		1/1/23 Current Rate	1/1/23 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
171								
172	**SS-1**	Customer Charge - $ per Line of Billing						
173		Secondary	$	138.50	141.01			Set to meet revenue requirements
174		Primary	$	324.09	329.96			Set to meet revenue requirements
175		Transmission	$	1,116.62	1,136.86			Set to meet revenue requirements
176		Customer Owned	$	111.67	113.69			Set to meet revenue requirements
177								
178		Energy Charge	¢/kWh	1.308	1.332			Set to meet revenue requirements
179								
180		Distribution Charge						
181		Applicable to Specified SB Capacity	$/kW	2.64	2.69			Set to meet revenue requirements
182								
183		Generation and Transmission Capacity Charge						
184		Greater of :						
185		Monthly Reservation Charge						
186		Applicable to Specified SB Capacity	$/kW	1.477	1.504			Set to meet revenue requirements
187		Peak Day Utilized SB Power Charge	$/kW	0.703	0.716			Set to meet revenue requirements
188								
189		Delivery Voltage Credits						
190		Primary	$/kW	1.28	1.29	1.29	DVC	Set to reflect COS
191		Transmission < 230 kV	$/kW	5.17	5.32	5.32	DVC	Set to reflect COS
192		Transmission ≥ 230 kV	$/kW	5.17	7.36	7.36	DVC	Set to reflect COS
193		Premium Distribution Charge	$/kW	1.36	1.38	1.38	E-14G	Set to meet revenue requirements
194								
195		Meter Voltage Adjustment - % of Demand & Energy Charges						
196		Primary	%	1.0%	1.0%			Set to meet revenue requirements
197		Transmission	%	2.0%	2.0%			Set to meet revenue requirements
198								
199								
200	**SS-2**	Customer Charge - $ per Line of Billing						
201		Secondary	$	349.56	355.90			Set to meet revenue requirements
202		Primary	$	504.89	514.04			Set to meet revenue requirements
203		Transmission	$	1,168.19	1,189.36			Set to meet revenue requirements
204		Customer Owned	$	327.08	333.01			Set to meet revenue requirements
205								
206		Energy Charge	¢/kWh	1.292	1.315			Set to meet revenue requirements
207								
208		Distribution Charge						
209		Applicable to Specified SB Capacity	$/kW	2.63	2.68			Set to meet revenue requirements
210								
211		Generation and Transmission Capacity Charge						
212		Greater of :						
213		Monthly Reservation Charge						
214		Applicable to Specified SB Capacity	$/kW	1.474	1.501			Set to meet revenue requirements
215		Peak Day Utilized SB Power Charge	$/kW	0.702	0.715			Set to meet revenue requirements
216								
217		Interruptible Capacity Credit						
218		Monthly Reservation Credit	$/kW	$1.170	$1.170			No Change
219		Daily Demand Credit	$/kW	$0.557	$0.557			No Change
220								
221		Delivery Voltage Credits						
222		Primary	$/kW	1.28	1.29	1.29	DVC	Set to reflect COS
223		Transmission < 230 kV	$/kW	5.17	5.32	5.32	DVC	Set to reflect COS
224		Transmission ≥ 230 kV	$/kW	5.17	7.36	7.36	DVC	Set to reflect COS
225		Premium Distribution Charge	$/kW	1.35	1.37	1.38	E-14G	Set to meet revenue requirements
226								
227		Meter Voltage Adjustment - % of Demand & Energy Charges						
228		Primary	%	1.0%	1.0%			
229		Transmission	%	2.0%	2.0%			
230								

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Line	Rate Schedule	Type of Charge		1/1/23 Current Rate	1/1/23 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
231								
232	**SS-3**	Customer Charge - $ per Line of Billing						
233		Secondary	$	$115.93	$118.03			Set to meet revenue requirements
234		Primary	$	271.25	276.17			Set to meet revenue requirements
235		Transmission	$	934.55	951.49			Set to meet revenue requirements
236		Customer Owned	$	93.45	95.14			Set to meet revenue requirements
237								
238		Energy Charge	¢/kWh	1.297	1.321			Set to meet revenue requirements
239								
240		Distribution Charge						
241		Applicable to Specified SB Capacity	$/kW	2.63	2.68			Set to meet revenue requirements
242								
243		Generation and Transmission Capacity Charge						
244		Greater of :						
245		Monthly Reservation Charge						
246		Applicable to Specified SB Capacity	$/kW	$1.474	$1.501			Set to meet revenue requirements
247		Peak Day Utilized SB Power Charge	$/kW	$0.702	$0.715			Set to meet revenue requirements
248								
249		Curtailable Capacity Credit						
250		Monthly Reservation Credit	$/kW	$0.877	$0.877			Set to meet revenue requirements
251		Daily Demand Credit	$/kW	$0.418	$0.418			Set to meet revenue requirements
252								
253		Delivery Voltage Credits						
254		Primary	$/kW	1.28	1.29	1.29	DVC	Set to reflect COS
255		Transmission < 230 kV	$/kW	5.17	5.32	5.32	DVC	Set to reflect COS
256		Transmission ≥ 230 kV	$/kW	5.17	7.36	7.36	DVC	Set to reflect COS
257		Premium Distribution Charge	$/kW	1.35	1.37	1.38	E-14G	Set to meet revenue requirements
258								
259		Meter Voltage Adjustment - % of Demand & Energy Charges						
260		Primary	%	1.0%	1.0%			
261		Transmission	%	2.0%	2.0%			
262								
263								
264	**SC-1**	Initial Connection	$	58.00	58.00	58.48	E-7	Proposed as reasonable amount
265		Reconnection	$	12.00	12.00	12.20	E-7	Set at cost of service
266		Transfer of Account - No LSA Contract	$	12.00	12.00	12.20	E-7	Set at cost of service
267		Transfer of Account - LSA Contract Required	$	4.00	4.00	3.19	E-7	Proposed as reasonable amount
268		Reconnect After Disconnect For Non-Pay	$	13.00	13.00	13.18	E-7	Proposed as reasonable amount
269		Reconnect After Disconnect For Non-Pay After Hours	$	14.00	14.00	14.38	E-7	Proposed as reasonable amount
270		Investigation of Unauthorized Use - (RPI)	$	200.00	200.00	90.81	E-7	Proposed as reasonable amount
271		Late Payment Charge						
272		Greater of	$	5.00	5.00			No change proposed
273		Or	%	1.5%	1.5%			No change proposed
274		Returned Check Charge						
275		if check amount $0 <= $50	$	25.00	25.00			Florida Statute 68.065
276		if check amount $50 <= $300	$	30.00	30.00			Florida Statute 68.065
277		if check amount <= $800	$	40.00	40.00			Florida Statute 68.065
278		if check amount > $800	$	0.05	0.05			Florida Statute 68.065
279	**TS-1**	Temporary Service Extension - Monthly	$	310.00	310.00	310.41	E-7	Proposed as reasonable amount

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Line	Rate Schedule	Type of Charge		1/1/22 Current Rate	1/2/22 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
1	**RS-1**	Customer Charge - $ per Line of Billing						
2	**RST-1**	Standard	$	11.69	12.45	12.77	E-14B	Reduced from unit cost due to minimum bill
3	**RSS-1**	Seasonal (RSS-1)	$	6.13	-	n/a		Close RSS-1 rate schedule
4	**RSL-1, 2**	Time of Use						
5		Single & Three Phase	$	21.61	12.45	12.77	E-14B	Set to RS-1
6		Customer CIAC Paid	$	11.69	12.45	12.77	E-14B	Set to RS-1; AMI eliminates the need for TOU CIAC
7								
8		TOU Metering CIAC - One Time Charge	$	90.00	-	-	COS	AMI eliminates the need for TOU CIAC
9								
10		Energy Charge						
11		Two-Tiered Rate						
12		0 - 1,000 kWh (Winter)	¢/kWh	6.428	7.623	6.827	E-14B	Set to meet revenue requirements with seasonal differentiation
13		Over 1,000 kWh (Winter)	¢/kWh	8.186	8.773	7.977	E-14B	Set to meet revenue requirements with seasonal differentiation
14		0 - 1,000 kWh (Non-Winter)	¢/kWh	6.428	6.587	5.791	E-14B	Set to meet revenue requirements with seasonal differentiation
15		Over 1,000 kWh (Non-Winter)	¢/kWh	8.186	7.474	6.678	E-14B	Set to meet revenue requirements with seasonal differentiation
16		Time of Use - On Peak	¢/kWh	19.849	8.818	8.718	E-14C	Set to meet revenue requirements with proposed TOU design
17		Time of Use - Off Peak	¢/kWh	1.102	7.308	7.225	E-14C	Set to meet revenue requirements with proposed TOU design
18		Time of Use - Super Off Peak	¢/kWh	-	4.237	4.190	E-14C	Set to meet revenue requirements with proposed TOU design
19								
20								
21	**GS-1,**	Customer Charge - $ per Line of Billing						
22	**GST-1**	Standard						
23		Unmetered	$	8.74	8.74	9.87	E-14E	No change due to minimum bill
24		Secondary	$	15.47	15.47	13.26	E-14E	No change due to minimum bill
25		Primary	$	195.60	195.60	114.79	E-14E	No change due to minimum bill
26		Transmission	$	964.77	964.77	674.75	E-14E	No change due to minimum bill
27		Time of Use						
28		Single & Three PhasePhase	$	25.37	15.47	13.26	E-14E	Set to GS-1
29		Customer CIAC Paid	$	15.47	15.47	13.26	E-14E	Set to GS-1
30		Primary	$	205.53	195.60	114.79	E-14E	Set to GS-1
31		Transmission	$	974.67	964.77	674.75	E-14E	Set to GS-1
32		TOU Metering CIAC - One Time Charge	$	132.00	-	296.83	COS	AMI eliminates the need for TOU CIAC
33								
34		Energy Charge						
35		Standard	¢/kWh	6.981	7.073	7.299	E-14B	Set to meet revenue requirements
36		Time of Use - On Peak	¢/kWh	19.817	8.878	8.016	E-14C	Set to meet revenue requirements with proposed TOU design
37		Time of Use - Off Peak	¢/kWh	1.074	8.243	7.437	E-14C	Set to meet revenue requirements with proposed TOU design
38		Time of Use - Super Off Peak	¢/kWh	-	4.692	4.241	E-14C	Set to meet revenue requirements with proposed TOU design
39								
40		Premium Distribution Charge	¢/kWh	0.954	1.339	1.339	E-14G	Set to COS
41								
42		Meter Voltage Adjustment - % of Demand & Energy Charges						
43		Primary	%	1.0%	1.0%			No Change
44		Transmission	%	2.0%	2.0%			No Change
45		Equipment Rental - % of Installed Equipment Cost	%	1.67%	1.08%	1.08%	E-14F 3b	Set to COS

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Line	Rate Schedule	Type of Charge		1/1/22 Current Rate	1/2/22 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
46								
47	**GS-2**	Customer Charge - $ per Line of Billing						
48		Standard						
49		Unmetered	$	8.74	9.01	8.26	E-6b	Set to meet revenue requirements
50		Metered	$	15.47	15.94	10.56	E-6b	Set to meet revenue requirements
51								
52		Energy Charge						
53		Standard	¢/kWh	2.648	2.728	3.256	E-6b	Set to meet revenue requirements
54								
55		Premium Distribution Charge	¢/kWh	0.193	0.237	0.237	E-14G	Set to COS
56								
57								
58	**GSD-1**	Customer Charge - $ per Line of Billing						
59	**GSDT-1**	Standard						
60		Secondary	$	15.47	15.94	12.96	E-14E	Set to meet revenue requirements
61		Primary	$	195.60	201.54	92.70	E-14E	Set to meet revenue requirements
62		Transmission	$	964.77	994.07	536.46	E-14E	Set to meet revenue requirements
63		Time of Use						
64		Secondary	$	25.37	15.94	12.96	E-14E	Set to GSD-1
65		Secondary - Customer CIAC paid	$	15.47	15.94	12.96	E-14E	Set to GSD-1
66		Primary	$	203.25	201.54	92.70	E-14E	Set to GSD-1
67		Primary - Customer CIAC paid	$	195.60	201.54	92.70	E-14E	Set to GSD-1
68		Transmission	$	963.86	994.07	536.46	E-14E	Set to GSD-1
69		Transmission Customer CIAC paid	$	964.77	994.07	536.46	E-14E	Set to GSD-1
70								
71		Demand Charge						
72		Standard	$/kW	6.53	6.73	15.47	E-6b	Set to meet revenue requirements
73		Time of Use						
74		Base	$/kW	1.62	2.20	2.20	E-14C	Set to meet revenue requirements with proposed TOU design
75		On Peak	$/kW	4.85	1.16	1.16	E-14C	Set to meet revenue requirements with proposed TOU design
76		Mid Peak	$/kW	-	4.18	4.18	E-14C	Set to meet revenue requirements with proposed TOU design
77		Delivery Voltage Credits						
78		Primary	$/kW	1.19	1.28	1.28	DVC	Set to reflect COS
79		Transmission < 230 kV	$/kW	5.95	5.17	5.17	DVC	Set to reflect COS
80		Transmission ≥ 230 kV	$/kW	5.95	7.04	7.04	DVC	Set to reflect COS
81		Premium Distribution Charge	$/kW	1.41	1.45	1.73	E-14G	Set to meet revenue requirements
82								
83		Energy Charge						
84		Standard	¢/kWh	2.915	2.955	4.388	E-14B	Set to meet revenue requirements
85		Time of Use - On Peak	¢/kWh	6.346	3.210	2.953	E-14C	Set to meet revenue requirements with proposed TOU design
86		Time of Use - Off Peak	¢/kWh	1.063	2.694	2.478	E-14C	Set to meet revenue requirements with proposed TOU design
87		Time of Use - Super Off Peak	¢/kWh	-	1.672	1.538	E-14C	Set to meet revenue requirements with proposed TOU design
88								
89		Meter Voltage Adjustment - % of Demand & Energy Charges						
90		Primary	%	1.0%	1.0%			No Change
91		Transmission	%	2.0%	2.0%			No Change
92								
93		Power Factor	$/kVar	0.37	-			Proposed change in power factor calculation
94		Equipment Rental - % of Installed Equipment Cost	%	1.67%	1.08%	1.08%	E-14F 3b	Set to COS

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/22 Current Rate	1/2/22 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
95								
96	**CS-1**	Customer Charge - $ per Line of Billing						
97	**CS-2**	Secondary	$	84.86	87.44	140.29	E-14E	Set to meet revenue requirements
98	**CS-3**	Primary	$	235.61	242.77	209.05	E-14E	Set to meet revenue requirements
99	**CST-1**	Transmission	$	879.33	906.04	591.57	E-14E	Set to meet revenue requirements
100	**CST-2**							
101	**CST-3**	Demand Charge						
102		Standard	$/kW	10.49	10.81	12.33	E-6b	Set to meet revenue requirements
103		Time of Use						
104		Base	$/kW	1.57	1.55	1.85	E-14C	Set to meet revenue requirements with proposed TOU design
105		On Peak	$/kW	8.85	1.26	1.42	E-14C	Set to meet revenue requirements with proposed TOU design
106		Mid Peak	$/kW	-	4.54	5.19	E-14C	Set to meet revenue requirements with proposed TOU design
107		Curtailable Demand Credit						
108		CS-1, CST-1 - $ per KW of Curtailable Demand	$/kW	5.03	N/A			Close CS-1/CST-1 rate schedules
109		CS-2, CST-2 - $ per KW of Curtailable On-Pk Capability	$/kW	8.77	7.72	7.72		Agreed upon in Settlement
110		CS-3, CST-3 - $ per KW of Contract Demand	$/kW	8.77	7.72	7.72		Agreed upon in Settlement
111		Curtailable Event Incentive	¢/kWh	-	0.25	0.25		Added incentive to curtailable program
112								
113		Delivery Voltage Credits						
114		Primary	$/kW	1.19	1.28	1.28	DVC	Set to reflect COS
115		Transmission < 230 kV	$/kW	5.95	5.17	5.17	DVC	Set to reflect COS
116		Transmission ≥ 230 kV	$/kW	5.95	7.04	7.04	DVC	Set to reflect COS
117								
118		Premium Distribution Charge	$/kW	1.41	1.45	1.73	E-14G	Set to meet revenue requirements
119								
120		Energy Charge						
121		Standard	¢/kWh	1.915	1.973	0.511	E-6b	Set to meet revenue requirements
122		Time of Use - On Peak	¢/kWh	3.516	1.848	1.891	E-14C	Set to meet revenue requirements with proposed TOU design
123		Time of Use - Off Peak	¢/kWh	1.057	1.607	1.644	E-14C	Set to meet revenue requirements with proposed TOU design
124		Time of Use - Super Off Peak	¢/kWh	-	1.011	1.034	E-14C	Set to meet revenue requirements with proposed TOU design
125								
126		Meter Voltage Adjustment - % of Demand & Energy Charges						
127		Primary	%	1.0%	1.0%			No Change
128		Transmission	%	2.0%	2.0%			No Change
129								
130		Power Factor	$/kVar	0.37	-			Proposed change in power factor calculation
131		Equipment Rental - % of Installed Equipment Cost	%	1.67%	1.08%	1.08%	E-14F 3b	Set to COS

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/22 Current Rate	1/2/22 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
132								
133	**IS-1**	Customer Charge - $ per Line of Billing						
134	**IS-2**	Secondary	$	311.59	321.05	140.29	E-14E	Set to meet revenue requirements
135	**IST-1**	Primary	$	462.35	476.39	209.05	E-14E	Set to meet revenue requirements
136	**IST-2**	Transmission	$	1,106.09	1,139.69	591.57	E-14E	Set to meet revenue requirements
137								
138		Demand Charge - $ per KW						
139		Standard	$/kW	8.89	8.95	12.33	E-6b	Set to meet revenue requirements
140		Time of Use						
141		Base	$/kW	1.41	1.55	1.85	E-14C	Set to meet revenue requirements with proposed TOU design
142		On Peak	$/kW	7.76	1.26	1.42	E-14C	Set to meet revenue requirements with proposed TOU design
143		Mid Peak	$/kW	-	4.54	5.19	E-14C	Set to meet revenue requirements with proposed TOU design
144								
145		Interruptible Demand Credit						
146		IS-1, IST-1 - $ per KW of Billing Demand	$/kW	6.71	N/A			Close IS-1/IST-1 rate schedules
147		IS-2, IST-2 - $ per KW On-Peak Demand	$/kW	6.71	7.72			Agreed upon in Settlement
148		Delivery Voltage Credits						
149		Primary	$/kW	1.19	1.28	1.28	DVC	Set to reflect COS
150		Transmission < 230 kV	$/kW	5.95	5.17	5.17	DVC	Set to reflect COS
151		Transmission ≥ 230 kV	$/kW	5.95	7.04	7.04	DVC	Set to reflect COS
152		Premium Distribution Charge	$/kW	1.41	1.45	1.73	E-14G	Set to meet revenue requirements
153								
154		Energy Charge						
155		Standard	¢/kWh	1.283	1.298	0.511	E-14B	Set to meet revenue requirements
156		Time of Use - On Peak	¢/kWh	1.798	1.848	1.891	E-14C	Set to meet revenue requirements with proposed TOU design
157		Time of Use - Off Peak	¢/kWh	1.049	1.607	1.644	E-14C	Set to meet revenue requirements with proposed TOU design
158		Time of Use - Super Off Peak	¢/kWh	-	1.011	1.034	E-14C	Set to meet revenue requirements with proposed TOU design
159								
160		Meter Voltage Adjustment - % of Demand & Energy Charges						
161		Primary	%	1.0%	1.0%			No Change
162		Transmission	%	2.0%	2.0%			No Change
163								
164		Power Factor	$/kVar	0.37	-			Proposed change in power factor calculation
165		Equipment Rental - % of Installed Equipment Cost	%	1.67%	1.08%	1.08%	E-14F 3b	Set to COS
166								
167	**LS-1**	Customer Charge - $ per Line of Billing						
168		Standard						
169		Unmetered	$	1.58	1.63			Set to meet revenue requirements
170		Metered	$	4.55	4.69			Set to meet revenue requirements
171								
172		Energy Charge						
173		Standard	¢/kWh	2.754	2.837			Set to meet revenue requirements
174								
175		Other Fixture Charge Rate - % of Installed Fixture Cost	%	1.59%	1.08%	1.08%	E-14F 3a	Set to COS
176		Other Pole Charge Rate - % of Installed Pole Cost	%	1.67%	1.08%	1.08%	E-14F 3b	Set to COS

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/22 Current Rate	1/2/22 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
177								
178	**SS-1**	Customer Charge - $ per Line of Billing						
179		Secondary	$	134.42	138.50			Set to meet revenue requirements
180		Primary	$	314.54	324.09			Set to meet revenue requirements
181		Transmission	$	1,083.70	1,116.62			Set to meet revenue requirements
182		Customer Owned	$	108.38	111.67			Set to meet revenue requirements
183								
184		Energy Charge	¢/kWh	1.269	1.308			Set to meet revenue requirements
185								
186		Distribution Charge						
187		Applicable to Specified SB Capacity	$/kW	2.56	2.64			Set to meet revenue requirements
188								
189		Generation and Transmission Capacity Charge						
190		Greater of :						
191		Monthly Reservation Charge						
192		Applicable to Specified SB Capacity	$/kW	1.433	1.477			Set to meet revenue requirements
193		Peak Day Utilized SB Power Charge	$/kW	0.682	0.703			Set to meet revenue requirements
194								
195		Delivery Voltage Credits						
196		Primary	$/kW	1.19	1.28	1.28	DVC	Set to reflect COS
197		Transmission < 230 kV	$/kW	5.95	5.17	5.17	DVC	Set to reflect COS
198		Transmission ≥ 230 kV	$/kW	5.95	7.04	7.04	DVC	Set to reflect COS
199		Premium Distribution Charge	$/kW	1.32	1.36	1.38	E-14G	Set to meet revenue requirements
200								
201		Meter Voltage Adjustment - % of Demand & Energy Charges						
202		Primary	%	1.0%	1.0%			Set to meet revenue requirements
203		Transmission	%	2.0%	2.0%			Set to meet revenue requirements
204								
205								
206	**SS-2**	Customer Charge - $ per Line of Billing						
207		Secondary	$	339.26	349.56			Set to meet revenue requirements
208		Primary	$	490.01	504.89			Set to meet revenue requirements
209		Transmission	$	1,133.75	1,168.19			Set to meet revenue requirements
210		Customer Owned	$	317.44	327.08			Set to meet revenue requirements
211								
212		Energy Charge	¢/kWh	1.254	1.292			Set to meet revenue requirements
213								
214		Distribution Charge						
215		Applicable to Specified SB Capacity	$/kW	2.55	2.63			Set to meet revenue requirements
216								
217		Generation and Transmission Capacity Charge						
218		Greater of :						
219		Monthly Reservation Charge						
220		Applicable to Specified SB Capacity	$/kW	1.431	1.474			Set to meet revenue requirements
221		Peak Day Utilized SB Power Charge	$/kW	0.681	0.702			Set to meet revenue requirements
222								
223		Interruptible Capacity Credit						
224		Monthly Reservation Credit	$/kW	1.170	1.170			No Change
225		Daily Demand Credit	$/kW	0.557	0.557			No Change
226								
227		Delivery Voltage Credits						
228		Primary	$/kW	1.19	1.28	1.28	DVC	Set to reflect COS
229		Transmission < 230 kV	$/kW	5.95	5.17	5.17	DVC	Set to reflect COS
230		Transmission ≥ 230 kV	$/kW	5.95	7.04	7.04	DVC	Set to reflect COS
231		Premium Distribution Charge	$/kW	1.31	1.35	1.38	E-14G	Set to meet revenue requirements
232								
233		Meter Voltage Adjustment - % of Demand & Energy Charges						
234		Primary	%	1.0%	1.0%			
235		Transmission	%	2.0%	2.0%			
236								

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Unit Charge / Unit Cost Data

Line	Rate Schedule	Type of Charge		1/1/22 Current Rate	1/2/22 Proposed Rate	Unit Cost	Unit Cost Reference	Explanation
237								
238	**SS-3**	Customer Charge - $ per Line of Billing						
239		Secondary	$	$112.51	$115.93			Set to meet revenue requirements
240		Primary	$	263.25	271.25			Set to meet revenue requirements
241		Transmission	$	907.00	934.55			Set to meet revenue requirements
242		Customer Owned	$	90.70	93.45			Set to meet revenue requirements
243								
244		Energy Charge	¢/kWh	1.259	1.297			Set to meet revenue requirements
245								
246		Distribution Charge						
247		Applicable to Specified SB Capacity	$/kW	2.55	2.63			Set to meet revenue requirements
248								
249		Generation and Transmission Capacity Charge						
250		Greater of :						
251		Monthly Reservation Charge						
252		Applicable to Specified SB Capacity	$/kW	$1.431	$1.474			Set to meet revenue requirements
253		Peak Day Utilized SB Power Charge	$/kW	$0.681	$0.702			Set to meet revenue requirements
254								
255		Curtailable Capacity Credit						
256		Monthly Reservation Credit	$/kW	$0.877	$0.877			Set to meet revenue requirements
257		Daily Demand Credit	$/kW	$0.418	$0.418			Set to meet revenue requirements
258								
259		Delivery Voltage Credits						
260		Primary	$/kW	1.19	1.28	1.28	DVC	Set to reflect COS
261		Transmission < 230 kV	$/kW	5.95	5.17	5.17	DVC	Set to reflect COS
262		Transmission ≥ 230 kV	$/kW	5.95	7.04	7.04	DVC	Set to reflect COS
263		Premium Distribution Charge	$/kW	1.31	1.35	1.38	E-14G	Set to meet revenue requirements
264								
265		Meter Voltage Adjustment - % of Demand & Energy Charges						
266		Primary	%	1.0%	1.0%			
267		Transmission	%	2.0%	2.0%			
268								
269								
270	**SC-1**	Initial Connection	$	61.00	58.00	58.48	E-7	Proposed as reasonable amount
271		Reconnection	$	28.00	12.00	12.20	E-7	Set at cost of service
272		Transfer of Account - No LSA Contract	$	28.00	12.00	12.20	E-7	Set at cost of service
273		Transfer of Account - LSA Contract Required	$	10.00	4.00	3.19	E-7	Proposed as reasonable amount
274		Reconnect After Disconnect For Non-Pay	$	40.00	13.00	13.18	E-7	Proposed as reasonable amount
275		Reconnect After Disconnect For Non-Pay After Hours	$	50.00	14.00	14.38	E-7	Proposed as reasonable amount
276		Investigation of Unauthorized Use - (RPI)	$	75.00	200.00	90.81	E-7	Proposed as reasonable amount
277		Late Payment Charge						
278		Greater of	$	5.00	5.00			No change proposed
279		Or	%	1.5%	1.5%			No change proposed
280		Returned Check Charge						
281		if check amount $0 <= $50	$	25.00	25.00			Florida Statute 68.065
282		if check amount $50 <= $300	$	30.00	30.00			Florida Statute 68.065
283		if check amount <= $800	$	40.00	40.00			Florida Statute 68.065
284		if check amount > $800	$	0.05	0.05			Florida Statute 68.065
285								
286	**TS-1**	Temporary Service Extension - Monthly	$	227.00	310.00	310.41	E-7	Proposed as reasonable amount
287								

Development of All RS Unit Costs and GS and GSD Energy Unit Costs

Line	(1) Description	(2) RS	(3) GS	(4) GSD	(5) Reference
1	**Customer Charge based on Unit Costs:**				
2	Unit Cost				
3	Metering	$2.43			Schedule E-6b (4)
4	Billing	$8.16			Schedule E-6b (4)
5	Secondary Service Tap	$2.08			Schedule E-6b (4)
6	Subtotal	$12.67			
7					
8	Distribution Primary / Secondary Transformer Costs ($000)				
9	Gross Plant FERC 368 - Line Transformers	$775,525			Schedule E-1
10	Gross Plant - Total Distribution Secondary Delivery	$1,429,965			Schedule E-1
11	Ratio	0.00%			Line 9 / Line 10
12					
13	Distribution Secondary Cost of Service				
14	Distribution Secondary Cost of Service ($000)	$202,519			Schedule E-6b (4)
15	Number of Bills	20,823,437			Schedule E-6b (4)
16	Average Unit Cost per Customer	$9.73			Line 14 / Line 15
17	Transformer Ratio	0.00%			Line 12
18	Transformer Unit Cost	$0.00			Line 16 x Line 17
19					
20	Total Customer Charge at Unit Cost	**$12.67**			Line 6 + Line 18
21					
22	**Total Proposed Customer Charge**	**$12.67**			Rounded
23					
24	**Demand and Energy Charge based on Unit Costs:**				
25	Levelized Energy Rate:				
26	Total Demand and Energy Cost of Service ($000)	$1,400,689	$75,500	$686,360	Schedule E-6b (4)
27	kWh Sales (000)	21,774,906	2,050,006	13,116,554	Schedule E-6b (4)
28	Energy Rate Levelized (¢/kWh)	6.433	**3.683**	**5.233**	Line 26 / Line 27
29					
30	Two Tier Energy Rates:				
31	Percentage of Sales Winter ≤ 1,000 kWh	72.74%			Based on historical data
32	Percentage of Sales Winter > 1,000 kWh	27.26%			Based on historical data
33	Differential in 2-Tier Rate (¢/kWh)	1.000	RS Seasonal Analysis		Input
34	Winter seasonal percentage ≤ 1,000 kWh	15.00%	18.32%		Based on 2019 data w/ gradualism (set at 15%)
35	Winter seasonal percentage > 1,000 kWh	15.00%	51.28%		Based on 2019 data w/ gradualism (set at 15%)
36	Non-winter seasonal percentage ≤ 1,000 kWh	-2.45%	-2.99%		Based on 2019 data (adj. for Winter gradualism impacts)
37	Non-winter seasonal percentage > 1,000 kWh	-3.73%	-12.74%		Based on 2019 data (adj. for Winter gradualism impacts)
38					
39	Winter Proposed Energy Charge ≤ 1,000 kWh (¢/kWh)	**7.084**			(Line 28 - Line 32) * Line 34
40	Winter Proposed Energy Charge > 1,000 kWh (¢/kWh)	**8.234**			(Line 28 - Line 32 + Line 33) * Line 35
41	Non-Winter Proposed Energy Charge ≤ 1,000 kWh (¢/kWh)	**6.009**			(Line 28 - Line 32) * Line 36
42	Non-Winter Proposed Energy Charge > 1,000 kWh (¢/kWh)	**6.893**			(Line 28 - Line 32 + Line 33) * Line 37

Development of All RS Unit Costs and GS and GSD Energy Unit Costs

Line	(1) Description	(2) RS	(3) GS	(4) GSD	(5) Reference
1	**Customer Charge based on Unit Costs:**				
2	Unit Cost				
3	Metering	$2.56			Schedule E-6b (4)
4	Billing	$7.60			Schedule E-6b (4)
5	Secondary Service Tap	$2.61			Schedule E-6b (4)
6	Subtotal	$12.77			
7					
8	Distribution Primary / Secondary Transformer Costs ($000)				
9	Gross Plant FERC 368 - Line Transformers	$775,525			Schedule E-1
10	Gross Plant - Total Distribution Secondary Delivery	$1,429,965			Schedule E-1
11	Ratio	0.00%			Line 9 / Line 10
12					
13	Distribution Secondary Cost of Service				
14	Distribution Secondary Cost of Service ($000)	$195,503			Schedule E-6b (4)
15	Number of Bills	20,500,602			Schedule E-6b (4)
16	Average Unit Cost per Customer	$9.54			Line 14 / Line 15
17	Transformer Ratio	0.00%			Line 12
18	Transformer Unit Cost	$0.00			Line 16 x Line 17
19					
20	Total Customer Charge at Unit Cost	$12.77			Line 6 + Line 18
21					
22	**Total Proposed Customer Charge**	**$12.45**			Reduced
23					
24	**Demand and Energy Charge based on Unit Costs:**				
25	Levelized Energy Rate:				
26	Total Demand and Energy Cost of Service ($000)	$1,338,060	$146,871	$565,094	Schedule E-6b (4)
27	kWh Sales (000)	21,549,117	2,012,188	12,879,119	Schedule E-6b (4)
28	Energy Rate Levelized (¢/kWh)	6.209	**7.299**	**4.388**	Line 26 / Line 27
29					
30	Two Tier Energy Rates:				
31	Percentage of Sales Winter ≤ 1,000 kWh	72.74%			Based on historical data
32	Percentage of Sales Winter > 1,000 kWh	27.26%			Based on historical data
33	Differential in 2-Tier Rate (¢/kWh)	1.000	RS Seasonal Analysis		Input
34	Winter seasonal percentage ≤ 1,000 kWh	15.00%	18.32%		Based on 2019 data w/ gradualism (set at 15%)
35	Winter seasonal percentage > 1,000 kWh	15.00%	51.28%		Based on 2019 data w/ gradualism (set at 15%)
36	Non-winter seasonal percentage ≤ 1,000 kWh	-2.45%	-2.99%		Based on 2019 data (adj. for Winter gradualism impacts)
37	Non-winter seasonal percentage > 1,000 kWh	-3.73%	-12.74%		Based on 2019 data (adj. for Winter gradualism impacts)
38					
39	Winter Proposed Energy Charge ≤ 1,000 kWh (¢/kWh)	**6.827**			(Line 28 - Line 32) * Line 34
40	Winter Proposed Energy Charge > 1,000 kWh (¢/kWh)	**7.977**			(Line 28 - Line 32 + Line 33) * Line 35
41	Non-Winter Proposed Energy Charge ≤ 1,000 kWh (¢/kWh)	**5.791**			(Line 28 - Line 32) * Line 36
42	Non-Winter Proposed Energy Charge > 1,000 kWh (¢/kWh)	**6.678**			(Line 28 - Line 32 + Line 33) * Line 37

Development of Time of Use Billing Determinants
$000's

Rate Schedule RS-1

Line		(2) Generation Capacity	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	Revenue Requirement	478,515	260,302	377,460	202,519	284,413	(27,940)	**1,575,269**
2	Allocation Method	net load	gross load	res load	res load	LMP	Flat	
3	**Allocation Periods**							
4	Super Off-Peak	0.6	0.5	0.5	0.5	0.9	1.0	
5	Off-Peak	1.0	1.1	1.0	1.0	1.0	1.0	
6	Peak	1.5	1.0	1.2	1.2	1.1	1.0	
7	**Intermediate Calculation**							
8		2.2	1.2	1.7	0.9	1.3	(0.1)	
9	**Prices (c/kWh)**							
10	Super Off-Peak	1.2	0.7	0.9	0.5	1.1	(0.1)	**4.235**
11	Off-Peak	2.1	1.3	1.8	1.0	1.3	(0.1)	**7.392**
12	Peak	3.2	1.2	2.1	1.1	1.5	(0.1)	**8.907**

Development of Time of Use Billing Determinants
$000's

Rate Schedule GS-1

Line		(2) Generation Capacity	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**	23,204	12,622	15,762	9,424	14,488	(4,102)	**71,398**
2	**Allocator**	net load	gross load	GS	res load	LMP	Flat	
3	**Ratio / Allocation Factor**							
4	Super Off-Peak	0.6	0.5	0.6	0.6	0.7	1.0	
5	Off-Peak	1.0	1.1	1.1	1.1	1.0	1.0	
6	Peak	1.5	1.0	0.7	0.7	1.3	1.0	
7	**Load**							
8	Super Off-Peak							135,552
9	Off-Peak							668,575
10	Peak							117,948
11	**Intermediate calculation**	2.5	1.4	1.7	1.0	1.6	(0.4)	
12	**Prices (c/kWh)**							
13	Super Off-Peak	1.5	0.8	1.0	0.6	1.2	(0.4)	**4.592**
14	Off-Peak	2.5	1.5	1.9	1.2	1.6	(0.4)	**8.196**
15	Peak	3.8	1.3	1.3	0.8	2.1	(0.4)	**8.799**

Development of Time of Use Billing Determinants
$000's

Rate Schedule GSD

Line		(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**	69,040	38,543	22,541	36,973	174,894	(31,137)	**310,854**
2	**Allocator**	net load	gross load	GSD load	GSD load	MC	Flat	
3	**Ratio / Allocation Factor**							
4	Super Off-Peak	0.6	0.5	0.6	0.6	0.7	1.0	
5	Off-Peak	1.0	1.1	1.1	1.1	1.0	1.0	
6	Peak	1.5	1.0	0.8	0.8	1.3	1.0	
7	**Load**							
8	Super Off-Peak							2,167,625
9	Off-Peak							10,182,041
10	Peak							1,814,523
11	**Intermediate calculation**	0.5	0.3	0.2	0.3	1.2	(0.2)	
12	**Prices (c/kWh)**							
13	Super Off-Peak	0.3	0.2	0.1	0.2	0.9	(0.2)	**1.365**
14	Off-Peak	0.5	0.3	0.2	0.3	1.2	(0.2)	**2.270**
15	Peak	0.7	0.3	0.1	0.2	1.7	(0.2)	**2.761**
	Prices ($/KW)							
16	Peak Dem Chg							**1.56**
17	MP Dem Chg							**5.66**
18	Base Dem Chg							**3.00**

Development of Time of Use Billing Determinants
$000's

Rate Schedule IS/CS

Line		(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**	852	11,720	2,059	1,106	23,489	(540)	**38,687**
2	**Allocator**	net load	gross load	GSD load	GSD load	MC	Flat	
3	**Ratio / Allocation Factor**							
4	Super Off-Peak	0.6	0.5	0.6	0.6	0.7	1.0	
5	Off-Peak	1.0	1.1	1.1	1.1	1.0	1.0	
6	Peak	1.5	1.0	0.8	0.8	1.3	1.0	
7	**Load**							
8	Super Off-Peak							361,348
9	Off-Peak							1,697,371
10	Peak							302,485
11	**Intermediate calculation**	0.0	0.5	0.1	0.0	1.0	(0.0)	
12	**Prices (c/kWh)**							
13	Super Off-Peak	0.0	0.3	0.1	0.0	0.7	(0.0)	**1.072**
14	Off-Peak	0.0	0.5	0.1	0.1	1.0	(0.0)	**1.701**
15	Peak	0.1	0.5	0.1	0.0	1.3	(0.0)	**1.963**
	Prices ($/KW)							
16	Peak Dem Chg							**1.50**
17	MP Dem Chg							**5.51**
18	Base Dem Chg							**1.98**

Development of Time of Use Billing Determinants
$000's

Rate Schedule RS-1

Line		(2) Generation Capacity	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	Revenue Requirement	467,325	237,621	355,585	195,502	277,524	(7,867)	**1,525,690**
2	Allocation Method	net load	gross load	res load	res load	LMP	Flat	
3	**Allocation Periods**							
4	Super Off-Peak	0.6	0.5	0.5	0.5	0.9	1.0	
5	Off-Peak	1.0	1.1	1.0	1.0	1.0	1.0	
6	Peak	1.5	1.0	1.2	1.2	1.1	1.0	
7	**Intermediate Calculation**							
8		2.3	1.2	1.8	1.0	1.3	(0.0)	
9	**Prices (c/kWh)**							
10	Super Off-Peak	1.2	0.6	0.8	0.5	1.1	(0.0)	**4.190**
11	Off-Peak	2.1	1.2	1.7	0.9	1.3	(0.0)	**7.225**
12	Peak	3.2	1.1	2.0	1.1	1.5	(0.0)	**8.718**

Development of Time of Use Billing Determinants
$000's

Rate Schedule GS-1

Line		(2) Generation Capacity	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**	46,000	23,390	30,146	18,612	28,723	(5,025)	**141,846**
2	**Allocator**	net load	gross load	GS	res load	LMP	Flat	
3	**Ratio / Allocation Factor**							
4	Super Off-Peak	0.6	0.5	0.6	0.6	0.7	1.0	
5	Off-Peak	1.0	1.1	1.1	1.1	1.0	1.0	
6	Peak	1.5	1.0	0.7	0.7	1.3	1.0	
7	**Load**							
8	Super Off-Peak							296,150
9	Off-Peak							1,460,685
10	Peak							257,690
11	**Intermediate calculation**	2.3	1.2	1.5	0.9	1.4	(0.2)	
12	**Prices (c/kWh)**							
13	Super Off-Peak	1.3	0.6	0.9	0.6	1.1	(0.2)	**4.241**
14	Off-Peak	2.3	1.3	1.7	1.0	1.4	(0.2)	**7.437**
15	Peak	3.4	1.1	1.1	0.7	1.9	(0.2)	**8.016**

Development of Time of Use Billing Determinants
$000's

Rate Schedule GSD

Line		(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**	72,071	37,545	29,335	30,670	146,565	(8,004)	**308,182**
2	**Allocator**	net load	gross load	GSD load	GSD load	MC	Flat	
3	**Ratio / Allocation Factor**							
4	Super Off-Peak	0.6	0.5	0.6	0.6	0.7	1.0	
5	Off-Peak	1.0	1.1	1.1	1.1	1.0	1.0	
6	Peak	1.5	1.0	0.8	0.8	1.3	1.0	
7	**Load**							
8	Super Off-Peak							1,969,137
9	Off-Peak							9,249,677
10	Peak							1,648,368
11	**Intermediate calculation**	0.6	0.3	0.2	0.2	1.1	(0.1)	
12	**Prices (c/kWh)**							
13	Super Off-Peak	0.3	0.2	0.1	0.2	0.8	(0.1)	**1.538**
14	Off-Peak	0.6	0.3	0.3	0.3	1.1	(0.1)	**2.478**
15	Peak	0.8	0.3	0.2	0.2	1.5	(0.1)	**2.953**
	Prices ($/KW)							
16	Peak Dem Chg							**1.16**
17	MP Dem Chg							**4.18**
18	Base Dem Chg							**2.20**

Development of Time of Use Billing Determinants
$000's

Rate Schedule IS/CS

Line		(2) Generation Capacity	(3) Transmission Capacity	(4) Distribution Primary	(5) Distribution Secondary	(6) Generation Energy	(7) Customer	(8) Total
1	**Revenue required ($)**	705	11,612	1,992	1,057	22,534	(547)	**37,353**
2	**Allocator**	net load	gross load	GSD load	GSD load	MC	Flat	
3	**Ratio / Allocation Factor**							
4	Super Off-Peak	0.6	0.5	0.6	0.6	0.7	1.0	
5	Off-Peak	1.0	1.1	1.1	1.1	1.0	1.0	
6	Peak	1.5	1.0	0.8	0.8	1.3	1.0	
7	**Load**							
8	Super Off-Peak							361,348
9	Off-Peak							1,697,371
10	Peak							302,485
11	**Intermediate calculation**	0.0	0.5	0.1	0.0	1.0	(0.0)	
12	**Prices (c/kWh)**							
13	Super Off-Peak	0.0	0.3	0.1	0.0	0.7	(0.0)	**1.034**
14	Off-Peak	0.0	0.5	0.1	0.1	1.0	(0.0)	**1.644**
15	Peak	0.0	0.5	0.1	0.0	1.3	(0.0)	**1.891**
	Prices ($/KW)							
16	Peak Dem Chg							**1.42**
17	MP Dem Chg							**5.19**
18	Base Dem Chg							**1.85**

	Revenue Pre-Migration	Revenue Post-Migration but prior to final adjustments	Change in Revenue	Notes
GS	$ 165,168,454	$ 75,803,969	$ (89,364,485)	Source for E-8 (1)
GSD	$ 553,792,948	$ 620,064,955	$ 66,272,007	Embedded in E-13c Yr2 (Proposed) through the billing units
Migration Loss			$ (23,092,478)	Embedded in E-13c Yr2 (Proposed)

Development of Customer Unit Costs for Non-Residential Classes
$000's

Line	(1)	(2) Investment per Meter	(3) Factor to Secondary Standard	(4) GSD	(5) GS-1	(5) CS/IS Excludes IS Equip	(6) CS/IS Includes IS Equip	(7) Reference
1	**Metering Unit Cost**							
2	Average Unit Cost			$4.15	$1.59	$54.31	$54.31	Schedule E-6b
3								
4	**Number of Meters**							
5	Secondary Standard Demand or TOU			49,393	1			Schedule E-10 page 11
6	Secondary Network/3ph/TR			-	137,645	77	77	Schedule E-10 page 11
7	Primary			321	40	92	92	Schedule E-10 page 11
8	Transmission			1	1	7	7	Schedule E-10 page 11
9				49,715	137,687	177	177	
10	**Metering Unit Cost of Service**							
11	Secondary Standard Demand or TOU			$3.57	$1.57	$3.15		Solve so that Line 25 Equals Line 6
12	Secondary Network/3ph/TR			$2.94	$1.57	$3.15	$3.15	Line 19 x Line 33 Relative Relationship
13	Primary			$90.90	$48.59	$68.57	$68.57	Line 19 x Line 35 Relative Relationship
14	Transmission			$576.85	$307.92	$432.48	$432.48	Line 19 x Line 37 Relative Relationship
15	Weighted Average			$4.15	$1.59	$54.31	$54.31	
16								
17								
18	**Meter Cost by Metering Voltage**							
19	Secondary Standard Demand or TOU	$252	1.0	$207	1.0	$297	1.0	Schedule E-10 page 11
20	Secondary Network/3ph/TR	$207	0.8	$207	1.0	$297	1.0	Schedule E-10 page 11
21	Primary	$6,412	25.5	$6,421	30.9	$6,462	21.8	Schedule E-10 page 11
22	Transmission	$40,690	161.6	$40,690	196.1	$40,754	137.3	Schedule E-10 page 11
23	Full CIAC							
24								
25	**Summary Metering Weighted Unit Costs**							
26	Secondary			$3.57	$1.57	$3.15	$3.15	(Lines 9:11 x Lines 18:20) / Lines 9:11
27	Primary			$90.90	$48.59	$68.57	$68.57	Line 21
28	Transmission			$576.85	$307.92	$432.48	$432.48	Line 23
29								
30	**Total Customer Billing and Secondary Services Unit Cost**							
31	Customer Billing Unit Cost			$8.17	$5.97	$0.00	$0.00	Schedule E-6b
32	Customer Secondary Services Unit Cost			$2.45	$1.92	$2.14	$2.14	Schedule E-6b
33	Total			$10.62	$7.89	$2.14	$2.14	
34								
35	**Interruptible Equipment Unit Cost**			n/a	n/a	n/a	$143.15	Schedule E-6b
36								
37	**Total Customer Unit Cost**							
38	Secondary			$14.19	$9.46	$5.29	$148.44	Line 5 + Line 38 + Line 45 + Line 47
39	Primary			$101.51	$56.48	$70.72	$213.86	Line 5 + Line 39 + Line 43 + Line 47
40	Transmission			$587.47	$315.82	$434.63	$577.78	Line 5 + Line 40 + Line 43 + Line 47

Development of Customer Unit Costs for Non-Residential Classes
$000's

Line	(1)	(2) Investment per Meter	(3) Factor to Secondary Standard	(4) GSD	(5) GS-1	(6) CS/IS Excludes IS Equip	(7) CS/IS Includes IS Equip	(8) Reference
1	**Metering Unit Cost**							
2	Average Unit Cost			$3.78	$3.42	$57.14	$57.14	Schedule E-6b
3								
4	**Number of Meters**							
5	Secondary Standard Demand or TOU			48,866	1,306			Schedule E-10 page 11 / E-13c
6	Secondary Network/3ph/TR			-	134,838	77	77	Schedule E-10 page 11
7	Primary			315	39	92	92	Schedule E-10 page 11
8	Transmission			1	1	7	7	Schedule E-10 page 11
9				49,182	136,184	176	176	
10	**Metering Unit Cost of Service**							
11	Secondary Standard Demand or TOU			$3.26	$3.39	$3.31		Solve so that Line 25 Equals Line 6
12	Secondary Network/3ph/TR			$2.69	$3.39	$3.31	$3.31	Line 19 x Line 33 Relative Relationship
13	Primary			$83.00	$104.92	$72.08	$72.08	Line 19 x Line 35 Relative Relationship
14	Transmission			$526.76	$664.88	$454.59	$454.59	Line 19 x Line 37 Relative Relationship
15	Weighted Average			$3.78	$3.42	$57.14	$57.14	
16								
17								
18	**Meter Cost by Metering Voltage**							
19	Secondary Standard Demand or TOU	$252	1.0	$207	1.0	$297	1.0	Schedule E-10 page 11
20	Secondary Network/3ph/TR	$207	0.8	$207	1.0	$297	1.0	Schedule E-10 page 11
21	Primary	$6,412	25.5	$6,421	30.9	$6,462	21.8	Schedule E-10 page 11
22	Transmission	$40,690	161.6	$40,690	196.1	$40,754	137.3	Schedule E-10 page 11
23	Full CIAC							
24								
25	**Summary Metering Weighted Unit Costs**							
26	Secondary			$3.26	$3.39	$3.31	$3.31	(Lines 9:11 x Lines 18:20) / Lines 9:11
27	Primary			$83.00	$104.92	$72.08	$72.08	Line 21
28	Transmission			$526.76	$664.88	$454.59	$454.59	Line 23
29								
30	**Total Customer Billing and Secondary Services Unit Cost**							
31	Customer Billing Unit Cost			$7.27	$7.26	$0.00	$0.00	Schedule E-6b
32	Customer Secondary Services Unit Cost			$2.43	$2.62	$2.25	$2.25	Schedule E-6b
33	Total			$9.70	$9.87	$2.25	$2.25	
34								
35	**Interruptible Equipment Unit Cost**			n/a	n/a	n/a	$134.73	Schedule E-6b
36								
37	**Total Customer Unit Cost**							
38	Secondary			$12.96	$13.26	$5.56	$140.29	Line 5 + Line 38 + Line 45 + Line 47
39	Primary			$92.70	$114.79	$74.32	$209.05	Line 5 + Line 39 + Line 43 + Line 47
40	Transmission			$536.46	$674.75	$456.84	$591.57	Line 5 + Line 40 + Line 43 + Line 47

Development of Lighting Facilities Charges
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I. FIXTURES

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] Lumens	LAMP WATTAGE	kWh	Current Eff 1/2/22 CHARGES PER UNIT FIXTURE	Current Eff 1/2/22 CHARGES PER UNIT MAINTENANCE	Current Eff 1/2/22 CHARGES PER UNIT NON-FUEL ENERGY [3]	Proposed Eff 1/2/22 CHARGES PER UNIT FIXTURE	Proposed Eff 1/2/22 CHARGES PER UNIT MAINTENANCE	Proposed Eff 1/2/22 CHARGES PER UNIT NON-FUEL ENERGY [3]
	Incandescent: [1]									
110	Roadway	1,000	105	32	1.02	4.70	0.91	1.02	4.70	0.92
115	Roadway	2,500	205	66	1.60	4.32	1.87	1.60	4.32	1.91
170	Post Top	2,500	205	72	20.01	4.32	2.04	20.01	4.32	2.08
	Mercury Vapor: [1]									
205	Open Bottom	4,000	100	44	2.38	1.80	1.25	2.38	1.80	1.27
210	Roadway	4,000	100	44	3.06	1.80	1.25	3.06	1.80	1.27
215	Post Top	4,000	100	44	3.60	1.80	1.25	3.60	1.80	1.27
220	Roadway	8,000	175	71	3.10	1.77	2.01	3.10	1.77	2.05
225	Open Bottom	8,000	175	71	2.45	1.77	2.01	2.45	1.77	2.05
235	Roadway	21,000	400	158	3.75	1.79	4.48	3.75	1.79	4.56
240	Roadway	62,000	1,000	386	5.49	2.07	10.95	5.49	2.07	11.15
245	Flood	21,000	400	158	4.92	1.79	4.48	4.92	1.79	4.56
250	Flood	62,000	1,000	386	5.77	2.07	10.95	5.77	2.07	11.15
	Sodium Vapor: (closed to new installs)									
300	HPS Deco Rdwy White	50,000	400	168	10.50	1.87	4.77	10.50	1.87	4.85
301	Sandpiper HPS Deco Roadway	27,500	250	104	13.61	1.85	2.95	13.61	1.85	3.00
302	9500L HPS Bronze Champion	9,500	100	42	13.16	1.84	1.19	13.16	1.84	1.21
305	Open Bottom [1]	4,000	50	21	2.49	1.86	0.60	2.49	1.86	0.61
306	100W HPS DECO RDWY BLK	9,500	100	42	10.19	1.84	1.19	10.19	1.84	1.21
310	Roadway [1]	4,000	50	21	3.06	1.86	0.60	3.06	1.86	0.61
313	Open Bottom [1]	6,500	70	29	4.11	1.84	0.82	4.11	1.84	0.84
314	Hometown II	9,500	100	42	3.83	1.84	1.19	3.83	1.84	1.21
315	Post Top - Colonial/Contemp [1]	4,000	50	21	4.95	1.86	0.60	4.95	1.86	0.61
316	Colonial Post Top [1]	4,000	50	34	3.97	1.86	0.96	3.97	1.86	0.98
318	Post Top [1]	9,500	100	42	2.45	1.84	1.19	2.45	1.84	1.21
320	Roadway-Overhead Only	9,500	100	42	4.04	1.84	1.19	4.04	1.84	1.21
321	Deco Post Top - Monticello	9,500	100	49	12.59	1.84	1.39	12.59	1.84	1.42
322	Deco Post Top - Flagler	9,500	100	49	15.53	1.84	1.39	15.53	1.84	1.42
323	Roadway-Turtle OH Only	9,500	100	42	4.84	1.84	1.19	4.84	1.84	1.21
325	Roadway-Overhead Only	16,000	150	65	4.57	1.85	1.84	4.57	1.85	1.88
326	Deco Post Top – Sanibel	9,500	100	49	18.69	1.84	1.39	18.69	1.84	1.42
330	Roadway-Overhead Only	22,000	200	87	3.40	1.85	2.47	3.40	1.85	2.51
335	Roadway	27,500	250	104	5.68	1.85	2.95	5.68	1.85	3.00
336	Roadway-Bridge [1]	27,500	250	104	6.28	1.85	2.95	6.28	1.85	3.00
337	Roadway-DOT [1]	27,500	250	104	5.47	1.85	2.95	5.47	1.85	3.00
338	Deco Roadway–Maitland	27,500	250	104	9.65	1.85	2.95	9.65	1.85	3.00
340	Roadway-Overhead Only	50,000	400	169	5.79	1.87	4.79	5.79	1.87	4.88
341	HPS Flood-City of Sebring only [1]	16,000	150	65	3.78	1.85	1.84	3.78	1.85	1.88
342	Roadway-Turnpike [1]	50,000	400	168	8.33	1.87	4.77	8.33	1.87	4.85
343	Roadway-Turnpike [1]	27,500	250	108	8.50	1.85	3.06	8.50	1.85	3.12
345	Flood-Overhead Only	27,500	250	103	5.18	1.85	2.92	5.18	1.85	2.97
347	Clermont	9,500	100	49	20.49	1.84	1.39	20.49	1.84	1.42
348	Clermont	27,500	250	104	21.51	1.85	2.95	21.51	1.85	3.00
350	Flood-Overhead Only [1]	50,000	400	170	5.36	1.87	4.82	5.36	1.87	4.91
351	Underground Roadway	9,500	100	42	5.68	1.84	1.19	5.68	1.84	1.21
352	Underground Roadway	16,000	150	65	6.21	1.85	1.84	6.21	1.85	1.88
353	Underground Roadway	22,000	200	87	6.21	1.85	2.47	6.21	1.85	2.51
354	Underground Roadway	27,500	250	108	7.33	1.85	3.06	7.33	1.85	3.12
356	Underground Roadway	50,000	400	168	7.44	1.87	4.77	7.44	1.87	4.85
357	Underground Flood	27,500	250	108	8.83	1.85	3.06	8.83	1.85	3.12
358	Underground Flood [1]	50,000	400	168	9.01	1.87	4.77	9.01	1.87	4.85
359	Underground Turtle Roadway	9,500	100	42	6.59	1.84	1.19	6.59	1.84	1.21
360	Deco Roadway Rectangular [1]	9,500	100	47	11.93	1.84	1.33	11.93	1.84	1.36
365	Deco Roadway Rectangular	27,500	250	108	11.39	1.85	3.06	11.39	1.85	3.12
366	Deco Roadway Rectangular	50,000	400	168	11.39	1.87	4.77	11.39	1.87	4.85
370	Deco Roadway Round	27,500	250	108	16.48	1.85	3.06	16.48	1.85	3.12
375	Deco Roadway Round	50,000	400	168	16.48	1.87	4.77	16.48	1.87	4.85
380	Deco Post Top – Ocala	9,500	100	49	10.42	1.84	1.39	10.42	1.84	1.42
381	Deco Post Top [1]	9,500	100	49	3.77	1.84	1.39	3.77	1.84	1.42
383	Deco Post Top-Biscayne	9,500	100	49	13.21	1.84	1.39	13.21	1.84	1.42
385	Deco Post Top – Sebring	9,500	100	49	6.67	1.84	1.39	6.67	1.84	1.42
393	Deco Post Top [1]	4,000	50	21	8.13	1.86	0.60	8.13	1.86	0.61
394	Deco Post Top [1]	9,500	100	49	16.92	1.84	1.39	16.92	1.84	1.42

I. FIXTURES (cont.)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] Lumens	LAMP WATTAGE	kWh	Current Eff 1/2/22 CHARGES PER UNIT FIXTURE	Current Eff 1/2/22 MAINTENANCE	Current Eff 1/2/22 NON-FUEL ENERGY [3]	Proposed Eff 1/2/22 CHARGES PER UNIT FIXTURE	Proposed Eff 1/2/22 MAINTENANCE	Proposed Eff 1/2/22 NON-FUEL ENERGY [3]
	Metal Halide: (closed to new installs)									
307	DEC Post Top-MH Sanibel P	11,600	150	65	15.20	3.14	1.84	15.20	3.14	1.88
308	Clermont Tear Drop P	11,600	150	65	18.20	3.14	1.84	18.20	3.14	1.88
309	MH Deco Rectangular P	36,000	320	126	11.48	2.82	3.57	11.48	2.82	3.64
311	MH Deco Cube P	36,000	320	126	14.34	2.82	3.57	14.34	2.82	3.64
312	MH Flood P	36,000	320	126	9.00	2.82	3.57	9.00	2.82	3.64
319	MH Post Top Biscayne P	11,600	150	65	13.61	3.14	1.84	13.61	3.14	1.88
327	Deco Post Top-MH Sanibel	12,000	175	74	19.23	3.14	2.10	19.23	3.14	2.14
349	Clermont Tear Drop	12,000	175	74	22.02	3.14	2.10	22.02	3.14	2.14
371	MH Deco Rectangular	38,000	400	159	15.46	2.82	4.51	15.46	2.82	4.59
372	MH Deco Circular	38,000	400	159	17.40	2.82	4.51	17.40	2.82	4.59
373	MH Deco Rectangular [5]	110,000	1,000	378	15.42	3.20	10.72	15.42	3.20	10.92
386	MH Flood [5]	110,000	1,000	378	12.96	3.20	10.72	12.96	3.20	10.92
389	MH Flood-Sportslighter [5]	110,000	1,000	378	12.97	3.20	10.72	12.97	3.20	10.92
390	MH Deco Cube	38,000	400	159	17.27	2.82	4.51	17.27	2.82	4.59
396	Deco PT MH Sanibel Dual [5]	24,000	350	148	34.90	2.82	4.20	34.90	2.82	4.27
397	MH Post Top-Biscayne	12,000	175	74	14.74	3.14	2.10	14.74	3.14	2.14
398	MH Deco Cube [5]	110,000	1,000	378	20.14	3.20	10.72	20.14	3.20	10.92
399	MH Flood	38,000	400	159	11.32	2.82	4.51	11.32	2.82	4.59
	LED:									
104	Sanibel Black Type III 4000K	6,226	50	17	17.55	1.39	0.48	17.55	1.39	0.49
106	Underground Sanibel (closed to new installs)	8,122	70	25	17.55	1.39	0.71	17.55	1.39	0.72
107	Underground Traditional Open	5,621	49	17	8.10	1.39	0.48	8.10	1.39	0.49
108	Underground Traditional w/Lens	4,761	49	17	8.30	1.39	0.48	8.30	1.39	0.49
109	Underground Acorn	6,205	70	25	17.42	1.39	0.71	17.42	1.39	0.72
111	Underground Mini Bell	2,889	50	18	14.93	1.39	0.51	14.93	1.39	0.52
116	V Ventus (closed to new installs)	14,403	146	50	18.98	1.39	1.42	18.98	1.39	1.44
117	FWT Ventus (closed to new installs)	13,508	146	50	18.98	1.39	1.42	18.98	1.39	1.44
118	Ventus III (closed to new installs)	20,333	219	80	24.09	1.39	2.27	24.09	1.39	2.31
119	Shoebox Black III (closed to new installs)	20,333	219	80	24.09	1.39	2.27	24.09	1.39	2.31
120	K118 3K V Multiv UF	4,861	50	18	13.54	1.39	0.51	13.54	1.39	0.52
121	Shoebox Bronze III	25,114	213	75	15.42	1.39	2.13	15.42	1.39	2.17
122	Shoebox Bronze IV	24,390	213	75	15.42	1.39	2.13	15.42	1.39	2.17
123	Shoebox Bronze V	25,870	213	75	15.42	1.39	2.13	15.42	1.39	2.17
124	Shoebox Black III	25,114	213	75	15.42	1.39	2.13	15.42	1.39	2.17
126	Shoebox Black IV FWT	24,390	213	75	15.42	1.39	2.13	15.42	1.39	2.17
127	Shoebox Black V	25,870	213	75	15.42	1.39	2.13	15.42	1.39	2.17
130	Monticello 3000 Kelvin	4,430	50	17	17.49	1.39	0.48	17.49	1.39	0.49
131	UG Roadway (closed to new installs)	4,600	67	23	7.54	1.39	0.65	7.54	1.39	0.66
132	UG Roadway (closed to new installs)	9,200	130	46	8.42	1.39	1.31	8.42	1.39	1.33
133	ATBO Roadway (closed to new installs)	5,742	48	17	4.29	1.39	0.48	4.29	1.39	0.49
134	Underground ATBO Roadway (closed to new installs)	5,742	48	17	4.29	1.39	0.48	4.29	1.39	0.49
136	Roadway	12,748	108	38	5.85	1.39	1.08	5.85	1.39	1.10
137	Underground Roadway	12,748	108	38	5.85	1.39	1.08	5.85	1.39	1.10
138	Roadway	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19
139	Underground Roadway	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19
141	Roadway	31,599	284	99	8.77	1.39	2.81	8.77	1.39	2.86
142	Underground Roadway	31,599	284	99	8.77	1.39	2.81	8.77	1.39	2.86
143	OH Black Roadway	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19
144	UG Black Roadway	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19
147	Roadway	16,192	150	51	5.92	1.39	1.45	5.92	1.39	1.47
148	Underground Roadway	16,192	150	51	5.92	1.39	1.45	5.92	1.39	1.47
149	K118 3K V Multiv UF	4,946	50	17	13.54	1.39	0.48	13.54	1.39	0.49
151	ATBS Roadway (closed to new installs)	5,400	49	17	4.07	1.39	0.48	4.07	1.39	0.49
152	Area Refract OH (closed to new installs)	5,100	49	17	4.21	1.39	0.48	4.21	1.39	0.49
153	Area UG (closed to new installs)	5,400	49	17	4.07	1.39	0.48	4.07	1.39	0.49
154	Area Refract UG (closed to new installs)	5,100	49	17	4.21	1.39	0.48	4.21	1.39	0.49
156	Shoebox Bronze IV FWT	43,765	421	147	23.30	1.39	4.17	23.30	1.39	4.25
157	Shoebox Bronze V	48,514	421	147	23.30	1.39	4.17	23.30	1.39	4.25
158	Shoebox Black IV FWT	43,765	421	147	23.30	1.39	4.17	23.30	1.39	4.25
159	Shoebox Black V	48,514	421	147	23.30	1.39	4.17	23.30	1.39	4.25
160	Monticello Black TIII 3000K	4,646	50	17	17.49	1.39	0.48	17.49	1.39	0.49
161	Roadway Black UG	31,599	284	99	8.77	1.39	2.81	8.77	1.39	2.86
162	Roadway Bronze UG	31,599	284	99	8.77	1.39	2.81	8.77	1.39	2.86
163	Shoebox Pedestrian Bronze	4,300	50	17	13.66	1.39	0.48	13.66	1.39	0.49
164	Shoebox Pedestrian Black	4,300	50	17	13.66	1.39	0.48	13.66	1.39	0.49
166	Enterprise PT (closed to new installs)	4,500	51	18	16.53	1.39	0.51	16.53	1.39	0.52
167	Underground Mitchell	5,834	50	19	18.24	1.39	0.54	18.24	1.39	0.55
168	Underground Mitchell w/Top Hat	5,442	50	19	18.24	1.39	0.54	18.24	1.39	0.55
169	Teardrop	15,375	150	52	23.60	1.39	1.48	23.60	1.39	1.50
171	Roadway Black UG Feed	5,742	48	17	4.45	1.39	0.48	4.45	1.39	0.49
172	Roadway Black UG Feed	12,748	108	38	5.85	1.39	1.08	5.85	1.39	1.10
173	Roadway Black UG Feed	16,192	150	51	5.92	1.39	1.45	5.92	1.39	1.47
174	Roadway Gray	16,192	150	51	5.92	1.39	1.45	5.92	1.39	1.47
176	Roadway Gray	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19
177	Roadway Gray	31,599	284	99	8.77	1.39	2.81	8.77	1.39	2.86
178	Teardrop Black	6,034	50	19	19.03	1.39	0.54	19.03	1.39	0.55
179	Roadway White OH	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19

I. FIXTURES (cont.)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] Lumens	LAMP WATTAGE	kWh	Current Eff 1/2/22 CHARGES PER UNIT FIXTURE	Current Eff 1/2/22 MAINTENANCE	Current Eff 1/2/22 NON-FUEL ENERGY [3]	Proposed Eff 1/2/22 CHARGES PER UNIT FIXTURE	Proposed Eff 1/2/22 MAINTENANCE	Proposed Eff 1/2/22 NON-FUEL ENERGY [3]
	LED (cont.):									
180	Roadway White UG	26,799	216	76	8.68	1.39	2.16	8.68	1.39	2.19
181	Sanibel (closed to new installs)	16,160	150	52	19.40	1.39	1.48	19.40	1.39	1.50
182	Biscayne (closed to new installs)	7,439	60	21	15.03	1.39	0.60	15.03	1.39	0.61
183	Clermont	14,251	150	52	23.64	1.39	1.48	23.64	1.39	1.50
184	ATBS Roadway, Overhead Feed (closed to new installs)	4,771	40	14	3.62	1.39	0.40	3.62	1.39	0.40
185	ATBS Roadway, Underground Feed (closed to new installs)	4,771	40	14	3.62	1.39	0.40	3.62	1.39	0.40
186	ATBS Roadway, Overhead Feed (closed to new installs)	7,981	70	24	4.35	1.39	0.68	4.35	1.39	0.69
187	ATBS Roadway, Underground Feed (closed to new installs)	7,981	70	24	4.35	1.39	0.68	4.35	1.39	0.69
188	Roadway OH Gray w/ Refractor (closed to new installs)	4,544	40	14	3.77	1.39	0.40	3.77	1.39	0.40
189	Roadway UG Gray w/ Refractor (closed to new installs)	4,544	40	14	3.77	1.39	0.40	3.77	1.39	0.40
191	Flood Overhead Feed	17,098	130	46	8.93	1.39	1.31	8.93	1.39	1.33
192	Flood Overhead Feed	34,291	260	91	14.47	1.39	2.58	14.47	1.39	2.63
193	Clermont	6,273	50	18	24.04	1.39	0.51	24.04	1.39	0.52
194	Flood Underground Feed	17,098	130	46	8.93	1.39	1.31	8.93	1.39	1.33
195	LED Flood Underground Feed	34,291	260	91	14.47	1.39	2.58	14.47	1.39	2.63
196	Amber Roadway Overhead	4,133	70	24	10.22	1.39	0.68	10.22	1.39	0.69
197	Amber Roadway Underground	4,133	70	24	10.22	1.39	0.68	10.22	1.39	0.69
198	Amber Roadway Overhead	5,325	110	38	12.45	1.39	1.08	12.45	1.39	1.10
199	Amber Roadway Underground	5,325	110	38	12.45	1.39	1.08	12.45	1.39	1.10
292	3K Gray II Multivf (closed to new installs)	4,605	40	11	3.62	1.39	0.31	3.62	1.39	0.32
293	3K Gray II Multiv UG F (closed to new installs)	4,605	40	11	3.62	1.39	0.31	3.62	1.39	0.32
294	3K II Multiv OH F (closed to new installs)	7,565	70	24	4.35	1.39	0.68	4.35	1.39	0.69
295	3K II Multiv UG F (closed to new installs)	7,565	70	24	4.35	1.39	0.68	4.35	1.39	0.69
296	3K III Multiv F	15,381	150	51	5.92	1.39	1.45	5.92	1.39	1.47
297	3K III Multiv UG F	15,381	150	51	5.92	1.39	1.45	5.92	1.39	1.47
361	LED Roadway (closed to new installs)	6,000	95	33	15.27	1.39	0.94	15.27	1.39	0.95
362	LED Roadway (closed to new installs)	9,600	157	55	18.36	1.39	1.56	18.36	1.39	1.59
363	LED Shoebox Type 3 (closed to new installs)	20,664	309	108	39.01	1.39	3.06	39.01	1.39	3.12
364	LED Shoebox Type 4 (closed to new installs)	14,421	206	72	30.67	1.39	2.04	30.67	1.39	2.08
367	LED Shoebox Type 5 (closed to new installs)	14,421	206	72	29.74	1.39	2.04	29.74	1.39	2.08
368	Sanibel (closed to new installs)	8,122	70	25	15.69	1.39	0.71	15.69	1.39	0.72
369	Underground Biscayne (closed to new installs)	6,500	80	28	13.88	1.39	0.79	13.88	1.39	0.81

II. POLES

BILLING TYPE	DESCRIPTION	Current Effective 1/2/22 CHARGE PER UNIT	Proposed Effective 1/2/23 CHARGE PER UNIT
404	35' Deco Concrete – Mariner	12.66	12.66
405	Concrete, 30/35'	8.11	8.11
406	16' Deco Conc – Single Sanibel	14.20	14.20
407	16' Decon Conc – Double Sanibel	12.31	12.31
408	26' Aluminum DOT Style Pole	17.35	17.35
409	36' Aluminum DOT Style Pole	25.40	25.40
410	Concrete, 15' [1]	7.32	7.32
411	16' Octagonal Conc [1]	10.46	10.46
412	32' Octagonal Deco Concrete	17.77	17.77
413	25' Tenon Top Concrete	7.77	7.77
415	Concrete, Curved [1]	2.14	2.14
418	35' Tenon Top Black Concrete	20.56	20.56
420	Wood, 30/35'	4.32	4.32
421	Promenade 25' Black Direct Buried	13.49	13.49
425	Wood, 14' Laminated [1]	1.07	1.07
428	Deco Fiberglass, 35', Bronze, Reinforced [1]	9.60	9.60
429	Deco Fiberglass, 41', Bronze, Reinforced [1]	20.25	20.25
430	Fiberglass, 14', Black [1]	5.21	5.21
431	Deco Fiberglass, 41', Bronze [1]	13.36	13.36
432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	9.70	9.70
433	Deco Fiberglass, 35', Bronze [1]	8.64	8.64
434	Deco Fiberglass, 20', Black, Deco Base [1]	5.28	5.28
435	Aluminum, Type A [1]	2.95	2.95
436	Deco Fiberglass, 16', Black, Fluted [1]	8.74	8.74
437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	15.53	15.53
438	Deco Fiberglass, 20', Black [1]	2.62	2.62
439	Black Fiberglass 16'	13.42	13.42
440	Aluminum, Type B [1]	15.38	15.38
441	15' Black Aluminum	3.99	3.99
445	Aluminum, Type C [1]	6.42	6.42
446	Deco Fiberglass, 30', Bronze [1]	7.57	7.57
447	Deco Fiberglass, 35', Silver, Anchor Base [1]	10.60	10.60
448	Deco Fiberglass, 41', Silver [1]	8.06	8.06
449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	10.04	10.04
450	Concrete, 1/2 Special	4.06	4.06
452	Aluminum Breakaway Pole, 36'	13.41	13.41
453	Aluminum Breakaway Pole, 46'	22.90	22.90
454	OAL Promenade Receptable Pole, 35'	20.56	20.56
455	Steel, Type A [1]	1.84	1.84
456	Promenade 29' Black Direct Buried	17.20	17.20
460	Steel, Type B [1]	1.97	1.97
461	16' Vic II Brnz	12.49	12.49
462	AL Direct Buried 30FT 12FT BKT Breakaway	21.43	21.43
463	AL Direct Buried 30FT 10FT BKT Breakaway	20.86	20.86
464	35' Bronze Promenade Special St Joe	20.56	20.56
465	Steel, Type C [1]	2.76	2.76
466	16' Deco Con Vic II – Dual Mount	12.49	12.49
467	16' Deco Conc Washington – Dual	13.29	13.29
468	16' Deco Conc Colonial – Dual Mount	10.56	10.56
469	35' Tenon Top Quad Flood Mount	8.36	8.36
470	45' Tenon Top Quad Flood Mount	11.81	11.81
471	22' Deco Concrete	14.25	14.25
472	22' Deco Conc Single Sanibel	14.25	14.25
473	22' Deco Conc Double Sanibel	14.25	14.25
474	22' Deco Conc Double Mount	14.25	14.25
476	25' Tenon Top Bronze Concrete	14.85	14.85
477	30' Tenon Top Bronze Concrete	17.20	17.20
478	35' Tenon Top Bronze Concrete	18.99	18.99
479	41' Tenon Top Bronze Concrete	21.00	21.00
480	Wood, 40/45'	5.91	5.91
481	30' Tenon Top Concrete, Single Flood Mount	7.97	7.97
482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	7.97	7.97
483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	11.81	11.81
484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	11.81	11.81
485	Concrete, 40/45'	12.90	12.90
486	Tenon Style Concrete 46' Single Flood Mount	11.81	11.81
487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	8.22	8.22
488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	8.22	8.22
489	35' Tenon Top Concrete, Single Flood Mount	8.22	8.22
490	Special Concrete 13' [1]	7.79	7.79
491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	7.97	7.97
492	16' Smooth Decorative Concrete/The Colonial	10.56	10.56
493	19' White Aluminum [1]	22.87	22.87
494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	11.81	11.81
495	Dual Mount 20' Fiberglass [1]	5.27	5.27
496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	7.97	7.97
497	16' Decorative Concrete w/decorative base/The Washington	12.13	12.13
498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	8.22	8.22
499	16' Decorative Concrete-Vic II	12.49	12.49
503	AL Direct Buried 40FT 10FT BKT Breakaway	22.50	22.50
504	Promenade Black 41ft	21.00	21.00

III. Additional Facilities

BILLING TYPE	DESCRIPTION	Current CHARGE PER UNIT	Proposed CHARGE PER UNIT
401	Single	3.00	3.00
402	Double	3.90	3.90

I. FIXTURES

BILLING TYPE	DESCRIPTION	Lumens	LAMP SIZE [2] LAMP WATTAGE	kWh	Current Eff 2/1/10 CHARGES PER UNIT FIXTURE	Current Eff 2/1/10 CHARGES PER UNIT MAINTENANCE	Current Eff 01/01/22 CHARGES PER UNIT NON-FUEL ENERGY [3]	Proposed Eff 1/2/22 CHARGES PER UNIT FIXTURE	Proposed Eff 1/2/22 CHARGES PER UNIT MAINTENANCE	Proposed Eff 1/2/22 CHARGES PER UNIT NON-FUEL ENERGY [3]
	Incandescent: [1]									
110	Roadway	1,000	105	32	1.03	4.07	0.88	1.02	4.70	0.91
115	Roadway	2,500	205	66	1.61	3.67	1.82	1.60	4.32	1.87
170	Post Top	2,500	205	72	20.39	3.67	1.98	20.01	4.32	2.04
	Mercury Vapor: [1]									
205	Open Bottom	4,000	100	44	2.55	1.80	1.21	2.38	1.80	1.25
210	Roadway	4,000	100	44	2.95	1.80	1.21	3.06	1.80	1.25
215	Post Top	4,000	100	44	3.47	1.80	1.21	3.60	1.80	1.25
220	Roadway	8,000	175	71	3.34	1.77	1.96	3.10	1.77	2.01
225	Open Bottom	8,000	175	71	2.50	1.77	1.96	2.45	1.77	2.01
235	Roadway	21,000	400	158	4.04	1.81	4.35	3.75	1.79	4.48
240	Roadway	62,000	1,000	386	5.29	1.78	10.63	5.49	2.07	10.95
245	Flood	21,000	400	158	5.29	1.81	4.35	4.92	1.79	4.48
250	Flood	62,000	1,000	386	6.20	1.78	10.63	5.77	2.07	10.95
	Sodium Vapor: (closed to new installs)									
300	HPS Deco Rdwy White	50,000	400	168	13.89	1.61	4.63	10.50	1.87	4.77
301	Sandpiper HPS Deco Roadway	27,500	250	104	13.81	1.72	2.86	13.61	1.85	2.95
302	9500L HPS Bronze Champion	9,500	100	42	16.75	1.58	1.16	13.16	1.84	1.19
305	Open Bottom [1]	4,000	50	21	2.54	2.04	0.58	2.49	1.86	0.60
306	100W HPS DECO RDWY BLK	9,500	100	42	14.73	1.58	1.16	10.19	1.84	1.19
310	Roadway [1]	4,000	50	21	3.12	2.04	0.58	3.06	1.86	0.60
313	Open Bottom [1]	6,500	70	29	4.19	2.05	0.80	4.11	1.84	0.82
314	Hometown II	9,500	100	42	4.08	1.72	1.16	3.83	1.84	1.19
315	Post Top - Colonial/Contemp [1]	4,000	50	21	5.04	2.04	0.58	4.95	1.86	0.60
316	Colonial Post Top [1]	4,000	50	34	4.05	2.04	0.94	3.97	1.86	0.96
318	Post Top [1]	9,500	100	42	2.50	1.72	1.16	2.45	1.84	1.19
320	Roadway-Overhead Only	9,500	100	42	3.64	1.72	1.16	4.04	1.84	1.19
321	Deco Post Top - Monticello	9,500	100	49	12.17	1.72	1.35	12.59	1.84	1.39
322	Deco Post Top - Flagler	9,500	100	49	16.48	1.72	1.35	15.53	1.84	1.39
323	Roadway-Turtle OH Only	9,500	100	42	4.32	1.72	1.16	4.84	1.84	1.19
325	Roadway-Overhead Only	16,000	150	65	3.78	1.75	1.79	4.57	1.85	1.84
326	Deco Post Top – Sanibel	9,500	100	49	18.16	1.72	1.35	18.69	1.84	1.39
330	Roadway-Overhead Only	22,000	200	87	3.64	1.83	2.40	3.40	1.85	2.47
335	Roadway	27,500	250	104	4.16	1.72	2.86	5.68	1.85	2.95
336	Roadway-Bridge [1]	27,500	250	104	6.74	1.72	2.86	6.28	1.85	2.95
337	Roadway-DOT [1]	27,500	250	104	5.87	1.72	2.86	5.47	1.85	2.95
338	Deco Roadway–Maitland	27,500	250	104	9.62	1.72	2.86	9.65	1.85	2.95
340	Roadway-Overhead Only	50,000	400	169	5.03	1.76	4.65	5.79	1.87	4.79
341	HPS Flood-City of Sebring only [1]	16,000	150	65	4.06	1.75	1.79	3.78	1.85	1.84
342	Roadway-Turnpike [1]	50,000	400	168	8.95	1.76	4.63	8.33	1.87	4.77
343	Roadway-Turnpike [1]	27,500	250	108	9.12	1.72	2.97	8.50	1.85	3.06
345	Flood-Overhead Only	27,500	250	103	5.21	1.72	2.84	5.18	1.85	2.92
347	Clermont	9,500	100	49	20.65	1.72	1.35	20.49	1.84	1.39
348	Clermont	27,500	250	104	22.65	1.72	2.86	21.51	1.85	2.95
350	Flood-Overhead Only [1]	50,000	400	170	5.19	1.76	4.68	5.36	1.87	4.82
351	Underground Roadway	9,500	100	42	6.22	1.72	1.16	5.68	1.84	1.19
352	Underground Roadway	16,000	150	65	7.58	1.75	1.79	6.21	1.85	1.84
353	Underground Roadway	22,000	200	87	7.58	1.83	2.40	6.21	1.85	2.47
354	Underground Roadway	27,500	250	108	8.10	1.72	2.97	7.33	1.85	3.06
356	Underground Roadway	50,000	400	168	8.69	1.76	4.63	7.44	1.87	4.77
357	Underground Flood	27,500	250	108	9.36	1.72	2.97	8.83	1.85	3.06
358	Underground Flood [1]	50,000	400	168	9.49	1.76	4.63	9.01	1.87	4.77
359	Underground Turtle Roadway	9,500	100	42	6.09	1.72	1.16	6.59	1.84	1.19
360	Deco Roadway Rectangular [1]	9,500	100	47	12.53	1.72	1.29	11.93	1.84	1.33
365	Deco Roadway Rectangular	27,500	250	108	11.89	1.72	2.97	11.39	1.85	3.06
366	Deco Roadway Rectangular	50,000	400	168	12.00	1.76	4.63	11.39	1.87	4.77
370	Deco Roadway Round	27,500	250	108	15.41	1.72	2.97	16.48	1.85	3.06
375	Deco Roadway Round	50,000	400	168	15.42	1.76	4.63	16.48	1.87	4.77
380	Deco Post Top – Ocala	9,500	100	49	8.78	1.72	1.35	10.42	1.84	1.39
381	Deco Post Top [1]	9,500	100	49	4.05	1.72	1.35	3.77	1.84	1.39
383	Deco Post Top-Biscayne	9,500	100	49	14.17	1.72	1.35	13.21	1.84	1.39
385	Deco Post Top – Sebring	9,500	100	49	6.75	1.72	1.35	6.67	1.84	1.39
393	Deco Post Top [1]	4,000	50	21	8.72	2.04	0.58	8.13	1.86	0.60
394	Deco Post Top [1]	9,500	100	49	18.16	1.72	1.35	16.92	1.84	1.39

I. FIXTURES (cont.)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] Lumens	LAMP WATTAGE	kWh	Current Eff 2/1/10 CHARGES PER UNIT FIXTURE	Current Eff 2/1/10 CHARGES PER UNIT MAINTENANCE	Current Eff 01/01/22 CHARGES PER UNIT NON-FUEL ENERGY [3]	Proposed Eff 1/2/22 CHARGES PER UNIT FIXTURE	Proposed Eff 1/2/22 CHARGES PER UNIT MAINTENANCE	Proposed Eff 1/2/22 CHARGES PER UNIT NON-FUEL ENERGY [3]
	Metal Halide: (closed to new installs)									
307	DEC Post Top-MH Sanibel P	11,600	150	65	16.85	2.68	1.79	15.20	3.14	1.84
308	Clermont Tear Drop P	11,600	150	65	19.91	2.68	1.79	18.20	3.14	1.84
309	MH Deco Rectangular P	36,000	320	126	13.07	2.74	3.47	11.48	2.82	3.57
311	MH Deco Cube P	36,000	320	126	15.98	2.74	3.47	14.34	2.82	3.57
312	MH Flood P	36,000	320	126	10.55	2.74	3.47	9.00	2.82	3.57
319	MH Post Top Biscayne P	11,600	150	65	15.24	2.68	1.79	13.61	3.14	1.84
327	Deco Post Top-MH Sanibel	12,000	175	74	18.39	3.24	2.04	19.23	3.14	2.10
349	Clermont Tear Drop	12,000	175	74	21.73	3.24	2.04	22.02	3.14	2.10
371	MH Deco Rectangular	38,000	400	159	14.26	3.38	4.38	15.46	2.82	4.51
372	MH Deco Circular	38,000	400	159	16.70	3.38	4.38	17.40	2.82	4.51
373	MH Deco Rectangular [5]	110,000	1,000	378	15.30	3.52	10.41	15.42	3.20	10.72
386	MH Flood [5]	110,000	1,000	378	13.17	3.52	10.41	12.96	3.20	10.72
389	MH Flood-Sportslighter [5]	110,000	1,000	378	13.01	3.52	10.41	12.97	3.20	10.72
390	MH Deco Cube	38,000	400	159	17.44	3.38	4.38	17.27	2.82	4.51
396	Deco PT MH Sanibel Dual [5]	24,000	350	148	33.73	6.47	4.08	34.90	2.82	4.20
397	MH Post Top-Biscayne	12,000	175	74	14.98	3.24	2.04	14.74	3.14	2.10
398	MH Deco Cube [5]	110,000	1,000	378	20.34	3.52	10.41	20.14	3.20	10.72
399	MH Flood	38,000	400	159	11.51	3.38	4.38	11.32	2.82	4.51
	LED:									
104	Sanibel Black Type III 4000K	6,226	50	17	20.26	1.39	0.47	17.55	1.39	0.48
106	Underground Sanibel (closed to new installs)	8,122	70	25	20.80	1.39	0.69	17.55	1.39	0.71
107	Underground Traditional Open	5,621	49	17	13.57	1.39	0.47	8.10	1.39	0.48
108	Underground Traditional w/Lens	4,761	49	17	13.57	1.39	0.47	8.30	1.39	0.48
109	Underground Acorn	6,205	70	25	20.16	1.39	0.69	17.42	1.39	0.71
111	Underground Mini Bell	2,889	50	18	17.88	1.39	0.50	14.93	1.39	0.51
116	V Ventus (closed to new installs)	14,403	146	50	21.02	1.39	1.38	18.98	1.39	1.42
117	FWT Ventus (closed to new installs)	13,508	146	50	21.02	1.39	1.38	18.98	1.39	1.42
118	Ventus III (closed to new installs)	20,333	219	80	25.73	1.39	2.20	24.09	1.39	2.27
119	Shoebox Black III (closed to new installs)	20,333	219	80	26.50	1.39	2.20	24.09	1.39	2.27
120	K118 3K V Multiv UF	4,861	50	18	16.14	1.39	0.50	13.54	1.39	0.51
121	Shoebox Bronze III	25,114	213	75	20.42	1.39	2.07	15.42	1.39	2.13
122	Shoebox Bronze IV	24,390	213	75	20.42	1.39	2.07	15.42	1.39	2.13
123	Shoebox Bronze V	25,870	213	75	20.42	1.39	2.07	15.42	1.39	2.13
124	Shoebox Black III	25,114	213	75	20.42	1.39	2.07	15.42	1.39	2.13
126	Shoebox Black IV FWT	24,390	213	75	20.42	1.39	2.07	15.42	1.39	2.13
127	Shoebox Black V	25,870	213	75	20.42	1.39	2.07	15.42	1.39	2.13
130	Monticello 3000 Kelvin	4,430	50	17	20.16	1.39	0.47	17.49	1.39	0.48
131	UG Roadway (closed to new installs)	4,600	67	23	10.79	1.39	0.63	7.54	1.39	0.65
132	UG Roadway (closed to new installs)	9,200	130	46	12.75	1.39	1.27	8.42	1.39	1.31
133	ATBO Roadway (closed to new installs)	5,742	48	17	6.22	1.39	0.47	4.29	1.39	0.48
134	Underground ATBO Roadway (closed to new installs)	5,742	48	17	7.71	1.39	0.47	4.29	1.39	0.48
136	Roadway	12,748	108	38	7.05	1.39	1.05	5.85	1.39	1.08
137	Underground Roadway	12,748	108	38	8.55	1.39	1.05	5.85	1.39	1.08
138	Roadway	26,799	216	76	11.61	1.39	2.09	8.68	1.39	2.16
139	Underground Roadway	26,799	216	76	13.11	1.39	2.09	8.68	1.39	2.16
141	Roadway	31,599	284	99	14.08	1.39	2.73	8.77	1.39	2.81
142	Underground Roadway	31,599	284	99	15.58	1.39	2.73	8.77	1.39	2.81
143	OH Black Roadway	26,799	216	76	11.61	1.39	2.09	8.68	1.39	2.16
144	UG Black Roadway	26,799	216	76	13.11	1.39	2.09	8.68	1.39	2.16
147	Roadway	16,192	150	51	9.74	1.39	1.40	5.92	1.39	1.45
148	Underground Roadway	16,192	150	51	11.24	1.39	1.40	5.92	1.39	1.45
149	K118 3K V Multiv UF	4,946	50	17	16.14	1.39	0.47	13.54	1.39	0.48
151	ATBS Roadway (closed to new installs)	5,400	49	17	5.07	1.39	0.47	4.07	1.39	0.48
152	Area Refract OH (closed to new installs)	5,100	49	17	5.65	1.39	0.47	4.21	1.39	0.48
153	Area UG (closed to new installs)	5,400	49	17	6.56	1.39	0.47	4.07	1.39	0.48
154	Area Refract UG (closed to new installs)	5,100	49	17	7.15	1.39	0.47	4.21	1.39	0.48
156	Shoebox Bronze IV FWT	43,765	421	147	29.20	1.39	4.05	23.30	1.39	4.17
157	Shoebox Bronze V	48,514	421	147	29.20	1.39	4.05	23.30	1.39	4.17
158	Shoebox Black IV FWT	43,765	421	147	29.20	1.39	4.05	23.30	1.39	4.17
159	Shoebox Black V	48,514	421	147	29.20	1.39	4.05	23.30	1.39	4.17
160	Monticello Black TIII 3000K	4,646	50	17	20.16	1.39	0.47	17.49	1.39	0.48
161	Roadway Black UG	31,599	284	99	15.92	1.39	2.73	8.77	1.39	2.81
162	Roadway Bronze UG	31,599	284	99	15.92	1.39	2.73	8.77	1.39	2.81
163	Shoebox Pedestrian Bronze	4,300	50	17	12.91	1.39	0.47	13.66	1.39	0.48
164	Shoebox Pedestrian Black	4,300	50	17	14.05	1.39	0.47	13.66	1.39	0.48
166	Enterprise PT (closed to new installs)	4,500	51	18	19.47	1.39	0.50	16.53	1.39	0.51
167	Underground Mitchell	5,834	50	19	21.44	1.39	0.52	18.24	1.39	0.54
168	Underground Mitchell w/Top Hat	5,442	50	19	21.44	1.39	0.52	18.24	1.39	0.54
169	Teardrop	15,375	150	52	28.54	1.39	1.43	23.60	1.39	1.48
171	Roadway Black UG Feed	5,742	48	17	8.21	1.39	0.47	4.45	1.39	0.48
172	Roadway Black UG Feed	12,748	108	38	9.12	1.39	1.05	5.85	1.39	1.08
173	Roadway Black UG Feed	16,192	150	51	11.24	1.39	1.40	5.92	1.39	1.45
174	Roadway Gray	16,192	150	51	11.61	1.39	1.40	5.92	1.39	1.45
176	Roadway Gray	26,799	216	76	11.61	1.39	2.09	8.68	1.39	2.16
177	Roadway Gray	31,599	284	99	14.08	1.39	2.73	8.77	1.39	2.81
178	Teardrop Black	6,034	50	19	21.87	1.39	0.52	19.03	1.39	0.54
179	Roadway White OH	26,799	216	76	11.61	1.39	2.09	8.68	1.39	2.16

I. FIXTURES (cont.)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] Lumens	LAMP WATTAGE	kWh	Current Eff 2/1/10 CHARGES PER UNIT FIXTURE	Current Eff 2/1/10 CHARGES PER UNIT MAINTENANCE	Current Eff 01/01/22 CHARGES PER UNIT NON-FUEL ENERGY [3]	Proposed Eff 1/2/22 CHARGES PER UNIT FIXTURE	Proposed Eff 1/2/22 CHARGES PER UNIT MAINTENANCE	Proposed Eff 1/2/22 CHARGES PER UNIT NON-FUEL ENERGY [3]
	LED (cont.):									
180	Roadway White UG	26,799	216	76	13.11	1.39	2.09	8.68	1.39	2.16
181	Sanibel (closed to new installs)	16,160	150	52	21.31	1.39	1.43	19.40	1.39	1.48
182	Biscayne (closed to new installs)	7,439	60	21	19.11	1.39	0.58	15.03	1.39	0.60
183	Clermont	14,251	150	52	29.28	1.39	1.43	23.64	1.39	1.48
184	ATBS Roadway, Overhead Feed (closed to new installs)	4,771	40	14	4.57	1.39	0.39	3.62	1.39	0.40
185	ATBS Roadway, Underground Feed (closed to new installs)	4,771	40	14	6.06	1.39	0.39	3.62	1.39	0.40
186	ATBS Roadway, Overhead Feed (closed to new installs)	7,981	70	24	5.35	1.39	0.66	4.35	1.39	0.68
187	ATBS Roadway, Underground Feed (closed to new installs)	7,981	70	24	6.85	1.39	0.66	4.35	1.39	0.68
188	Roadway OH Gray w/ Refractor (closed to new installs)	4,544	40	14	4.72	1.39	0.39	3.77	1.39	0.40
189	Roadway UG Gray w/ Refractor (closed to new installs)	4,544	40	14	6.22	1.39	0.39	3.77	1.39	0.40
191	Flood Overhead Feed	17,098	130	46	10.57	1.39	1.27	8.93	1.39	1.31
192	Flood Overhead Feed	34,291	260	91	16.86	1.39	2.51	14.47	1.39	2.58
193	Clermont	6,273	50	18	26.91	1.39	0.50	24.04	1.39	0.51
194	Flood Underground Feed	17,098	130	46	12.06	1.39	1.27	8.93	1.39	1.31
195	LED Flood Underground Feed	34,291	260	91	18.35	1.39	2.51	14.47	1.39	2.58
196	Amber Roadway Overhead	4,133	70	24	11.28	1.39	0.66	10.22	1.39	0.68
197	Amber Roadway Underground	4,133	70	24	12.77	1.39	0.66	10.22	1.39	0.68
198	Amber Roadway Overhead	5,325	110	38	13.55	1.39	1.05	12.45	1.39	1.08
199	Amber Roadway Underground	5,325	110	38	15.04	1.39	1.05	12.45	1.39	1.08
292	3K Gray II Multivf (closed to new installs)	4,605	40	11	4.57	1.39	0.30	3.62	1.39	0.31
293	3K Gray II Multiv UG F (closed to new installs)	4,605	40	11	6.06	1.39	0.30	3.62	1.39	0.31
294	3K II Multiv OH F (closed to new installs)	7,565	70	24	8.35	1.39	0.66	4.35	1.39	0.68
295	3K II Multiv UG F (closed to new installs)	7,565	70	24	9.58	1.39	0.66	4.35	1.39	0.68
296	3K III Multiv F	15,381	150	51	9.74	1.39	1.40	5.92	1.39	1.45
297	3K III Multiv UG F	15,381	150	51	11.24	1.39	1.40	5.92	1.39	1.45
361	LED Roadway (closed to new installs)	6,000	95	33	16.93	2.43	0.91	15.27	1.39	0.94
362	LED Roadway (closed to new installs)	9,600	157	55	20.07	2.43	1.51	18.36	1.39	1.56
363	LED Shoebox Type 3 (closed to new installs)	20,664	309	108	41.08	2.84	2.97	39.01	1.39	3.06
364	LED Shoebox Type 4 (closed to new installs)	14,421	206	72	32.59	2.84	1.98	30.67	1.39	2.04
367	LED Shoebox Type 5 (closed to new installs)	14,421	206	72	31.65	2.84	1.98	29.74	1.39	2.04
368	Sanibel (closed to new installs)	8,122	70	25	20.80	1.39	0.69	15.69	1.39	0.71
369	Underground Biscayne (closed to new installs)	6,500	80	28	18.60	1.39	0.77	13.88	1.39	0.79

II.	POLES	Current Effective 2/10/10	Proposed Effective 1/2/22
BILLING TYPE	DESCRIPTION	CHARGE PER UNIT	CHARGE PER UNIT
404	35' Deco Concrete – Mariner	22.35	12.66
405	Concrete, 30/35'	5.05	8.11
406	16' Deco Conc – Single Sanibel	11.70	14.20
407	16' Decon Conc – Double Sanibel	12.61	12.31
408	26' Aluminum DOT Style Pole	45.92	17.35
409	36' Aluminum DOT Style Pole	54.80	25.40
410	Concrete, 15' [1]	2.31	7.32
411	16' Octagonal Conc [1]	2.18	10.46
412	32' Octagonal Deco Concrete	16.29	17.77
413	25' Tenon Top Concrete	11.84	7.77
415	Concrete, Curved [1]	4.77	2.14
418	35' Tenon Top Black Concrete	20.14	20.56
420	Wood, 30/35'	2.17	4.32
421	Promenade 25' Black Direct Buried	28.93	13.49
425	Wood, 14' Laminated [1]	2.38	1.07
428	Deco Fiberglass, 35', Bronze, Reinforced [1]	19.11	9.60
429	Deco Fiberglass, 41', Bronze, Reinforced [1]	31.54	20.25
430	Fiberglass, 14', Black [1]	2.51	5.21
431	Deco Fiberglass, 41', Bronze [1]	17.18	13.36
432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	27.49	9.70
433	Deco Fiberglass, 35', Bronze [1]	13.60	8.64
434	Deco Fiberglass, 20', Black, Deco Base [1]	12.47	5.28
435	Aluminum, Type A [1]	6.59	2.95
436	Deco Fiberglass, 16', Black, Fluted [1]	19.50	8.74
437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	21.94	15.53
438	Deco Fiberglass, 20', Black [1]	5.85	2.62
439	Black Fiberglass 16'	19.78	13.42
440	Aluminum, Type B [1]	7.33	15.38
441	15' Black Aluminum	6.54	3.99
445	Aluminum, Type C [1]	14.33	6.42
446	Deco Fiberglass, 30', Bronze [1]	11.57	7.57
447	Deco Fiberglass, 35', Silver, Anchor Base [1]	21.40	10.60
448	Deco Fiberglass, 41', Silver [1]	18.00	8.06
449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	17.35	10.04
450	Concrete, 1/2 Special	1.75	4.06
452	Aluminum Breakaway Pole, 36'	43.51	13.41
453	Aluminum Breakaway Pole, 46'	46.87	22.90
454	OAL Promenade Receptable Pole, 35'	40.22	20.56
455	Steel, Type A [1]	4.11	1.84
456	Promenade 29' Black Direct Buried	18.70	17.20
460	Steel, Type B [1]	4.41	1.97
461	16' Vic II Brnz	13.07	12.49
462	AL Direct Buried 30FT 12FT BKT Breakaway	47.43	21.43
463	AL Direct Buried 30FT 10FT BKT Breakaway	46.18	20.86
464	35' Bronze Promenade Special St Joe	9.82	20.56
465	Steel, Type C [1]	6.17	2.76
466	16' Deco Con Vic II – Dual Mount	18.06	12.49
467	16' Deco Conc Washington – Dual	25.87	13.29
468	16' Deco Conc Colonial – Dual Mount	13.35	10.56
469	35' Tenon Top Quad Flood Mount	13.63	8.36
470	45' Tenon Top Quad Flood Mount	18.90	11.81
471	22' Deco Concrete	14.99	14.25
472	22' Deco Conc Single Sanibel	16.03	14.25
473	22' Deco Conc Double Sanibel	17.26	14.25
474	22' Deco Conc Double Mount	18.74	14.25
476	25' Tenon Top Bronze Concrete	17.54	14.85
477	30' Tenon Top Bronze Concrete	18.70	17.20
478	35' Tenon Top Bronze Concrete	20.14	18.99
479	41' Tenon Top Bronze Concrete	24.33	21.00
480	Wood, 40/45'	5.25	5.91
481	30' Tenon Top Concrete, Single Flood Mount	10.06	7.97
482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	12.29	7.97
483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	18.80	11.81
484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	18.50	11.81
485	Concrete, 40/45'	10.19	12.90
486	Tenon Style Concrete 46' Single Flood Mount	15.31	11.81
487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	13.53	8.22
488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	13.23	8.22
489	35' Tenon Top Concrete, Single Flood Mount	11.00	8.22
490	Special Concrete 13' [1]	17.39	7.79
491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	12.60	7.97
492	16' Smooth Decorative Concrete/The Colonial	8.99	10.56
493	19' White Aluminum [1]	25.87	22.87
494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	16.27	11.81
495	Dual Mount 20' Fiberglass [1]	10.84	5.27
496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	12.44	7.97
497	16' Decorative Concrete w/decorative base/The Washington	21.77	12.13
498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	13.37	8.22
499	16' Decorative Concrete-Vic II	13.07	12.49
503	AL Direct Buried 40FT 10FT BKT Breakaway	49.84	22.50
504	Promenade Black 41ft	45.66	21.00

III.	Additional Facilities	Current	Proposed
BILLING TYPE	DESCRIPTION	CHARGE PER UNIT	CHARGE PER UNIT
401	Single	3.00	3.00
402	Double	3.90	3.90

Development of Premium Distribution Service Charge
Dollars in Thousands

Line			
1	**General Service Demand Metered Rate Schedules:**	**GSD/IS/CS**	**SS-1/SS-2/SS-3**
2			
3	Distribution Primary Unit Cost - $ / KW Month	$3.46	$2.75
4			
5	Times: Expected Capacity Requirement	50.00%	50.00%
6			
7	Equals: Premium Distribution Service Charge - $ per Kw Month		
8	(Line 3 x Line 5)	$ 1.73	$ 1.38
9			
10			
11			
12	**General Service Non-Demand Metered Rate Schedules:**	**GS-1**	**GS-2**
13			
14	Customer Max Load Factor per E-17	17.7%	100%
15			
16	Hours per Month	730	730
17			
18	Hours Usage per Month (Line 14 x Line 15)	129	730
19			
20	Premium Distribution Service Charge - $ per KWH		
21	(Line 8 / Line 16)	$ 0.01339	$ 0.00237

Unitized Cost of Service: Summary of Residential Unit Cost Methodology for Optional Company Offered Load Control Programs

Type of Charge	2022	2023	Billing Determinant	Type of Costs Recovered
Customer Charge - $ per Line of Billing	12.77	12.77	Per Customer	Customer
On Peak - ¢/kWh	1.275	1.441	Per On Peak kWh	On Peak Energy
Off Peak - ¢/kWh	1.081	1.243	Per Off Peak kWh	Off Peak Energy
Super Off Peak - ¢/kWh	0.922	1.080	Per Super Off Peak kWh	Super Off Peak Energy
CP Demand Charge - $/kW	13.16	13.62	Per System Peak kW	Production & Transmission
Class Peak Demand Charge - $/kW	5.36	5.40	Per Class Peak kW, last 12 months	Primary Distribution
Customer Max Demand Charge - $/kW	1.45	1.43	Per Customer Maximum kW, last 12 months	Secondary Distribution

Note: This rate design is only applicable for customers who grant the Company the ability to control different customer owned assets outside of, or in addition to, applicable Commission-approved DSM programs.

FLORIDA PUBLIC SERVICE COMMISSION

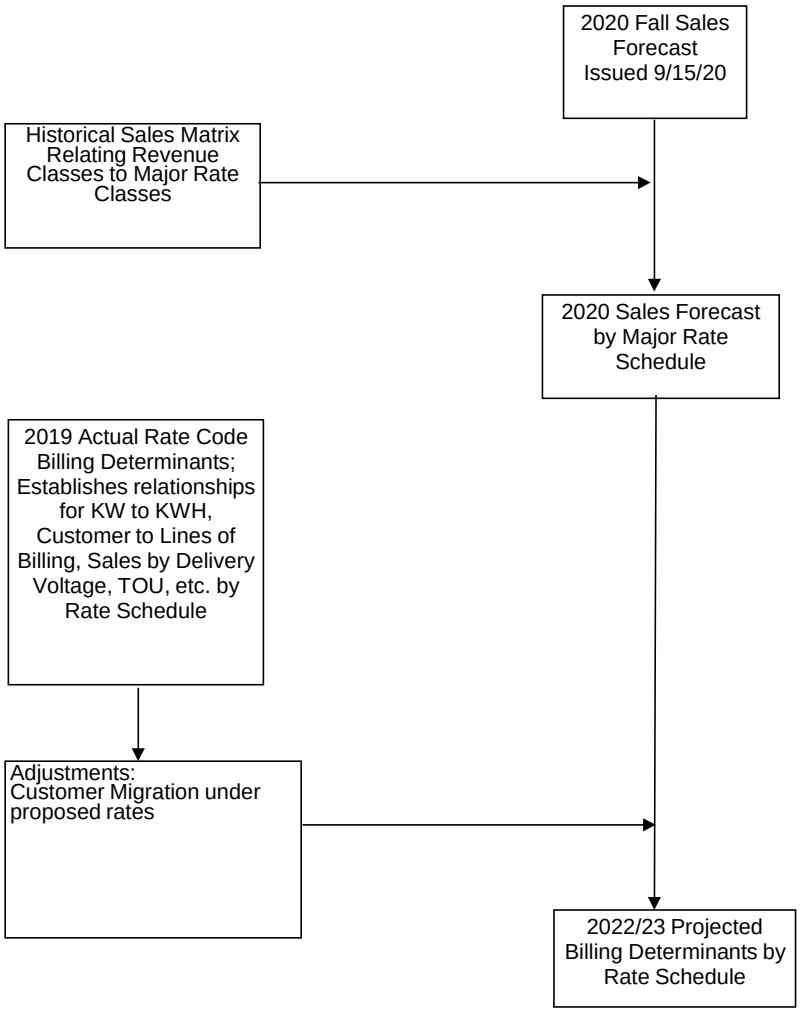
COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/22
__X__ Projected Test Year Ended 12/31/23

Witness: Borsch, Huber, Olivier



Provides Customers and MWH by Revenue Class (Residential, Commercial, Industrial, etc.).

Produces Customers and MWH by Major Rate Schedule (RS, GS, GSD, CS, IS, LS)

Produces Lines of Billing, KWH Sales, Billing KW, TOU Billing Units, etc, by Rate Schedule

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide a schedule of the number of customers served at transmission, sub transmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company- owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22
_____ Prior Year Ended 12/31/21
Witness: Borsch, Olivier

I. Customers By Metering Voltage

Line	Rate Schedule	Total Customers	Transmission	Primary Distribution	Secondary Distribution
	(1)	(2)	(3)	(4)	(5)
6	RS-1	1,735,286	-	-	1,735,286
7	GS-1	138,116	1	40	138,075
8	GS-2	15,377	-	-	15,377
9	GSD	49,721	-	320	49,401
10	CS	3	-	3	-
11	IS	171	6	87	77
12	LS	65,535 *	-	-	65,535
13	SS-1	10	6	4	-
14	SS-2	3	1	2	-
15	SS-3	1	-	1	-
16	TOTAL	2,004,223	14	457	2,003,752

II. Customers By Delivery Voltage

Line	Rate Schedule	Total Customers	Transmission	Primary Distribution	Secondary Distribution
23	RS-1	1,735,286	-	-	1,735,286
24	GS-1	138,116	1	38	138,078
25	GS-2	15,377	-	-	15,377
26	GSD	49,721	-	315	49,406
27	CS	3	-	3	-
28	IS	171	8	83	79
29	LS	65,535 *	-	-	65,535
30	SS-1	10	7	3	-
31	SS-2	3	2	1	-
32	SS-3	1	-	1	-
33	TOTAL	2,004,223	18	444	2,003,761

* LS numbers represent number of bills.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide a schedule of the number of customers served at transmission, sub transmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company- owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
_____ Prior Year Ended 12/31/21
Witness: Borsch, Olivier

I. Customers By Metering Voltage

Line	Rate Schedule	Total Customers	Transmission	Primary Distribution	Secondary Distribution
6	RS-1	1,708,383	-	-	1,708,383
7	GS-1	136,609	1	39	136,569
8	GS-2	15,214	-	-	15,214
9	GSD	49,188	-	314	48,874
10	CS	3	-	3	-
11	IS	170	6	87	77
12	LS	64,960 *	-	-	64,960
13	SS-1	10	6	4	-
14	SS-2	3	1	2	-
15	SS-3	1	-	1	-
16	TOTAL	1,974,542	14	451	1,974,077

II. Customers By Delivery Voltage

Line	Rate Schedule	Total Customers	Transmission	Primary Distribution	Secondary Distribution
23	RS-1	1,708,383	-	-	1,708,383
24	GS-1	136,609	1	37	136,571
25	GS-2	15,214	-	-	15,214
26	GSD	49,188	-	311	48,877
27	CS	3	-	3	-
28	IS	170	8	83	79
29	LS	64,960 *	-	-	64,960
30	SS-1	10	7	3	-
31	SS-2	3	2	1	-
32	SS-3	1	-	1	-
33	TOTAL	1,974,542	18	440	1,974,085

* LS numbers represent number of bills.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide a schedule of the number of customers served at transmission, sub transmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company- owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22
__X__ Prior Year Ended 12/31/21
Witness: Borsch, Olivier

I. Customers By Metering Voltage

Line	Rate Schedule	Total Customers	Transmission	Primary Distribution	Secondary Distribution
	(1)	(2)	(3)	(4)	(5)
6	RS-1	1,680,715	-	-	1,680,715
7	GS-1	135,066	1	39	135,026
8	GS-2	15,048	-	-	15,048
9	GSD	48,643	-	313	48,330
10	CS	3	-	3	-
11	IS	170	6	87	77
12	LS	64,373 *	-	-	64,373
13	SS-1	10	6	4	-
14	SS-2	3	1	2	-
15	SS-3	1	-	1	-
16	TOTAL	1,944,031	14	449	1,943,568

II. Customers By Delivery Voltage

Line	Rate Schedule	Total Customers	Transmission	Primary Distribution	Secondary Distribution
23	RS-1	1,680,715	-	-	1,680,715
24	GS-1	135,066	1	37	135,028
25	GS-2	15,048	-	-	15,048
26	GSD	48,643	-	308	48,335
27	CS	3	-	3	-
28	IS	170	8	83	79
29	LS	64,373 *	-	-	64,373
30	SS-1	10	7	3	-
31	SS-2	3	2	1	-
32	SS-3	1	-	1	-
33	TOTAL	1,944,031	18	436	1,943,577

* LS numbers represent number of bills.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	Residential Service							
2		Apr-17	4,476.9	202.8	4,583.9	228.9	9209.1	315.9
3		May-17	4,393.5	171.3	4,847.0	203.0	9405.2	298.1
4		Jun-17	4,751.7	231.9	4,977.4	269.5	9439.8	321.9
5		Jul-17	5,036.4	200.5	5,332.1	184.2	10219.8	275.9
6		Aug-17	4,734.6	182.8	5,234.4	233.0	9555.3	304.8
7		Sep-17	4,323.6	167.8	4,578.7	191.9	9665.1	337.3
8		Oct-17	4,320.9	179.8	4,949.2	261.7	9778.8	327.6
9		Nov-17	2,921.1	198.3	3,212.1	234.2	8942.3	341.6
10		Dec-17	3,864.9	360.6	3,864.9	360.8	10797.4	485.9
11		Jan-18	6,313.0	302.4	6,313.0	302.5	12343.4	404.9
12		Feb-18	2,980.1	235.7	3,305.8	204.5	8969.9	356.1
13		Mar-18	3,055.2	217.2	3,386.2	233.9	10800.5	447.1
14								
15	Annual Peak:	6,313 MW			Annual KWH:	20,462,910,719		
16								
17	12 Month Coincident Peak Average:	4,264 MW			12 CP Load Factor:	0.548		
18								
19	90% Confidence Interval:	89 MW			Class (NCP) Load Factor:	0.370		
20								
21	Sum of individual customer annual max demands:	13,911 MW			Customer (Billing or Maximum Demand) Load Factor:	0.168		
22								
23	Note: During the study period, load management customers sampled in the Company's load research study were excluded from LM control strategies;							
24	therefore, no adjustments are required to establish loads excluding the effects of load management.							
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	General Service Non-Demand							
2		Apr-17	416.4	28.4	470.8	29.8	910.5	46.8
3		May-17	433.2	27.3	495.2	28.8	959.0	45.3
4		Jun-17	481.2	27.3	512.3	27.8	985.4	50.3
5		Jul-17	456.0	24.2	509.3	29.4	963.8	49.3
6		Aug-17	472.2	25.5	547.6	27.4	1003.9	44.6
7		Sep-17	496.9	33.5	531.8	34.0	1017.9	53.2
8		Oct-17	514.1	27.8	554.6	29.2	1055.2	48.1
9		Nov-17	409.0	26.5	447.3	31.6	888.7	47.2
10		Dec-17	343.1	32.4	411.7	30.3	1034.3	60.3
11		Jan-18	397.8	31.9	512.8	42.8	1049.4	66.4
12		Feb-18	374.8	24.5	415.5	26.8	900.6	49.3
13		Mar-18	420.9	26.8	453.1	28.6	976.1	55.5
14								
15	Annual Peak:	555 MW			Annual KWH:	2,191,778,800		
16								
17	12 Month Coincident Peak Average:	435 MW			12 CP Load Factor:	0.576		
18								
19	90% Confidence Interval:	16 MW			Class (NCP) Load Factor:	0.451		
20								
21	Sum of individual customer annual max demands:	1413 MW			Customer (Billing or Maximum Demand) Load Factor:	0.177		
22								
23	Note: During the study period, load management customers sampled in the Company's load research study were excluded from LM control strategies;							
24	therefore, no adjustments are required to establish loads excluding the effects of load management.							
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	General Service Demand							
2		Apr-17	2,171.6	60.4	2,246.8	67.4	2738.6	80.5
3		May-17	2,240.8	58.9	2,324.7	66.2	2851.8	79.6
4		Jun-17	2,331.9	57.8	2,400.2	71.6	2882.7	80.1
5		Jul-17	2,307.7	57.2	2,366.0	64.6	2839.6	83.2
6		Aug-17	2,378.6	54.0	2,495.0	65.2	3007.9	79.1
7		Sep-17	2,166.1	60.0	2,282.2	69.2	2742.5	79.8
8		Oct-17	2,454.0	66.0	2,493.6	68.5	3000.3	78.9
9		Nov-17	1,960.8	61.2	2,034.1	68.1	2526.7	82.9
10		Dec-17	1,607.9	87.3	2,152.9	74.2	2805.1	95.7
11		Jan-18	1,696.9	83.0	1,860.5	73.5	2683.0	84.2
12		Feb-18	1,841.9	57.8	1,893.5	64.1	2331.7	79.3
13		Mar-18	2,087.4	72.4	2,106.4	73.8	2577.3	87.4
14								
15	Annual Peak:	2,495 MW			Annual KWH:	13,681,539,949		
16								
17	12 Month Coincident Peak Average:	2,104 MW			12 CP Load Factor:	0.742		
18								
19	90% Confidence Interval:	47 MW			Class (NCP) Load Factor:	0.626		
20								
21	Sum of individual customer annual max demands:	3,321 MW			Customer (Billing or Maximum Demand) Load Factor:	0.470		
22								
23	Note:	During the study period, load management customers sampled in the Company's load research study were excluded from LM control strategies;						
24		therefore, no adjustments are required to establish loads excluding the effects of load management.						
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	Curtailable Service							
2		Apr-17	10.8	N/A	19.5	N/A	20.6	N/A
3		May-17	12.2	N/A	24.3	N/A	25.6	N/A
4		Jun-17	10.2	N/A	21.2	N/A	22.4	N/A
5		Jul-17	7.6	N/A	18.6	N/A	20.0	N/A
6		Aug-17	7.1	N/A	25.8	N/A	26.5	N/A
7		Sep-17	8.4	N/A	20.4	N/A	21.2	N/A
8		Oct-17	6.7	N/A	19.3	N/A	20.0	N/A
9		Nov-17	6.7	N/A	18.2	N/A	19.4	N/A
10		Dec-17	6.7	N/A	19.0	N/A	20.0	N/A
11		Jan-18	4.9	N/A	19.9	N/A	20.6	N/A
12		Feb-18	7.1	N/A	19.1	N/A	19.8	N/A
13		Mar-18	7.1	N/A	20.5	N/A	21.0	N/A
14								
15	Annual Peak:	25.8 MW			Annual KWH:	75,412,560		
16								
17	12 Month Coincident Peak Average:	8.0 MW			12 CP Load Factor:	1.082		
18								
19	90% Confidence Interval:	N/A			Class (NCP) Load Factor:	0.334		
20								
21	Sum of individual customer annual max demands:	26.9 MW			Customer (Billing or Maximum Demand) Load Factor:	0.320		
22								
23	Note: During the study period, there were no curtailments of load, therefore no supplemental data required to adjust measured load to that without load control.							
24								
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CURTAILABLE (CS) RATE CLASS

Line	Month	(1) Actual Coincident Peak (MW)	(2) LM Included In Col (1) (MW)	(3) Coincident Peak w/o LM Impact COL(1) - COL(2) (MW)	(4) Actual Non-Coincident Peak (MW)	(5) LM Included In Col (4) (MW)	(6) Coincident Peak w/o LM Impact COL(4) -
1	Apr-17	10.8	0.0	10.8	19.5	0.0	19.5
2	May-17	12.2	0.0	12.2	24.3	0.0	24.3
3	Jun-17	10.2	0.0	10.2	21.2	0.0	21.2
4	Jul-17	7.6	0.0	7.6	18.6	0.0	18.6
5	Aug-17	7.1	0.0	7.1	25.8	0.0	25.8
6	Sep-17	8.4	0.0	8.4	20.4	0.0	20.4
7	Oct-17	6.7	0.0	6.7	19.3	0.0	19.3
8	Nov-17	6.7	0.0	6.7	18.2	0.0	18.2
9	Dec-17	6.7	0.0	6.7	19.0	0.0	19.0
10	Jan-18	4.9	0.0	4.9	19.9	0.0	19.9
11	Feb-18	7.1	0.0	7.1	19.1	0.0	19.1
12	Mar-18	7.1	0.0	7.1	20.5	0.0	20.5
13							
14							
15	12 Month Avg.:	8.0	-	8.0			
16							
17			ANNUAL KWH:	75,412,560		Max NCP MW:	25.8
18			12 CP LOAD FACTOR:	1.082			
19			CLASS NCP LOAD FACTOR:	0.334			
20							
21							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval		Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	Interruptible Service								
2		Apr-17	223.3	N/A		253.0	N/A	376.5	N/A
3		May-17	233.2	N/A		259.3	N/A	381.4	N/A
4		Jun-17	238.8	N/A		245.5	N/A	363.1	N/A
5		Jul-17	193.8	N/A		260.7	N/A	383.5	N/A
6		Aug-17	219.4	N/A		274.7	N/A	397.1	N/A
7		Sep-17	223.0	N/A		266.5	N/A	378.3	N/A
8		Oct-17	186.2	N/A		259.8	N/A	382.1	N/A
9		Nov-17	231.3	N/A		258.9	N/A	374.4	N/A
10		Dec-17	184.6	N/A		260.9	N/A	357.8	N/A
11		Jan-18	234.9	N/A	=	261.4	N/A	374.3	N/A
12		Feb-18	220.4	N/A		279.7	N/A	355.3	N/A
13		Mar-18	214.9	N/A		258.2	N/A	362.7	N/A
14									
15	Annual Peak:	280 MW				Annual KWH:	1,731,989,591		
16									
17	12 Month Coincident Peak Average:	217 MW				12 CP Load Factor:	0.911		
18									
19	90% Confidence Interval:	N/A				Class (NCP) Load Factor:	0.707		
20									
21	Sum of individual customer annual max demands:	471.2 MW				Customer (Billing or Maximum Demand) Load Factor:	0.420		
22									
23	Note: During the study period, there were no interruptions of load, therefore no supplemental data required to adjust measured load to that without load control.								
24									
25									
26									
27									
28									
29									

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

INTERRUPTIBLE (IS) RATE CLASS

Line	Month	(1) Actual Coincident Peak (MW)	(2) LM Included In Col (1) (MW)	(3) Coincident Peak w/o LM Impact COL(1) - COL(2) (MW)	(4) Actual Non-Coincident Peak (MW)	(5) LM Included In Col (4) (MW)	(6) Non-Coincident Peak w/o LM Impact COL(4) - COL(5) (MW)
1	Apr-17	223.3	0.0	223.3	253.0	0.0	253.0
2	May-17	233.2	0.0	233.2	259.3	0.0	259.3
3	Jun-17	238.8	0.0	238.8	245.5	0.0	245.5
4	Jul-17	193.8	0.0	193.8	260.7	0.0	260.7
5	Aug-17	219.4	0.0	219.4	274.7	0.0	274.7
6	Sep-17	223.0	0.0	223.0	266.5	0.0	266.5
7	Oct-17	186.2	0.0	186.2	259.8	0.0	259.8
8	Nov-17	231.3	0.0	231.3	258.9	0.0	258.9
9	Dec-17	184.6	0.0	184.6	260.9	0.0	260.9
10	Jan-18	234.9	0.0	234.9	261.4	0.0	261.4
11	Feb-18	220.4	0.0	220.4	279.7	0.0	279.7
12	Mar-18	214.9	0.0	214.9	258.2	0.0	258.2
13							
14							
15	12 Month Avg.:	217.0	-	217.0			
16							
17			ANNUAL KWH:	1,731,989,591		Max NCP MW:	279.7
18			12 CP LOAD FACTOR:	0.911			
19			CLASS NCP LOAD FACTOR:	0.707			
20							
21							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	Firm Standby Service							
2	SS-1	Apr-17	6.3	N/A	12.3	N/A	22.3	N/A
3		May-17	8.6	N/A	11.4	N/A	17.9	N/A
4		Jun-17	4.0	N/A	14.2	N/A	20.9	N/A
5		Jul-17	10.5	N/A	16.2	N/A	19.9	N/A
6		Aug-17	10.6	N/A	17.4	N/A	28.6	N/A
7		Sep-17	10.7	N/A	16.4	N/A	26.7	N/A
8		Oct-17	9.7	N/A	14.4	N/A	23.6	N/A
9		Nov-17	3.3	N/A	11.5	N/A	21.1	N/A
10		Dec-17	1.5	N/A	9.5	N/A	25.9	N/A
11		Jan-18	7.4	N/A	11.0	N/A	16.2	N/A
12		Feb-18	5.3	N/A	15.0	N/A	18.4	N/A
13		Mar-18	7.0	N/A	7.2	N/A	13.8	N/A
14								
15	Annual Peak:	17.38563 MW			Annual KWH:	49,298,208		
16								
17	12 Month Coincident Peak Average:	7.1 MW			12 CP Load Factor:	0.796		
18								
19	90% Confidence Interval:	N/A			Class (NCP) Load Factor:	0.324		
20								
21	Sum of individual customer annual max demands:	30.3 MW			Customer (Billing or Maximum Demand) Load Factor:	0.186		
22								
23								
24								
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	Interruptible Standby Service							
2	SS-2	Apr-17	3.2	N/A	19.2	N/A	23.9	N/A
3		May-17	14.4	N/A	23.9	N/A	24.1	N/A
4		Jun-17	18.8	N/A	18.8	N/A	24.1	N/A
5		Jul-17	32.9	N/A	44.9	N/A	47.1	N/A
6		Aug-17	0.0	N/A	38.6	N/A	47.9	N/A
7		Sep-17	28.0	N/A	40.1	N/A	50.0	N/A
8		Oct-17	15.8	N/A	39.0	N/A	56.5	N/A
9		Nov-17	7.5	N/A	15.5	N/A	23.4	N/A
10		Dec-17	3.3	N/A	15.3	N/A	24.8	N/A
11		Jan-18	24.0	N/A	44.7	N/A	53.5	N/A
12		Feb-18	41.1	N/A	41.1	N/A	56.8	N/A
13		Mar-18	24.7	N/A	35.7	N/A	47.9	N/A
14								
15	Annual Peak:	44.9 MW			Annual KWH:	106,990,326		
16								
17	12 Month Coincident Peak Average:	17.8 MW			12 CP Load Factor:	0.686		
18								
19	90% Confidence Interval:	N/A			Class (NCP) Load Factor:	0.272		
20								
21	Sum of individual customer annual max demands:	57.4 MW			Customer (Billing or Maximum Demand) Load Factor:	0.213		
22								
23	Note: During the study period, there were no interruptions of load, therefore no supplemental data required to adjust measured load to that without load control.							
24								
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

INTERRUPTIBLE STANDBY SERVICE (SS-2) RATE CLASS

Line	Month	(1) Actual Coincident Peak (MW)	(2) LM Included In Col (1) (MW)	(3) Coincident Peak w/o LM Impact COL(1) - COL(2) (MW)	(4) Actual Non-Coincident Peak (MW)	(5) LM Included In Col (4) (MW)	(6) Non-Coincident Peak w/o LM Impact COL(4) - COL(5) (MW)
1	Apr-17	3.2	0.0	3.2	19.2	0.0	19.2
2	May-17	14.4	0.0	14.4	23.9	0.0	23.9
3	Jun-17	18.8	0.0	18.8	18.8	0.0	18.8
4	Jul-17	32.9	0.0	32.9	44.9	0.0	44.9
5	Aug-17	0.0	0.0	0.0	38.6	0.0	38.6
6	Sep-17	28.0	0.0	28.0	40.1	0.0	40.1
7	Oct-17	15.8	0.0	15.8	39.0	0.0	39.0
8	Nov-17	7.5	0.0	7.5	15.5	0.0	15.5
9	Dec-17	3.3	0.0	3.3	15.3	0.0	15.3
10	Jan-18	24.0	0.0	24.0	44.7	0.0	44.7
11	Feb-18	41.1	0.0	41.1	41.1	0.0	41.1
12	Mar-18	24.7	0.0	24.7	35.7	0.0	35.7
13							
14							
15	12 Month Avg.:	17.8	-	17.8			
16							
17			ANNUAL KWH:	106,990,326		Max NCP MW:	44.9
18			12 CP LOAD FACTOR:	0.686			
19			CLASS NCP LOAD FACTOR:	0.272			
20							
21							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

Line	Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Noncoincident Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
1	Curtailable Standby Service							
2	SS-3	Apr-17	0.0	N/A	18.9	N/A	18.9	N/A
3		May-17	0.0	N/A	19.8	N/A	19.8	N/A
4		Jun-17	0.0	N/A	19.7	N/A	19.7	N/A
5		Jul-17	0.0	N/A	19.5	N/A	19.5	N/A
6		Aug-17	17.7	N/A	19.1	N/A	19.1	N/A
7		Sep-17	0.5	N/A	17.8	N/A	17.8	N/A
8		Oct-17	8.4	N/A	19.5	N/A	19.5	N/A
9		Nov-17	9.6	N/A	18.8	N/A	18.8	N/A
10		Dec-17	12.3	N/A	17.7	N/A	17.7	N/A
11		Jan-18	0.0	N/A	17.8	N/A	17.8	N/A
12		Feb-18	5.7	N/A	17.7	N/A	17.7	N/A
13		Mar-18	18.1	N/A	19.1	N/A	19.1	N/A
14								
15	Annual Peak:	19.8 MW			Annual KWH:	65,936,184		
16								
17	12 Month Coincident Peak Average:	6.0 MW			12 CP Load Factor:	1.248		
18								
19	90% Confidence Interval:	N/A			Class (NCP) Load Factor:	0.380		
20								
21	Sum of individual customer annual max demands:	19.8 MW			Customer (Billing or Maximum Demand) Load Factor:	0.380		
22								
23	Note: During the study period, there were no curtailments of load, therefore no supplemental data required to adjust measured load to that without load control.							
24								
25								
26								
27								
28								
29								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

CURTAILABLE STANDBY SERVICE (SS-3) RATE CLASS

Line	Month	(1) Actual Coincident Peak (MW)	(2) LM Included In Col (1) (MW)	(3) Coincident Peak w/o LM Impact COL(1) - COL(2) (MW)	(4) Actual Non-Coincident Peak (MW)	(5) LM Included In Col (4) (MW)	(6) Non-Coincident Peak w/o LM Impact COL(4) - COL(5) (MW)
1	Apr-17	0.0	0.0	0.0	18.9	0.0	18.9
2	May-17	0.0	0.0	0.0	19.8	0.0	19.8
3	Jun-17	0.0	0.0	0.0	19.7	0.0	19.7
4	Jul-17	0.0	0.0	0.0	19.5	0.0	19.5
5	Aug-17	17.7	0.0	17.7	19.1	0.0	19.1
6	Sep-17	0.5	0.0	0.5	17.8	0.0	17.8
7	Oct-17	8.4	0.0	8.4	19.5	0.0	19.5
8	Nov-17	9.6	0.0	9.6	18.8	0.0	18.8
9	Dec-17	12.3	0.0	12.3	17.7	0.0	17.7
10	Jan-18	0.0	0.0	0.0	17.8	0.0	17.8
11	Feb-18	5.7	0.0	5.7	17.7	0.0	17.7
12	Mar-18	18.1	0.0	18.1	19.1	0.0	19.1
13							
14							
15	12 Month Avg.:	6.0	-	6.0			
16							
17			ANNUAL KWH:	65,936,184		Max NCP MW:	19.8
18			12 CP LOAD FACTOR:	∞			
19			CLASS NCP LOAD FACTOR:	0.380			
20							
21							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Huber

LOAD RESEARCH DATA

ANALYSIS OF COINCIDENT LOADING FOR THE LIGHTING CLASS
FOR THE TEN YEARS ENDED DECEMBER 31, 2010

RATE SCHEDULE
LIGHTING - LS

Percentage of Lighting Load Occurring at Time of Monthly System Peak

Line		(1) 2008	(2) 2009	(3) 2010	(4) 2011	(5) 2012	(6) 2013	(7) 2014	(8) 2015	(9) 2016	(10) 2017	(11) TEN YR AVG % LIGHT LOAD
1												
2	JAN	25%	30%	25%	23%	27%	28%	28%	-	21%	26%	23.30%
3	FEB	-	10%	4%	10%	14%	15%	11%	2%	7%	-	7.30%
4	MAR	-	-	-	-	-	-	-	-	-	-	0.00%
5	APR	-	-	-	-	-	-	-	-	-	-	0.00%
6	MAY	-	-	-	-	-	-	-	-	-	-	0.00%
7	JUN	-	-	-	-	-	-	-	-	-	-	0.00%
8	JUL	-	-	-	-	-	-	-	-	-	-	0.00%
9	AUG	-	-	-	-	-	-	-	-	-	-	0.00%
10	SEP	-	-	-	-	-	-	-	-	-	-	0.00%
11	OCT	-	-	-	-	-	-	-	-	-	-	0.00%
12	NOV	-	-	-	-	-	-	-	-	-	-	0.00%
13	DEC	25%	-	30%	100%	1%	97%	2%	-	-	8%	26.30%
14												56.90%
15												===
16							AVG MONTHLY COINCIDENCE			=		4.7%
17												
18							ANNUAL BURNING HOURS			=		4,200
19												
20							LOAD FACTOR:					
21							BASED ON AVG. 12 CP			=		10.191
22							BASED ON CLASS ANNUAL MAX DEMAND			=		0.479

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
Witness: Borsch

Line No.	(1) Month	(2) Year	(3) Peak in MW	(4) Day of Week	(5) Day of Month	(6) Hour	(7) Actual (A) or Estimated (E)
1	Jan	2023	9403	n/a	n/a	n/a	E
2	Feb	2023	8436	n/a	n/a	n/a	E
3	Mar	2023	7036	n/a	n/a	n/a	E
4	Apr	2023	7325	n/a	n/a	n/a	E
5	May	2023	8427	n/a	n/a	n/a	E
6	Jun	2023	8978	n/a	n/a	n/a	E
7	Jul	2023	8843	n/a	n/a	n/a	E
8	Aug	2023	9266	n/a	n/a	n/a	E
9	Sep	2023	8760	n/a	n/a	n/a	E
10	Oct	2023	8121	n/a	n/a	n/a	E
11	Nov	2023	6400	n/a	n/a	n/a	E
12	Dec	2023	7462	n/a	n/a	n/a	E
13							
14	Jan	2022	9631	n/a	n/a	n/a	E
15	Feb	2022	8670	n/a	n/a	n/a	E
16	Mar	2022	7329	n/a	n/a	n/a	E
17	Apr	2022	7632	n/a	n/a	n/a	E
18	May	2022	8712	n/a	n/a	n/a	E
19	Jun	2022	9277	n/a	n/a	n/a	E
20	Jul	2022	9176	n/a	n/a	n/a	E
21	Aug	2022	9561	n/a	n/a	n/a	E
22	Sep	2022	9057	n/a	n/a	n/a	E
23	Oct	2022	8416	n/a	n/a	n/a	E
24	Nov	2022	6676	n/a	n/a	n/a	E
25	Dec	2022	7734	n/a	n/a	n/a	E
26							
27							
28							
29							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
Witness: Borsch

Line No.	(1) Month	(2) Year	(3) Peak in MW	(4) Day of Week	(5) Day of Month	(6) Hour	(7) Actual (A) or Estimated (E)
1	Jan	2021	9376	n/a	n/a	n/a	E
2	Feb	2021	8430	n/a	n/a	n/a	E
3	Mar	2021	7131	n/a	n/a	n/a	E
4	Apr	2021	7435	n/a	n/a	n/a	E
5	May	2021	8495	n/a	n/a	n/a	E
6	Jun	2021	9110	n/a	n/a	n/a	E
7	Jul	2021	9050	n/a	n/a	n/a	E
8	Aug	2021	9434	n/a	n/a	n/a	E
9	Sep	2021	8916	n/a	n/a	n/a	E
10	Oct	2021	8288	n/a	n/a	n/a	E
11	Nov	2021	6552	n/a	n/a	n/a	E
12	Dec	2021	7609	n/a	n/a	n/a	E
13							
14	Jan	2020	8408	Wednesday	22	8	A
15	Feb	2020	6313	Thursday	13	17	A
16	Mar	2020	8091	Monday	30	18	A
17	Apr	2020	8148	Monday	13	17	A
18	May	2020	8593	Friday	22	17	A
19	Jun	2020	9649	Thursday	25	17	A
20	Jul	2020	9395	Tuesday	14	17	A
21	Aug	2020	9625	Tuesday	25	17	A
22	Sep	2020	9535	Thursday	3	17	A
23	Oct	2020	8565	n/a	n/a	n/a	E
24	Nov	2020	7020	n/a	n/a	n/a	E
25	Dec	2020	9471	n/a	n/a	n/a	E
26							
27							
28							
29							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
Witness: Borsch

Line No.	(1) Month	(2) Year	(3) Peak in MW	(4) Day of Week	(5) Day of Month	(6) Hour	(7) Actual (A) or Estimated (E)
1	Jan	2019	7250	Tuesday	29	8	A
2	Feb	2019	6786	Friday	22	17	A
3	Mar	2019	6634	Monday	11	18	A
4	Apr	2019	7523	Tuesday	30	17	A
5	May	2019	9178	Tuesday	28	17	A
6	Jun	2019	9973	Tuesday	25	17	A
7	Jul	2019	9587	Tuesday	16	17	A
8	Aug	2019	9192	Wednesday	21	17	A
9	Sep	2019	9275	Monday	9	17	A
10	Oct	2019	8395	Friday	4	17	A
11	Nov	2019	6920	Thursday	7	16	A
12	Dec	2019	5896	Thursday	19	8	A
13							
14	Jan	2018	10323	Thursday	18	8	A
15	Feb	2018	6983	Monday	26	16	A
16	Mar	2018	6465	Thursday	1	16	A
17	Apr	2018	6527	Monday	9	18	A
18	May	2018	8097	Thursday	24	17	A
19	Jun	2018	8898	Friday	22	16	A
20	Jul	2018	8744	Friday	27	16	A
21	Aug	2018	9275	Wednesday	8	17	A
22	Sep	2018	9149	Monday	17	17	A
23	Oct	2018	8659	Tuesday	16	17	A
24	Nov	2018	7364	Friday	9	15	A
25	Dec	2018	7624	Wednesday	12	8	A
26							
27							
28							
29							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO.: xxxxxxxx-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22
Witness: Borsch

Line No.	(1) Month	(2) Year	(3) Peak in MW	(4) Day of Week	(5) Day of Month	(6) Hour	(7) Actual (A) or Estimated (E)
1	Jan	2017	7539	Monday	9	8	A
2	Feb	2017	6202	Tuesday	28	17	A
3	Mar	2017	6972	Wednesday	29	18	A
4	Apr	2017	8525	Friday	28	17	A
5	May	2017	8728	Tuesday	30	17	A
6	Jun	2017	8812	Thursday	22	17	A
7	Jul	2017	9296	Wednesday	26	17	A
8	Aug	2017	9142	Monday	7	17	A
9	Sep	2017	8798	Thursday	28	17	A
10	Oct	2017	8357	Monday	9	16	A
11	Nov	2017	6512	Tuesday	7	16	A
12	Dec	2017	7251	Monday	11	8	A
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:
_X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	(1)	(2) Energy Losses	(3) Energy Losses by Component: Winter Peak	(4) Energy Losses by Component: Summer Peak
1				
2	**Transmission System**			
3	Generator Step-up	0.23%		
4	Transmission Substations	1.40%	n/a	n/a
5				
6	**Distribution System**			
7				
8	Distribution Primary Substation	1.00%	n/a	n/a
9	Distribution Secondary Substation	4.49%	n/a	n/a
10				
11	**Methodologies**			
12				
13	Electricity is metered at the source output and at three customer delivery levels on the electric system:			
14				
15	(1) Transmission:	Losses are determined from a load flow study which separates hourly load levels from minimum (40%) to maximum (100%) in 5%		
16		intervals for summer and winter months. The losses derived from the model are divided by the total transmission load which results		
17		in a loss ratio for each interval. The loss ratios are then multiplied by the number of hours with load falling within each respective		
18		interval as determined from the EEI system load deck which identifies system load for each hour in the calendar year. The sum of the		
19		weighted factors is accumulated and divided by 8760 hours in the year to derive the transmission loss factor.		
20				
21	(2) Distribution Primary:	Losses are estimated at an additional 1% over transmission system losses based on engineering analysis and judgment.		
22				
23	(3) Distribution Secondary:	Losses are arrived at mathematically by accounting for losses to transmission and distribution primary customers and subtracting		
24		these losses from the system total losses.		
25				
26				
27				
28				
29				
30				
31				

Supporting Schedules: E-19b, E-19c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:
____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	(1)	(2)	(3)	(4)
			Energy Losses by Component	
		Energy Losses	Winter Peak	Summer Peak
1				
2	**Transmission System**			
3	Generator Step-up	0.23%		
4	Transmission Substations	1.40%	n/a	n/a
5				
6	**Distribution System**			
7				
8	Distribution Primary Substation	1.00%	n/a	n/a
9	Distribution Secondary Substation	4.47%	n/a	n/a
10				
11	**Methodologies**			
12				
13	Electricity is metered at the source output and at three customer delivery levels on the electric system:			
14				
15	(1) Transmission:	Losses are determined from a load flow study which separates hourly load levels from minimum (40%) to maximum (100%) in 5%		
16		intervals for summer and winter months. The losses derived from the model are divided by the total transmission load which results		
17		in a loss ratio for each interval. The loss ratios are then multiplied by the number of hours with load falling within each respective		
18		interval as determined from the EEI system load deck which identifies system load for each hour in the calendar year. The sum of the		
19		weighted factors is accumulated and divided by 8760 hours in the year to derive the transmission loss factor.		
20				
21	(2) Distribution Primary:	Losses are estimated at an additional 1% over transmission system losses based on engineering analysis and judgment.		
22				
23	(3) Distribution Secondary:	Losses are arrived at mathematically by accounting for losses to transmission and distribution primary customers and subtracting		
24		these losses from the system total losses.		
25				
26				
27				
28				
29				
30				
31				

Supporting Schedules: E-19b, E-19c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.		(1)	(2)	(3)	(4)	(5)	(6)
1	Total System Requirements		43,639,499				
2	Less Disposition of Billed Sales:						
3	Sales- Retail	40,122,949					
4	Sales- Wholesale	600,958					
5	Sales- Non-Class	16,647					
6	Company Use	179,646					
7	Total	40,920,200	40,920,200				
8	Equals: Energy Losses Reported		2,719,299				
9	Less: Unbilled Sales		(59,863)				
10	Equals: Forecasted Energy Losses		2,779,162				
11	Loss %		6.37%				
12							
13		Amount		Amount	**Losses**		
14	Sales By Delivery Level Reference:	@	Delivery	@		Distribution	
15		Billing Level	Efficiency	System Level	Transmission	Primary	Secondary
16	**Retail**						
17	Transmission	544,540	0.9836607	553,585	9,045	-	-
18	Distribution Primary	3,806,663	0.9736607	3,909,640	63,881	39,096	-
19	Distribution Secondary	35,771,746	0.9310376	38,421,375	627,779	384,214	1,637,636
20	**Wholesale Req.**						
21	Generation Level	113,383	1.0000000	113,383	-	-	-
22	Transmission	487,575	0.9836607	495,674	8,099	-	-
23	Distribution Primary	-	0.9736607	-	-	-	-
24	**Wholesale Non-Class**						
25	Transmission	-	0.9836607	-	-	-	-
26	SEPA	16,647	0.9836607	16,924	277	-	-
27	**Company Use**						
28	Secondary	179,646	0.9310376	192,952	3,153	1,930	8,224
29	**Unbilled Retail**						
30	Transmission	(747)	0.9836607	(760)	(12)	-	-
31	Distribution Primary	(4,658)	0.9736607	(4,784)	(78)	(48)	-
32	Distribution Secondary	(54,458)	0.9310376	(58,492)	(956)	(585)	(2,493)
33	**Total**	40,860,337	0.9363155	43,639,498	711,187	424,607	1,643,367
34	**Summary:**						
35	Generation Level	113,383	1.0000000	113,383	0	0	0
36	Transmission	1,048,015	0.9836607	1,065,423	17,408	0	0
37	Distribution Primary	3,802,005	0.9736607	3,904,856	63,803	39,049	0
38	Distribution Secondary	35,896,934	0.9310376	38,555,836	629,976	385,558	1,643,367
39		40,860,337	0.9363155	43,639,498	711,187	424,607	1,643,367
40							

Supporting Schedules: E-19b, E-19c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.		(1)	(2)	(3)	(4)	(5)	(6)
1	Total System Requirements		44,073,247				
2	Less Disposition of Billed Sales:						
3	Sales- Retail	39,567,845					
4	Sales- Wholesale	1,628,451					
5	Sales- Non-Class	16,647					
6	Company Use	179,646					
7	Total	41,392,590	41,392,590				
8	Equals: Energy Losses Reported		2,680,657				
9	Less: Unbilled Sales		(62,712)				
10	Equals: Forecasted Energy Losses		2,743,369				
11	Loss %		6.22%				
12							
13		Amount		Amount	**Losses**		
14	Sales By Delivery Level Reference:	@	Delivery	@		Distribution	
15		Billing Level	Efficiency	System Level	Transmission	Primary	Secondary
16	**Retail**						
17	Transmission	534,140	0.9836607	543,012	8,872	-	-
18	Distribution Primary	3,736,721	0.9736607	3,837,806	62,707	38,378	-
19	Distribution Secondary	35,296,985	0.9312940	37,901,013	619,276	379,010	1,605,742
20	**Wholesale Req.**						
21	Generation Level	409,513	1.0000000	409,513	-	-	-
22	Transmission	1,218,939	0.9836607	1,239,186	20,247	-	-
23	Distribution Primary	-	0.9736607	-	-	-	-
24	**Wholesale Non-Class**						
25	Transmission	-	0.9836607	-	-	-	-
26	SEPA	16,647	0.9836607	16,924	277	-	-
27	**Company Use**						
28	Secondary	179,646	0.9312940	192,899	3,152	1,929	8,173
29	**Unbilled Retail**						
30	Transmission	(620)	0.9836607	(630)	(10)	-	-
31	Distribution Primary	(4,190)	0.9736607	(4,303)	(70)	(43)	-
32	Distribution Secondary	(57,902)	0.9312940	(62,174)	(1,016)	(622)	(2,634)
33	**Total**	41,329,877	0.9377543	44,073,246	713,435	418,652	1,611,281
34	**Summary:**						
35	Generation Level	409,513	1.0000000	409,513	0	0	0
36	Transmission	1,769,106	0.9836607	1,798,492	29,386	0	0
37	Distribution Primary	3,732,531	0.9736607	3,833,502	62,637	38,335	0
38	Distribution Secondary	35,418,728	0.9312940	38,031,739	621,412	380,317	1,611,281
39		41,329,877	0.9377543	44,073,246	713,435	418,652	1,611,281
40							

Supporting Schedules: E-19b, E-19c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	Rate Schedule	(1) Energy at Generation (MWH)	(2) Sales at Meter Billed & Unbilled (MWH)	(3) Energy Losses and Company Use MWH (1) - (2) + (6)	(4) Energy Losses and Company Use % (3) / (1)	(5) Delivered Efficiency (2) / (1)	(6) Company Use Generated (MWH)	(7) System Losses (MWH) (1) - (2)
1								
2	RS-1	23,387,783	21,774,906	1,716,785	7.34%	0.93104	103,909	1,612,877
3								
4	GS-1	2,201,256	2,050,196	160,839	7.31%	0.93138	9,780	151,060
5								
6	GS-2	204,664	190,550	15,024	7.34%	0.93104	909	14,114
7								
8	GSD-1	13,958,704	13,090,510	930,211	6.66%	0.93780	62,017	868,194
9								
10	CS-1, CS-2, CS-3	72,557	70,646	2,234	3.08%	0.97366	322	1,911
11								
12	IS-1, IS-2, IS-3	2,411,654	2,333,516	88,853	3.68%	0.96760	10,715	78,138
13								
14	SS-1	50,230	48,968	1,485	2.96%	0.97488	223	1,262
15								
16	SS-2	77,306	75,311	2,338	3.02%	0.97420	343	1,995
17								
18	SS-3	83,199	81,007	2,561	3.08%	0.97366	370	2,192
19								
20	LS-1	373,213	347,475	27,396	7.34%	0.93104	1,658	25,738
21								
22	TOTAL	42,820,566	40,063,086	2,947,726	6.88%	0.93560	190,246	2,757,480
23								
24								
25	Note: The methodology and assumptions used in determining these losses are described in Schedule E-19a							
26								
27								
28								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	Rate Schedule	(1) Energy at Generation (MWH)	(2) Sales at Meter Billed & Unbilled (MWH)	(3) Energy Losses and Company Use MWH (1) - (2) + (6)	(4) Energy Losses and Company Use % (3) / (1)	(5) Delivered Efficiency (2) / (1)	(6) Company Use Generated (MWH)	(7) System Losses (MWH) (1) - (2)
1								
2	RS-1	23,138,899	21,549,117	1,691,540	7.31%	0.93129	101,758	1,589,782
3								
4	GS-1	2,160,057	2,012,375	157,181	7.28%	0.93163	9,499	147,682
5								
6	GS-2	200,519	186,742	14,659	7.31%	0.93129	882	13,777
7								
8	GSD-1	13,702,627	12,853,339	909,549	6.64%	0.93802	60,260	849,288
9								
10	CS-1, CS-2, CS-3	71,583	69,698	2,200	3.07%	0.97366	315	1,885
11								
12	IS-1, IS-2, IS-3	2,365,245	2,288,725	86,921	3.67%	0.96765	10,402	76,520
13								
14	SS-1	49,534	48,290	1,462	2.95%	0.97488	218	1,244
15								
16	SS-2	76,203	74,237	2,301	3.02%	0.97420	335	1,966
17								
18	SS-3	82,012	79,852	2,521	3.07%	0.97366	361	2,161
19								
20	LS-1	368,045	342,759	26,905	7.31%	0.93130	1,619	25,287
21								
22	TOTAL	42,214,724	39,505,133	2,895,240	6.86%	0.93581	185,648	2,709,591
23								
24								
25	Note: The methodology and assumptions used in determining these losses are described in Schedule E-19a							
26								
27								
28								

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Show maximum demand losses by rate schedule for the test year and explain the methodology and assumptions used in determining losses.

Type of Data Shown:
__X__ Projected Test Year Ended 12/31/23
_____ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	Rate Schedule	(1) 12 Month Average Coincident Peak at Generator (kW)	(2) 12 Month Average Coincident Peak at Meter (kW)	(3) Total Losses kW (1) - (2)	(4) Total Losses % (3) / (1)	(5) Company Use kW	(6) System Losses KW (1) - (2)
1							
2	RS-1	4,881,000	4,544,400	336,600	6.90%	16,813	336,600
3							
4	GS-1	436,800	406,800	30,000	6.87%	1,505	30,000
5							
6	GS-2	23,400	21,800	1,600	6.84%	81	1,600
7							
8	GSD-1	2,149,700	2,016,000	133,700	6.22%	7,405	133,700
9							
10	CS-1, CS-2, CS-3	7,700	7,500	200	2.60%	27	200
11							
12	IS-1, IS-2, IS-3	302,700	292,800	9,900	3.27%	1,043	9,900
13							
14	SS-1	7,300	7,100	200	2.74%	25	200
15							
16	SS-2	12,900	12,600	300	2.33%	44	300
17							
18	SS-3	-	-	-	0.00%	-	-
19							
20	LS-1	4,200	3,900	300	7.14%	14	300
21							
22	TOTAL	7,825,700	7,312,900	512,800	6.55%	26,956	512,800
23							
24							
25	Note: The methodology and assumptions used in determining these losses are described in Schedule E-19a						
26							
27							

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: DUKE ENERGY FLORIDA

DOCKET NO: xxxxxxxx-EI

EXPLANATION: Show maximum demand losses by rate schedule for the test year and explain the methodology and assumptions used in determining losses.

Type of Data Shown:
_____ Projected Test Year Ended 12/31/23
__X__ Projected Test Year Ended 12/31/22

Witness: Borsch, Olivier

Line No.	Rate Schedule	(1) 12 Month Average Coincident Peak at Generator (kW)	(2) 12 Month Average Coincident Peak at Meter (kW)	(3) Total Losses kW (1) - (2)	(4) Total Losses % (3) / (1)	(5) Company Use kW	(6) System Losses KW (1) - (2)
1							
2	RS-1	4,829,800	4,498,000	331,800	6.87%	16,074	331,800
3							
4	GS-1	428,500	399,200	29,300	6.84%	1,426	29,300
5							
6	GS-2	22,900	21,300	1,600	6.99%	76	1,600
7							
8	GSD-1	2,110,500	1,979,700	130,800	6.20%	7,024	130,800
9							
10	CS-1, CS-2, CS-3	7,600	7,400	200	2.63%	25	200
11							
12	IS-1, IS-2, IS-3	296,700	287,100	9,600	3.24%	987	9,600
13							
14	SS-1	7,200	7,000	200	2.78%	24	200
15							
16	SS-2	12,700	12,400	300	2.36%	42	300
17							
18	SS-3	-	-	-	0.00%	-	-
19							
20	LS-1	4,100	3,800	300	7.32%	14	300
21							
22	TOTAL	7,720,000	7,215,900	504,100	6.53%	25,693	504,100
23							
24							
25	Note: The methodology and assumptions used in determining these losses are described in Schedule E-19a						
26							
27							

Supporting Schedules: Recap Schedules:

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION E - RATE SCHEDULES

COST OF SERVICE STUDY BY
JURISDICTION, RETAIL RATE CLASS AND FUNCTION

PRODUCTION CAPACITY ALLOCATION METHOD:
12 CP AND 1/13 AD

PROJECTED TEST YEAR 2022

DUKE ENERGY® FLORIDA

Duke Energy Florida, LLC
Docket No. 20210016-EI
Cost of Service Study by Jurisdiction, Retail Rate Class and Function
Production Capacity Allocation Method: 12 CP and 1/13 AD
Projected Twelve Months Ended December 31, 2022

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DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
1	**Rate Base**														
2	Electric Plant in Service	Line 97	24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
3	Accum. Depreciation & Amort.	Line 163	(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,630,246)	(312,095)	(16,763)	(1,277,637)	(8,753)	(170,730)	(5,947)	(225,692)
4	Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,938,939	850,880	44,684	3,604,541	26,797	480,219	13,578	345,639
5	Construction Work in Progress	Line 207	1,229,347	(528,383)	700,964	66,175	634,789	442,074	38,948	1,489	134,544	443	15,841	564	885
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,406	32,301	20,470	1,783	96	8,618	47	1,229	26	32
7	Working Capital	Line 241	590,717	109,218	699,935	61,259	638,676	455,250	38,572	2,944	120,622	836	16,456	2,113	1,884
8	Total Rate Base		20,105,168	(1,696,417)	18,408,752	1,797,710	16,611,041	10,856,735	930,182	49,213	3,868,324	28,123	513,744	16,281	348,440
9															
10	**Revenue**														
11	Sales of Electric & Lighting Rev.	Line 263	4,949,754	(2,166,822)	2,782,932	139,758	2,643,174	1,742,433	165,019	7,747	555,716	6,570	67,494	10,749	87,446
12	Other Operating Revenue	Line 283	220,610	-	220,610	152,774	67,837	55,731	4,570	409	6,412	24	643	35	12
13	Total Revenue		5,170,364	(2,166,822)	3,003,542	292,532	2,711,011	1,798,164	169,589	8,156	562,128	6,593	68,138	10,784	87,458
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 365	2,610,371	(1,919,580)	690,791	30,211	660,580	438,348	36,364	2,794	133,772	1,375	19,454	2,717	25,757
17	Depreciation	Line 432	741,994	89,324	831,318	66,065	765,253	493,685	42,445	2,390	176,110	1,180	23,953	960	24,529
18	Tax Other Than Income Tax	Line 440	433,141	(238,280)	194,861	17,163	177,699	115,628	9,904	550	40,893	307	5,500	228	4,688
19	Operating Expense before Tax		3,785,506	(2,068,536)	1,716,970	113,439	1,603,531	1,047,661	88,713	5,734	350,775	2,862	48,907	3,905	54,974
20	Income Tax Expense	Line 486	223,117	(42,788)	180,329	34,467	145,862	102,457	12,978	216	22,161	717	696	1,614	5,023
21	Total Operating Expense		4,008,623	(2,111,324)	1,897,300	147,906	1,749,394	1,150,118	101,691	5,950	372,937	3,579	49,602	5,520	59,997
22															
23	**Return**														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,161,741	(55,498)	1,106,243	144,626	961,617	648,046	67,898	2,206	189,191	3,014	18,535	5,265	27,462
25	Net Operating Income Required	Ln 8 x Ln 33	1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(50,068)	-	(50,068)	-	(50,068)	(13,177)	11,246	(791)	(46,407)	1,301	(12,754)	4,273	6,240
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(67,246)	-	(67,246)	-	(67,246)	(17,698)	15,104	(1,063)	(62,328)	1,748	(17,129)	5,739	8,381
29															
30	**Total Class Cost of Service**	Ln 25 + Ln 21 - Ln 12	4,999,822	(2,166,822)	2,833,000	139,758	2,693,242	1,755,610	153,773	8,538	602,123	5,268	80,248	6,476	81,206
31															
32	Rate of Return Earned	Ln 24 / Ln 8					5.79%	5.97%	7.30%	4.48%	4.89%	10.72%	3.61%	32.34%	7.88%
33	Rate of Return Requested	Sch. 14					6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35	Revenues @ Present Rates	Ln 11					2,643,174	1,742,433	165,019	7,747	555,716	6,570	67,494	10,749	87,446
36	Increase/(Decrease) Justified	Ln 28					67,246	17,698	(15,104)	1,063	62,328	(1,748)	17,129	(5,739)	(8,381)
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					2.54%	1.02%	-9.15%	13.72%	11.22%	-26.61%	25.38%	-53.39%	-9.58%
38															

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,709,827	(4,446)	6,705,381	478,429	6,226,952	3,858,717	343,541	19,304	1,732,712	7,410	258,045	7,223	-
43	Production Intermediate Demand		555,303	0	555,303	64,855	490,448	303,921	27,058	1,520	136,472	584	20,324	569	-
44	Production Peaking Demand		659,766	0	659,766	61,501	598,265	370,733	33,006	1,855	166,473	712	24,792	694	-
45	Production Solar Demand		1,320,639	0	1,320,639	94,232	1,226,407	759,980	67,661	3,802	341,260	1,459	50,822	1,423	-
46	Retail 100%, Removed		51,894	(51,894)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,293,351	471,266	26,480	2,376,917	10,165	353,983	9,909	0
48	Production Plant Allocators						0.92436	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	6,158	80,147	49,665	4,422	248	22,302	95	3,321	93	-
52	Production Intermediate Demand		2,476		2,476	289	2,187	1,355	121	7	608	3	91	3	-
53	Production Peaking Demand		18,046		18,046	1,682	16,364	10,140	903	51	4,553	19	678	19	-
54	Production Solar Demand		1,434		1,434	102	1,332	825	73	4	371	2	55	2	-
55	Transmission		5,043,911	(122,361)	4,921,550	1,378,312	3,543,238	2,216,727	196,668	10,510	971,958	3,488	142,005	1,882	-
56	Distribution Primary		332		332	-	332	225	17	1	79	2	8	0	-
57	Transmission Plant Total		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,278,938	202,204	10,821	999,870	3,609	146,158	1,998	0
58	Transmission Plant Allocators						0.72435	0.62546	0.05550	0.00297	0.27442	0.00099	0.04011	0.00055	0.00000
59															
60	Total Prod and Trans Plant		14,449,932	(178,701)	14,271,231	2,085,561	12,185,670	7,572,289	673,470	37,302	3,376,787	13,774	500,142	11,907	0
61	Prod and Trans Plant Allocators						0.85386	0.62141	0.05527	0.00306	0.27711	0.00113	0.04104	0.00098	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,745,579	(457,563)	4,288,016	-	4,288,016	2,910,776	222,419	9,318	1,016,185	19,939	107,710	1,668	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,033,059	(92,382)	1,940,677	-	1,940,677	1,521,012	133,610	2,211	271,834	-	11,614	396	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	0	595,612	-	595,612	532,679	42,583	4,744	15,240	-	25	341	-
69	Distribution Metering		370,029	0	370,029	4,620	365,409	315,341	30,646	2,791	15,432	21	949	228	-
70	Lighting Facilities		554,993	0	554,993	-	554,993	-	-	-	-	-	-	-	554,993
71	Distribution IS Equipment		3,463	0	3,463	-	3,463	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
73	Distribution Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
74															
75	Total Trans and Dist Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,761	2,634	554,993
76	Total Trans and Dist Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
77															
78	Total Prod, Trans and Dist Plant		17,600,164	(606,285)	16,993,879	703,637	16,290,242	10,573,160	900,525	45,545	3,695,609	30,125	477,744	12,542	554,993
79	Total Prod, Trans and Dist Plant Allocators						0.95859	0.64905	0.05528	0.00280	0.22686	0.00185	0.02933	0.00077	0.03407
80															
81	General & Intangible Plant														
82	Labor		970,830	(17,816)	953,015	43,700	909,315	618,374	52,650	4,227	184,522	1,822	27,128	4,198	16,393
83	Retail 100%, Class = # Bills		107,131		107,131	-	107,131	95,167	7,593	848	2,731	0	10	782	-
84	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,077,961	(17,816)	1,060,146	43,700	1,016,446	713,542	60,243	5,075	187,253	1,822	27,138	4,981	16,393
86	General & Intangible Plant Allocators						0.95878	0.70200	0.05927	0.00499	0.18422	0.00179	0.02670	0.00490	0.01613

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(147)	(3,053)	(2,076)	(177)	(14)	(619)	(6)	(91)	(14)	(55)
90	Retail 100%, Class = # Bills		2,531	0	2,531	-	2,531	2,249	179	20	65	0	0	18	-
91	Retail 100%, Resid, Dem		0	3,375	3,375	-	3,375	3,375	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		31,639	(31,639)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		726,328	(726,110)	217	(2,636)	2,854	3,548	3	6	(555)	(6)	(91)	4	(55)
96															
97	Total Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
98	Total Gross Electric Plant Allocators						0.90768	0.64760	0.05550	0.00293	0.23300	0.00170	0.03107	0.00093	0.02727
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,896,975	60,711	1,957,686	139,681	1,818,005	1,126,581	100,299	5,636	505,878	2,163	75,338	2,109	-
104	Production Intermediate Demand		194,447	16,038	210,485	24,583	185,902	115,200	10,256	576	51,729	221	7,704	216	-
105	Production Peaking Demand		396,958	1,434	398,392	37,137	361,255	223,862	19,930	1,120	100,523	430	14,970	419	-
106	Production Solar Demand		65,204	3,709	68,913	4,917	63,996	39,657	3,531	198	17,807	76	2,652	74	-
107	Retail 100%, Removed		6,612	(6,612)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		66,771		66,771	4,764	62,007	38,424	3,421	192	17,254	74	2,570	72	-
110	Production Intermediate Demand		46,904		46,904	5,478	41,426	25,671	2,285	128	11,527	49	1,717	48	-
111	Production Peaking Demand		42,476		42,476	3,959	38,517	23,868	2,125	119	10,718	46	1,596	45	-
112	Production Solar Demand		594		594	42	552	342	30	2	154	1	23	1	-
113	Production Plant Total		2,716,941	75,280	2,792,221	220,562	2,571,659	1,593,606	141,878	7,972	715,590	3,060	106,570	2,983	0
114	Production Plant Allocators						0.92101	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	557	7,250	4,493	400	22	2,017	9	300	8	-
118	Production Intermediate Demand		1,279		1,279	149	1,130	700	62	4	314	1	47	1	-
119	Production Peaking Demand		1,256		1,256	117	1,139	706	63	4	317	1	47	1	-
120	Production Solar Demand		3		3	0	2	1	0	0	1	0	0	0	-
121	Transmission		818,505	(2,130)	816,375	228,631	587,744	367,705	32,623	1,743	161,226	579	23,555	312	-
122	Distribution Primary		40		40	-	40	27	2	0	9	0	1	0	-
123	Transmission Plant Total		828,889	(2,130)	826,759	229,455	597,304	373,632	33,150	1,773	163,885	590	23,951	323	0
124	Transmission Plant Allocators						0.72246	0.62553	0.05550	0.00297	0.27437	0.00099	0.04010	0.00054	0.00000
125															
126	Total Prod and Trans Plant		3,545,830	73,150	3,618,980	450,016	3,168,963	1,967,238	175,029	9,745	879,474	3,650	130,521	3,306	0
127	Prod and Trans Plant Allocators						0.87565	0.62078	0.05523	0.00308	0.27753	0.00115	0.04119	0.00104	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		926,124	(8,914)	917,209	-	917,209	622,617	47,576	1,993	217,363	4,265	23,039	357	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		627,108	(2,002)	625,107	-	625,107	489,929	43,037	712	87,560	-	3,741	128	-

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	0	226,218	-	226,218	202,315	16,173	1,802	5,788	-	9	130	-
135	Distribution Metering		67,146	0	67,146	838	66,307	57,222	5,561	507	2,800	4	172	41	-
136	Lighting Facilities		215,838	2,354	218,192	-	218,192	-	-	-	-	-	-	-	218,192
137	Distribution IS Equipment		835	0	835	-	835	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,063,269	(8,562)	2,054,707	838	2,053,869	1,372,084	112,347	5,014	313,511	4,269	27,797	655	218,192
139	Distribution Plant Allocators						0.99959	0.66805	0.05470	0.00244	0.15264	0.00208	0.01353	0.00032	0.10623
140															
141	Total Trans and Dist Plant		2,892,158	(10,692)	2,881,466	230,293	2,651,173	1,745,715	145,497	6,787	477,396	4,859	51,748	979	218,192
142	Total Trans and Dist Plant Allocators						0.92008	0.65847	0.05488	0.00256	0.18007	0.00183	0.01952	0.00037	0.08230
143															
144	Total Prod, Trans and Dist Plant		5,609,099	64,587	5,673,687	450,855	5,222,832	3,339,321	287,375	14,759	1,192,986	7,919	158,318	3,962	218,192
145	Total Prod, Trans and Dist Plant Allocators						0.92054	0.63937	0.05502	0.00283	0.22842	0.00152	0.03031	0.00076	0.04178
146															
147	General & Intangible Plant														
148	Labor		452,925	(18,344)	434,580	19,927	414,653	281,982	24,009	1,928	84,143	831	12,370	1,914	7,475
149	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888	0	8,888	-	8,888	7,896	630	70	227	0	1	65	-
151	General & Intangible Plant Total		461,813	(18,344)	443,469	19,927	423,541	289,878	24,639	1,998	84,370	831	12,371	1,979	7,475
152	General & Intangible Plant Allocators						0.95507	0.68442	0.05817	0.00472	0.19920	0.00196	0.02921	0.00467	0.01765
153															
154	Other														
155	Labor		1,455		1,455	67	1,388	944	80	6	282	3	41	6	25
156	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		0	103	103	-	103	103	-	-	-	-	-	-	-
158	Retail 100%, Removed		335,740	(335,740)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		336,720	(335,637)	1,083	(408)	1,491	1,047	80	6	282	3	41	6	25
162															
163	Total Accumulated Depreciation		6,407,632	(289,394)	6,118,238	470,374	5,647,864	3,630,246	312,095	16,763	1,277,637	8,753	170,730	5,947	225,692
164	Total Accum Deprec Allocators						0.92312	0.64276	0.05526	0.00297	0.22622	0.00155	0.03023	0.00105	0.03996
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,293,351	471,266	26,480	2,376,917	10,165	353,983	9,909	0
169	Production Reserve		(2,716,941)	(75,280)	(2,792,221)	(220,562)	(2,571,659)	(1,593,606)	(141,878)	(7,972)	(715,590)	(3,060)	(106,570)	(2,983)	0
170	Production Net Plant		6,580,488	(131,620)	6,448,868	478,455	5,970,413	3,699,746	329,388	18,508	1,661,327	7,105	247,414	6,926	0
171	Production Net Plant Allocators						0.92581	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
172															
173	Transmission Gross Plant		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,278,938	202,204	10,821	999,870	3,609	146,158	1,998	0
174	Transmission Reserve		(828,889)	2,130	(826,759)	(229,455)	(597,304)	(373,632)	(33,150)	(1,773)	(163,885)	(590)	(23,951)	(323)	0
175	Transmission Net Plant		4,323,615	(120,231)	4,203,383	1,157,089	3,046,294	1,905,306	169,054	9,048	835,986	3,019	122,207	1,675	0
176	Transmission Net Plant Allocators						0.72472	0.62545	0.05549	0.00297	0.27443	0.00099	0.04012	0.00055	0.00000
177															
178	Distribution Gross Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
179	Distribution Reserve		(2,063,269)	8,562	(2,054,707)	(838)	(2,053,869)	(1,372,084)	(112,347)	(5,014)	(313,511)	(4,269)	(27,797)	(655)	(218,192)

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
180	Distribution Net Plant		6,239,466	(541,383)	5,698,083	3,782	5,694,301	3,907,724	316,912	14,051	1,005,181	15,691	95,963	1,978	336,801
181	Distribution Net Plant Allocators						0.99934	0.68625	0.05565	0.00247	0.17652	0.00276	0.01685	0.00035	0.05915
182															
183	General & Intangible Gross Plant		1,077,961	(17,816)	1,060,146	43,700	1,016,446	713,542	60,243	5,075	187,253	1,822	27,138	4,981	16,393
184	General & Intangible Reserve		(461,813)	18,344	(443,469)	(19,927)	(423,541)	(289,878)	(24,639)	(1,998)	(84,370)	(831)	(12,371)	(1,979)	(7,475)
185	General & Intangible Net Plant		616,148	529	616,677	23,772	592,905	423,663	35,605	3,077	102,883	991	14,766	3,001	8,918
186	General & Intangible Net Plant Allocators						0.96145	0.71456	0.06005	0.00519	0.17352	0.00167	0.02490	0.00506	0.01504
187															
188	Other Gross Plant		726,328	(726,110)	217	(2,636)	2,854	3,548	3	6	(555)	(6)	(91)	4	(55)
189	Other Reserve		(336,720)	335,637	(1,083)	408	(1,491)	(1,047)	(80)	(6)	(282)	(3)	(41)	(6)	(25)
190	Other Net Plant		389,608	(390,474)	(866)	(2,228)	1,362	2,500	(78)	(1)	(837)	(9)	(132)	(2)	(80)
191	Other Net Plant Allocators						(1.57334)	1.83551	(0.05706)	(0.00046)	(0.61414)	(0.00653)	(0.09708)	(0.00148)	(0.05877)
192															
193	Total Gross Plant		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
194	Total Reserve		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,630,246)	(312,095)	(16,763)	(1,277,637)	(8,753)	(170,730)	(5,947)	(225,692)
195	Total Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,938,939	850,880	44,684	3,604,541	26,797	480,219	13,578	345,639
196	Total Net Plant Allocators						0.90211	0.64938	0.05559	0.00292	0.23551	0.00175	0.03138	0.00089	0.02258
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,702	0	2,702	193	2,509	1,555	138	8	698	3	104	3	-
201	Production Intermediate Demand		314	0	314	37	277	172	15	1	77	0	11	0	-
202	Production Peaking Demand		386	0	386	36	350	217	19	1	97	0	15	0	-
203	Production Solar Demand		213,781	(19,216)	194,565	13,883	180,682	111,965	9,968	560	50,277	215	7,487	210	-
204	Transmission		652,767	(475,424)	177,344	49,666	127,677	79,878	7,087	379	35,024	126	5,117	68	-
205	Distribution Secondary		307,693	(33,515)	274,178	-	274,178	214,888	18,876	312	38,405	-	1,641	56	-
206	Labor		51,704	(229)	51,475	2,360	49,115	33,400	2,844	228	9,967	98	1,465	227	885
207	Total Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	442,074	38,948	1,489	134,544	443	15,841	564	885
208	Total Construction Work in Progress Allocator						0.90559	0.69641	0.06136	0.00235	0.21195	0.00070	0.02495	0.00089	0.00139
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	180	2,342	1,451	129	7	652	3	97	3	-
213	Production Peaking Demand		1,710	0	1,710	159	1,551	961	86	5	431	2	64	2	-
214	Transmission		32,072	0	32,072	8,982	23,090	14,446	1,282	68	6,334	23	925	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,418	185	8	844	17	89	1	-
216	Labor		1,841	0	1,841	84	1,757	1,195	102	8	357	4	52	8	32
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,406	32,301	20,470	1,783	96	8,618	47	1,229	26	32
218	Plant Held for Future Use Allocator						0.77448	0.63373	0.05519	0.00299	0.26679	0.00147	0.03804	0.00081	0.00098
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	3,412	44,403	27,515	2,450	138	12,355	53	1,840	52	-
223	Production Base Energy		39,774	0	39,774	1,427	38,347	21,027	1,961	182	12,486	139	2,217	334	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,818	0	86,818	3,385	83,433	45,750	4,267	396	27,166	303	4,823	727	-
226	Production Solar Demand		(327)	0	(327)	(23)	(304)	(188)	(17)	(1)	(85)	(0)	(13)	(0)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(416,101)	416,101	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(348,864)	121,417	(227,447)	(9,947)	(217,500)	(144,328)	(11,973)	(920)	(44,045)	(453)	(6,405)	(895)	(8,480)
231	EV C&I		0	1,483	1,483	-	1,483	-	-	-	1,483	-	-	-	-
232	Retail 100%, Class = # Bills		202,798	(3,781)	199,017	-	199,017	176,791	14,106	1,574	5,074	0	18	1,453	-
233	Retail 100%, Class = Prod		(155,872)	(36,368)	(192,240)	-	(192,240)	(119,127)	(10,606)	(596)	(53,493)	(229)	(7,966)	(223)	-
234	Retail 100%, Class = Net Plant		466,409	6,400	472,809	-	472,809	307,033	26,285	1,380	111,351	828	14,835	419	10,677
235	Retail 100%, Class = T&D		(118,470)	5,970	(112,501)	-	(112,501)	(76,661)	(6,233)	(277)	(19,147)	(290)	(1,797)	(38)	(8,058)
236	Retail 100%, Class = Metering		30,595	0	30,595	-	30,595	26,403	2,566	234	1,292	2	79	19	-
237	Retail 100%, Resid, Dem		7,087	0	7,087	-	7,087	7,087	-	-	-	-	-	-	-
238	Retail 100%, Removed		396,871	(396,871)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		312,937	0	312,937	28,892	284,045	183,947	15,766	833	66,184	482	8,824	265	7,745
241	Total Working Capital		590,717	109,218	699,935	61,259	638,676	455,250	38,572	2,944	120,622	836	16,456	2,113	1,884
242	Total Working Capital Allocator						0.91248	0.71280	0.06039	0.00461	0.18886	0.00131	0.02577	0.00331	0.00295
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
247	Accumulated Depreciation		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,630,246)	(312,095)	(16,763)	(1,277,637)	(8,753)	(170,730)	(5,947)	(225,692)
248	Net Electric Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,938,939	850,880	44,684	3,604,541	26,797	480,219	13,578	345,639
249	Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	442,074	38,948	1,489	134,544	443	15,841	564	885
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,406	32,301	20,470	1,783	96	8,618	47	1,229	26	32
251	Working Capital		590,717	109,218	699,935	61,259	638,676	455,250	38,572	2,944	120,622	836	16,456	2,113	1,884
252	Total Rate Base		38,254,493	(2,879,595)	35,374,898	3,458,581	31,916,317	20,795,674	1,781,062	93,897	7,472,865	54,920	993,962	29,859	694,078
253	Total Rate Base Allocator						0.90223	0.65157	0.05580	0.00294	0.23414	0.00172	0.03114	0.00094	0.02175
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		4,707,540	(2,167,625)	2,539,915	-	2,539,915	1,732,720	164,191	7,700	551,148	6,552	66,872	10,732	-
258	Clean Energy Connect		15,010	-	15,010	-	15,010	9,301	828	47	4,177	18	622	17	-
259	EV Revenues		-	803	803	-	803	412	-	-	391	-	-	-	-
260	Lighting Facilities Revenue		87,446	-	87,446	-	87,446	-	-	-	-	-	-	-	87,446
261	Retail Revenue		4,809,996	(2,166,822)	2,643,174	-	2,643,174	1,742,433	165,019	7,747	555,716	6,570	67,494	10,749	87,446
262	Wholesale Revenue		139,758	-	139,758	139,758	-	-	-	-	-	-	-	-	-
263	Total Revenue from Sales of Electric & Lighting		4,949,754	(2,166,822)	2,782,932	139,758	2,643,174	1,742,433	165,019	7,747	555,716	6,570	67,494	10,749	87,446
264	Total Retail Sales of Electric & Lighting Allocator						0.94978	0.68220	0.06464	0.00303	0.21699	0.00258	0.02633	0.00423	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,997,315	(2,124,034)	2,873,281	258,065	2,615,216	1,708,884	145,365	8,731	586,373	4,575	80,196	4,897	76,195
268	Less Lighting Facilities		(76,195)		(76,195)		(76,195)								(76,195)
269	Return & Pretax Op Exp net of Lighting Fac.		4,921,120	(2,124,034)	2,797,086	258,065	2,539,021	1,708,884	145,365	8,731	586,373	4,575	80,196	4,897	-
270	Function Allocator for Electric Revenue						1.00000	0.67305	0.05725	0.00344	0.23094	0.00180	0.03159	0.00193	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		18,280	0	18,280	5,119	13,160	8,233	730	39	3,610	13	527	7	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,419	108	5	495	10	52	1	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,771	507	8	1,031	-	44	2	-
277	Distribution Service		44,658	0	44,658	-	44,658	39,939	3,193	356	1,143	-	2	26	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		147,593	0	147,593	147,593	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	61	565	368	32	2	132	1	18	1	12
283	Total Other Revenue		220,610	0	220,610	152,774	67,837	55,731	4,570	409	6,412	24	643	35	12
284	Total Other Revenue Allocator						0.30750	0.82154	0.06737	0.00603	0.09452	0.00035	0.00949	0.00052	0.00018
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,168		23,168		21,515	13,332	1,187	67	5,987	26	892	25	-
290	Production Intermediate Demand		4,525		4,525		3,996	2,476	220	12	1,112	5	166	5	-
291	Production Peaking Demand		6,577		6,577		5,964	3,696	329	18	1,659	7	247	7	-
292	Production Solar Demand		8,443		8,443		7,841	4,859	433	24	2,182	9	325	9	-
293	Production Demand O&M Subtotal		42,713	0	42,713	0	39,316	24,363	2,169	122	10,940	47	1,629	46	0
294	Production Demand O&M Allocators						0.92047	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
295															
296	Production Energy														
297	Production Base Energy		111,085		111,085		107,100	58,729	5,477	509	34,872	389	6,192	933	-
298	Production Intermediate Energy		12,109		12,109		11,034	6,050	564	52	3,593	40	638	96	-
299	Production Peaking Energy		27,933		27,933		26,843	14,720	1,373	127	8,740	98	1,552	234	-
300	Production Solar Energy		6,559		6,559		6,372	3,494	326	30	2,075	23	368	56	-
301	Production Energy O&M Subtotal		157,686	0	157,686	0	151,350	82,993	7,740	719	49,279	550	8,750	1,318	0
302	Production Energy O&M Allocators						0.95982	0.54835	0.05114	0.00475	0.32560	0.00364	0.05781	0.00871	0.00000
303															
304	Production O&M Total		200,399	0	200,399	0	190,665	107,356	9,909	841	60,219	597	10,379	1,364	0
305	Production O&M Total Allocators						0.95143	0.56306	0.05197	0.00441	0.31584	0.00313	0.05444	0.00715	0.00000
306															
307	Transmission														
308	Production Base Demand		414		414	30	385	238	21	1	107	0	16	0	-
309	Production Intermediate Demand		35		35	4	31	19	2	0	9	0	1	0	-
310	Production Peaking Demand		40		40	4	36	23	2	0	10	0	2	0	-
311	Production Solar Demand		71		71	5	66	41	4	0	18	0	3	0	-
312	Transmission		36,685		36,685	10,274	26,411	16,523	1,466	78	7,245	26	1,058	14	-
313	Transmission O&M Total		37,245	0	37,245	10,316	26,929	16,844	1,495	80	7,389	27	1,080	15	0
314	Transmission O&M Allocators						0.72302	0.62551	0.05550	0.00297	0.27439	0.00099	0.04010	0.00054	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825		48,825	-	48,825	33,143	2,533	106	11,571	227	1,226	19	-
318	Distribution Secondary		22,855		22,855	-	22,855	17,912	1,573	26	3,201	-	137	5	-
319	Distribution Service		17,707		17,707	-	17,707	15,836	1,266	141	453	-	1	10	-
320	Distribution Metering		3,076		3,076	38	3,038	2,622	255	23	128	0	8	2	-
321	Lighting Facilities		18,057		18,057	-	18,057	-	-	-	-	-	-	-	18,057
322	Distribution IS Equipment		30		30	-	30	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,550	0	110,550	38	110,511	69,513	5,627	296	15,353	227	1,402	36	18,057

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators						0.99965	0.62901	0.05092	0.00268	0.13893	0.00206	0.01268	0.00032	0.16340
325															
326	Customer Accounting														
327	Distribution Service		10,506		10,506		10,506	9,396	751	84	269	-	0	6	-
328	Meter Reading		2,018		2,018		2,018	1,792	143	16	51	0	0	15	-
329	Customer Records		14,507		14,507		14,505	12,886	1,028	115	370	0	1	106	-
330	Customer Billing		13,391		13,391		13,172	11,701	934	104	336	0	1	96	-
331	Retail 100%, Class = # Bills		12,623		12,623		12,623	11,214	895	100	322	0	1	92	-
332	Customer Accounting O&M		53,045	0	53,045	0	52,825	46,989	3,751	418	1,348	0	4	315	0
333	Customer Accounting O&M Allocators						0.99585	0.88952	0.07100	0.00792	0.02551	0.00000	0.00008	0.00596	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,873	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,873	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005		11,005		11,005	9,776	780	87	281	0	1	80	-
342	Sales O&M		11,005	0	11,005	0	11,005	9,776	780	87	281	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
344															
345	Admin and General														
346	Labor		201,695	(19,325)	182,370		174,007	118,333	10,075	809	35,310	349	5,191	803	3,137
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,139	9,804	840	44	3,528	26	470	14	413
349	EV O&M		0	1,563	1,563		1,563	1,323	-	-	240	-	-	-	-
350	Retail 100%, Class = # Bills		5,276	2,187	7,463		7,463	6,629	529	59	190	0	1	55	-
351	Retail 100%, Class = T&D		57,932	0	57,932		57,932	39,476	3,209	143	9,860	149	925	20	4,150
352	Retail 100%, Resid, Cust		0	10,432	10,432		10,432	10,432	-	-	-	-	-	-	-
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-
354	Admin & General O&M		281,582	(5,144)	276,438	0	266,536	185,997	14,654	1,055	49,128	524	6,588	892	7,699
355	Admin & General O&M Allocators						0.96418	0.69783	0.05498	0.00396	0.18432	0.00196	0.02472	0.00335	0.02889
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,914,436	(1,914,436)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,914,436	(1,914,436)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,610,371	(1,919,580)	690,791	10,355	660,580	438,348	36,364	2,794	133,772	1,375	19,454	2,717	25,757
362	Total O&M Allocators						0.95627	0.66358	0.05505	0.00423	0.20251	0.00208	0.02945	0.00411	0.03899
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-
365	Total Adjusted O&M		2,610,371	(1,919,580)	690,791	10,355	660,580	438,348	36,364	2,794	133,772	1,375	19,454	2,717	25,757
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		170,536	122,526	293,061	20,910	272,151	168,647	15,015	844	75,729	324	11,278	316	-
371	Production Intermediate Demand		12,150	31,808	43,958	5,134	38,824	24,059	2,142	120	10,803	46	1,609	45	-

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		16,763	1,688	18,452	1,720	16,732	10,368	923	52	4,656	20	693	19	-
373	Production Solar Demand		43,908	300	44,208	3,154	41,053	25,440	2,265	127	11,424	49	1,701	48	-
374	Production Base Demand		2,047		2,047	146	1,901	1,178	105	6	529	2	79	2	-
375	Production Intermediate Demand		1,035		1,035	121	914	567	50	3	254	1	38	1	-
376	Production Peaking Demand		763		763	71	692	429	38	2	192	1	29	1	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		247,978	155,546	403,524	31,256	372,268	230,687	20,538	1,154	103,587	443	15,427	432	0
380	Production Plant Allocators						0.92254	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	111	1,450	899	80	4	404	2	60	2	-
384	Production Intermediate Demand		45		45	5	40	25	2	0	11	0	2	0	-
385	Production Peaking Demand		327		327	30	296	183	16	1	82	0	12	0	-
386	Production Solar Demand		26		26	2	24	15	1	0	7	0	1	0	-
387	Transmission		115,843	(4,481)	111,362	31,188	80,174	50,159	4,450	238	21,993	79	3,213	43	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		117,808	(4,481)	113,327	31,337	81,991	51,285	4,550	243	22,498	81	3,288	45	0
390	Transmission Plant Allocators						0.72349	0.62549	0.05550	0.00297	0.27440	0.00099	0.04011	0.00054	0.00000
391															
392	Total Prod and Trans Plant		365,785	151,066	516,851	62,593	454,258	281,971	25,088	1,397	126,085	524	18,715	477	0
393	Prod and Trans Plant Allocators						0.87890	0.62073	0.05523	0.00308	0.27756	0.00115	0.04120	0.00105	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		129,364	(18,155)	111,209	-	111,209	75,490	5,768	242	26,355	517	2,793	43	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		62,238	(4,003)	58,234	-	58,234	45,641	4,009	66	8,157	-	349	12	-
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	0	14,386	-	14,386	12,866	1,029	115	368	-	1	8	-
401	Distribution Metering		19,381	0	19,381	242	19,139	16,516	1,605	146	808	1	50	12	-
402	Lighting Facilities		18,504	4,729	23,233	-	23,233	-	-	-	-	-	-	-	23,233
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		243,873	(17,429)	226,443	242	226,201	150,514	12,411	569	35,688	518	3,192	75	23,233
405	Distribution Plant Allocators						0.99893	0.66540	0.05487	0.00251	0.15777	0.00229	0.01411	0.00033	0.10271
406															
407	Total Trans and Dist Plant		361,680	(21,910)	339,770	31,579	308,192	201,799	16,962	812	58,186	599	6,481	120	23,233
408	Total Trans and Dist Plant Allocators						0.90706	0.65478	0.05504	0.00264	0.18880	0.00194	0.02103	0.00039	0.07539
409															
410	Total Prod, Trans and Dist Plant		609,658	133,636	743,294	62,835	680,459	432,486	37,500	1,966	161,773	1,042	21,907	552	23,233
411	Total Prod, Trans and Dist Plant Allocators						0.91546	0.63558	0.05511	0.00289	0.23774	0.00153	0.03219	0.00081	0.03414
412															
413	General & Intangible Plant														
414	Labor		71,750	(1,917)	69,833	3,202	66,631	45,312	3,858	310	13,521	133	1,988	308	1,201
415	Retail 100%, Class = # Bills		7,038		7,038	-	7,038	6,252	499	56	179	0	1	51	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		78,787	(1,917)	76,871	3,202	73,669	51,564	4,357	365	13,700	133	1,988	359	1,201
418	General & Intangible Plant Allocators						0.95834	0.69994	0.05914	0.00496	0.18597	0.00181	0.02699	0.00487	0.01631
419															

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,278	290	6,568	-	6,568	5,834	465	52	167	0	1	48	-
423	Retail 100%, Resid, Dem		2,025	309	2,334	-	2,334	2,334	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	507	43	2	184	1	24	1	18
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	732	60	3	183	3	17	0	77
426	Retail 100%, Removed		44,849	(44,849)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	28	368	228	20	1	103	0	15	0	-
430	Other Plant Total		53,548	(42,395)	11,153	28	11,125	9,636	589	58	637	5	58	49	95
431															
432	Total Depreciation Expense		741,994	89,324	831,318	66,065	765,253	493,685	42,445	2,390	176,110	1,180	23,953	960	24,529
433	Total Depreciation Expense Allocators						0.92053	0.64513	0.05547	0.00312	0.23013	0.00154	0.03130	0.00125	0.03205
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	817	16,991	11,555	984	79	3,448	34	507	78	306
438	Gross Total Plant		177,344	(290)	177,054	16,346	160,708	104,074	8,920	471	37,446	273	4,993	150	4,382
439	Retail 100%, Removed		237,990	(237,990)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		433,141	(238,280)	194,861	17,163	177,699	115,628	9,904	550	40,893	307	5,500	228	4,688
441	Total Taxes Other Allocator						0.91192	0.65070	0.05573	0.00310	0.23013	0.00173	0.03095	0.00128	0.02638
442															

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,170,364	(2,166,822)	3,003,542	292,532	2,711,011	1,798,164	169,589	8,156	562,128	6,593	68,138	10,784	87,458
446	Total Oper. Exp. Before Tax	Line 19	3,785,506	(2,068,536)	1,716,970	113,439	1,603,531	1,047,661	88,713	5,734	350,775	2,862	48,907	3,905	54,974
447	Net Oper. Income (NOI) before Tax		1,384,858	(98,286)	1,286,572	179,093	1,107,479	750,502	80,876	2,422	211,352	3,731	19,231	6,879	32,485
448	Interest Expense	Line 8 x WACC	323,273	722	323,995	31,640	292,355	191,079	16,371	866	68,083	495	9,042	287	6,133
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,061,584	(99,008)	962,577	147,453	815,124	559,423	64,505	1,556	143,270	3,237	10,189	6,592	26,352
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,061,584	(99,008)	962,577	147,453	815,124	559,423	64,505	1,556	143,270	3,237	10,189	6,592	26,352
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
454	State Temporary Differences	Sch. 13	(712,205)		(712,205)	(65,754)	(646,452)	(418,640)	(35,880)	(1,896)	(150,626)	(1,097)	(20,083)	(602)	(17,627)
455	State Taxable Income	Ln 452:454	371,657	(99,008)	272,650	83,756	188,894	153,878	29,747	(280)	(2,645)	2,174	(9,266)	6,009	9,277
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	20,441	(5,445)	14,996	4,607	10,389	8,463	1,636	(15)	(145)	120	(510)	330	510
458	State Income Tax (Def.)	Ln 454 x Ln 456	39,171		39,171	3,616	35,555	23,025	1,973	104	8,284	60	1,105	33	969
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	59,612	(5,445)	54,167	8,223	45,944	31,489	3,609	89	8,139	180	595	364	1,480
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,061,584	(99,008)	962,577	147,453	815,124	559,423	64,505	1,556	143,270	3,237	10,189	6,592	26,352
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
465	Fed Temporary Differences	Sch. 13	(467,102)		(467,102)	(43,125)	(423,977)	(274,566)	(23,532)	(1,243)	(98,789)	(719)	(13,172)	(395)	(11,561)
466	State Income Tax Exp. (Cur.)	Line 457	(20,441)	5,445	(14,996)	(4,607)	(10,389)	(8,463)	(1,636)	15	145	(120)	510	(330)	(510)
467	Fed. Taxable Income	Ln 463:466	596,319	(93,562)	502,757	101,778	400,979	289,489	40,459	387	49,338	2,432	(1,845)	5,886	14,833
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	125,227	(19,648)	105,579	21,373	84,206	60,793	8,496	81	10,361	511	(387)	1,236	3,115
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	125,227	(19,648)	105,579	21,373	84,206	60,793	8,496	81	10,361	511	(387)	1,236	3,115
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	98,091	-	98,091	9,056	89,035	57,659	4,942	261	20,746	151	2,766	83	2,428
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(8,226)	-	(8,226)	(759)	(7,467)	(4,835)	(414)	(22)	(1,740)	(13)	(232)	(7)	(204)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(51,159)		(51,159)	(2,045)	(49,114)	(31,806)	(2,726)	(144)	(11,444)	(83)	(1,526)	(46)	(1,339)
477	Total Federal Income Tax Exp.	Ln 471:476	163,505	(19,648)	143,856	27,585	116,271	81,558	10,276	175	17,832	565	609	1,266	3,989
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	145,668	(25,093)	120,575	25,980	94,595	69,256	10,132	66	10,216	630	(897)	1,566	3,625
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	129,037	-	129,037	11,913	117,124	75,849	6,501	343	27,290	199	3,639	109	3,194
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,806)	(2,726)	(144)	(11,444)	(83)	(1,526)	(46)	(1,339)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,561)	(391)	(21)	(1,641)	(12)	(219)	(7)	(192)
485	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
486	Total Income Tax Expense	Ln 479:485	223,117	(42,788)	180,329	34,467	145,862	102,457	12,978	216	22,161	717	696	1,614	5,023
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.84%	25.35%	25.89%	25.67%	25.93%	25.89%	25.75%	26.24%	26.12%	25.59%	26.79%	25.41%	25.83%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Retail by Class (Present Revenue)	Ref.	(1)	(2)	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
491	**Federal Income Tax (FIT) Calculation**																
492	Return on Rate Base	Line 25			1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
493	Interest Expense	Line 8 x WACC			(323,273)	(722)	(323,995)	(31,640)	(292,355)	(191,079)	(16,371)	(866)	(68,083)	(495)	(9,042)	(287)	(6,133)
494	Permanent Diff Fed & State	Sch. 13			22,278	-	22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
495	Federal Portion of Direct Adjs.	Sch. 13			(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
496	Amort of Excess ADIT	Sch. 13			(51,159)	(7,378)	(58,537)	(2,381)	(56,157)	(36,367)	(3,117)	(165)	(13,085)	(95)	(1,745)	(52)	(1,531)
497	Parent Debt Tax Adjustment	Sch. 13			-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
498	Temporary Diff Federal	Sch. 13			(467,102)	-	(467,102)	(43,125)	(423,977)	(274,566)	(23,532)	(1,243)	(98,789)	(719)	(13,172)	(395)	(11,561)
499	Deferred Tax Federal	Ln 498 x Ln 468			98,091	-	98,091	9,056	89,035	57,659	4,942	261	20,746	151	2,766	83	2,428
500	Base for FIT Computation	Ln 492:499			490,215	(73,914)	416,301	77,548	338,753	223,683	19,158	1,015	78,839	572	10,424	350	4,712
501	FIT Factor	0.21/(1-0.21)			0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501			130,310	(19,648)	110,662	20,614	90,048	59,460	5,093	270	20,957	152	2,771	93	1,252
503	Federal Portion of Direct Adjs.	Sch. 13			(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
504	Amort of Excess ADIT	Sch. 13			(51,159)	-	(51,159)	(2,045)	(49,114)	(31,806)	(2,726)	(144)	(11,444)	(83)	(1,526)	(46)	(1,339)
505	Total FIT before Adding Deferred	Ln 502:504			78,722	(19,648)	59,074	18,529	40,545	27,402	2,345	125	9,423	68	1,233	47	(97)
506	Total FIT - Deferred	Line 499			98,091	-	98,091	9,056	89,035	57,659	4,942	261	20,746	151	2,766	83	2,428
507	Total FIT - Current & Deferred	Ln 505:506			176,814	(19,648)	157,166	27,585	129,580	85,061	7,287	386	30,168	219	3,999	130	2,330
508																	
509	**State Income Tax (SIT) Calculation**																
510	NOIBT	Line 43			1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
511	Interest Expense	Line 26 x WACC			(323,273)	(722)	(323,995)	(31,640)	(292,355)	(191,079)	(16,371)	(866)	(68,083)	(495)	(9,042)	(287)	(6,133)
512	Permanent Diff Fed & State	Sch. 13			22,278	-	22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
513	Temporary State Differences	Sch. 13			(712,205)	-	(712,205)	(65,754)	(646,452)	(418,640)	(35,880)	(1,896)	(150,626)	(1,097)	(20,083)	(602)	(17,627)
514	State Deferred Tax	Ln 513 x Ln 456			39,171	-	39,171	3,616	35,555	23,025	1,973	104	8,284	60	1,105	33	969
515	Net FIT Allowable	Line 507			176,814	(19,648)	157,166	27,585	129,580	85,061	7,287	386	30,168	219	3,999	130	2,330
516	Deprec Study Impact on EDIT Amort.	Sch. 13				(7,378)	(7,378)	(335)	(7,043)	(4,561)	(391)	(21)	(1,641)	(12)	(219)	(7)	(192)
517	Parent Debt Tax Adjustment	Sch. 13			-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
518	Base for SIT Computation	Ln 510:517			414,593	(93,562)	321,031	79,149	241,882	162,095	13,875	737	56,243	407	7,388	269	867
519	SIT Factor	0.055/(1-0.055)			0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519			24,130	(5,445)	18,684	4,607	14,078	9,434	808	43	3,273	24	430	16	50
521	Total SIT - Deferred	Line 514			39,171	-	39,171	3,616	35,555	23,025	1,973	104	8,284	60	1,105	33	969
522	Total SIT - Current & Deferred	Ln 520:521			63,301	(5,445)	57,856	8,223	49,633	32,459	2,781	147	11,558	84	1,535	49	1,020
523																	
524	Deprec Study Impact on EDIT Amort.	Sch. 13			-	(7,378)	(7,378)	(335)	(7,043)	(4,561)	(391)	(21)	(1,641)	(12)	(219)	(7)	(192)
525	Parent Debt Tax Adjustment	Sch. 13			-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
526																	
527	Total FIT & SIT Based on Return	Lines 507,522,524			240,115	(42,788)	197,327	34,467	162,860	106,930	9,160	485	37,916	275	5,026	164	2,904
528	Total Income Tax Allocator								0.82533	0.65658	0.05624	0.00298	0.23281	0.00169	0.03086	0.00100	0.01783
529																	

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.92865	14,139	8,762	780	44	3,934	17	586	16	-
533	Production Intermediate Demand				3,315	0.88321	2,928	1,815	162	9	815	3	121	3	-
534	Production Peaking Demand				3,698	0.90678	3,353	2,078	185	10	933	4	139	4	-
535	Production Solar Demand				1,070	0.92865	994	616	55	3	277	1	41	1	-
536	Production Base Energy				47,336	0.96413	45,638	25,026	2,334	217	14,860	166	2,638	398	-
537	Production Intermediate Energy				5,593	0.91120	5,096	2,794	261	24	1,659	19	295	44	-
538	Production Peaking Energy				1,736	0.96101	1,669	915	85	8	543	6	96	15	-
539	Production Solar Energy				1,600	0.97148	1,554	852	79	7	506	6	90	14	-
540	Subtotal Production				79,574	0.94718	75,371	42,857	3,941	323	23,527	222	4,007	495	0
541	Transmission				13,981	0.72246	10,101	6,319	561	30	2,771	10	405	5	-
542	Distribution				43,076	0.99940	43,051	29,336	2,385	106	7,327	111	688	15	3,084
543	Subtotal Prod, Trans and Dist				136,631	0.94065	128,523	78,512	6,887	458	33,625	343	5,099	515	3,084
544	Customer Accounts				26,856	0.99585	26,744	23,789	1,899	212	682	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,900	630	70	227	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,120	488	55	176	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.95415	171,050	116,321	9,904	795	34,710	343	5,103	790	3,084
548	Admin & General				85,939	0.95415	81,999	55,763	4,748	381	16,640	164	2,446	379	1,478
549	Total				$265,209	0.95415	$253,048	$172,084	$14,652	$1,176	$51,350	$507	$7,549	$1,168	$4,562
550	Total Labor Allocator						0.95415	0.68004	0.05790	0.00465	0.20292	0.00200	0.02983	0.00462	0.01803

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	20,953,140	8,756,412	285,876	3,595,899	4,414,582	-	2,001,182	-	641,327	381,578	3,564	571,331	301,388
3	Accum. Depreciation & Amort.	Line 163	(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	-	(651,437)	-	(247,204)	(73,730)	(882)	(225,692)	(96,904)
4	Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	-	1,349,746	-	394,123	307,848	2,682	345,639	204,483
5	Construction Work in Progress	Line 207	634,789	190,014	15,493	130,531	6,841	-	277,274	-	2,478	876	6	885	10,391
6	Plant Held for Future Use	Line 217	32,301	4,114	554	23,192	3,806	-	111	-	89	31	0	32	372
7	Working Capital	Line 241	638,676	137,282	62,458	128,047	68,171	-	32,313	-	(1,577)	36,295	55	1,884	173,748
8	Total Rate Base		16,611,041	6,454,165	233,143	3,265,751	3,518,200	-	1,659,443	-	395,112	345,050	2,743	348,440	388,994
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,643,174	928,921	249,292	350,880	480,209	-	234,804	-	89,621	55,822	283	87,446	165,896
12	Other Operating Revenue	Line 283	67,837	223	7	13,271	2,213	-	7,417	-	44,672	12	0	12	11
13	Total Revenue		2,711,011	929,144	249,299	364,151	482,422	-	242,221	-	134,293	55,833	283	87,458	165,907
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	660,580	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,757	108,340
17	Depreciation	Line 432	765,253	383,163	21,026	84,198	121,266	-	65,107	-	17,850	20,394	8	24,529	27,712
18	Tax Other Than Income Tax	Line 440	177,699	69,304	7,552	28,567	36,226	-	16,420	-	5,776	3,230	29	4,688	5,906
19	Operating Expense before Tax		1,603,531	520,575	235,024	151,886	265,805	-	132,870	-	65,533	34,791	115	54,974	141,958
20	Income Tax Expense	Line 486	145,862	49,382	1,749	28,809	26,413	-	14,512	-	13,806	2,688	20	5,023	3,461
21	Total Operating Expense		1,749,394	569,957	236,774	180,694	292,218	-	147,382	-	79,339	37,479	135	59,997	145,419
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	961,617	359,187	12,525	183,456	190,205	-	94,839	-	54,954	18,354	147	27,462	20,488
25	Net Operating Income Required	Ln 8 x Ln 33	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(50,068)	(33,900)	(1,674)	(15,442)	(24,069)	-	(6,229)	-	30,890	(2,661)	(20)	6,240	(3,203)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(67,246)	(45,531)	(2,249)	(20,740)	(32,327)	-	(8,366)	-	41,488	(3,574)	(26)	8,381	(4,302)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,693,242	962,821	250,966	366,322	504,278	-	241,033	-	58,731	58,483	302	81,206	169,100
31															
32	Rate of Return Earned	Ln 24 / Ln 8	5.79%	5.57%	5.37%	5.62%	5.41%	0.00%	5.72%	0.00%	13.91%	5.32%	5.37%	7.88%	5.27%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,226,952	6,226,952	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		490,448	490,448	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		598,265	598,265	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,226,407	1,226,407	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		80,147	80,147	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,187	2,187	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		16,364	16,364	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,332	1,332	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,543,238	-	-	3,543,238	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02745	0.00000	0.97246	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		12,185,670	8,642,101	0	3,543,238	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70920	0.00000	0.29077	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,288,016	-	-	-	4,288,016	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,940,677	-	-	-	-	-	1,940,677	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	-	-	-	-	-	-	-	595,612	-	-	-	-
69	Distribution Metering		365,409	-	-	-	-	-	-	-	-	365,409	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
74															
75	Total Trans and Dist Plant		7,748,171	0	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
78	Total Prod, Trans and Dist Plant		16,290,243	8,542,072	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52437	0.00000	0.00000	0.26323	0.00000	0.11913	0.00000	0.03656	0.02243	0.00021	0.03407	0.00000
80															
81	General & Intangible Plant														
82	Labor		909,315	114,696	286,839	52,839	126,660	-	57,322	-	45,869	16,223	102	16,393	192,371
83	Retail 100%, Class = # Bills		107,131	-	-	-	-	-	-	-	-	-	-	-	107,131
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
86	General & Intangible Plant Allocators		1.00000	0.11284	0.28220	0.05198	0.12461	0.00000	0.05639	0.00000	0.04513	0.01596	0.00010	0.01613	0.29466

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(3,053)	(385)	(963)	(177)	(425)	-	(192)	-	(154)	(54)	(0)	(55)	(646)
90	Retail 100%, Class = # Bills		2,531	-	-	-	-	-	-	-	-	-	-	-	2,531
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
96															
97	Total Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
98	Total Gross Electric Plant Allocators		1.00000	0.41790	0.01364	0.17162	0.21069	0.00000	0.09551	0.00000	0.03061	0.01821	0.00017	0.02727	0.01438
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,818,005	1,818,005	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		185,902	185,902	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		361,255	361,255	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		63,996	63,996	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		62,007	62,007	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		41,426	41,426	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		38,517	38,517	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		552	552	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		2,571,659	2,571,659	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,250	7,250	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,130	1,130	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,139	1,139	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		587,744	-	-	587,744	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		597,304	9,520	0	587,744	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01594	0.00000	0.98399	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,168,963	2,581,180	0	587,744	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81452	0.00000	0.18547	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		917,209	-	-	-	917,209	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		625,107	-	-	-	-	-	625,107	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	-	-	-	-	-	-	-	226,218	-	-	-	-
135	Distribution Metering		66,307	-	-	-	-	-	-	-	-	66,307	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,053,869	0	0	0	917,209	0	625,107	0	226,218	66,307	835	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44658	0.00000	0.30436	0.00000	0.11014	0.03228	0.00041	0.10623	0.00000
140															
141	Total Trans and Dist Plant		2,651,173	9,520	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00359	0.00000	0.22169	0.34598	0.00000	0.23578	0.00000	0.08533	0.02501	0.00032	0.08230	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,222,832	2,581,180	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49421	0.00000	0.11253	0.17562	0.00000	0.11969	0.00000	0.04331	0.01270	0.00016	0.04178	0.00000
146															
147	General & Intangible Plant														
148	Labor		414,653	52,302	130,800	24,095	57,758	-	26,139	-	20,916	7,398	47	7,475	87,723
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888	-	-	-	-	-	-	-	-	-	-	-	8,888
151	General & Intangible Plant Total		423,541	52,302	130,800	24,095	57,758	0	26,139	0	20,916	7,398	47	7,475	96,611
152	General & Intangible Plant Allocators		1.00000	0.12349	0.30883	0.05689	0.13637	0.00000	0.06172	0.00000	0.04938	0.01747	0.00011	0.01765	0.22810
153															
154	Other														
155	Labor		1,388	175	438	81	193	-	88	-	70	25	0	25	294
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,491	175	438	81	193	0	191	0	70	25	0	25	294
162															
163	Total Accumulated Depreciation		5,647,864	2,633,657	131,238	611,919	975,201	0	651,437	0	247,204	73,730	882	225,692	96,904
164	Total Accum Deprec Allocators		1.00000	0.46631	0.02324	0.10835	0.17267	0.00000	0.11534	0.00000	0.04377	0.01305	0.00016	0.03996	0.01716
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(2,571,659)	(2,571,659)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		5,970,413	5,970,413	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(597,304)	(9,520)	0	(587,744)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,046,294	90,509	0	2,955,494	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02971	0.00000	0.97019	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
179	Distribution Reserve		(2,053,869)	0	0	0	(917,209)	0	(625,107)	0	(226,218)	(66,307)	(835)	(218,192)	0

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		5,694,301	0	0	0	3,370,806	0	1,315,571	0	369,394	299,102	2,627	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59196	0.00000	0.23103	0.00000	0.06487	0.05253	0.00046	0.05915	0.00000
182															
183	General & Intangible Gross Plant		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
184	General & Intangible Reserve		(423,541)	(52,302)	(130,800)	(24,095)	(57,758)	0	(26,139)	0	(20,916)	(7,398)	(47)	(7,475)	(96,611)
185	General & Intangible Net Plant		592,905	62,394	156,039	28,744	68,902	0	31,183	0	24,952	8,825	56	8,918	202,892
186	General & Intangible Net Plant Allocators		1.00000	0.10523	0.26318	0.04848	0.11621	0.00000	0.05259	0.00000	0.04208	0.01488	0.00009	0.01504	0.34220
187															
188	Other Gross Plant		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
189	Other Reserve		(1,491)	(175)	(438)	(81)	(193)	0	(191)	0	(70)	(25)	(0)	(25)	(294)
190	Other Net Plant		1,362	(560)	(1,401)	(258)	(619)	0	2,992	0	(224)	(79)	(0)	(80)	1,592
191	Other Net Plant Allocators		1.00000	(0.41119)	(1.02831)	(0.18943)	(0.45408)	0.00000	2.19628	0.00000	(0.16444)	(0.05816)	(0.00037)	(0.05877)	1.16845
192															
193	Total Gross Plant		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
194	Total Reserve		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
195	Total Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
196	Total Net Plant Allocators		1.00000	0.40004	0.01010	0.19496	0.22472	0.00000	0.08819	0.00000	0.02575	0.02011	0.00018	0.02258	0.01336
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,509	2,509	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		180,682	180,682	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		127,677	-	-	127,677	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		274,178	-	-	-	-	-	274,178	-	-	-	-	-	-
206	Labor		49,115	6,195	15,493	2,854	6,841	-	3,096	-	2,478	876	6	885	10,391
207	Total Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
208	Total Construction Work in Progress Allocator		1.00000	0.29933	0.02441	0.20563	0.01078	0.00000	0.43680	0.00000	0.00390	0.00138	0.00001	0.00139	0.01637
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,342	2,342	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,551	1,551	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,090	-	-	23,090	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,757	222	554	102	245	-	111	-	89	31	0	32	372
217	Plant Held for Future Use Total		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372
218	Plant Held for Future Use Allocator		1.00000	0.12737	0.01716	0.71799	0.11784	0.00000	0.00343	0.00000	0.00274	0.00097	0.00001	0.00098	0.01151
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		44,403	44,403	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		38,347	-	38,347	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		83,433	-	83,433	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(304)	(304)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(217,500)	(22,425)	(67,973)	(12,881)	(35,663)	-	(16,905)	-	(13,798)	(3,677)	(26)	(8,480)	(35,671)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		199,017	-	-	-	-	-	-	-	-	-	-	-	199,017
233	Retail 100%, Class = Prod		(192,240)	(192,240)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		472,809	189,144	4,777	92,181	106,249	-	41,696	-	12,175	9,510	83	10,677	6,317
235	Retail 100%, Class = T&D		(112,501)	(0)	-	(0)	(62,260)	-	(28,178)	-	(8,648)	(5,306)	(50)	(8,058)	-
236	Retail 100%, Class = Metering		30,595	-	-	-	-	-	-	-	-	30,595	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		284,045	118,704	3,875	48,747	59,845	-	27,128	-	8,694	5,173	48	7,745	4,086
241	Total Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
242	Total Working Capital Allocator		1.00000	0.21495	0.09779	0.20049	0.10674	0.00000	0.05059	0.00000	(0.00247)	0.05683	0.00009	0.00295	0.27204
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
247	Accumulated Depreciation		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
248	Net Electric Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
249	Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
250	Plant Held for Future Use		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372
251	Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
252	Total Rate Base		31,916,317	12,576,921	387,781	6,249,731	6,957,582	0	3,009,189	0	789,234	652,898	5,425	694,078	593,477
253	Total Rate Base Allocator		1.00000	0.39406	0.01215	0.19582	0.21799	0.00000	0.09428	0.00000	0.02473	0.02046	0.00017	0.02175	0.01859
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		2,539,915	913,911	249,292	350,880	480,209	-	234,001	-	89,621	55,822	283	-	165,896
258	Clean Energy Connect		15,010	15,010	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		803	-	-	-	-	-	803	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,446											87,446	
261	Retail Revenue		2,643,174	928,921	249,292	350,880	480,209	-	234,804	-	89,621	55,822	283	87,446	165,896
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		2,643,174	928,921	249,292	350,880	480,209	0	234,804	0	89,621	55,822	283	87,446	165,896
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35144	0.09432	0.13275	0.18168	0.00000	0.08883	0.00000	0.03391	0.02112	0.00011	0.03308	0.06276
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,615,216	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	76,195	165,649
268	Less Lighting Facilities		(76,195)											(76,195)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,539,021	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	-	165,649
270	Function Allocator for Electric Revenue		1.00000	0.35985	0.09816	0.13816	0.18908	0.00000	0.09214	0.00000	0.03529	0.02198	0.00011	0.00000	0.06524
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		13,160	-	-	13,160	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		44,658	-	-	-	-	-	-	-	44,658	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		565	223	7	111	123	-	53	-	14	12	0	12	11
283	Total Other Revenue		67,837	223	7	13,271	2,213	0	7,417	0	44,672	12	0	12	11
284	Total Other Revenue Allocator		1.00000	0.00328	0.00010	0.19563	0.03262	0.00000	0.10933	0.00000	0.65852	0.00017	0.00000	0.00018	0.00015
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		21,515	21,515	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		3,996	3,996	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		5,964	5,964	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		7,841	7,841	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		39,316	39,316	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,100	-	107,100	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,034	-	11,034	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		26,843	-	26,843	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		6,372	-	6,372	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		151,350	0	151,350	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		190,665	39,316	151,350	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20620	0.79380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		385	385	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,411	-	-	26,411	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		26,929	518	0	26,411	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01924	0.00000	0.98076	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825	-	-	-	48,825	-	-	-	-	-	-	-	-
318	Distribution Secondary		22,855	-	-	-	-	-	22,855	-	-	-	-	-	-
319	Distribution Service		17,707	-	-	-	-	-	-	-	17,707	-	-	-	-
320	Distribution Metering		3,038	-	-	-	-	-	-	-	-	3,038	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,511	0	0	0	48,825	0	22,855	0	17,707	3,038	30	18,057	0

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44181	0.00000	0.20681	0.00000	0.16023	0.02749	0.00027	0.16340	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,506	-	-	-	-	-	-	-	10,506	-	-	-	-
328	Meter Reading		2,018	-	-	-	-	-	-	-	-	2,018	-	-	-
329	Customer Records		14,505	-	-	-	-	-	-	-	-	-	-	-	14,505
330	Customer Billing		13,172	-	-	-	-	-	-	-	-	-	-	-	13,172
331	Retail 100%, Class = # Bills		12,623	-	-	-	-	-	-	-	-	-	-	-	12,623
332	Customer Accounting O&M		52,825	0	0	0	0	0	0	0	10,506	2,018	0	0	40,301
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19888	0.03819	0.00000	0.00000	0.76292
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005	-	-	-	-	-	-	-	-	-	-	-	11,005
342	Sales O&M		11,005	0	0	0	0	0	0	0	0	0	0	0	11,005
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		174,007	21,948	54,890	10,111	24,238	-	10,969	-	8,777	3,104	20	3,137	36,812
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,139	6,327	207	2,598	3,190	-	1,446	-	463	276	3	413	218
349	EV O&M		1,563	-	-	-	-	-	1,563	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		7,463	-	-	-	-	-	-	-	-	-	-	-	7,463
351	Retail 100%, Class = T&D		57,932	0	-	0	32,061	-	14,510	-	4,453	2,732	26	4,150	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		266,536	28,275	55,096	12,709	59,488	0	28,488	0	13,694	6,112	48	7,699	54,925
355	Admin & General O&M Allocators		1.00000	0.10608	0.20671	0.04768	0.22319	0.00000	0.10688	0.00000	0.05138	0.02293	0.00018	0.02889	0.20607
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		660,580	68,109	206,446	39,120	108,313	0	51,343	0	41,907	11,168	78	25,757	108,340
362	Total O&M Allocators		1.00000	0.10310	0.31252	0.05922	0.16397	0.00000	0.07772	0.00000	0.06344	0.01691	0.00012	0.03899	0.16401
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		660,580	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,757	108,340
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		272,151	272,151	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		38,824	38,824	-	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		16,732	16,732	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		41,053	41,053	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,901	1,901	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		914	914	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		692	692	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		372,268	372,268	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,450	1,450	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		296	296	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		80,174	-	-	80,174	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		81,991	1,810	0	80,174	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02208	0.00000	0.97785	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		454,258	374,078	0	80,174	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82349	0.00000	0.17649	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		111,209	-	-	-	111,209	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		58,234	-	-	-	-	-	58,234	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	-	-	-	-	-	-	-	14,386	-	-	-	-
401	Distribution Metering		19,139	-	-	-	-	-	-	-	-	19,139	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		226,201	0	0	0	111,209	0	58,234	0	14,386	19,139	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49164	0.00000	0.25745	0.00000	0.06360	0.08461	0.00000	0.10271	0.00000
406															
407	Total Trans and Dist Plant		308,192	1,810	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00587	0.00000	0.26014	0.36086	0.00000	0.18896	0.00000	0.04668	0.06210	0.00000	0.07539	0.00000
409															
410	Total Prod, Trans and Dist Plant		680,459	374,078	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54974	0.00000	0.11782	0.16344	0.00000	0.08558	0.00000	0.02114	0.02813	0.00000	0.03414	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,631	8,404	21,018	3,872	9,281	-	4,200	-	3,361	1,189	7	1,201	14,096
415	Retail 100%, Class = # Bills		7,038	-	-	-	-	-	-	-	-	-	-	-	7,038
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,669	8,404	21,018	3,872	9,281	0	4,200	0	3,361	1,189	7	1,201	21,134
418	General & Intangible Plant Allocators		1.00000	0.11408	0.28531	0.05256	0.12599	0.00000	0.05702	0.00000	0.04562	0.01614	0.00010	0.01631	0.28688
419															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,568	-	-	-	-	-	-	-	-	-	-	-	6,568
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	312	8	152	175	-	69	-	20	16	0	18	10
425	Retail 100%, Class = T&D		1,074	0	-	0	594	-	269	-	83	51	0	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		368	368	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		11,125	681	8	152	770	0	2,672	0	103	66	1	95	6,578
431															
432	Total Depreciation Expense		765,253	383,163	21,026	84,198	121,266	0	65,107	0	17,850	20,394	8	24,529	27,712
433	Total Depreciation Expense Allocators		1.00000	0.50070	0.02748	0.11003	0.15847	0.00000	0.08508	0.00000	0.02333	0.02665	0.00001	0.03205	0.03621
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		16,991	2,143	5,360	987	2,367	-	1,071	-	857	303	2	306	3,595
438	Gross Total Plant		160,708	67,160	2,193	27,580	33,859	-	15,349	-	4,919	2,927	27	4,382	2,312
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		177,699	69,304	7,552	28,567	36,226	0	16,420	0	5,776	3,230	29	4,688	5,906
441	Total Taxes Other Allocator		1.00000	0.39001	0.04250	0.16076	0.20386	0.00000	0.09240	0.00000	0.03250	0.01818	0.00016	0.02638	0.03324
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,711,011	929,144	249,299	364,151	482,422	0	242,221	0	134,293	55,833	283	87,458	165,907
446	Total Oper. Exp. Before Tax	Line 19	1,603,531	520,575	235,024	151,886	265,805	0	132,870	0	65,533	34,791	115	54,974	141,958
447	Net Oper. Income (NOI) before Tax		1,107,479	408,568	14,274	212,265	216,618	0	109,351	0	68,760	21,042	167	32,485	23,949
448	Interest Expense	Line 8 x WACC	292,355	113,594	4,103	57,477	61,921	-	29,206	-	6,954	6,073	48	6,133	6,846
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	815,124	294,975	10,171	154,788	154,697	-	80,145	-	61,806	14,969	119	26,352	17,103
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	815,124	294,975	10,171	154,788	154,697	0	80,145	0	61,806	14,969	119	26,352	17,103
453	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
454	State Temporary Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
455	State Taxable Income	Ln 452:454	188,894	33,270	1,627	47,316	22,758	0	20,335	0	42,639	3,565	12	9,277	8,095
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	10,389	1,830	89	2,602	1,252	-	1,118	-	2,345	196	1	510	445
458	State Income Tax (Def.)	Ln 454 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	45,944	16,688	575	8,704	8,743	-	4,514	-	3,433	844	7	1,480	957
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	815,124	294,975	10,171	154,788	154,697	-	80,145	-	61,806	14,969	119	26,352	17,103
464	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
465	Fed Temporary Differences	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
466	State Income Tax Exp. (Cur.)	Line 457	(10,389)	(1,830)	(89)	(2,602)	(1,252)	-	(1,118)	-	(2,345)	(196)	(1)	(510)	(445)
467	Fed. Taxable Income	Ln 463:466	400,979	124,414	4,573	82,894	68,379	-	40,464	-	47,103	7,420	50	14,833	10,850
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	84,206	26,127	960	17,408	14,360	-	8,498	-	9,892	1,558	10	3,115	2,279
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	84,206	26,127	960	17,408	14,360	-	8,498	-	9,892	1,558	10	3,115	2,279
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(7,467)	(3,120)	(102)	(1,281)	(1,573)	-	(713)	-	(229)	(136)	(1)	(204)	(107)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
477	Total Federal Income Tax Exp.	Ln 471:476	116,271	39,527	1,398	22,911	21,115	-	11,560	-	10,873	2,142	16	3,989	2,740
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	94,595	27,957	1,050	20,010	15,611	-	9,616	-	12,237	1,754	11	3,625	2,724
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	117,124	48,946	1,598	20,100	24,677	-	11,186	-	3,585	2,133	20	3,194	1,685
481	Total Direct Adjs.	Ln 459 + Ln 475	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
485	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
486	Total Income Tax Expense	Ln 479:485	145,862	49,382	1,749	28,809	26,413	-	14,512	-	13,806	2,688	20	5,023	3,461
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.93%	26.02%	25.98%	25.87%	25.99%	#DIV/0!	25.91%	#DIV/0!	25.58%	25.92%	26.02%	25.83%	25.74%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
493	Interest Expense	Line 8 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
494	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
495	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
496	Amort of Excess ADIT	Sch. 13	(56,157)	(23,468)	(766)	(9,637)	(11,832)	-	(5,363)	-	(1,719)	(1,023)	(10)	(1,531)	(808)
497	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
498	Temporary Diff Federal	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
499	Deferred Tax Federal	Ln 498 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
500	Base for FIT Computation	Ln 492:499	338,753	120,449	4,904	76,108	72,170	-	35,513	-	5,461	8,011	54	4,712	11,371
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	90,048	32,018	1,304	20,231	19,184	-	9,440	-	1,452	2,130	14	1,252	3,023
503	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
504	Amort of Excess ADIT	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
505	Total FIT before Adding Deferred	Ln 502:504	40,545	11,330	628	11,736	8,755	-	4,712	-	(63)	1,228	6	(97)	2,311
506	Total FIT - Deferred	Line 499	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
507	Total FIT - Current & Deferred	Ln 505:506	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
511	Interest Expense	Line 26 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
512	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
513	Temporary State Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
514	State Deferred Tax	Ln 513 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
515	Net FIT Allowable	Line 507	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
517	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
518	Base for SIT Computation	Ln 510:517	241,882	74,352	3,657	64,261	51,973	-	27,101	-	1,192	6,737	37	867	11,705
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,078	4,327	213	3,740	3,025	-	1,577	-	69	392	2	50	681
521	Total SIT - Deferred	Line 514	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
522	Total SIT - Current & Deferred	Ln 520:521	49,633	19,186	698	9,842	10,516	-	4,973	-	1,158	1,040	8	1,020	1,193
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
525	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
528	Total Income Tax Allocator		1.00000	0.37388	0.01423	0.20908	0.21235	0.00000	0.10209	0.00000	0.02038	0.02205	0.00016	0.01783	0.02793
529															

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		14,139	14,139	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		2,928	2,928	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,353	3,353	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		994	994	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		45,638	-	45,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,096	-	5,096	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,669	-	1,669	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,554	-	1,554	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		75,371	21,414	53,957	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,101	161	-	9,939	1	-	-	-	-	-	-	-	-
542	Distribution		43,051	-	-	-	23,825	-	10,783	-	3,309	2,030	19	3,084	-
543	Subtotal Prod, Trans and Dist		128,523	21,575	53,957	9,939	23,826	0	10,783	0	3,309	2,030	19	3,084	0
544	Customer Accounts		26,744	-	-	-	-	-	-	-	5,319	1,021	-	-	20,404
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		171,050	21,575	53,957	9,939	23,826	0	10,783	0	8,628	3,052	19	3,084	36,187
548	Admin & General		81,999	10,343	25,866	4,765	11,422	-	5,169	-	4,136	1,463	9	1,478	17,347
549	Total		$253,048	$31,918	$79,823	$14,704	$35,248	$0	$15,952	$0	$12,765	$4,515	$28	$4,562	$53,534
550	Total Labor Allocator		1.00000	0.12613	0.31544	0.05811	0.13929	0.00000	0.06304	0.00000	0.05044	0.01784	0.00011	0.01803	0.21156

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	13,569,186	5,426,174	156,760	2,249,673	2,996,691	-	1,569,163	-	573,564	329,432	-	-	267,730
3	Accum. Depreciation & Amort.	Line 163	(3,630,246)	(1,632,024)	(71,965)	(382,830)	(661,982)	-	(510,588)	-	(221,084)	(63,691)	-	-	(86,083)
4	Net Plant in Service		9,938,939	3,794,149	84,796	1,866,843	2,334,709	-	1,058,575	-	352,479	265,741	-	-	181,647
5	Construction Work in Progress	Line 207	442,074	117,748	8,496	81,663	4,644	-	217,314	-	2,216	764	-	-	9,230
6	Plant Held for Future Use	Line 217	20,470	2,550	304	14,510	2,584	-	87	-	79	27	-	-	330
7	Working Capital	Line 241	455,250	85,071	34,249	80,109	46,276	-	25,695	-	(1,410)	31,301	-	-	153,961
8	Total Rate Base		10,856,735	3,999,517	127,845	2,043,125	2,388,212	-	1,301,671	-	353,364	297,833	-	-	345,169
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,742,433	575,634	227,200	239,369	327,597	-	160,046	-	61,139	38,081	193	-	113,174
12	Other Operating Revenue	Line 283	55,731	138	4	8,303	1,502	-	5,813	-	39,952	10	-	-	9
13	Total Revenue		1,798,164	575,772	227,204	247,671	329,099	-	165,859	-	101,091	38,091	193	-	113,183
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	438,348	42,206	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,406
17	Depreciation	Line 432	493,685	237,438	11,530	52,676	82,317	-	51,533	-	15,964	17,610	-	-	24,617
18	Tax Other Than Income Tax	Line 440	115,628	42,946	4,141	17,872	24,591	-	12,875	-	5,166	2,791	-	-	5,247
19	Operating Expense before Tax		1,047,661	322,590	128,876	95,023	180,433	-	104,746	-	58,609	30,116	-	-	127,269
20	Income Tax Expense	Line 486	102,457	30,601	23,896	23,054	18,341	-	5,135	-	7,528	(262)	49	-	(5,886)
21	Total Operating Expense		1,150,118	353,191	152,773	118,078	198,773	-	109,880	-	66,137	29,854	49	-	121,384
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	648,046	222,581	74,431	129,594	130,326	-	55,979	-	34,954	8,238	144	-	(8,200)
25	Net Operating Income Required	Ln 8 x Ln 33	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(13,177)	(21,007)	66,645	5,159	(15,127)	-	(23,299)	-	13,432	(9,902)	144	-	(29,223)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(17,698)	(28,214)	89,510	6,929	(20,317)	-	(31,292)	-	18,041	(13,299)	193	-	(39,248)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,755,610	596,641	160,555	234,210	342,724	-	183,345	-	47,707	47,983	49	-	142,397
31															
32		Ln 24 / Ln 8	5.97%	5.57%	58.22%	6.34%	5.46%	0.00%	4.30%	0.00%	9.89%	2.77%	0.00%	0.00%	-2.38%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		3,858,717	3,858,717	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		303,921	303,921	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		370,733	370,733	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		759,980	759,980	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,293,351	5,293,351	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		49,665	49,665	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,355	1,355	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		10,140	10,140	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		825	825	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,216,727	-	-	2,216,727	-	-	-	-	-	-	-	-	-
56	Distribution Primary		225	-	-	-	225	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,278,938	61,986	0	2,216,727	225	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02720	0.00000	0.97270	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		7,572,289	5,355,337	0	2,216,727	225	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70723	0.00000	0.29274	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		2,910,776	-	-	-	2,910,776	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,521,012	-	-	-	-	-	1,521,012	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		532,679	-	-	-	-	-	-	-	532,679	-	-	-	-
69	Distribution Metering		315,341	-	-	-	-	-	-	-	-	315,341	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,279,809	0	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		10,573,160	5,293,351	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50064	0.00000	0.00000	0.27530	0.00000	0.14386	0.00000	0.05038	0.02982	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		618,374	71,075	157,289	33,057	85,979	-	44,927	-	41,022	14,138	-	-	170,888
83	Retail 100%, Class = # Bills		95,167	-	-	-	-	-	-	-	-	-	-	-	95,167
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		713,542	71,075	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
86	General & Intangible Plant Allocators		1.00000	0.09961	0.22043	0.04633	0.12050	0.00000	0.06296	0.00000	0.05749	0.01981	0.00000	0.00000	0.37287

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(2,076)	(239)	(528)	(111)	(289)	-	(151)	-	(138)	(47)	-	-	(574)
90	Retail 100%, Class = # Bills		2,249	-	-	-	-	-	-	-	-	-	-	-	2,249
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3,548	(239)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
96															
97	Total Gross Electric Plant in Service		13,569,186	5,426,174	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
98	Total Gross Electric Plant Allocators		1.00000	0.39989	0.01155	0.16579	0.22085	0.00000	0.11564	0.00000	0.04227	0.02428	0.00000	0.00000	0.01973
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,126,581	1,126,581	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		115,200	115,200	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		223,862	223,862	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		39,657	39,657	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		38,424	38,424	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		25,671	25,671	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		23,868	23,868	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		342	342	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,593,606	1,593,606	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,493	4,493	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		700	700	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		706	706	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		367,705	-	-	367,705	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		373,632	5,900	0	367,705	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01579	0.00000	0.98414	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,967,238	1,599,505	0	367,705	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81307	0.00000	0.18691	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		622,617	-	-	-	622,617	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		489,929	-	-	-	-	-	489,929	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		202,315	-	-	-	-	-	-	-	202,315	-	-	-	-
135	Distribution Metering		57,222	-	-	-	-	-	-	-	-	57,222	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,372,084	0	0	0	622,617	0	489,929	0	202,315	57,222	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45377	0.00000	0.35707	0.00000	0.14745	0.04170	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,745,715	5,900	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00338	0.00000	0.21063	0.35667	0.00000	0.28065	0.00000	0.11589	0.03278	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,339,321	1,599,505	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47899	0.00000	0.11011	0.18646	0.00000	0.14672	0.00000	0.06059	0.01714	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		281,982	32,411	71,724	15,074	39,207	-	20,487	-	18,706	6,447	-	-	77,926
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		7,896	-	-	-	-	-	-	-	-	-	-	-	7,896
151	General & Intangible Plant Total		289,878	32,411	71,724	15,074	39,207	0	20,487	0	18,706	6,447	0	0	85,822
152	General & Intangible Plant Allocators		1.00000	0.11181	0.24743	0.05200	0.13525	0.00000	0.07067	0.00000	0.06453	0.02224	0.00000	0.00000	0.29606
153															
154	Other														
155	Labor		944	109	240	50	131	-	69	-	63	22	-	-	261
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,047	109	240	50	131	0	172	0	63	22	0	0	261
162															
163	Total Accumulated Depreciation		3,630,246	1,632,024	71,965	382,830	661,982	0	510,588	0	221,084	63,691	0	0	86,083
164	Total Accum Deprec Allocators		1.00000	0.44956	0.01982	0.10546	0.18235	0.00000	0.14065	0.00000	0.06090	0.01754	0.00000	0.00000	0.02371
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		5,293,351	5,293,351	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,593,606)	(1,593,606)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,699,746	3,699,746	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		2,278,938	61,986	0	2,216,727	225	0	0	0	0	0	0	0	0
174	Transmission Reserve		(373,632)	(5,900)	0	(367,705)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,905,306	56,086	0	1,849,021	198	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02944	0.00000	0.97046	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
179	Distribution Reserve		(1,372,084)	0	0	0	(622,617)	0	(489,929)	0	(202,315)	(57,222)	0	0	0

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
180	Distribution Net Plant		3,907,724	0	0	0	2,288,159	0	1,031,083	0	330,364	258,119	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58555	0.00000	0.26386	0.00000	0.08454	0.06605	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		713,542	71,075	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
184	General & Intangible Reserve		(289,878)	(32,411)	(71,724)	(15,074)	(39,207)	0	(20,487)	0	(18,706)	(6,447)	0	0	(85,822)
185	General & Intangible Net Plant		423,663	38,664	85,564	17,983	46,772	0	24,440	0	22,316	7,691	0	0	180,233
186	General & Intangible Net Plant Allocators		1.00000	0.09126	0.20196	0.04245	0.11040	0.00000	0.05769	0.00000	0.05267	0.01815	0.00000	0.00000	0.42542
187															
188	Other Gross Plant		3,548	(239)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
189	Other Reserve		(1,047)	(109)	(240)	(50)	(131)	0	(172)	0	(63)	(22)	0	0	(261)
190	Other Net Plant		2,500	(347)	(768)	(161)	(420)	0	3,052	0	(200)	(69)	0	0	1,414
191	Other Net Plant Allocators		1.00000	(0.13882)	(0.30720)	(0.06456)	(0.16793)	0.00000	1.22076	0.00000	(0.08012)	(0.02761)	0.00000	0.00000	0.56549
192															
193	Total Gross Plant		13,569,186	5,426,174	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
194	Total Reserve		(3,630,246)	(1,632,024)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
195	Total Net Plant in Service		9,938,939	3,794,149	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
196	Total Net Plant Allocators		1.00000	0.38175	0.00853	0.18783	0.23491	0.00000	0.10651	0.00000	0.03546	0.02674	0.00000	0.00000	0.01828
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		172	172	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		111,965	111,965	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		79,878	-	-	79,878	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		214,888	-	-	-	-	-	214,888	-	-	-	-	-	-
206	Labor		33,400	3,839	8,496	1,786	4,644	-	2,427	-	2,216	764	-	-	9,230
207	Total Construction Work in Progress		442,074	117,748	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
208	Total Construction Work in Progress Allocator		1.00000	0.26635	0.01922	0.18473	0.01050	0.00000	0.49158	0.00000	0.00501	0.00173	0.00000	0.00000	0.02088
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,451	1,451	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		961	961	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,446	-	-	14,446	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,418	-	-	-	2,418	-	-	-	-	-	-	-	-
216	Labor		1,195	137	304	64	166	-	87	-	79	27	-	-	330
217	Plant Held for Future Use Total		20,470	2,550	304	14,510	2,584	0	87	0	79	27	0	0	330
218	Plant Held for Future Use Allocator		1.00000	0.12455	0.01485	0.70881	0.12622	0.00000	0.00424	0.00000	0.00387	0.00133	0.00000	0.00000	0.01613
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		27,515	27,515	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,027	-	21,027	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		45,750	-	45,750	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(188)	(188)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(144,328)	(13,896)	(37,273)	(8,058)	(24,208)	-	(13,282)	-	(12,340)	(3,199)	-	-	(32,071)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		176,791	-	-	-	-	-	-	-	-	-	-	-	176,791
233	Retail 100%, Class = Prod		(119,127)	(119,127)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		307,033	117,208	2,620	57,670	72,124	-	32,701	-	10,889	8,209	-	-	5,611
235	Retail 100%, Class = T&D		(76,661)	(0)	-	(0)	(42,263)	-	(22,085)	-	(7,734)	(4,579)	-	-	-
236	Retail 100%, Class = Metering		26,403	-	-	-	-	-	-	-	-	26,403	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		183,947	73,558	2,125	30,497	40,624	-	21,272	-	7,775	4,466	-	-	3,629
241	Total Working Capital		455,250	85,071	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
242	Total Working Capital Allocator		1.00000	0.18687	0.07523	0.17597	0.10165	0.00000	0.05644	0.00000	(0.00310)	0.06875	0.00000	0.00000	0.33819
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		13,569,186	5,426,174	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
247	Accumulated Depreciation		(3,630,246)	(1,632,024)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
248	Net Electric Plant in Service		9,938,939	3,794,149	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
249	Construction Work in Progress		442,074	117,748	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
250	Plant Held for Future Use		20,470	2,550	304	14,510	2,584	0	87	0	79	27	0	0	330
251	Working Capital		455,250	85,071	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
252	Total Rate Base		20,795,674	7,793,666	212,640	3,909,968	4,722,921	0	2,360,246	0	705,843	563,574	0	0	526,816
253	Total Rate Base Allocator		1.00000	0.37477	0.01023	0.18802	0.22711	0.00000	0.11350	0.00000	0.03394	0.02710	0.00000	0.00000	0.02533
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		1,732,720	566,332	227,200	239,369	327,597	-	159,634	-	61,139	38,081	193	-	113,174
258	Clean Energy Connect		9,301	9,301	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		412	-	-	-	-	-	412	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,742,433	575,634	227,200	239,369	327,597	-	160,046	-	61,139	38,081	193	-	113,174
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		1,742,433	575,634	227,200	239,369	327,597	0	160,046	0	61,139	38,081	193	0	113,174
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33036	0.13039	0.13738	0.18801	0.00000	0.09185	0.00000	0.03509	0.02186	0.00011	0.00000	0.06495
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,708,884	566,178	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,292
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,708,884	566,178	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,292
270	Function Allocator for Electric Revenue		1.00000	0.33131	0.07997	0.12842	0.19070	0.00000	0.10769	0.00000	0.04689	0.02824	0.00000	0.00000	0.08678
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		8,233	-	-	8,233	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,419	-	-	-	1,419	-	-	-	-	-	-	-	-

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
276	Distribution Secondary		5,771	-	-	-	-	-	5,771	-	-	-	-	-	-
277	Distribution Service		39,939	-	-	-	-	-	-	-	39,939	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		368	138	4	69	84	-	42	-	13	10	-	-	9
283	Total Other Revenue		55,731	138	4	8,303	1,502	0	5,813	0	39,952	10	0	0	9
284	Total Other Revenue Allocator		1.00000	0.00248	0.00007	0.14898	0.02696	0.00000	0.10431	0.00000	0.71687	0.00018	0.00000	0.00000	0.00017
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,332	13,332	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,476	2,476	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,696	3,696	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		4,859	4,859	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		24,363	24,363	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,729	-	58,729	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,050	-	6,050	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,720	-	14,720	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,494	-	3,494	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		82,993	0	82,993	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		107,356	24,363	82,993	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22694	0.77306	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		238	238	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,523	-	-	16,523	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,844	321	0	16,523	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01906	0.00000	0.98094	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		33,143	-	-	-	33,143	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,912	-	-	-	-	-	17,912	-	-	-	-	-	-
319	Distribution Service		15,836	-	-	-	-	-	-	-	15,836	-	-	-	-
320	Distribution Metering		2,622	-	-	-	-	-	-	-	-	2,622	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		69,513	0	0	0	33,143	0	17,912	0	15,836	2,622	0	0	0

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.47679	0.00000	0.25768	0.00000	0.22782	0.03771	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,396	-	-	-	-	-	-	-	9,396	-	-	-	-
328	Meter Reading		1,792	-	-	-	-	-	-	-	-	1,792	-	-	-
329	Customer Records		12,886	-	-	-	-	-	-	-	-	-	-	-	12,886
330	Customer Billing		11,701	-	-	-	-	-	-	-	-	-	-	-	11,701
331	Retail 100%, Class = # Bills		11,214	-	-	-	-	-	-	-	-	-	-	-	11,214
332	Customer Accounting O&M		46,989	0	0	0	0	0	0	0	9,396	1,792	0	0	35,801
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,873	-	-	-	-	-	-	-	-	-	-	-	1,873
337	Customer Serv & Info. O&M		1,873	0	0	0	0	0	0	0	0	0	0	0	1,873
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,776	-	-	-	-	-	-	-	-	-	-	-	9,776
342	Sales O&M		9,776	0	0	0	0	0	0	0	0	0	0	0	9,776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		118,333	13,601	30,099	6,326	16,453	-	8,597	-	7,850	2,705	-	-	32,701
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,804	3,921	113	1,625	2,165	-	1,134	-	414	238	-	-	193
349	EV O&M		1,323	-	-	-	-	-	1,323	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		6,629	-	-	-	-	-	-	-	-	-	-	-	6,629
351	Retail 100%, Class = T&D		39,476	0	-	0	21,763	-	11,372	-	3,983	2,358	-	-	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		185,997	17,522	30,212	7,951	40,382	0	22,426	0	12,247	5,301	0	0	49,956
355	Admin & General O&M Allocators		1.00000	0.09420	0.16243	0.04275	0.21711	0.00000	0.12057	0.00000	0.06585	0.02850	0.00000	0.00000	0.26859
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		438,348	42,206	113,205	24,475	73,525	0	40,338	0	37,479	9,715	0	0	97,406
362	Total O&M Allocators		1.00000	0.09628	0.25825	0.05583	0.16773	0.00000	0.09202	0.00000	0.08550	0.02216	0.00000	0.00000	0.22221
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		438,348	42,206	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,406
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		168,647	168,647	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		24,059	24,059	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		10,368	10,368	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		25,440	25,440	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,178	1,178	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		567	567	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		429	429	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		230,687	230,687	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		183	183	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		50,159	-	-	50,159	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		51,285	1,122	0	50,159	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02187	0.00000	0.97805	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		281,971	231,808	0	50,159	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82210	0.00000	0.17789	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		75,490	-	-	-	75,490	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		45,641	-	-	-	-	-	45,641	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,866	-	-	-	-	-	-	-	12,866	-	-	-	-
401	Distribution Metering		16,516	-	-	-	-	-	-	-	-	16,516	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		150,514	0	0	0	75,490	0	45,641	0	12,866	16,516	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50155	0.00000	0.30324	0.00000	0.08548	0.10973	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		201,799	1,122	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00556	0.00000	0.24856	0.37411	0.00000	0.22617	0.00000	0.06376	0.08185	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		432,486	231,808	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53599	0.00000	0.11598	0.17456	0.00000	0.10553	0.00000	0.02975	0.03819	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		45,312	5,208	11,525	2,422	6,300	-	3,292	-	3,006	1,036	-	-	12,522
415	Retail 100%, Class = # Bills		6,252	-	-	-	-	-	-	-	-	-	-	-	6,252
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,564	5,208	11,525	2,422	6,300	0	3,292	0	3,006	1,036	0	0	18,774
418	General & Intangible Plant Allocators		1.00000	0.10100	0.22352	0.04698	0.12218	0.00000	0.06384	0.00000	0.05830	0.02009	0.00000	0.00000	0.36409
419															

Line No.	Residential by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		5,834	-	-	-	-	-	-	-	-	-	-	-	5,834
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		507	193	4	95	119	-	54	-	18	14	-	-	9
425	Retail 100%, Class = T&D		732	0	-	0	404	-	211	-	74	44	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		228	228	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		9,636	422	4	95	523	0	2,599	0	92	57	0	0	5,843
431															
432	Total Depreciation Expense		493,685	237,438	11,530	52,676	82,317	0	51,533	0	15,964	17,610	0	0	24,617
433	Total Depreciation Expense Allocators		1.00000	0.48095	0.02335	0.10670	0.16674	0.00000	0.10438	0.00000	0.03234	0.03567	0.00000	0.00000	0.04986
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,555	1,328	2,939	618	1,607	-	839	-	767	264	-	-	3,193
438	Gross Total Plant		104,074	41,618	1,202	17,255	22,984	-	12,035	-	4,399	2,527	-	-	2,053
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		115,628	42,946	4,141	17,872	24,591	0	12,875	0	5,166	2,791	0	0	5,247
441	Total Taxes Other Allocator		1.00000	0.37141	0.03582	0.15457	0.21267	0.00000	0.11135	0.00000	0.04467	0.02414	0.00000	0.00000	0.04537
442															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,798,164	575,772	227,204	247,671	329,099	0	165,859	0	101,091	38,091	193	0	113,183
446	Total Oper. Exp. Before Tax	Line 19	1,047,661	322,590	128,876	95,023	180,433	0	104,746	0	58,609	30,116	0	0	127,269
447	Net Oper. Income (NOI) before Tax		750,502	253,182	98,328	152,648	148,666	0	61,114	0	42,482	7,976	193	0	(14,086)
448	Interest Expense	Line 8 x WACC	191,079	70,392	2,250	35,959	42,033	-	22,909	-	6,219	5,242	-	-	6,075
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	559,423	182,790	96,078	116,689	106,634	-	38,204	-	36,263	2,734	193	-	(20,161)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	559,423	182,790	96,078	116,689	106,634	0	38,204	0	36,263	2,734	193	0	(20,161)
453	Fed & St Permanent Differences	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
454	State Temporary Differences	Sch. 13	(418,640)	(167,410)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
455	State Taxable Income	Ln 452:454	153,878	20,617	91,392	49,453	17,071	0	(8,694)	0	19,121	(7,112)	193	0	(28,163)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	8,463	1,134	5,027	2,720	939	-	(478)	-	1,052	(391)	11	-	(1,549)
458	State Income Tax (Def.)	Ln 454 x Ln 456	23,025	9,208	266	3,817	5,085	-	2,663	-	973	559	-	-	454
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	31,489	10,341	5,293	6,537	6,024	-	2,185	-	2,025	168	11	-	(1,095)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	559,423	182,790	96,078	116,689	106,634	-	38,204	-	36,263	2,734	193	-	(20,161)
464	Fed & St Permanent Differences	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
465	Fed Temporary Differences	Sch. 13	(274,566)	(109,796)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
466	State Income Tax Exp. (Cur.)	Line 457	(8,463)	(1,134)	(5,027)	(2,720)	(939)	-	478	-	(1,052)	391	(11)	-	1,549
467	Fed. Taxable Income	Ln 463:466	289,489	77,097	88,030	70,619	47,950	-	8,445	-	24,159	(3,223)	182	-	(23,771)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	60,793	16,190	18,486	14,830	10,070	-	1,774	-	5,073	(677)	38	-	(4,992)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	60,793	16,190	18,486	14,830	10,070	-	1,774	-	5,073	(677)	38	-	(4,992)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	57,659	23,057	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(4,835)	(1,934)	(56)	(802)	(1,068)	-	(559)	-	(204)	(117)	-	-	(95)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(31,806)	(12,719)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
477	Total Federal Income Tax Exp.	Ln 471:476	81,558	24,494	18,726	18,273	14,656	-	4,175	-	5,951	(173)	38	-	(4,582)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	69,256	17,324	23,513	17,550	11,008	-	1,295	-	6,125	(1,068)	49	-	(6,541)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	75,849	30,331	876	12,575	16,751	-	8,771	-	3,206	1,841	-	-	1,497
481	Total Direct Adjs.	Ln 459 + Ln 475	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(31,806)	(12,719)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,561)	(1,824)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
485	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
486	Total Income Tax Expense	Ln 479:485	102,457	30,601	23,896	23,054	18,341	-	5,135	-	7,528	(262)	49	-	(5,886)
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.89%	26.02%	25.38%	25.78%	25.98%	#DIV/0!	26.27%	#DIV/0!	25.70%	28.07%	25.35%	#DIV/0!	25.04%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
493	Interest Expense	Line 8 x WACC	(191,079)	(70,392)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
494	Permanent Diff Fed & State	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
495	Federal Portion of Direct Adjs.	Sch. 13	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(36,367)	(14,543)	(420)	(6,029)	(8,031)	-	(4,206)	-	(1,537)	(883)	-	-	(718)
497	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
498	Temporary Diff Federal	Sch. 13	(274,566)	(109,796)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
499	Deferred Tax Federal	Ln 498 x Ln 468	57,659	23,057	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
500	Base for FIT Computation	Ln 492:499	223,683	74,640	2,689	47,615	48,990	-	27,867	-	4,884	6,914	-	-	10,084
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	59,460	19,841	715	12,657	13,023	-	7,408	-	1,298	1,838	-	-	2,681
503	Federal Portion of Direct Adjs.	Sch. 13	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(31,806)	(12,719)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
505	Total FIT before Adding Deferred	Ln 502:504	27,402	7,021	344	7,342	5,943	-	3,700	-	(57)	1,060	-	-	2,048
506	Total FIT - Deferred	Line 499	57,659	23,057	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
507	Total FIT - Current & Deferred	Ln 505:506	85,061	30,078	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
511	Interest Expense	Line 26 x WACC	(191,079)	(70,392)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
512	Permanent Diff Fed & State	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
513	Temporary State Differences	Sch. 13	(418,640)	(167,410)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
514	State Deferred Tax	Ln 513 x Ln 456	23,025	9,208	266	3,817	5,085	-	2,663	-	973	559	-	-	454
515	Net FIT Allowable	Line 507	85,061	30,078	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,561)	(1,824)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
517	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
518	Base for SIT Computation	Ln 510:517	162,095	46,074	2,005	40,203	35,280	-	21,276	-	1,066	5,813	-	-	10,377
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	9,434	2,682	117	2,340	2,053	-	1,238	-	62	338	-	-	604
521	Total SIT - Deferred	Line 514	23,025	9,208	266	3,817	5,085	-	2,663	-	973	559	-	-	454
522	Total SIT - Current & Deferred	Ln 520:521	32,459	11,889	383	6,157	7,138	-	3,901	-	1,035	897	-	-	1,058
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,561)	(1,824)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
525	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	106,930	37,733	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
528	Total Income Tax Allocator		1.00000	0.35287	0.01189	0.19922	0.21955	0.00000	0.12199	0.00000	0.02776	0.02899	0.00000	0.00000	0.03774
529															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		8,762	8,762	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,815	1,815	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,078	2,078	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,026	-	25,026	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,794	-	2,794	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		915	-	915	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		852	-	852	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		42,857	13,270	29,587	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,319	100	-	6,218	0	-	-	-	-	-	-	-	-
542	Distribution		29,336	-	-	-	16,173	-	8,451	-	2,960	1,752	-	-	-
543	Subtotal Prod, Trans and Dist		78,512	13,370	29,587	6,218	16,173	0	8,451	0	2,960	1,752	0	0	0
544	Customer Accounts		23,789	-	-	-	-	-	-	-	4,757	907	-	-	18,125
545	Customer Service & Info.		7,900	-	-	-	-	-	-	-	-	-	-	-	7,900
546	Sales		6,120	-	-	-	-	-	-	-	-	-	-	-	6,120
547	Subtotal before Admin & Gen		116,321	13,370	29,587	6,218	16,173	0	8,451	0	7,717	2,659	0	0	32,145
548	Admin & General		55,763	6,409	14,184	2,981	7,753	-	4,051	-	3,699	1,275	-	-	15,410
549	Total		$172,084	$19,779	$43,771	$9,199	$23,927	$0	$12,502	$0	$11,416	$3,934	$0	$0	$47,556
550	Total Labor Allocator		1.00000	0.11494	0.25436	0.05346	0.13904	0.00000	0.07265	0.00000	0.06634	0.02286	0.00000	0.00000	0.27635

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,162,974	483,091	14,620	199,591	228,984	-	137,543	-	45,852	31,932	-	-	21,361
3	Accum. Depreciation & Amort.	Line 163	(312,095)	(145,299)	(6,712)	(33,965)	(50,584)	-	(44,842)	-	(17,674)	(6,151)	-	-	(6,868)
4	Net Plant in Service		850,880	337,792	7,908	165,626	178,400	-	92,701	-	28,178	25,781	-	-	14,493
5	Construction Work in Progress	Line 207	38,948	10,483	792	7,245	355	-	19,089	-	177	70	-	-	736
6	Plant Held for Future Use	Line 217	1,783	227	28	1,287	197	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	38,572	7,574	3,194	7,107	3,536	-	1,660	-	(113)	3,055	-	-	12,558
8	Total Rate Base		930,182	356,076	11,923	181,266	182,489	-	113,458	-	28,249	28,908	-	-	27,814
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	165,019	51,249	24,774	22,682	31,043	-	15,127	-	5,793	3,609	18	-	10,724
12	Other Operating Revenue	Line 283	4,570	12	0	737	115	-	511	-	3,194	1	-	-	1
13	Total Revenue		169,589	51,261	24,774	23,419	31,158	-	15,637	-	8,987	3,610	18	-	10,725
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	36,364	3,758	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,939
17	Depreciation	Line 432	42,445	21,139	1,075	4,673	6,290	-	4,322	-	1,276	1,705	-	-	1,964
18	Tax Other Than Income Tax	Line 440	9,904	3,823	386	1,586	1,879	-	1,129	-	413	269	-	-	419
19	Operating Expense before Tax		88,713	28,720	12,020	8,430	13,787	-	8,877	-	4,685	2,871	-	-	9,322
20	Income Tax Expense	Line 486	12,978	2,724	3,137	2,412	2,925	-	809	-	831	(34)	5	-	170
21	Total Operating Expense		101,691	31,445	15,157	10,842	16,712	-	9,686	-	5,517	2,837	5	-	9,492
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	67,898	19,816	9,618	12,577	14,446	-	5,951	-	3,471	773	14	-	1,233
25	Net Operating Income Required	Ln 8 x Ln 33	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	11,246	(1,870)	8,891	1,537	3,331	-	(959)	-	1,750	(988)	14	-	(461)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	15,104	(2,512)	11,942	2,064	4,474	-	(1,288)	-	2,351	(1,327)	18	-	(619)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	153,773	53,119	15,883	21,146	27,712	-	16,085	-	4,043	4,596	5	-	11,185
31															
32	Rate of Return Earned	Ln 24 / Ln 8	7.30%	5.57%	80.66%	6.94%	7.92%	0.00%	5.25%	0.00%	12.29%	2.67%	0.00%	0.00%	4.43%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		343,541	343,541	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		27,058	27,058	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		33,006	33,006	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		67,661	67,661	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		471,266	471,266	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,422	4,422	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		121	121	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		903	903	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		196,668	-	-	196,668	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		202,204	5,519	0	196,668	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02729	0.00000	0.97262	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		673,470	476,785	0	196,668	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70795	0.00000	0.29202	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		222,419	-	-	-	222,419	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		133,610	-	-	-	-	-	133,610	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		42,583	-	-	-	-	-	-	-	42,583	-	-	-	-
69	Distribution Metering		30,646	-	-	-	-	-	-	-	-	30,646	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		429,259	0	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		900,526	471,266	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52332	0.00000	0.00000	0.24699	0.00000	0.14837	0.00000	0.04729	0.03403	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		52,650	6,328	14,669	2,933	6,570	-	3,946	-	3,279	1,290	-	-	13,635
83	Retail 100%, Class = # Bills		7,593	-	-	-	-	-	-	-	-	-	-	-	7,593
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		60,243	6,328	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
86	General & Intangible Plant Allocators		1.00000	0.10504	0.24350	0.04868	0.10906	0.00000	0.06551	0.00000	0.05444	0.02141	0.00000	0.00000	0.35236

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		(177)	(21)	(49)	(10)	(22)	-	(13)	-	(11)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
96															
97	Total Gross Electric Plant in Service		1,162,974	483,091	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
98	Total Gross Electric Plant Allocators		1.00000	0.41539	0.01257	0.17162	0.19690	0.00000	0.11827	0.00000	0.03943	0.02746	0.00000	0.00000	0.01837
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		100,299	100,299	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		10,256	10,256	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		19,930	19,930	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		3,531	3,531	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,421	3,421	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,285	2,285	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,125	2,125	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		141,878	141,878	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		400	400	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		32,623	-	-	32,623	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		33,150	525	0	32,623	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01584	0.00000	0.98409	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		175,029	142,404	0	32,623	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81360	0.00000	0.18639	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		47,576	-	-	-	47,576	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,037	-	-	-	-	-	43,037	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,173	-	-	-	-	-	-	-	16,173	-	-	-	-
135	Distribution Metering		5,561	-	-	-	-	-	-	-	-	5,561	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		112,347	0	0	0	47,576	0	43,037	0	16,173	5,561	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42347	0.00000	0.38307	0.00000	0.14396	0.04950	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		145,497	525	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00361	0.00000	0.22422	0.32700	0.00000	0.29579	0.00000	0.11116	0.03822	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		287,375	142,404	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49553	0.00000	0.11352	0.16556	0.00000	0.14976	0.00000	0.05628	0.01935	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		24,009	2,886	6,689	1,337	2,996	-	1,800	-	1,495	588	-	-	6,217
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		630	-	-	-	-	-	-	-	-	-	-	-	630
151	General & Intangible Plant Total		24,639	2,886	6,689	1,337	2,996	0	1,800	0	1,495	588	0	0	6,847
152	General & Intangible Plant Allocators		1.00000	0.11711	0.27150	0.05428	0.12159	0.00000	0.07304	0.00000	0.06069	0.02388	0.00000	0.00000	0.27791
153															
154	Other														
155	Labor		80	10	22	4	10	-	6	-	5	2	-	-	21
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		80	10	22	4	10	0	6	0	5	2	0	0	21
162															
163	Total Accumulated Depreciation		312,095	145,299	6,712	33,965	50,584	0	44,842	0	17,674	6,151	0	0	6,868
164	Total Accum Deprec Allocators		1.00000	0.46556	0.02151	0.10883	0.16208	0.00000	0.14368	0.00000	0.05663	0.01971	0.00000	0.00000	0.02201
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		471,266	471,266	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(141,878)	(141,878)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		329,388	329,388	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		202,204	5,519	0	196,668	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(33,150)	(525)	0	(32,623)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		169,054	4,993	0	164,045	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02954	0.00000	0.97037	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
179	Distribution Reserve		(112,347)	0	0	0	(47,576)	0	(43,037)	0	(16,173)	(5,561)	0	0	0

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		316,912	0	0	0	174,843	0	90,573	0	26,410	25,085	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55171	0.00000	0.28580	0.00000	0.08334	0.07916	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		60,243	6,328	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
184	General & Intangible Reserve		(24,639)	(2,886)	(6,689)	(1,337)	(2,996)	0	(1,800)	0	(1,495)	(588)	0	0	(6,847)
185	General & Intangible Net Plant		35,605	3,442	7,980	1,595	3,574	0	2,147	0	1,784	702	0	0	14,380
186	General & Intangible Net Plant Allocators		1.00000	0.09668	0.22413	0.04481	0.10038	0.00000	0.06030	0.00000	0.05011	0.01971	0.00000	0.00000	0.40389
187															
188	Other Gross Plant		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
189	Other Reserve		(80)	(10)	(22)	(4)	(10)	0	(6)	0	(5)	(2)	0	0	(21)
190	Other Net Plant		(78)	(31)	(72)	(14)	(32)	0	(19)	0	(16)	(6)	0	0	113
191	Other Net Plant Allocators		1.00000	0.39759	0.92172	0.18428	0.41280	0.00000	0.24797	0.00000	0.20605	0.08106	0.00000	0.00000	(1.45148)
192															
193	Total Gross Plant		1,162,974	483,091	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
194	Total Reserve		(312,095)	(145,299)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
195	Total Net Plant in Service		850,880	337,792	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
196	Total Net Plant Allocators		1.00000	0.39699	0.00929	0.19465	0.20967	0.00000	0.10895	0.00000	0.03312	0.03030	0.00000	0.00000	0.01703
197															
198	[redacted]														
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		9,968	9,968	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		7,087	-	-	7,087	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		18,876	-	-	-	-	-	18,876	-	-	-	-	-	-
206	Labor		2,844	342	792	158	355	-	213	-	177	70	-	-	736
207	Total Construction Work in Progress		38,948	10,483	792	7,245	355	0	19,089	0	177	70	0	0	736
208	Total Construction Work in Progress Allocator		1.00000	0.26915	0.02034	0.18602	0.00911	0.00000	0.49013	0.00000	0.00455	0.00179	0.00000	0.00000	0.01891
209															
210	[redacted]														
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		86	86	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,282	-	-	1,282	-	-	-	-	-	-	-	-	-
215	Distribution Primary		185	-	-	-	185	-	-	-	-	-	-	-	-
216	Labor		102	12	28	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,783	227	28	1,287	197	0	8	0	6	2	0	0	26
218	Plant Held for Future Use Allocator		1.00000	0.12732	0.01590	0.72204	0.11074	0.00000	0.00428	0.00000	0.00355	0.00140	0.00000	0.00000	0.01478
219															
220	[redacted]														
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,450	2,450	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		1,961	-	1,961	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,267	-	4,267	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(11,973)	(1,237)	(3,476)	(715)	(1,850)	-	(1,128)	-	(986)	(295)	-	-	(2,285)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,106	-	-	-	-	-	-	-	-	-	-	-	14,106
233	Retail 100%, Class = Prod		(10,606)	(10,606)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,285	10,435	244	5,117	5,511	-	2,864	-	870	796	-	-	448
235	Retail 100%, Class = T&D		(6,233)	(0)	-	(0)	(3,229)	-	(1,940)	-	(618)	(445)	-	-	-
236	Retail 100%, Class = Metering		2,566	-	-	-	-	-	-	-	-	2,566	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		15,766	6,549	198	2,706	3,104	-	1,865	-	622	433	-	-	290
241	Total Working Capital		38,572	7,574	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
242	Total Working Capital Allocator		1.00000	0.19636	0.08281	0.18426	0.09167	0.00000	0.04304	0.00000	(0.00292)	0.07920	0.00000	0.00000	0.32558
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,162,974	483,091	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
247	Accumulated Depreciation		(312,095)	(145,299)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
248	Net Electric Plant in Service		850,880	337,792	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
249	Construction Work in Progress		38,948	10,483	792	7,245	355	0	19,089	0	177	70	0	0	736
250	Plant Held for Future Use		1,783	227	28	1,287	197	0	8	0	6	2	0	0	26
251	Working Capital		38,572	7,574	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
252	Total Rate Base		1,781,062	693,869	19,832	346,892	360,889	0	206,158	0	56,426	54,689	0	0	42,307
253	Total Rate Base Allocator		1.00000	0.38958	0.01113	0.19477	0.20263	0.00000	0.11575	0.00000	0.03168	0.03071	0.00000	0.00000	0.02375
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		164,191	50,420	24,774	22,682	31,043	-	15,127	-	5,793	3,609	18	-	10,724
258	Clean Energy Connect		828	828	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		165,019	51,249	24,774	22,682	31,043	-	15,127	-	5,793	3,609	18	-	10,724
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		165,019	51,249	24,774	22,682	31,043	0	15,127	0	5,793	3,609	18	0	10,724
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.31056	0.15013	0.13745	0.18812	0.00000	0.09167	0.00000	0.03511	0.02187	0.00011	0.00000	0.06499
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		145,365	50,407	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	11,016
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		145,365	50,407	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	11,016
270	Function Allocator for Electric Revenue		1.00000	0.34676	0.08768	0.13394	0.17130	0.00000	0.10861	0.00000	0.04407	0.03186	0.00000	0.00000	0.07578
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		730	-	-	730	-	-	-	-	-	-	-	-	-
275	Distribution Primary		108	-	-	-	108	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		507	-	-	-	-	-	507	-	-	-	-	-	-
277	Distribution Service		3,193	-	-	-	-	-	-	-	3,193	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		32	12	0	6	6	-	4	-	1	1	-	-	1
283	Total Other Revenue		4,570	12	0	737	115	0	511	0	3,194	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.00269	0.00008	0.16118	0.02512	0.00000	0.11173	0.00000	0.69884	0.00021	0.00000	0.00000	0.00016
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,187	1,187	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		220	220	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		329	329	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		433	433	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,169	2,169	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,477	-	5,477	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		564	-	564	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,373	-	1,373	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		326	-	326	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		7,740	0	7,740	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		9,909	2,169	7,740	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.21889	0.78111	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,466	-	-	1,466	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,495	29	0	1,466	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01913	0.00000	0.98087	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,533	-	-	-	2,533	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,573	-	-	-	-	-	1,573	-	-	-	-	-	-
319	Distribution Service		1,266	-	-	-	-	-	-	-	1,266	-	-	-	-
320	Distribution Metering		255	-	-	-	-	-	-	-	-	255	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,627	0	0	0	2,533	0	1,573	0	1,266	255	0	0	0

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45009	0.00000	0.27964	0.00000	0.22499	0.04528	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		751	-	-	-	-	-	-	-	751	-	-	-	-
328	Meter Reading		143	-	-	-	-	-	-	-	-	143	-	-	-
329	Customer Records		1,028	-	-	-	-	-	-	-	-	-	-	-	1,028
330	Customer Billing		934	-	-	-	-	-	-	-	-	-	-	-	934
331	Retail 100%, Class = # Bills		895	-	-	-	-	-	-	-	-	-	-	-	895
332	Customer Accounting O&M		3,751	0	0	0	0	0	0	0	751	143	0	0	2,856
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.20027	0.03813	0.00000	0.00000	0.76160
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		780	-	-	-	-	-	-	-	-	-	-	-	780
342	Sales O&M		780	0	0	0	0	0	0	0	0	0	0	0	780
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,075	1,211	2,807	561	1,257	-	755	-	628	247	-	-	2,609
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		840	349	11	144	165	-	99	-	33	23	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		529	-	-	-	-	-	-	-	-	-	-	-	529
351	Retail 100%, Class = T&D		3,209	0	-	0	1,663	-	999	-	318	229	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		14,654	1,560	2,818	705	3,086	0	1,854	0	979	499	0	0	3,153
355	Admin & General O&M Allocators		1.00000	0.10645	0.19228	0.04814	0.21057	0.00000	0.12649	0.00000	0.06681	0.03406	0.00000	0.00000	0.21520
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		36,364	3,758	10,558	2,171	5,618	0	3,427	0	2,996	897	0	0	6,939
362	Total O&M Allocators		1.00000	0.10333	0.29034	0.05971	0.15450	0.00000	0.09424	0.00000	0.08239	0.02466	0.00000	0.00000	0.19083
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		36,364	3,758	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,939
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		15,015	15,015	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,142	2,142	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		923	923	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,265	2,265	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		105	105	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		20,538	20,538	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		80	80	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,450	-	-	4,450	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,550	100	0	4,450	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02195	0.00000	0.97798	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		25,088	20,638	0	4,450	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82261	0.00000	0.17738	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		5,768	-	-	-	5,768	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,009	-	-	-	-	-	4,009	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1,029	-	-	-	-	-	-	-	1,029	-	-	-	-
401	Distribution Metering		1,605	-	-	-	-	-	-	-	-	1,605	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		12,411	0	0	0	5,768	0	4,009	0	1,029	1,605	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.46477	0.00000	0.32303	0.00000	0.08287	0.12933	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		16,962	100	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00589	0.00000	0.26236	0.34010	0.00000	0.23637	0.00000	0.06064	0.09463	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		37,500	20,638	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55035	0.00000	0.11867	0.15383	0.00000	0.10691	0.00000	0.02743	0.04280	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,858	464	1,075	215	481	-	289	-	240	95	-	-	999
415	Retail 100%, Class = # Bills		499	-	-	-	-	-	-	-	-	-	-	-	499
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,357	464	1,075	215	481	0	289	0	240	95	0	0	1,498
418	General & Intangible Plant Allocators		1.00000	0.10643	0.24672	0.04933	0.11050	0.00000	0.06637	0.00000	0.05516	0.02170	0.00000	0.00000	0.34380
419															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		465	-	-	-	-	-	-	-	-	-	-	-	465
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		43	17	0	8	9	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	31	-	19	-	6	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		589	38	0	8	40	0	23	0	7	6	0	0	466
431															
432	Total Depreciation Expense		42,445	21,139	1,075	4,673	6,290	0	4,322	0	1,276	1,705	0	0	1,964
433	Total Depreciation Expense Allocators		1.00000	0.49803	0.02533	0.11011	0.14819	0.00000	0.10182	0.00000	0.03007	0.04018	0.00000	0.00000	0.04627
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		984	118	274	55	123	-	74	-	61	24	-	-	255
438	Gross Total Plant		8,920	3,705	112	1,531	1,756	-	1,055	-	352	245	-	-	164
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		9,904	3,823	386	1,586	1,879	0	1,129	0	413	269	0	0	419
441	Total Taxes Other Allocator		1.00000	0.38607	0.03900	0.16011	0.18973	0.00000	0.11397	0.00000	0.04170	0.02716	0.00000	0.00000	0.04227
442															

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	169,589	51,261	24,774	23,419	31,158	0	15,637	0	8,987	3,610	18	0	10,725
446	Total Oper. Exp. Before Tax	Line 19	88,713	28,720	12,020	8,430	13,787	0	8,877	0	4,685	2,871	0	0	9,322
447	Net Oper. Income (NOI) before Tax		80,876	22,541	12,755	14,989	17,370	0	6,760	0	4,302	738	18	0	1,403
448	Interest Expense	Line 8 x WACC	16,371	6,267	210	3,190	3,212	-	1,997	-	497	509	-	-	490
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	64,505	16,274	12,545	11,798	14,158	-	4,763	-	3,805	230	18	-	913
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	64,505	16,274	12,545	11,798	14,158	0	4,763	0	3,805	230	18	0	913
453	Fed & St Permanent Differences	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
454	State Temporary Differences	Sch. 13	(35,880)	(14,904)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
455	State Taxable Income	Ln 452:454	29,747	1,836	12,108	5,833	7,315	0	652	0	2,434	(725)	18	0	275
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	1,636	101	666	321	402	-	36	-	134	(40)	1	-	15
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,973	820	25	339	389	-	233	-	78	54	-	-	36
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	3,609	921	691	659	791	-	269	-	212	14	1	-	51
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	64,505	16,274	12,545	11,798	14,158	-	4,763	-	3,805	230	18	-	913
464	Fed & St Permanent Differences	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
465	Fed Temporary Differences	Sch. 13	(23,532)	(9,775)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
466	State Income Tax Exp. (Cur.)	Line 457	(1,636)	(101)	(666)	(321)	(402)	-	(36)	-	(134)	40	(1)	-	(15)
467	Fed. Taxable Income	Ln 463:466	40,459	6,864	11,597	7,631	9,344	-	2,077	-	2,787	(346)	17	-	487
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	8,496	1,441	2,435	1,603	1,962	-	436	-	585	(73)	4	-	102
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	8,496	1,441	2,435	1,603	1,962	-	436	-	585	(73)	4	-	102
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,942	2,053	62	848	973	-	584	-	195	136	-	-	91
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(414)	(172)	(5)	(71)	(82)	-	(49)	-	(16)	(11)	-	-	(8)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(2,726)	(1,132)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
477	Total Federal Income Tax Exp.	Ln 471:476	10,276	2,181	2,458	1,908	2,313	-	647	-	656	(24)	4	-	135
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	10,132	1,542	3,101	1,923	2,365	-	472	-	719	(112)	5	-	117
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	6,501	2,700	82	1,116	1,280	-	769	-	256	178	-	-	119
481	Total Direct Adjs.	Ln 459 + Ln 475	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(2,726)	(1,132)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(391)	(162)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
486	Total Income Tax Expense	Ln 479:485	12,978	2,724	3,137	2,412	2,925	-	809	-	831	(34)	5	-	170
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.75%	26.02%	25.37%	25.73%	25.71%	#DIV/0!	26.00%	#DIV/0!	25.62%	28.49%	25.35%	#DIV/0!	25.87%
489															
490	**Income Tax Expense Based on Return**														

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
493	Interest Expense	Line 8 x WACC	(16,371)	(6,267)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
494	Permanent Diff Fed & State	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
495	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(3,117)	(1,295)	(39)	(535)	(614)	-	(369)	-	(123)	(86)	-	-	(57)
497	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
498	Temporary Diff Federal	Sch. 13	(23,532)	(9,775)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,942	2,053	62	848	973	-	584	-	195	136	-	-	91
500	Base for FIT Computation	Ln 492:499	19,158	6,645	251	4,224	3,743	-	2,415	-	390	672	-	-	816
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	5,093	1,766	67	1,123	995	-	642	-	104	179	-	-	217
503	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(2,726)	(1,132)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
505	Total FIT before Adding Deferred	Ln 502:504	2,345	625	32	651	454	-	317	-	(5)	103	-	-	167
506	Total FIT - Deferred	Line 499	4,942	2,053	62	848	973	-	584	-	195	136	-	-	91
507	Total FIT - Current & Deferred	Ln 505:506	7,287	2,678	94	1,500	1,427	-	901	-	190	239	-	-	257
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
511	Interest Expense	Line 26 x WACC	(16,371)	(6,267)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
512	Permanent Diff Fed & State	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
513	Temporary State Differences	Sch. 13	(35,880)	(14,904)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
514	State Deferred Tax	Ln 513 x Ln 456	1,973	820	25	339	389	-	233	-	78	54	-	-	36
515	Net FIT Allowable	Line 507	7,287	2,678	94	1,500	1,427	-	901	-	190	239	-	-	257
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(391)	(162)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
518	Base for SIT Computation	Ln 510:517	13,875	4,102	187	3,567	2,696	-	1,830	-	85	566	-	-	843
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	808	239	11	208	157	-	107	-	5	33	-	-	49
521	Total SIT - Deferred	Line 514	1,973	820	25	339	389	-	233	-	78	54	-	-	36
522	Total SIT - Current & Deferred	Ln 520:521	2,781	1,058	36	546	545	-	340	-	83	87	-	-	85
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(391)	(162)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	9,160	3,359	119	1,890	1,794	-	1,134	-	237	301	-	-	326
528	Total Income Tax Allocator		1.00000	0.36674	0.01294	0.20633	0.19584	0.00000	0.12380	0.00000	0.02590	0.03286	0.00000	0.00000	0.03559
529															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		780	780	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		162	162	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		185	185	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,334	-	2,334	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		261	-	261	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		85	-	85	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		79	-	79	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		3,941	1,181	2,759	0	0	0	0	0	0	0	0	0	0
541	Transmission		561	9	-	552	0	-	-	-	-	-	-	-	-
542	Distribution		2,385	-	-	-	1,236	-	742	-	237	170	-	-	-
543	Subtotal Prod, Trans and Dist		6,887	1,190	2,759	552	1,236	0	742	0	237	170	0	0	0
544	Customer Accounts		1,899	-	-	-	-	-	-	-	380	72	-	-	1,446
545	Customer Service & Info.		630	-	-	-	-	-	-	-	-	-	-	-	630
546	Sales		488	-	-	-	-	-	-	-	-	-	-	-	488
547	Subtotal before Admin & Gen		9,904	1,190	2,759	552	1,236	0	742	0	617	243	0	0	2,565
548	Admin & General		4,748	571	1,323	264	592	-	356	-	296	116	-	-	1,230
549	Total		$14,652	$1,761	$4,082	$816	$1,828	$0	$1,098	$0	$913	$359	$0	$0	$3,794
550	Total Labor Allocator		1.00000	0.12019	0.27862	0.05570	0.12478	0.00000	0.07496	0.00000	0.06229	0.02450	0.00000	0.00000	0.25896

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	61,447	27,145	1,357	10,667	9,593	-	2,276	-	5,108	2,916	-	-	2,384
3	Accum. Depreciation & Amort.	Line 163	(16,763)	(8,164)	(623)	(1,815)	(2,119)	-	(742)	-	(1,969)	(564)	-	-	(767)
4	Net Plant in Service		44,684	18,981	734	8,851	7,474	-	1,534	-	3,139	2,352	-	-	1,618
5	Construction Work in Progress	Line 207	1,489	589	74	387	15	-	316	-	20	7	-	-	82
6	Plant Held for Future Use	Line 217	96	13	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,944	426	297	380	148	-	27	-	(13)	277	-	-	1,402
8	Total Rate Base		49,213	20,008	1,107	9,687	7,645	-	1,877	-	3,147	2,636	-	-	3,105
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	7,747	2,880	693	1,064	1,456	-	709	-	272	169	1	-	503
12	Other Operating Revenue	Line 283	409	1	0	39	5	-	8	-	356	0	-	-	0
13	Total Revenue		8,156	2,880	693	1,103	1,461	-	718	-	628	169	1	-	503
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,794	211	980	116	235	-	57	-	334	86	-	-	775
17	Depreciation	Line 432	2,390	1,188	100	250	264	-	72	-	142	156	-	-	219
18	Tax Other Than Income Tax	Line 440	550	215	36	85	79	-	19	-	46	25	-	-	47
19	Operating Expense before Tax		5,734	1,614	1,116	451	578	-	147	-	522	267	-	-	1,041
20	Income Tax Expense	Line 486	216	153	(116)	91	162	-	130	-	(2)	(45)	0	-	(157)
21	Total Operating Expense		5,950	1,767	1,000	542	740	-	277	-	520	222	0	-	884
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,206	1,113	(307)	561	721	-	441	-	108	(53)	1	-	(380)
25	Net Operating Income Required	Ln 8 x Ln 33	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(791)	(105)	(374)	(29)	256	-	327	-	(84)	(213)	1	-	(570)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(1,063)	(141)	(502)	(38)	343	-	439	-	(113)	(286)	1	-	(765)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	8,538	2,985	1,067	1,092	1,200	-	383	-	356	382	0	-	1,073
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.48%	5.57%	-27.69%	5.79%	9.43%	0.00%	23.50%	0.00%	3.42%	-1.99%	0.00%	0.00%	-12.26%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		19,304	19,304	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,520	1,520	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,855	1,855	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		3,802	3,802	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		26,480	26,480	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		10,821	310	0	10,510	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02866	0.00000	0.97128	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		37,302	26,791	0	10,510	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71821	0.00000	0.28177	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		9,318	-	-	-	9,318	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,211	-	-	-	-	-	2,211	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,744	-	-	-	-	-	-	-	4,744	-	-	-	-
69	Distribution Metering		2,791	-	-	-	-	-	-	-	-	2,791	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48878	0.00000	0.11597	0.00000	0.24883	0.14642	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,065	0	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.48876	0.00000	0.11596	0.00000	0.24882	0.14641	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		45,546	26,480	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58140	0.00000	0.00002	0.20459	0.00000	0.04854	0.00000	0.10416	0.06129	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,227	356	1,362	157	275	-	65	-	365	125	-	-	1,522
83	Retail 100%, Class = # Bills		848	-	-	-	-	-	-	-	-	-	-	-	848
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,075	356	1,362	157	275	0	65	0	365	125	0	0	2,369
86	General & Intangible Plant Allocators		1.00000	0.07006	0.26837	0.03088	0.05424	0.00000	0.01287	0.00000	0.07199	0.02471	0.00000	0.00000	0.46688

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		20	-	-	-	-	-	-	-	-	-	-	-	20
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
96															
97	Total Gross Electric Plant in Service		61,447	27,145	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
98	Total Gross Electric Plant Allocators		1.00000	0.44176	0.02209	0.17359	0.15612	0.00000	0.03704	0.00000	0.08313	0.04746	0.00000	0.00000	0.03880
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		5,636	5,636	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		576	576	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,120	1,120	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		198	198	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		128	128	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		119	119	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		7,972	7,972	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,743	-	-	1,743	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,773	30	0	1,743	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01665	0.00000	0.98331	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		9,745	8,002	0	1,743	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82109	0.00000	0.17890	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		1,993	-	-	-	1,993	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		712	-	-	-	-	-	712	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,802	-	-	-	-	-	-	-	1,802	-	-	-	-
135	Distribution Metering		507	-	-	-	-	-	-	-	-	507	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,014	0	0	0	1,993	0	712	0	1,802	507	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39756	0.00000	0.14204	0.00000	0.35937	0.10103	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		6,787	30	0	1,743	1,993	0	712	0	1,802	507	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00435	0.00000	0.25689	0.29371	0.00000	0.10493	0.00000	0.26548	0.07463	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		14,759	8,002	0	1,743	1,993	0	712	0	1,802	507	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54216	0.00000	0.11813	0.13506	0.00000	0.04825	0.00000	0.12208	0.03432	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,928	162	621	71	126	-	30	-	167	57	-	-	694
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
151	General & Intangible Plant Total		1,998	162	621	71	126	0	30	0	167	57	0	0	764
152	General & Intangible Plant Allocators		1.00000	0.08115	0.31084	0.03577	0.06282	0.00000	0.01490	0.00000	0.08338	0.02862	0.00000	0.00000	0.38252
153															
154	Other														
155	Labor		6	1	2	0	0	-	0	-	1	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		6	1	2	0	0	0	0	0	1	0	0	0	2
162															
163	Total Accumulated Depreciation		16,763	8,164	623	1,815	2,119	0	742	0	1,969	564	0	0	767
164	Total Accum Deprec Allocators		1.00000	0.48704	0.03717	0.10828	0.12642	0.00000	0.04426	0.00000	0.11745	0.03364	0.00000	0.00000	0.04573
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		26,480	26,480	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(7,972)	(7,972)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		18,508	18,508	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		10,821	310	0	10,510	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,773)	(30)	0	(1,743)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,048	281	0	8,767	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03101	0.00000	0.96892	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
179	Distribution Reserve		(5,014)	0	0	0	(1,993)	0	(712)	0	(1,802)	(507)	0	0	0

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		14,051	0	0	0	7,325	0	1,499	0	2,942	2,285	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52133	0.00000	0.10667	0.00000	0.20939	0.16261	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,075	356	1,362	157	275	0	65	0	365	125	0	0	2,369
184	General & Intangible Reserve		(1,998)	(162)	(621)	(71)	(126)	0	(30)	0	(167)	(57)	0	0	(764)
185	General & Intangible Net Plant		3,077	193	741	85	150	0	36	0	199	68	0	0	1,605
186	General & Intangible Net Plant Allocators		1.00000	0.06286	0.24080	0.02771	0.04866	0.00000	0.01155	0.00000	0.06459	0.02217	0.00000	0.00000	0.52166
187															
188	Other Gross Plant		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
189	Other Reserve		(6)	(1)	(2)	(0)	(0)	0	(0)	0	(1)	(0)	0	0	(2)
190	Other Net Plant		(1)	(2)	(7)	(1)	(1)	0	(0)	0	(2)	(1)	0	0	13
191	Other Net Plant Allocators		1.00000	2.79774	10.71703	1.23330	2.16580	0.00000	0.51385	0.00000	2.87461	0.98678	0.00000	0.00000	(20.28911)
192															
193	Total Gross Plant		61,447	27,145	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
194	Total Reserve		(16,763)	(8,164)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
195	Total Net Plant in Service		44,684	18,981	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
196	Total Net Plant Allocators		1.00000	0.42478	0.01643	0.19809	0.16727	0.00000	0.03433	0.00000	0.07025	0.05265	0.00000	0.00000	0.03620
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		560	560	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		379	-	-	379	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		312	-	-	-	-	-	312	-	-	-	-	-	-
206	Labor		228	19	74	8	15	-	4	-	20	7	-	-	82
207	Total Construction Work in Progress		1,489	589	74	387	15	0	316	0	20	7	0	0	82
208	Total Construction Work in Progress Allocator		1.00000	0.39553	0.04940	0.25999	0.00998	0.00000	0.21211	0.00000	0.01325	0.00455	0.00000	0.00000	0.05520
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		96	13	3	69	8	0	0	0	1	0	0	0	3
218	Plant Held for Future Use Allocator		1.00000	0.13222	0.02728	0.71314	0.08574	0.00000	0.00131	0.00000	0.00732	0.00251	0.00000	0.00000	0.03048
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		182	-	182	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		396	-	396	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(920)	(70)	(323)	(38)	(77)	-	(19)	-	(110)	(28)	-	-	(255)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,574	-	-	-	-	-	-	-	-	-	-	-	1,574
233	Retail 100%, Class = Prod		(596)	(596)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,380	586	23	273	231	-	47	-	97	73	-	-	50
235	Retail 100%, Class = T&D		(277)	(0)	-	(0)	(135)	-	(32)	-	(69)	(41)	-	-	-
236	Retail 100%, Class = Metering		234	-	-	-	-	-	-	-	-	234	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		833	368	18	145	130	-	31	-	69	40	-	-	32
241	Total Working Capital		2,944	426	297	380	148	0	27	0	(13)	277	0	0	1,402
242	Total Working Capital Allocator		1.00000	0.14457	0.10075	0.12902	0.05033	0.00000	0.00933	0.00000	(0.00427)	0.09411	0.00000	0.00000	0.47617
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		61,447	27,145	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
247	Accumulated Depreciation		(16,763)	(8,164)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
248	Net Electric Plant in Service		44,684	18,981	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
249	Construction Work in Progress		1,489	589	74	387	15	0	316	0	20	7	0	0	82
250	Plant Held for Future Use		96	13	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,944	426	297	380	148	0	27	0	(13)	277	0	0	1,402
252	Total Rate Base		93,897	38,988	1,841	18,539	15,120	0	3,411	0	6,286	4,989	0	0	4,722
253	Total Rate Base Allocator		1.00000	0.41523	0.01961	0.19744	0.16102	0.00000	0.03633	0.00000	0.06695	0.05313	0.00000	0.00000	0.05029
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		7,700	2,833	693	1,064	1,456	-	709	-	272	169	1	-	503
258	Clean Energy Connect		47	47	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		7,747	2,880	693	1,064	1,456	-	709	-	272	169	1	-	503
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		7,747	2,880	693	1,064	1,456	0	709	0	272	169	1	0	503
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.37171	0.08951	0.13732	0.18793	0.00000	0.09158	0.00000	0.03507	0.02185	0.00011	0.00000	0.06492
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		8,731	2,832	1,183	1,041	1,043	-	261	-	714	427	-	-	1,230
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		8,731	2,832	1,183	1,041	1,043	-	261	-	714	427	-	-	1,230
270	Function Allocator for Electric Revenue		1.00000	0.32439	0.13553	0.11917	0.11948	0.00000	0.02992	0.00000	0.08173	0.04894	0.00000	0.00000	0.14083
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		39	-	-	39	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		356	-	-	-	-	-	-	-	356	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		409	1	0	39	5	0	8	0	356	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00169	0.00008	0.09618	0.01175	0.00000	0.02064	0.00000	0.86925	0.00022	0.00000	0.00000	0.00020
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		67	67	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		122	122	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		509	-	509	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		52	-	52	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		127	-	127	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		30	-	30	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		719	0	719	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		841	122	719	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.14500	0.85500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		78	-	-	78	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		80	2	0	78	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02009	0.00000	0.97991	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		106	-	-	-	106	-	-	-	-	-	-	-	-
318	Distribution Secondary		26	-	-	-	-	-	26	-	-	-	-	-	-
319	Distribution Service		141	-	-	-	-	-	-	-	141	-	-	-	-
320	Distribution Metering		23	-	-	-	-	-	-	-	-	23	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		296	0	0	0	106	0	26	0	141	23	0	0	0

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.35800	0.00000	0.08785	0.00000	0.47585	0.07830	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		84	-	-	-	-	-	-	-	84	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		115	-	-	-	-	-	-	-	-	-	-	-	115
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
332	Customer Accounting O&M		418	0	0	0	0	0	0	0	84	16	0	0	319
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		809	68	261	30	53	-	12	-	70	24	-	-	291
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		44	20	1	8	7	-	2	-	4	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		59	-	-	-	-	-	-	-	-	-	-	-	59
351	Retail 100%, Class = T&D		143	0	-	0	70	-	17	-	35	21	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		1,055	88	262	38	129	0	31	0	109	47	0	0	352
355	Admin & General O&M Allocators		1.00000	0.08309	0.24799	0.03574	0.12254	0.00000	0.02907	0.00000	0.10339	0.04453	0.00000	0.00000	0.33366
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,794	211	980	116	235	0	57	0	334	86	0	0	775
362	Total O&M Allocators		1.00000	0.07557	0.35085	0.04154	0.08424	0.00000	0.02030	0.00000	0.11946	0.03083	0.00000	0.00000	0.27722
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,794	211	980	116	235	-	57	-	334	86	-	-	775
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		844	844	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		120	120	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,154	1,154	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		238	-	-	238	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		243	6	0	238	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02305	0.00000	0.97689	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,397	1,160	0	238	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82981	0.00000	0.17018	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		242	-	-	-	242	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		66	-	-	-	-	-	66	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		115	-	-	-	-	-	-	-	115	-	-	-	-
401	Distribution Metering		146	-	-	-	-	-	-	-	-	146	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		569	0	0	0	242	0	66	0	115	146	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42488	0.00000	0.11664	0.00000	0.20144	0.25704	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		812	6	0	238	242	0	66	0	115	146	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00691	0.00000	0.29280	0.29755	0.00000	0.08168	0.00000	0.14107	0.18000	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,966	1,160	0	238	242	0	66	0	115	146	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58977	0.00000	0.12095	0.12291	0.00000	0.03374	0.00000	0.05827	0.07435	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		310	26	100	11	20	-	5	-	27	9	-	-	112
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		365	26	100	11	20	0	5	0	27	9	0	0	167
418	General & Intangible Plant Allocators		1.00000	0.07129	0.27309	0.03143	0.05519	0.00000	0.01309	0.00000	0.07325	0.02515	0.00000	0.00000	0.45750
419															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		58	2	0	0	2	0	0	0	1	1	0	0	52
431															
432	Total Depreciation Expense		2,390	1,188	100	250	264	0	72	0	142	156	0	0	219
433	Total Depreciation Expense Allocators		1.00000	0.49704	0.04178	0.10451	0.11027	0.00000	0.02993	0.00000	0.05949	0.06524	0.00000	0.00000	0.09174
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		79	7	25	3	5	-	1	-	7	2	-	-	28
438	Gross Total Plant		471	208	10	82	74	-	17	-	39	22	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		550	215	36	85	79	0	19	0	46	25	0	0	47
441	Total Taxes Other Allocator		1.00000	0.39042	0.06517	0.15399	0.14306	0.00000	0.03394	0.00000	0.08360	0.04491	0.00000	0.00000	0.08491
442															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	8,156	2,880	693	1,103	1,461	0	718	0	628	169	1	0	503
446	Total Oper. Exp. Before Tax	Line 19	5,734	1,614	1,116	451	578	0	147	0	522	267	0	0	1,041
447	Net Oper. Income (NOI) before Tax		2,422	1,267	(422)	653	883	0	571	0	106	(97)	1	0	(537)
448	Interest Expense	Line 8 x WACC	866	352	19	170	135	-	33	-	55	46	-	-	55
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,556	914	(442)	482	749	-	538	-	50	(144)	1	-	(592)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,556	914	(442)	482	749	0	538	0	50	(144)	1	0	(592)
453	Fed & St Permanent Differences	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
454	State Temporary Differences	Sch. 13	(1,896)	(837)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
455	State Taxable Income	Ln 452:454	(280)	103	(483)	163	462	0	470	0	(102)	(231)	1	0	(663)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(15)	6	(27)	9	25	-	26	-	(6)	(13)	0	-	(36)
458	State Income Tax (Def.)	Ln 454 x Ln 456	104	46	2	18	16	-	4	-	9	5	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	89	52	(24)	27	42	-	30	-	3	(8)	0	-	(32)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,556	914	(442)	482	749	-	538	-	50	(144)	1	-	(592)
464	Fed & St Permanent Differences	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,243)	(549)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
466	State Income Tax Exp. (Cur.)	Line 457	15	(6)	27	(9)	(25)	-	(26)	-	6	13	(0)	-	36
467	Fed. Taxable Income	Ln 463:466	387	386	(442)	268	538	-	468	-	(43)	(187)	1	-	(602)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	81	81	(93)	56	113	-	98	-	(9)	(39)	0	-	(126)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	81	81	(93)	56	113	-	98	-	(9)	(39)	0	-	(126)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	261	115	6	45	41	-	10	-	22	12	-	-	10
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(144)	(64)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
477	Total Federal Income Tax Exp.	Ln 471:476	175	123	(91)	73	128	-	102	-	(1)	(35)	0	-	(123)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	66	87	(119)	65	138	-	124	-	(15)	(52)	0	-	(163)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	343	152	8	60	54	-	13	-	29	16	-	-	13
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(144)	(64)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	216	153	(116)	91	162	-	130	-	(2)	(45)	0	-	(157)
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.24%	26.02%	25.28%	25.85%	25.63%	#DIV/0!	25.44%	#DIV/0!	27.65%	24.89%	25.35%	#DIV/0!	25.25%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
493	Interest Expense	Line 8 x WACC	(866)	(352)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
494	Permanent Diff Fed & State	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(165)	(73)	(4)	(29)	(26)	-	(6)	-	(14)	(8)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,243)	(549)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
499	Deferred Tax Federal	Ln 498 x Ln 468	261	115	6	45	41	-	10	-	22	12	-	-	10
500	Base for FIT Computation	Ln 492:499	1,015	373	23	226	157	-	40	-	43	61	-	-	91
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	270	99	6	60	42	-	11	-	12	16	-	-	24
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(144)	(64)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
505	Total FIT before Adding Deferred	Ln 502:504	125	35	3	35	19	-	5	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	261	115	6	45	41	-	10	-	22	12	-	-	10
507	Total FIT - Current & Deferred	Ln 505:506	386	150	9	80	60	-	15	-	21	22	-	-	29
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
511	Interest Expense	Line 26 x WACC	(866)	(352)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
512	Permanent Diff Fed & State	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
513	Temporary State Differences	Sch. 13	(1,896)	(837)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
514	State Deferred Tax	Ln 513 x Ln 456	104	46	2	18	16	-	4	-	9	5	-	-	4
515	Net FIT Allowable	Line 507	386	150	9	80	60	-	15	-	21	22	-	-	29
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	737	230	17	191	113	-	30	-	9	51	-	-	94
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	43	13	1	11	7	-	2	-	1	3	-	-	5
521	Total SIT - Deferred	Line 514	104	46	2	18	16	-	4	-	9	5	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	147	59	3	29	23	-	6	-	9	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	485	189	11	101	75	-	19	-	26	27	-	-	36
528	Total Income Tax Allocator		1.00000	0.38924	0.02269	0.20828	0.15497	0.00000	0.03869	0.00000	0.05451	0.05658	0.00000	0.00000	0.07503
529															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		24	-	24	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		7	-	7	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		323	66	256	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	0	-	29	0	-	-	-	-	-	-	-	-
542	Distribution		106	-	-	-	52	-	12	-	26	16	-	-	-
543	Subtotal Prod, Trans and Dist		458	67	256	29	52	0	12	0	26	16	0	0	0
544	Customer Accounts		212	-	-	-	-	-	-	-	42	8	-	-	161
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		55	-	-	-	-	-	-	-	-	-	-	-	55
547	Subtotal before Admin & Gen		795	67	256	29	52	0	12	0	69	24	0	0	286
548	Admin & General		381	32	123	14	25	-	6	-	33	11	-	-	137
549	Total		$1,176	$99	$379	$44	$77	$0	$18	$0	$102	$35	$0	$0	$424
550	Total Labor Allocator		1.00000	0.08411	0.32218	0.03708	0.06511	0.00000	0.01545	0.00000	0.08642	0.02966	0.00000	0.00000	0.36000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	4,882,178	2,436,559	93,081	986,404	1,046,180	-	279,837	-	16,410	16,024	-	-	7,683
3	Accum. Depreciation & Amort.	Line 163	(1,277,637)	(732,841)	(42,731)	(167,858)	(231,106)	-	(91,234)	-	(6,325)	(3,072)	-	-	(2,470)
4	Net Plant in Service		3,604,541	1,703,718	50,350	818,546	815,074	-	188,603	-	10,084	12,952	-	-	5,213
5	Construction Work in Progress	Line 207	134,544	52,873	5,045	35,807	1,621	-	38,838	-	63	32	-	-	265
6	Plant Held for Future Use	Line 217	8,618	1,145	180	6,362	902	-	16	-	2	1	-	-	9
7	Working Capital	Line 241	120,622	38,200	20,336	35,125	16,155	-	4,781	-	(40)	1,547	-	-	4,517
8	Total Rate Base		3,868,324	1,795,936	75,911	895,839	833,753	-	232,239	-	10,110	14,532	-	-	10,004
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	555,716	258,482	(1,896)	76,139	104,203	-	51,168	-	19,447	12,113	61	-	35,999
12	Other Operating Revenue	Line 283	6,412	62	2	3,640	524	-	1,039	-	1,143	0	-	-	0
13	Total Revenue		562,128	258,544	(1,894)	79,780	104,727	-	52,207	-	20,590	12,113	61	-	35,999
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	133,772	18,952	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,496
17	Depreciation	Line 432	176,110	106,619	6,846	23,097	28,738	-	8,793	-	457	855	-	-	706
18	Tax Other Than Income Tax	Line 440	40,893	19,284	2,459	7,836	8,585	-	2,296	-	148	134	-	-	151
19	Operating Expense before Tax		350,775	144,855	76,524	41,664	62,991	-	18,302	-	1,677	1,409	-	-	3,353
20	Income Tax Expense	Line 486	22,161	13,741	(20,483)	2,805	3,827	-	6,746	-	4,701	2,602	16	-	8,207
21	Total Operating Expense		372,937	158,596	56,041	44,470	66,818	-	25,048	-	6,378	4,011	16	-	11,560
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	189,191	99,947	(57,934)	35,310	37,910	-	27,159	-	14,213	8,103	46	-	24,439
25	Net Operating Income Required	Ln 8 x Ln 33	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(46,407)	(9,433)	(62,558)	(19,251)	(12,870)	-	13,015	-	13,597	7,218	46	-	23,829
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(62,328)	(12,669)	(84,020)	(25,855)	(17,285)	-	17,480	-	18,262	9,694	61	-	32,005
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	602,123	267,915	60,662	95,390	117,073	-	38,153	-	5,850	4,895	16	-	12,169
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.89%	5.57%	-76.32%	3.94%	4.55%	0.00%	11.69%	0.00%	140.58%	55.76%	0.00%	0.00%	244.28%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,732,712	1,732,712	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		136,472	136,472	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		166,473	166,473	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		341,260	341,260	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,376,917	2,376,917	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		22,302	22,302	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		608	608	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,553	4,553	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		371	371	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		971,958	-	-	971,958	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		999,870	27,834	0	971,958	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02784	0.00000	0.97208	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,376,787	2,404,751	0	971,958	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71214	0.00000	0.28784	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,016,185	-	-	-	1,016,185	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		271,834	-	-	-	-	-	271,834	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		15,240	-	-	-	-	-	-	-	15,240	-	-	-	-
69	Distribution Metering		15,432	-	-	-	-	-	-	-	-	15,432	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,318,693	0	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		3,695,610	2,376,917	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64317	0.00000	0.00000	0.27497	0.00000	0.07356	0.00000	0.00412	0.00418	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		184,522	31,915	93,395	14,494	30,016	-	8,029	-	1,174	594	-	-	4,904
83	Retail 100%, Class = # Bills		2,731	-	-	-	-	-	-	-	-	-	-	-	2,731
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		187,253	31,915	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
86	General & Intangible Plant Allocators		1.00000	0.17044	0.49876	0.07741	0.16030	0.00000	0.04288	0.00000	0.00627	0.00317	0.00000	0.00000	0.04077

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		(619)	(107)	(314)	(49)	(101)	-	(27)	-	(4)	(2)	-	-	(16)
90	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(555)	(107)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
96															
97	Total Gross Electric Plant in Service		4,882,178	2,436,559	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
98	Total Gross Electric Plant Allocators		1.00000	0.49907	0.01907	0.20204	0.21429	0.00000	0.05732	0.00000	0.00336	0.00328	0.00000	0.00000	0.00157
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		505,878	505,878	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		51,729	51,729	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		100,523	100,523	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		17,807	17,807	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		17,254	17,254	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		11,527	11,527	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		10,718	10,718	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		154	154	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		715,590	715,590	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,017	2,017	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		314	314	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		317	317	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		161,226	-	-	161,226	-	-	-	-	-	-	-	-	-
122	Distribution Primary		9	-	-	-	9	-	-	-	-	-	-	-	-
123	Transmission Plant Total		163,885	2,649	0	161,226	9	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01616	0.00000	0.98378	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		879,474	718,239	0	161,226	9	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81667	0.00000	0.18332	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		217,363	-	-	-	217,363	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		87,560	-	-	-	-	-	87,560	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,788	-	-	-	-	-	-	-	5,788	-	-	-	-
135	Distribution Metering		2,800	-	-	-	-	-	-	-	-	2,800	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		313,511	0	0	0	217,363	0	87,560	0	5,788	2,800	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69332	0.00000	0.27929	0.00000	0.01846	0.00893	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		477,396	2,649	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00555	0.00000	0.33772	0.45533	0.00000	0.18341	0.00000	0.01212	0.00587	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,192,986	718,239	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60205	0.00000	0.13514	0.18221	0.00000	0.07340	0.00000	0.00485	0.00235	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		84,143	14,554	42,589	6,610	13,688	-	3,661	-	535	271	-	-	2,236
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		227	-	-	-	-	-	-	-	-	-	-	-	227
151	General & Intangible Plant Total		84,370	14,554	42,589	6,610	13,688	0	3,661	0	535	271	0	0	2,463
152	General & Intangible Plant Allocators		1.00000	0.17250	0.50478	0.07834	0.16223	0.00000	0.04340	0.00000	0.00634	0.00321	0.00000	0.00000	0.02919
153															
154	Other														
155	Labor		282	49	143	22	46	-	12	-	2	1	-	-	7
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		282	49	143	22	46	0	12	0	2	1	0	0	7
162															
163	Total Accumulated Depreciation		1,277,637	732,841	42,731	167,858	231,106	0	91,234	0	6,325	3,072	0	0	2,470
164	Total Accum Deprec Allocators		1.00000	0.57359	0.03345	0.13138	0.18089	0.00000	0.07141	0.00000	0.00495	0.00240	0.00000	0.00000	0.00193
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		2,376,917	2,376,917	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(715,590)	(715,590)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,661,327	1,661,327	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		999,870	27,834	0	971,958	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(163,885)	(2,649)	0	(161,226)	(9)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		835,986	25,185	0	810,732	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03013	0.00000	0.96979	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
179	Distribution Reserve		(313,511)	0	0	0	(217,363)	0	(87,560)	0	(5,788)	(2,800)	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
180	Distribution Net Plant		1,005,181	0	0	0	798,823	0	184,275	0	9,452	12,632	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79471	0.00000	0.18332	0.00000	0.00940	0.01257	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		187,253	31,915	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
184	General & Intangible Reserve		(84,370)	(14,554)	(42,589)	(6,610)	(13,688)	0	(3,661)	0	(535)	(271)	0	0	(2,463)
185	General & Intangible Net Plant		102,883	17,362	50,806	7,885	16,329	0	4,368	0	638	323	0	0	5,172
186	General & Intangible Net Plant Allocators		1.00000	0.16875	0.49382	0.07664	0.15871	0.00000	0.04245	0.00000	0.00621	0.00314	0.00000	0.00000	0.05027
187															
188	Other Gross Plant		(555)	(107)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
189	Other Reserve		(282)	(49)	(143)	(22)	(46)	0	(12)	0	(2)	(1)	0	0	(7)
190	Other Net Plant		(837)	(156)	(456)	(71)	(147)	0	(39)	0	(6)	(3)	0	0	41
191	Other Net Plant Allocators		1.00000	0.18630	0.54518	0.08461	0.17522	0.00000	0.04687	0.00000	0.00685	0.00347	0.00000	0.00000	(0.04850)
192															
193	Total Gross Plant		4,882,178	2,436,559	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
194	Total Reserve		(1,277,637)	(732,841)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
195	Total Net Plant in Service		3,604,541	1,703,718	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
196	Total Net Plant Allocators		1.00000	0.47266	0.01397	0.22709	0.22612	0.00000	0.05232	0.00000	0.00280	0.00359	0.00000	0.00000	0.00145
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		698	698	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		50,277	50,277	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		35,024	-	-	35,024	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		38,405	-	-	-	-	-	38,405	-	-	-	-	-	-
206	Labor		9,967	1,724	5,045	783	1,621	-	434	-	63	32	-	-	265
207	Total Construction Work in Progress		134,544	52,873	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
208	Total Construction Work in Progress Allocator		1.00000	0.39298	0.03749	0.26613	0.01205	0.00000	0.28867	0.00000	0.00047	0.00024	0.00000	0.00000	0.00197
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		652	652	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		431	431	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,334	-	-	6,334	-	-	-	-	-	-	-	-	-
215	Distribution Primary		844	-	-	-	844	-	-	-	-	-	-	-	-
216	Labor		357	62	180	28	58	-	16	-	2	1	-	-	9
217	Plant Held for Future Use Total		8,618	1,145	180	6,362	902	0	16	0	2	1	0	0	9
218	Plant Held for Future Use Allocator		1.00000	0.13285	0.02094	0.73824	0.10467	0.00000	0.00180	0.00000	0.00026	0.00013	0.00000	0.00000	0.00110
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		12,355	12,355	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,486	-	12,486	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,166	-	27,166	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(85)	(85)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(44,045)	(6,240)	(22,132)	(3,533)	(8,451)	-	(2,375)	-	(353)	(138)	-	-	(822)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,074	-	-	-	-	-	-	-	-	-	-	-	5,074
233	Retail 100%, Class = Prod		(53,493)	(53,493)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		111,351	52,631	1,555	25,286	25,179	-	5,826	-	312	400	-	-	161
235	Retail 100%, Class = T&D		(19,147)	(0)	-	(0)	(14,755)	-	(3,947)	-	(221)	(224)	-	-	-
236	Retail 100%, Class = Metering		1,292	-	-	-	-	-	-	-	-	1,292	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		66,184	33,031	1,262	13,372	14,182	-	3,794	-	222	217	-	-	104
241	Total Working Capital		120,622	38,200	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
242	Total Working Capital Allocator		1.00000	0.31669	0.16860	0.29120	0.13393	0.00000	0.03964	0.00000	(0.00033)	0.01282	0.00000	0.00000	0.03745
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		4,882,178	2,436,559	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
247	Accumulated Depreciation		(1,277,637)	(732,841)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
248	Net Electric Plant in Service		3,604,541	1,703,718	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
249	Construction Work in Progress		134,544	52,873	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
250	Plant Held for Future Use		8,618	1,145	180	6,362	902	0	16	0	2	1	0	0	9
251	Working Capital		120,622	38,200	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
252	Total Rate Base		7,472,865	3,499,654	126,262	1,714,385	1,648,826	0	420,842	0	20,194	27,485	0	0	15,217
253	Total Rate Base Allocator		1.00000	0.46831	0.01690	0.22941	0.22064	0.00000	0.05632	0.00000	0.00270	0.00368	0.00000	0.00000	0.00204
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		551,148	254,305	(1,896)	76,139	104,203	-	50,777	-	19,447	12,113	61	-	35,999
258	Clean Energy Connect		4,177	4,177	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		391	-	-	-	-	-	391	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		555,716	258,482	(1,896)	76,139	104,203	-	51,168	-	19,447	12,113	61	-	35,999
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		555,716	258,482	(1,896)	76,139	104,203	0	51,168	0	19,447	12,113	61	0	35,999
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.46513	(0.00341)	0.13701	0.18751	0.00000	0.09208	0.00000	0.03500	0.02180	0.00011	0.00000	0.06478
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		586,373	254,236	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	3,962
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		586,373	254,236	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	3,962
270	Function Allocator for Electric Revenue		1.00000	0.43357	0.13839	0.16410	0.19402	0.00000	0.05533	0.00000	0.00391	0.00391	0.00000	0.00000	0.00676
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		3,610	-	-	3,610	-	-	-	-	-	-	-	-	-
275	Distribution Primary		495	-	-	-	495	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		1,031	-	-	-	-	-	1,031	-	-	-	-	-	-
277	Distribution Service		1,143	-	-	-	-	-	-	-	1,143	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		132	62	2	30	29	-	7	-	0	0	-	-	0
283	Total Other Revenue		6,412	62	2	3,640	524	0	1,039	0	1,143	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00967	0.00035	0.56777	0.08180	0.00000	0.16203	0.00000	0.17827	0.00008	0.00000	0.00000	0.00004
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		5,987	5,987	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,659	1,659	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,182	2,182	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		10,940	10,940	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		34,872	-	34,872	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,593	-	3,593	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,740	-	8,740	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		2,075	-	2,075	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		49,279	0	49,279	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		60,219	10,940	49,279	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18167	0.81833	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		107	107	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,245	-	-	7,245	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,389	144	0	7,245	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01951	0.00000	0.98049	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,571	-	-	-	11,571	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,201	-	-	-	-	-	3,201	-	-	-	-	-	-
319	Distribution Service		453	-	-	-	-	-	-	-	453	-	-	-	-
320	Distribution Metering		128	-	-	-	-	-	-	-	-	128	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		15,353	0	0	0	11,571	0	3,201	0	453	128	0	0	0

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75362	0.00000	0.20851	0.00000	0.02951	0.00836	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		269	-	-	-	-	-	-	-	269	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		370	-	-	-	-	-	-	-	-	-	-	-	370
330	Customer Billing		336	-	-	-	-	-	-	-	-	-	-	-	336
331	Retail 100%, Class = # Bills		322	-	-	-	-	-	-	-	-	-	-	-	322
332	Customer Accounting O&M		1,348	0	0	0	0	0	0	0	269	51	0	0	1,027
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19947	0.03816	0.00000	0.00000	0.76236
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		281	-	-	-	-	-	-	-	-	-	-	-	281
342	Sales O&M		281	0	0	0	0	0	0	0	0	0	0	0	281
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		35,310	6,107	17,872	2,774	5,744	-	1,536	-	225	114	-	-	938
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,528	1,761	67	713	756	-	202	-	12	12	-	-	6
349	EV O&M		240	-	-	-	-	-	240	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		190	-	-	-	-	-	-	-	-	-	-	-	190
351	Retail 100%, Class = T&D		9,860	0	-	0	7,598	-	2,032	-	114	115	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		49,128	7,868	17,939	3,486	14,098	0	4,012	0	350	241	0	0	1,134
355	Admin & General O&M Allocators		1.00000	0.16015	0.36515	0.07097	0.28696	0.00000	0.08165	0.00000	0.00713	0.00490	0.00000	0.00000	0.02309
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		133,772	18,952	67,219	10,731	25,668	0	7,213	0	1,072	420	0	0	2,496
362	Total O&M Allocators		1.00000	0.14167	0.50249	0.08022	0.19188	0.00000	0.05392	0.00000	0.00802	0.00314	0.00000	0.00000	0.01866
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		133,772	18,952	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,496
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		75,729	75,729	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		10,803	10,803	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		4,656	4,656	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		11,424	11,424	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		529	529	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		254	254	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		103,587	103,587	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		404	404	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		82	82	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		21,993	-	-	21,993	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		22,498	504	0	21,993	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02239	0.00000	0.97755	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		126,085	104,091	0	21,993	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82556	0.00000	0.17443	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		26,355	-	-	-	26,355	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,157	-	-	-	-	-	8,157	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		368	-	-	-	-	-	-	-	368	-	-	-	-
401	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		35,688	0	0	0	26,355	0	8,157	0	368	808	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.73847	0.00000	0.22856	0.00000	0.01031	0.02265	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		58,186	504	0	21,993	26,356	0	8,157	0	368	808	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00866	0.00000	0.37798	0.45296	0.00000	0.14019	0.00000	0.00633	0.01389	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		161,773	104,091	0	21,993	26,356	0	8,157	0	368	808	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64344	0.00000	0.13595	0.16292	0.00000	0.05042	0.00000	0.00228	0.00500	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,521	2,339	6,844	1,062	2,199	-	588	-	86	44	-	-	359
415	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,700	2,339	6,844	1,062	2,199	0	588	0	86	44	0	0	539
418	General & Intangible Plant Allocators		1.00000	0.17070	0.49952	0.07752	0.16054	0.00000	0.04294	0.00000	0.00628	0.00318	0.00000	0.00000	0.03932
419															

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		167	-	-	-	-	-	-	-	-	-	-	-	167
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		184	87	3	42	42	-	10	-	1	1	-	-	0
425	Retail 100%, Class = T&D		183	0	-	0	141	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		637	189	3	42	182	0	47	0	3	3	0	0	168
431															
432	Total Depreciation Expense		176,110	106,619	6,846	23,097	28,738	0	8,793	0	457	855	0	0	706
433	Total Depreciation Expense Allocators		1.00000	0.60541	0.03887	0.13115	0.16318	0.00000	0.04993	0.00000	0.00259	0.00485	0.00000	0.00000	0.00401
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,448	596	1,745	271	561	-	150	-	22	11	-	-	92
438	Gross Total Plant		37,446	18,688	714	7,566	8,024	-	2,146	-	126	123	-	-	59
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		40,893	19,284	2,459	7,836	8,585	0	2,296	0	148	134	0	0	151
441	Total Taxes Other Allocator		1.00000	0.47158	0.06013	0.19163	0.20993	0.00000	0.05615	0.00000	0.00361	0.00328	0.00000	0.00000	0.00368
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	562,128	258,544	(1,894)	79,780	104,727	0	52,207	0	20,590	12,113	61	0	35,999
446	Total Oper. Exp. Before Tax	Line 19	350,775	144,855	76,524	41,664	62,991	0	18,302	0	1,677	1,409	0	0	3,353
447	Net Oper. Income (NOI) before Tax		211,352	113,688	(78,418)	38,115	41,736	0	33,905	0	18,914	10,704	61	0	32,646
448	Interest Expense	Line 8 x WACC	68,083	31,609	1,336	15,767	14,674	-	4,087	-	178	256	-	-	176
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	143,270	82,080	(79,754)	22,348	27,062	-	29,818	-	18,736	10,449	61	-	32,470
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	143,270	82,080	(79,754)	22,348	27,062	0	29,818	0	18,736	10,449	61	0	32,470
453	Fed & St Permanent Differences	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
454	State Temporary Differences	Sch. 13	(150,626)	(75,173)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
455	State Taxable Income	Ln 452:454	(2,645)	9,258	(82,536)	(7,133)	(4,205)	0	21,454	0	18,245	9,970	61	0	32,240
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(145)	509	(4,539)	(392)	(231)	-	1,180	-	1,003	548	3	-	1,773
458	State Income Tax (Def.)	Ln 454 x Ln 456	8,284	4,135	158	1,674	1,775	-	475	-	28	27	-	-	13
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	8,139	4,644	(4,382)	1,282	1,544	-	1,655	-	1,031	576	3	-	1,786
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	143,270	82,080	(79,754)	22,348	27,062	-	29,818	-	18,736	10,449	61	-	32,470
464	Fed & St Permanent Differences	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(98,789)	(49,303)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
466	State Income Tax Exp. (Cur.)	Line 457	145	(509)	4,539	392	231	-	(1,180)	-	(1,003)	(548)	(3)	-	(1,773)
467	Fed. Taxable Income	Ln 463:466	49,338	34,619	(77,008)	3,733	7,134	-	23,245	-	17,416	9,592	58	-	30,549
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	10,361	7,270	(16,172)	784	1,498	-	4,882	-	3,657	2,014	12	-	6,415
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	10,361	7,270	(16,172)	784	1,498	-	4,882	-	3,657	2,014	12	-	6,415
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	20,746	10,354	396	4,191	4,445	-	1,189	-	70	68	-	-	33
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(1,740)	(868)	(33)	(351)	(373)	-	(100)	-	(6)	(6)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(11,444)	(5,711)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
477	Total Federal Income Tax Exp.	Ln 471:476	17,832	10,999	(16,029)	2,293	3,099	-	5,310	-	3,682	2,039	12	-	6,427
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	10,216	7,779	(20,711)	392	1,267	-	6,062	-	4,661	2,563	16	-	8,188
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	27,290	13,620	520	5,514	5,848	-	1,564	-	92	90	-	-	43
481	Total Direct Adjs.	Ln 459 + Ln 475	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(11,444)	(5,711)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,641)	(819)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
485	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
486	Total Income Tax Expense	Ln 479:485	22,161	13,741	(20,483)	2,805	3,827	-	6,746	-	4,701	2,602	16	-	8,207
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.12%	26.02%	25.32%	26.34%	26.22%	#DIV/0!	25.56%	#DIV/0!	25.36%	25.38%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
493	Interest Expense	Line 8 x WACC	(68,083)	(31,609)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
494	Permanent Diff Fed & State	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(13,085)	(6,530)	(249)	(2,644)	(2,804)	-	(750)	-	(44)	(43)	-	-	(21)
497	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
498	Temporary Diff Federal	Sch. 13	(98,789)	(49,303)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
499	Deferred Tax Federal	Ln 498 x Ln 468	20,746	10,354	396	4,191	4,445	-	1,189	-	70	68	-	-	33
500	Base for FIT Computation	Ln 492:499	78,839	33,516	1,597	20,877	17,103	-	4,974	-	140	338	-	-	294
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	20,957	8,909	424	5,550	4,546	-	1,322	-	37	90	-	-	78
503	Federal Portion of Direct Adjs.	Sch. 13	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(11,444)	(5,711)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
505	Total FIT before Adding Deferred	Ln 502:504	9,423	3,153	205	3,219	2,075	-	661	-	(2)	52	-	-	60
506	Total FIT - Deferred	Line 499	20,746	10,354	396	4,191	4,445	-	1,189	-	70	68	-	-	33
507	Total FIT - Current & Deferred	Ln 505:506	30,168	13,506	600	7,411	6,520	-	1,850	-	68	120	-	-	93
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
511	Interest Expense	Line 26 x WACC	(68,083)	(31,609)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
512	Permanent Diff Fed & State	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
513	Temporary State Differences	Sch. 13	(150,626)	(75,173)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
514	State Deferred Tax	Ln 513 x Ln 456	8,284	4,135	158	1,674	1,775	-	475	-	28	27	-	-	13
515	Net FIT Allowable	Line 507	30,168	13,506	600	7,411	6,520	-	1,850	-	68	120	-	-	93
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,641)	(819)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
517	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
518	Base for SIT Computation	Ln 510:517	56,243	20,689	1,191	17,628	12,317	-	3,800	-	31	285	-	-	303
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	3,273	1,204	69	1,026	717	-	221	-	2	17	-	-	18
521	Total SIT - Deferred	Line 514	8,284	4,135	158	1,674	1,775	-	475	-	28	27	-	-	13
522	Total SIT - Current & Deferred	Ln 520:521	11,558	5,339	227	2,700	2,492	-	696	-	30	44	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,641)	(819)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
525	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	37,916	16,943	755	9,341	8,196	-	2,328	-	85	151	-	-	117
528	Total Income Tax Allocator		1.00000	0.44687	0.01990	0.24635	0.21616	0.00000	0.06139	0.00000	0.00224	0.00399	0.00000	0.00000	0.00309
529															

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		3,934	3,934	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		815	815	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		933	933	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		14,860	-	14,860	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,659	-	1,659	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		543	-	543	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		506	-	506	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		23,527	5,959	17,568	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,771	45	-	2,727	0	-	-	-	-	-	-	-	-
542	Distribution		7,327	-	-	-	5,646	-	1,510	-	85	86	-	-	-
543	Subtotal Prod, Trans and Dist		33,625	6,004	17,568	2,727	5,646	0	1,510	0	85	86	0	0	0
544	Customer Accounts		682	-	-	-	-	-	-	-	136	26	-	-	520
545	Customer Service & Info.		227	-	-	-	-	-	-	-	-	-	-	-	227
546	Sales		176	-	-	-	-	-	-	-	-	-	-	-	176
547	Subtotal before Admin & Gen		34,710	6,004	17,568	2,727	5,646	0	1,510	0	221	112	0	0	923
548	Admin & General		16,640	2,878	8,422	1,307	2,707	-	724	-	106	54	-	-	442
549	Total		$51,350	$8,882	$25,990	$4,034	$8,353	$0	$2,234	$0	$327	$165	$0	$0	$1,365
550	Total Labor Allocator		1.00000	0.17296	0.50614	0.07855	0.16267	0.00000	0.04351	0.00000	0.00636	0.00322	0.00000	0.00000	0.02658

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	35,549	10,420	1,040	3,540	20,527	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(8,753)	(3,134)	(477)	(602)	(4,535)	-	-	-	-	(4)	-	-	(0)
4	Net Plant in Service		26,797	7,286	562	2,938	15,993	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	443	226	56	129	32	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	47	5	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	836	163	227	126	317	-	-	-	-	2	-	-	0
8	Total Rate Base		28,123	7,680	848	3,215	16,359	-	-	-	-	20	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	6,570	1,105	1,913	905	1,239	-	604	-	231	144	1	-	428
12	Other Operating Revenue	Line 283	24	0	0	13	10	-	-	-	-	0	-	-	0
13	Total Revenue		6,593	1,106	1,913	918	1,249	-	604	-	231	144	1	-	428
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,375	81	751	39	504	-	-	-	-	0	-	-	0
17	Depreciation	Line 432	1,180	456	76	83	564	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	307	82	27	28	168	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		2,862	619	855	150	1,236	-	-	-	-	2	-	-	0
20	Income Tax Expense	Line 486	717	59	261	170	(129)	-	153	-	59	36	0	-	108
21	Total Operating Expense		3,579	678	1,116	320	1,107	-	153	-	59	38	0	-	109
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	3,014	427	797	598	142	-	451	-	173	106	1	-	319
25	Net Operating Income Required	Ln 8 x Ln 33	1,713	468	52	196	996	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	1,301	(40)	745	403	(854)	-	451	-	173	105	1	-	319
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	1,748	(54)	1,001	541	(1,147)	-	605	-	232	141	1	-	429
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,268	1,146	1,168	502	2,093	-	153	-	59	39	0	-	109
31															
32	Rate of Return Earned	Ln 24 / Ln 8	10.72%	5.57%	93.98%	18.61%	0.87%	0.00%	0.00%	0.00%	0.00%	541.35%	0.00%	0.00%	37250.56%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,410	7,410	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		584	584	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		712	712	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,459	1,459	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		10,165	10,165	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		95	95	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,488	-	-	3,488	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,609	119	0	3,488	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03299	0.00000	0.96659	0.00043	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,774	10,284	0	3,488	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.74664	0.00000	0.25325	0.00011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		19,939	-	-	-	19,939	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99895	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,961	0	0	1	19,939	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.99890	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		30,126	10,165	0	1	19,939	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.33742	0.00000	0.00003	0.66185	0.00000	0.00000	0.00000	0.00000	0.00069	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		1,822	136	1,043	52	589	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,822	136	1,043	52	589	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.07492	0.57256	0.02855	0.32326	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00036

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(6)	(0)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		35,549	10,420	1,040	3,540	20,527	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.29312	0.02925	0.09958	0.57743	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,163	2,163	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		221	221	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		430	430	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		74	74	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,060	3,060	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		579	-	-	579	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		590	11	0	579	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01920	0.00000	0.98049	0.00031	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,650	3,072	0	579	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.84144	0.00000	0.15851	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		4,265	-	-	-	4,265	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,269	0	0	0	4,265	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99911	0.00000	0.00000	0.00000	0.00000	0.00089	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,859	11	0	579	4,265	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00233	0.00000	0.11908	0.87780	0.00000	0.00000	0.00000	0.00000	0.00078	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		7,919	3,072	0	579	4,265	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38787	0.00000	0.07306	0.53858	0.00000	0.00000	0.00000	0.00000	0.00048	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		831	62	476	24	269	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		831	62	476	24	269	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.07492	0.57262	0.02855	0.32330	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00025
153															
154	Other														
155	Labor		3	0	2	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		3	0	2	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		8,753	3,134	477	602	4,535	0	0	0	0	4	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.35807	0.05453	0.06883	0.51808	0.00000	0.00000	0.00000	0.00000	0.00047	0.00000	0.00000	0.00002
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		10,165	10,165	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,060)	(3,060)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		7,105	7,105	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		3,609	119	0	3,488	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(590)	(11)	0	(579)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,019	108	0	2,910	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03568	0.00000	0.96387	0.00045	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,269)	0	0	0	(4,265)	0	0	0	0	(4)	0	0	0

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		15,691	0	0	0	15,674	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99891	0.00000	0.00000	0.00000	0.00000	0.00109	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		1,822	136	1,043	52	589	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(831)	(62)	(476)	(24)	(269)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		991	74	567	28	320	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.07491	0.57251	0.02855	0.32324	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00045
187															
188	Other Gross Plant		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(3)	(0)	(2)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(9)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.07497	0.57299	0.02857	0.32351	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	(0.00039)
192															
193	Total Gross Plant		35,549	10,420	1,040	3,540	20,527	0	0	0	0	22	0	0	1
194	Total Reserve		(8,753)	(3,134)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
195	Total Net Plant in Service		26,797	7,286	562	2,938	15,993	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.27190	0.02099	0.10963	0.59682	0.00000	0.00000	0.00000	0.00000	0.00065	0.00000	0.00000	0.00002
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		215	215	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		126	-	-	126	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		98	7	56	3	32	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		443	226	56	129	32	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.51062	0.12724	0.29018	0.07184	0.00000	0.00000	0.00000	0.00000	0.00008	0.00000	0.00000	0.00005
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		47	5	2	23	18	0	0	0	0	0	0	0	0
218	Plant Held for Future Use Allocator		1.00000	0.10320	0.04248	0.48123	0.37305	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		139	-	139	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		303	-	303	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(453)	(27)	(247)	(13)	(166)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(229)	(229)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		828	225	17	91	494	-	-	-	-	1	-	-	0
235	Retail 100%, Class = T&D		(290)	(0)	-	(0)	(289)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		482	141	14	48	278	-	-	-	-	0	-	-	0
241	Total Working Capital		836	163	227	126	317	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.19540	0.27168	0.15075	0.37916	0.00000	0.00000	0.00000	0.00000	0.00254	0.00000	0.00000	0.00046
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		35,549	10,420	1,040	3,540	20,527	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(8,753)	(3,134)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
248	Net Electric Plant in Service		26,797	7,286	562	2,938	15,993	0	0	0	0	17	0	0	0
249	Construction Work in Progress		443	226	56	129	32	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		47	5	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		836	163	227	126	317	0	0	0	0	2	0	0	0
252	Total Rate Base		54,920	14,967	1,410	6,153	32,352	0	0	0	0	37	0	0	1
253	Total Rate Base Allocator		1.00000	0.27252	0.02568	0.11203	0.58908	0.00000	0.00000	0.00000	0.00000	0.00068	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		6,552	1,088	1,913	905	1,239	-	604	-	231	144	1	-	428
258	Clean Energy Connect		18	18	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		6,570	1,105	1,913	905	1,239	-	604	-	231	144	1	-	428
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		6,570	1,105	1,913	905	1,239	0	604	0	231	144	1	0	428
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.16826	0.29118	0.13777	0.18855	0.00000	0.09188	0.00000	0.03519	0.02192	0.00011	0.00000	0.06514
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,575	1,087	906	345	2,232	-	-	-	-	3	-	-	0
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,575	1,087	906	345	2,232	-	-	-	-	3	-	-	0
270	Function Allocator for Electric Revenue		1.00000	0.23767	0.19813	0.07549	0.48798	0.00000	0.00000	0.00000	0.00000	0.00065	0.00000	0.00000	0.00007
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		13	-	-	13	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		24	0	0	13	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01121	0.00106	0.55252	0.43519	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		47	47	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		389	-	389	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		98	-	98	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		23	-	23	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		550	0	550	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		597	47	550	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07834	0.92166	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02317	0.00000	0.97683	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		227	-	-	-	227	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		227	0	0	0	227	0	0	0	0	0	0	0	0

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.99923	0.00000	0.00000	0.00000	0.00000	0.00077	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing		0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04767	0.00000	0.00000	0.95233
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		349	26	200	10	113	-	-	-	-	0	-	-	0
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		26	8	1	3	15	-	-	-	-	0	-	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D		149	0	-	0	149	-	-	-	-	0	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		524	34	200	13	277	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.06427	0.38273	0.02391	0.52835	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	0.00019
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,375	81	751	39	504	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.05896	0.54615	0.02802	0.36637	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00016
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		1,375	81	751	39	504	-	-	-	-	0	-	-	0
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		324	324	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		46	46	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		443	443	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		79	-	-	79	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		81	2	0	79	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02656	0.00000	0.97309	0.00036	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		524	445	0	79	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.84935	0.00000	0.15059	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		517	-	-	-	517	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		518	0	0	0	517	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99788	0.00000	0.00000	0.00000	0.00000	0.00212	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		599	2	0	79	517	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00359	0.00000	0.13170	0.86288	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,042	445	0	79	517	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42708	0.00000	0.07572	0.49614	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		133	10	76	4	43	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		133	10	76	4	43	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.07492	0.57257	0.02855	0.32327	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00035
419															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,180	456	76	83	564	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.38628	0.06478	0.07022	0.47770	0.00000	0.00000	0.00000	0.00000	0.00097	0.00000	0.00000	0.00005
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		34	3	19	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		273	80	8	27	157	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		307	82	27	28	168	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.26890	0.08955	0.09170	0.54923	0.00000	0.00000	0.00000	0.00000	0.00058	0.00000	0.00000	0.00004
442															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	6,593	1,106	1,913	918	1,249	0	604	0	231	144	1	0	428
446	Total Oper. Exp. Before Tax	Line 19	2,862	619	855	150	1,236	0	0	0	0	2	0	0	0
447	Net Oper. Income (NOI) before Tax		3,731	486	1,058	769	13	0	604	0	231	142	1	0	428
448	Interest Expense	Line 8 x WACC	495	135	15	57	288	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	3,237	351	1,043	712	(275)	-	604	-	231	142	1	-	428
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	3,237	351	1,043	712	(275)	0	604	0	231	142	1	0	428
453	Fed & St Permanent Differences	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,097)	(321)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	2,174	40	1,012	606	(888)	0	604	0	231	141	1	0	428
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	120	2	56	33	(49)	-	33	-	13	8	0	-	24
458	State Income Tax (Def.)	Ln 454 x Ln 456	60	18	2	6	35	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	180	20	57	39	(14)	-	33	-	13	8	0	-	24
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	3,237	351	1,043	712	(275)	-	604	-	231	142	1	-	428
464	Fed & St Permanent Differences	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(719)	(211)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(120)	(2)	(56)	(33)	49	-	(33)	-	(13)	(8)	(0)	-	(24)
467	Fed. Taxable Income	Ln 463:466	2,432	148	968	610	(622)	-	570	-	218	134	1	-	404
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	511	31	203	128	(131)	-	120	-	46	28	0	-	85
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	511	31	203	128	(131)	-	120	-	46	28	0	-	85
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	151	44	4	15	87	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(13)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(83)	(24)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	565	47	205	134	(99)	-	120	-	46	28	0	-	85
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	630	33	259	162	(179)	-	153	-	59	36	0	-	108
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	199	58	6	20	115	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(83)	(24)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	717	59	261	170	(129)	-	153	-	59	36	0	-	108
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.59%	26.02%	25.37%	25.46%	23.66%	#DIV/0!	25.35%	#DIV/0!	25.35%	25.35%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,713	468	52	196	996	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(495)	(135)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(95)	(28)	(3)	(9)	(55)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(719)	(211)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	151	44	4	15	87	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	572	143	18	75	336	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	152	38	5	20	89	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(83)	(24)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	68	13	2	12	41	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	151	44	4	15	87	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	219	58	7	27	128	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,713	468	52	196	996	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(495)	(135)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,097)	(321)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	60	18	2	6	35	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	219	58	7	27	128	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	407	88	13	63	242	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	24	5	1	4	14	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	60	18	2	6	35	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	84	23	3	10	49	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	275	72	8	34	161	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.26307	0.03060	0.12170	0.58384	0.00000	0.00000	0.00000	0.00000	0.00074	0.00000	0.00000	0.00004
529															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530	[redacted]														
531	**Labor Allocator**														
532	Production Base Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		166	-	166	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		222	25	196	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		111	-	-	-	111	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		343	26	196	10	111	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		343	26	196	10	111	0	0	0	0	0	0	0	0
548	Admin & General		164	12	94	5	53	-	-	-	-	0	-	-	0
549	Total		$507	$38	$290	$14	$164	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.07493	0.57264	0.02855	0.32331	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00023

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Interruptible by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	650,949	362,866	16,527	144,115	110,889	-	11,956	-	27	977	3,564	-	27
3	Accum. Depreciation & Amort.	Line 163	(170,730)	(109,139)	(7,587)	(24,524)	(24,496)	-	(3,898)	-	(10)	(185)	(882)	-	(9)
4	Net Plant in Service		480,219	253,727	8,940	119,591	86,393	-	8,058	-	16	792	2,682	-	19
5	Construction Work in Progress	Line 207	15,841	7,874	896	5,231	172	-	1,659	-	0	2	6	-	1
6	Plant Held for Future Use	Line 217	1,229	170	32	929	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	16,456	5,689	3,611	5,132	1,712	-	144	-	(0)	96	55	-	16
8	Total Rate Base		513,744	267,461	13,478	130,884	88,373	-	9,863	-	16	890	2,743	-	36
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	67,494	38,494	(7,247)	9,238	12,643	-	6,161	-	2,360	1,470	7	-	4,368
12	Other Operating Revenue	Line 283	643	9	0	532	56	-	44	-	2	0	0	-	0
13	Total Revenue		68,138	38,504	(7,247)	9,770	12,699	-	6,205	-	2,361	1,470	8	-	4,368
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,454	2,822	11,935	1,568	2,721	-	298	-	2	21	78	-	9
17	Depreciation	Line 432	23,953	15,878	1,216	3,374	3,046	-	376	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	5,500	2,872	437	1,145	910	-	98	-	0	8	29	-	1
19	Operating Expense before Tax		48,907	21,573	13,587	6,087	6,677	-	772	-	3	81	115	-	12
20	Income Tax Expense	Line 486	696	2,046	(5,388)	(68)	811	-	1,298	-	598	345	(50)	-	1,104
21	Total Operating Expense		49,602	23,619	8,199	6,019	7,487	-	2,070	-	600	426	66	-	1,116
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	18,535	14,885	(15,445)	3,751	5,211	-	4,135	-	1,761	1,043	(58)	-	3,252
25	Net Operating Income Required	Ln 8 x Ln 33	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(12,754)	(1,405)	(16,266)	(4,220)	(171)	-	3,534	-	1,760	989	(225)	-	3,250
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(17,129)	(1,887)	(21,847)	(5,668)	(230)	-	4,747	-	2,364	1,328	(302)	-	4,365
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	80,248	39,899	9,019	13,459	12,814	-	2,626	-	600	481	232	-	1,118
31															
32	Rate of Return Earned	Ln 24 / Ln 8	3.61%	5.57%	-114.59%	2.87%	5.90%	0.00%	41.93%	0.00%	10756.87%	117.24%	-2.11%	0.00%	9134.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		258,045	258,045	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		20,324	20,324	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		24,792	24,792	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		50,822	50,822	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		353,983	353,983	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,321	3,321	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		678	678	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		142,005	-	-	142,005	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		146,158	4,145	0	142,005	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02836	0.00000	0.97158	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		500,142	358,129	0	142,005	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71605	0.00000	0.28393	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		107,710	-	-	-	107,710	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		11,614	-	-	-	-	-	11,614	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
69	Distribution Metering		949	-	-	-	-	-	-	-	-	949	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87031	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
74															
75	Total Trans and Dist Plant		123,761	0	0	1	107,710	0	11,614	0	25	949	3,463	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87030	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		477,745	353,984	0	1	107,710	0	11,614	0	25	949	3,463	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.74095	0.00000	0.00000	0.22546	0.00000	0.02431	0.00000	0.00005	0.00199	0.00725	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		27,128	4,753	16,582	2,118	3,182	-	343	-	2	29	102	-	17
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		27,138	4,753	16,582	2,118	3,182	0	343	0	2	29	102	0	27
86	General & Intangible Plant Allocators		1.00000	0.17515	0.61105	0.07803	0.11724	0.00000	0.01264	0.00000	0.00007	0.00105	0.00377	0.00000	0.00100

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(91)	(16)	(56)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(91)	(16)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		650,949	362,866	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
98	Total Gross Electric Plant Allocators		1.00000	0.55744	0.02539	0.22139	0.17035	0.00000	0.01837	0.00000	0.00004	0.00150	0.00548	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		75,338	75,338	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		7,704	7,704	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		14,970	14,970	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		2,652	2,652	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,570	2,570	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,717	1,717	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,596	1,596	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		106,570	106,570	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		300	300	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		23,555	-	-	23,555	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		23,951	395	0	23,555	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01647	0.00000	0.98349	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		130,521	106,964	0	23,555	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81952	0.00000	0.18047	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		23,039	-	-	-	23,039	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,741	-	-	-	-	-	3,741	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		9	-	-	-	-	-	-	-	9	-	-	-	-
135	Distribution Metering		172	-	-	-	-	-	-	-	-	172	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		27,797	0	0	0	23,039	0	3,741	0	9	172	835	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.82883	0.00000	0.13459	0.00000	0.00034	0.00619	0.03005	0.00000	0.00000
140															
141	Total Trans and Dist Plant		51,748	395	0	23,555	23,040	0	3,741	0	9	172	835	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00762	0.00000	0.45519	0.44524	0.00000	0.07229	0.00000	0.00018	0.00333	0.01614	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		158,318	106,964	0	23,555	23,040	0	3,741	0	9	172	835	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.67563	0.00000	0.14879	0.14553	0.00000	0.02363	0.00000	0.00006	0.00109	0.00528	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		12,370	2,167	7,562	966	1,451	-	156	-	1	13	47	-	8
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		12,371	2,167	7,562	966	1,451	0	156	0	1	13	47	0	9
152	General & Intangible Plant Allocators		1.00000	0.17520	0.61123	0.07806	0.11727	0.00000	0.01265	0.00000	0.00007	0.00105	0.00377	0.00000	0.00071
153															
154	Other														
155	Labor		41	7	25	3	5	-	1	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		41	7	25	3	5	0	1	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		170,730	109,139	7,587	24,524	24,496	0	3,898	0	10	185	882	0	9
164	Total Accum Deprec Allocators		1.00000	0.63925	0.04444	0.14364	0.14348	0.00000	0.02283	0.00000	0.00006	0.00108	0.00517	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		353,983	353,983	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(106,570)	(106,570)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		247,414	247,414	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		146,158	4,145	0	142,005	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(23,951)	(395)	0	(23,555)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		122,207	3,751	0	118,449	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03069	0.00000	0.96925	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
179	Distribution Reserve		(27,797)	0	0	0	(23,039)	0	(3,741)	0	(9)	(172)	(835)	0	0

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		95,963	0	0	0	84,671	0	7,873	0	15	777	2,627	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88233	0.00000	0.08205	0.00000	0.00016	0.00809	0.02738	0.00000	0.00000
182															
183	General & Intangible Gross Plant		27,138	4,753	16,582	2,118	3,182	0	343	0	2	29	102	0	27
184	General & Intangible Reserve		(12,371)	(2,167)	(7,562)	(966)	(1,451)	0	(156)	0	(1)	(13)	(47)	0	(9)
185	General & Intangible Net Plant		14,766	2,586	9,021	1,152	1,731	0	187	0	1	16	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.17510	0.61090	0.07802	0.11721	0.00000	0.01264	0.00000	0.00007	0.00105	0.00377	0.00000	0.00125
187															
188	Other Gross Plant		(91)	(16)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(41)	(7)	(25)	(3)	(5)	0	(1)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(132)	(23)	(81)	(10)	(16)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.17551	0.61233	0.07820	0.11748	0.00000	0.01267	0.00000	0.00007	0.00105	0.00378	0.00000	(0.00109)
192															
193	Total Gross Plant		650,949	362,866	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
194	Total Reserve		(170,730)	(109,139)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
195	Total Net Plant in Service		480,219	253,727	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
196	Total Net Plant Allocators		1.00000	0.52836	0.01862	0.24903	0.17990	0.00000	0.01678	0.00000	0.00003	0.00165	0.00559	0.00000	0.00004
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		7,487	7,487	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		5,117	-	-	5,117	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,641	-	-	-	-	-	1,641	-	-	-	-	-	-
206	Labor		1,465	257	896	114	172	-	19	-	0	2	6	-	1
207	Total Construction Work in Progress		15,841	7,874	896	5,231	172	0	1,659	0	0	2	6	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.49709	0.05654	0.33025	0.01085	0.00000	0.10476	0.00000	0.00001	0.00010	0.00035	0.00000	0.00006
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		925	-	-	925	-	-	-	-	-	-	-	-	-
215	Distribution Primary		89	-	-	-	89	-	-	-	-	-	-	-	-
216	Labor		52	9	32	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,229	170	32	929	96	0	1	0	0	0	0	0	0
218	Plant Held for Future Use Allocator		1.00000	0.13878	0.02608	0.75655	0.07782	0.00000	0.00054	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		1,840	1,840	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,217	-	2,217	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,823	-	4,823	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(13)	(13)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(6,405)	(929)	(3,930)	(516)	(896)	-	(98)	-	(1)	(7)	(26)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(7,966)	(7,966)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		14,835	7,838	276	3,694	2,669	-	249	-	1	24	83	-	1
235	Retail 100%, Class = T&D		(1,797)	(0)	-	(0)	(1,564)	-	(169)	-	(0)	(14)	(50)	-	-
236	Retail 100%, Class = Metering		79	-	-	-	-	-	-	-	-	79	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		8,824	4,919	224	1,954	1,503	-	162	-	0	13	48	-	0
241	Total Working Capital		16,456	5,689	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
242	Total Working Capital Allocator		1.00000	0.34571	0.21942	0.31185	0.10406	0.00000	0.00877	0.00000	(0.00000)	0.00586	0.00335	0.00000	0.00098
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		650,949	362,866	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
247	Accumulated Depreciation		(170,730)	(109,139)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
248	Net Electric Plant in Service		480,219	253,727	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
249	Construction Work in Progress		15,841	7,874	896	5,231	172	0	1,659	0	0	2	6	0	1
250	Plant Held for Future Use		1,229	170	32	929	96	0	1	0	0	0	0	0	0
251	Working Capital		16,456	5,689	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
252	Total Rate Base		993,962	521,188	22,418	250,475	174,767	0	17,921	0	33	1,682	5,425	0	54
253	Total Rate Base Allocator		1.00000	0.52435	0.02255	0.25200	0.17583	0.00000	0.01803	0.00000	0.00003	0.00169	0.00546	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		66,872	37,872	(7,247)	9,238	12,643	-	6,161	-	2,360	1,470	7	-	4,368
258	Clean Energy Connect		622	622	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		67,494	38,494	(7,247)	9,238	12,643	-	6,161	-	2,360	1,470	7	-	4,368
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		67,494	38,494	(7,247)	9,238	12,643	0	6,161	0	2,360	1,470	7	0	4,368
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.57034	(0.10737)	0.13687	0.18732	0.00000	0.09128	0.00000	0.03496	0.02178	0.00011	0.00000	0.06471
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		80,196	37,862	14,408	14,059	12,059	-	1,372	-	4	136	282	-	14
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		80,196	37,862	14,408	14,059	12,059	-	1,372	-	4	136	282	-	14
270	Function Allocator for Electric Revenue		1.00000	0.47212	0.17966	0.17530	0.15037	0.00000	0.01711	0.00000	0.00005	0.00169	0.00352	0.00000	0.00018
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		527	-	-	527	-	-	-	-	-	-	-	-	-
275	Distribution Primary		52	-	-	-	52	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		2	-	-	-	-	-	-	-	2	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		18	9	0	4	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		643	9	0	532	56	0	44	0	2	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01435	0.00062	0.82659	0.08639	0.00000	0.06898	0.00000	0.00288	0.00005	0.00015	0.00000	0.00000
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		892	892	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		247	247	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		325	325	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,629	1,629	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,192	-	6,192	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		638	-	638	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,552	-	1,552	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		368	-	368	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,750	0	8,750	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,379	1,629	8,750	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15698	0.84302	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,058	-	-	1,058	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,080	21	0	1,058	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01988	0.00000	0.98012	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,226	-	-	-	1,226	-	-	-	-	-	-	-	-
318	Distribution Secondary		137	-	-	-	-	-	137	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		1,402	0	0	0	1,226	0	137	0	1	8	30	0	0

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87487	0.00000	0.09757	0.00000	0.00052	0.00563	0.02141	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		1	-	-	-	-	-	-	-	-	-	-	-	1
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10183	0.04282	0.00000	0.00000	0.85535
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,191	910	3,173	405	609	-	66	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		470	262	12	104	80	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		925	0	-	0	805	-	87	-	0	7	26	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		6,588	1,172	3,185	509	1,494	0	161	0	1	13	48	0	4
355	Admin & General O&M Allocators		1.00000	0.17787	0.48351	0.07732	0.22683	0.00000	0.02446	0.00000	0.00009	0.00201	0.00729	0.00000	0.00061
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,454	2,822	11,935	1,568	2,721	0	298	0	2	21	78	0	9
362	Total O&M Allocators		1.00000	0.14508	0.61350	0.08059	0.13985	0.00000	0.01531	0.00000	0.00009	0.00110	0.00401	0.00000	0.00046
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		19,454	2,822	11,935	1,568	2,721	-	298	-	2	21	78	-	9
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		11,278	11,278	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,609	1,609	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		693	693	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		1,701	1,701	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		79	79	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		15,427	15,427	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		60	60	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,213	-	-	3,213	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,288	75	0	3,213	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02281	0.00000	0.97714	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		18,715	15,502	0	3,213	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82830	0.00000	0.17169	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		2,793	-	-	-	2,793	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		349	-	-	-	-	-	349	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,192	0	0	0	2,793	0	349	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87507	0.00000	0.10918	0.00000	0.00019	0.01557	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		6,481	75	0	3,213	2,794	0	349	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01157	0.00000	0.49582	0.43107	0.00000	0.05378	0.00000	0.00009	0.00767	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		21,907	15,502	0	3,213	2,794	0	349	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70761	0.00000	0.14667	0.12752	0.00000	0.01591	0.00000	0.00003	0.00227	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,988	348	1,215	155	233	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,988	348	1,215	155	233	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.17515	0.61107	0.07804	0.11724	0.00000	0.01264	0.00000	0.00007	0.00105	0.00377	0.00000	0.00096
419															

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		24	13	0	6	4	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		17	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		58	28	0	6	19	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		23,953	15,878	1,216	3,374	3,046	0	376	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.66288	0.05075	0.14088	0.12717	0.00000	0.01568	0.00000	0.00003	0.00217	0.00034	0.00000	0.00010
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		507	89	310	40	59	-	6	-	0	1	2	-	0
438	Gross Total Plant		4,993	2,783	127	1,105	851	-	92	-	0	7	27	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		5,500	2,872	437	1,145	910	0	98	0	0	8	29	0	1
441	Total Taxes Other Allocator		1.00000	0.52221	0.07939	0.20818	0.16546	0.00000	0.01784	0.00000	0.00004	0.00146	0.00532	0.00000	0.00010
442															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	68,138	38,504	(7,247)	9,770	12,699	0	6,205	0	2,361	1,470	8	0	4,368
446	Total Oper. Exp. Before Tax	Line 19	48,907	21,573	13,587	6,087	6,677	0	772	0	3	81	115	0	12
447	Net Oper. Income (NOI) before Tax		19,231	16,931	(20,834)	3,683	6,022	0	5,434	0	2,359	1,388	(108)	0	4,356
448	Interest Expense	Line 8 x WACC	9,042	4,707	237	2,304	1,555	-	174	-	0	16	48	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	10,189	12,224	(21,071)	1,379	4,467	-	5,260	-	2,358	1,373	(156)	-	4,355
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	10,189	12,224	(21,071)	1,379	4,467	0	5,260	0	2,358	1,373	(156)	0	4,355
453	Fed & St Permanent Differences	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(20,083)	(11,195)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
455	State Taxable Income	Ln 452:454	(9,266)	1,379	(21,565)	(2,928)	1,153	0	4,903	0	2,358	1,344	(263)	0	4,354
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(510)	76	(1,186)	(161)	63	-	270	-	130	74	(14)	-	239
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,105	616	28	245	188	-	20	-	0	2	6	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	595	692	(1,158)	84	252	-	290	-	130	76	(8)	-	240
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	10,189	12,224	(21,071)	1,379	4,467	-	5,260	-	2,358	1,373	(156)	-	4,355
464	Fed & St Permanent Differences	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(13,172)	(7,342)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	510	(76)	1,186	161	(63)	-	(270)	-	(130)	(74)	14	-	(239)
467	Fed. Taxable Income	Ln 463:466	(1,845)	5,156	(20,203)	(1,237)	2,267	-	4,760	-	2,228	1,280	(210)	-	4,115
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	(387)	1,083	(4,243)	(260)	476	-	1,000	-	468	269	(44)	-	864
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	(387)	1,083	(4,243)	(260)	476	-	1,000	-	468	269	(44)	-	864
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,766	1,542	70	612	471	-	51	-	0	4	15	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(232)	(129)	(6)	(51)	(40)	-	(4)	-	(0)	(0)	(1)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,526)	(851)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	609	1,638	(4,217)	(39)	646	-	1,018	-	468	270	(39)	-	864
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	(897)	1,159	(5,429)	(421)	539	-	1,269	-	598	343	(59)	-	1,104
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,639	2,028	92	806	620	-	67	-	0	5	20	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,526)	(851)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(219)	(122)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	696	2,046	(5,388)	(68)	811	-	1,298	-	598	345	(50)	-	1,104
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.79%	26.02%	25.33%	27.71%	25.91%	#DIV/0!	25.40%	#DIV/0!	25.35%	25.36%	24.83%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
493	Interest Expense	Line 8 x WACC	(9,042)	(4,707)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,745)	(973)	(44)	(386)	(297)	-	(32)	-	(0)	(3)	(10)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(13,172)	(7,342)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	2,766	1,542	70	612	471	-	51	-	0	4	15	-	0
500	Base for FIT Computation	Ln 492:499	10,424	4,991	283	3,050	1,813	-	210	-	0	21	54	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,771	1,327	75	811	482	-	56	-	0	6	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(1,526)	(851)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,233	470	36	470	220	-	28	-	(0)	3	6	-	0
506	Total FIT - Deferred	Line 499	2,766	1,542	70	612	471	-	51	-	0	4	15	-	0
507	Total FIT - Current & Deferred	Ln 505:506	3,999	2,011	107	1,083	691	-	78	-	0	7	21	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
511	Interest Expense	Line 26 x WACC	(9,042)	(4,707)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(20,083)	(11,195)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,105	616	28	245	188	-	20	-	0	2	6	-	0
515	Net FIT Allowable	Line 507	3,999	2,011	107	1,083	691	-	78	-	0	7	21	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(219)	(122)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	7,388	3,081	211	2,575	1,306	-	159	-	0	18	37	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	430	179	12	150	76	-	9	-	0	1	2	-	0
521	Total SIT - Deferred	Line 514	1,105	616	28	245	188	-	20	-	0	2	6	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,535	795	40	394	264	-	30	-	0	3	8	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(219)	(122)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	5,026	2,523	134	1,365	869	-	99	-	0	9	26	-	0
528	Total Income Tax Allocator		1.00000	0.50209	0.02666	0.27155	0.17286	0.00000	0.01962	0.00000	0.00003	0.00185	0.00527	0.00000	0.00008
529															

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		586	586	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		121	121	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,638	-	2,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		295	-	295	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		90	-	90	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,007	887	3,119	0	0	0	0	0	0	0	0	0	0
541	Transmission		405	7	-	398	0	-	-	-	-	-	-	-	-
542	Distribution		688	-	-	-	598	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,099	894	3,119	398	598	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,103	894	3,119	398	598	0	65	0	0	5	19	0	3
548	Admin & General		2,446	429	1,495	191	287	-	31	-	0	3	9	-	2
549	Total		$7,549	$1,323	$4,615	$589	$885	$0	$95	$0	$1	$8	$28	$0	$5
550	Total Labor Allocator		1.00000	0.17521	0.61127	0.07806	0.11728	0.00000	0.01265	0.00000	0.00007	0.00105	0.00377	0.00000	0.00064

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	19,525	10,157	2,490	1,910	1,718	-	407	-	367	274	-	-	2,201
3	Accum. Depreciation & Amort.	Line 163	(5,947)	(3,055)	(1,143)	(325)	(379)	-	(133)	-	(142)	(63)	-	-	(708)
4	Net Plant in Service		13,578	7,102	1,347	1,585	1,338	-	275	-	226	212	-	-	1,493
5	Construction Work in Progress	Line 207	564	220	135	69	3	-	57	-	1	3	-	-	76
6	Plant Held for Future Use	Line 217	26	5	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,113	159	544	68	27	-	5	-	(1)	17	-	-	1,294
8	Total Rate Base		16,281	7,487	2,031	1,734	1,369	-	336	-	226	231	-	-	2,866
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	10,749	1,078	3,855	1,483	2,029	-	989	-	379	236	1	-	701
12	Other Operating Revenue	Line 283	35	0	0	7	1	-	2	-	26	0	-	-	0
13	Total Revenue		10,784	1,078	3,855	1,490	2,030	-	990	-	404	236	1	-	701
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,717	79	1,798	21	42	-	10	-	24	27	-	-	715
17	Depreciation	Line 432	960	444	183	45	47	-	13	-	10	15	-	-	202
18	Tax Other Than Income Tax	Line 440	228	80	66	15	14	-	3	-	3	3	-	-	43
19	Operating Expense before Tax		3,905	604	2,047	81	103	-	26	-	38	46	-	-	961
20	Income Tax Expense	Line 486	1,614	57	442	344	477	-	242	-	91	46	0	-	(85)
21	Total Operating Expense		5,520	661	2,489	424	581	-	268	-	128	92	0	-	876
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	5,265	417	1,366	1,065	1,449	-	722	-	276	144	1	-	(175)
25	Net Operating Income Required	Ln 8 x Ln 33	992	456	124	106	83	-	20	-	14	14	-	-	175
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	4,273	(39)	1,242	959	1,366	-	702	-	262	130	1	-	(349)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	5,739	(53)	1,668	1,289	1,834	-	943	-	352	174	1	-	(469)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	6,476	1,117	2,613	523	663	-	287	-	117	106	0	-	1,050
31															
32	Rate of Return Earned	Ln 24 / Ln 8	32.34%	5.57%	67.24%	61.41%	105.87%	0.00%	214.88%	0.00%	121.85%	62.12%	0.00%	0.00%	-6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,223	7,223	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		569	569	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		694	694	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,423	1,423	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,909	9,909	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		93	93	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,882	-	-	1,882	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,998	116	0	1,882	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.05808	0.00000	0.94186	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		11,907	10,025	0	1,882	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.84195	0.00000	0.15804	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,668	-	-	-	1,668	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		396	-	-	-	-	-	396	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		341	-	-	-	-	-	-	-	341	-	-	-	-
69	Distribution Metering		228	-	-	-	-	-	-	-	-	228	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.63349	0.00000	0.15030	0.00000	0.12958	0.08663	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,635	0	0	1	1,668	0	396	0	341	228	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00002	0.00000	0.00036	0.63325	0.00000	0.15025	0.00000	0.12953	0.08660	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		12,543	9,909	0	1	1,668	0	396	0	341	228	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78997	0.00000	0.00008	0.13301	0.00000	0.03156	0.00000	0.02721	0.01819	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,198	133	2,499	28	49	-	12	-	26	46	-	-	1,405
83	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	782
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		4,981	133	2,499	28	49	0	12	0	26	46	0	0	2,187
86	General & Intangible Plant Allocators		1.00000	0.02671	0.50165	0.00563	0.00989	0.00000	0.00235	0.00000	0.00528	0.00932	0.00000	0.00000	0.43917

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(14)	(0)	(8)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		4	(0)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		19,525	10,157	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
98	Total Gross Electric Plant Allocators		1.00000	0.52022	0.12754	0.09781	0.08797	0.00000	0.02087	0.00000	0.01882	0.01405	0.00000	0.00000	0.11273
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,109	2,109	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		216	216	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		419	419	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		74	74	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		2,983	2,983	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		323	11	0	312	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.03417	0.00000	0.96578	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,306	2,994	0	312	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.90559	0.00000	0.09441	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		357	-	-	-	357	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		128	-	-	-	-	-	128	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		130	-	-	-	-	-	-	-	130	-	-	-	-
135	Distribution Metering		41	-	-	-	-	-	-	-	-	41	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		655	0	0	0	357	0	128	0	130	41	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54451	0.00000	0.19455	0.00000	0.19776	0.06317	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		979	11	0	312	357	0	128	0	130	41	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.01129	0.00000	0.31898	0.36469	0.00000	0.13029	0.00000	0.13245	0.04231	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,962	2,994	0	312	357	0	128	0	130	41	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75578	0.00000	0.07879	0.09008	0.00000	0.03218	0.00000	0.03272	0.01045	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,914	61	1,139	13	22	-	5	-	12	21	-	-	641
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
151	General & Intangible Plant Total		1,979	61	1,139	13	22	0	5	0	12	21	0	0	706
152	General & Intangible Plant Allocators		1.00000	0.03065	0.57562	0.00646	0.01135	0.00000	0.00269	0.00000	0.00605	0.01069	0.00000	0.00000	0.35647
153															
154	Other														
155	Labor		6	0	4	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		6	0	4	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		5,947	3,055	1,143	325	379	0	133	0	142	63	0	0	708
164	Total Accum Deprec Allocators		1.00000	0.51367	0.19221	0.05464	0.06380	0.00000	0.02234	0.00000	0.02381	0.01053	0.00000	0.00000	0.11900
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,909	9,909	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(2,983)	(2,983)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		6,926	6,926	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		1,998	116	0	1,882	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(323)	(11)	0	(312)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,675	105	0	1,570	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.06269	0.00000	0.93724	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
179	Distribution Reserve		(655)	0	0	0	(357)	0	(128)	0	(130)	(41)	0	0	0

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		1,978	0	0	0	1,311	0	268	0	212	187	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.66296	0.00000	0.13564	0.00000	0.10699	0.09441	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		4,981	133	2,499	28	49	0	12	0	26	46	0	0	2,187
184	General & Intangible Reserve		(1,979)	(61)	(1,139)	(13)	(22)	0	(5)	0	(12)	(21)	0	0	(706)
185	General & Intangible Net Plant		3,001	72	1,359	15	27	0	6	0	14	25	0	0	1,482
186	General & Intangible Net Plant Allocators		1.00000	0.02411	0.45287	0.00509	0.00893	0.00000	0.00212	0.00000	0.00476	0.00841	0.00000	0.00000	0.49371
187															
188	Other Gross Plant		4	(0)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
189	Other Reserve		(6)	(0)	(4)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		(2)	(1)	(12)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	12
191	Other Net Plant Allocators		1.00000	0.32217	6.05027	0.06795	0.11933	0.00000	0.02831	0.00000	0.06364	0.11235	0.00000	0.00000	(5.76402)
192															
193	Total Gross Plant		19,525	10,157	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
194	Total Reserve		(5,947)	(3,055)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
195	Total Net Plant in Service		13,578	7,102	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
196	Total Net Plant Allocators		1.00000	0.52308	0.09921	0.11672	0.09855	0.00000	0.02023	0.00000	0.01663	0.01560	0.00000	0.00000	0.10999
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		210	210	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		56	-	-	-	-	-	56	-	-	-	-	-	-
206	Labor		227	7	135	2	3	-	1	-	1	3	-	-	76
207	Total Construction Work in Progress		564	220	135	69	3	0	57	0	1	3	0	0	76
208	Total Construction Work in Progress Allocator		1.00000	0.39100	0.23940	0.12297	0.00472	0.00000	0.10032	0.00000	0.00252	0.00445	0.00000	0.00000	0.13461
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		8	0	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		26	5	5	12	1	0	0	0	0	0	0	0	3
218	Plant Held for Future Use Allocator		1.00000	0.18164	0.18373	0.46876	0.05636	0.00000	0.00086	0.00000	0.00193	0.00341	0.00000	0.00000	0.10331
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		334	-	334	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		727	-	727	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(895)	(26)	(592)	(7)	(14)	-	(3)	-	(8)	(9)	-	-	(235)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,453	-	-	-	-	-	-	-	-	-	-	-	1,453
233	Retail 100%, Class = Prod		(223)	(223)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		419	219	42	49	41	-	8	-	7	7	-	-	46
235	Retail 100%, Class = T&D		(38)	(0)	-	(0)	(24)	-	(6)	-	(5)	(3)	-	-	-
236	Retail 100%, Class = Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		265	138	34	26	23	-	6	-	5	4	-	-	30
241	Total Working Capital		2,113	159	544	68	27	0	5	0	(1)	17	0	0	1,294
242	Total Working Capital Allocator		1.00000	0.07537	0.25749	0.03218	0.01256	0.00000	0.00233	0.00000	(0.00043)	0.00806	0.00000	0.00000	0.61244
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		19,525	10,157	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
247	Accumulated Depreciation		(5,947)	(3,055)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
248	Net Electric Plant in Service		13,578	7,102	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
249	Construction Work in Progress		564	220	135	69	3	0	57	0	1	3	0	0	76
250	Plant Held for Future Use		26	5	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,113	159	544	68	27	0	5	0	(1)	17	0	0	1,294
252	Total Rate Base		29,859	14,589	3,378	3,319	2,707	0	611	0	452	443	0	0	4,359
253	Total Rate Base Allocator		1.00000	0.48861	0.11313	0.11116	0.09066	0.00000	0.02046	0.00000	0.01514	0.01484	0.00000	0.00000	0.14600
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		10,732	1,060	3,855	1,483	2,029	-	989	-	379	236	1	-	701
258	Clean Energy Connect		17	17	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		10,749	1,078	3,855	1,483	2,029	-	989	-	379	236	1	-	701
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		10,749	1,078	3,855	1,483	2,029	0	989	0	379	236	1	0	701
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.10025	0.35860	0.13792	0.18876	0.00000	0.09198	0.00000	0.03523	0.02194	0.00011	0.00000	0.06521
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,897	1,060	2,171	186	187	-	47	-	51	60	-	-	1,135
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,897	1,060	2,171	186	187	-	47	-	51	60	-	-	1,135
270	Function Allocator for Electric Revenue		1.00000	0.21643	0.44332	0.03804	0.03814	0.00000	0.00955	0.00000	0.01048	0.01223	0.00000	0.00000	0.23180
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		26	-	-	-	-	-	-	-	26	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		35	0	0	7	1	0	2	0	26	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00730	0.00169	0.19899	0.02431	0.00000	0.04271	0.00000	0.72261	0.00022	0.00000	0.00000	0.00218
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		46	46	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		933	-	933	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		234	-	234	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,318	0	1,318	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,364	46	1,318	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.03344	0.96656	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		15	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.04110	0.00000	0.95890	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		5	-	-	-	-	-	5	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		36	0	0	0	19	0	5	0	10	2	0	0	0

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.53211	0.00000	0.13058	0.00000	0.28418	0.05313	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		106	-	-	-	-	-	-	-	-	-	-	-	106
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
332	Customer Accounting O&M		315	0	0	0	0	0	0	0	6	15	0	0	294
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01910	0.04676	0.00000	0.00000	0.93413
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		803	25	478	5	9	-	2	-	5	9	-	-	269
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		14	7	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		55	-	-	-	-	-	-	-	-	-	-	-	55
351	Retail 100%, Class = T&D		20	0	-	0	12	-	3	-	3	2	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		892	33	480	7	23	0	5	0	8	11	0	0	325
355	Admin & General O&M Allocators		1.00000	0.03678	0.53822	0.00758	0.02595	0.00000	0.00616	0.00000	0.00880	0.01209	0.00000	0.00000	0.36442
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,717	79	1,798	21	42	0	10	0	24	27	0	0	715
362	Total O&M Allocators		1.00000	0.02908	0.66191	0.00765	0.01551	0.00000	0.00374	0.00000	0.00884	0.01009	0.00000	0.00000	0.26319
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,717	79	1,798	21	42	-	10	-	24	27	-	-	715
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		316	316	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		45	45	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		432	432	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		43	-	-	43	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		45	2	0	43	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.04699	0.00000	0.95295	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		477	434	0	43	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.91064	0.00000	0.08936	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		43	-	-	-	43	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		12	-	-	-	-	-	12	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		75	0	0	0	43	0	12	0	8	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57432	0.00000	0.15766	0.00000	0.10940	0.15862	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		120	2	0	43	43	0	12	0	8	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01749	0.00000	0.35477	0.36053	0.00000	0.09897	0.00000	0.06867	0.09957	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		552	434	0	43	43	0	12	0	8	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78632	0.00000	0.07716	0.07841	0.00000	0.02152	0.00000	0.01494	0.02165	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		308	10	183	2	4	-	1	-	2	3	-	-	103
415	Retail 100%, Class = # Bills		51	-	-	-	-	-	-	-	-	-	-	-	51
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		359	10	183	2	4	0	1	0	2	3	0	0	154
418	General & Intangible Plant Allocators		1.00000	0.02715	0.50994	0.00573	0.01006	0.00000	0.00239	0.00000	0.00536	0.00947	0.00000	0.00000	0.42990
419															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		48	-	-	-	-	-	-	-	-	-	-	-	48
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		49	1	0	0	0	0	0	0	0	0	0	0	48
431															
432	Total Depreciation Expense		960	444	183	45	47	0	13	0	10	15	0	0	202
433	Total Depreciation Expense Allocators		1.00000	0.46283	0.19072	0.04656	0.04913	0.00000	0.01333	0.00000	0.01065	0.01603	0.00000	0.00000	0.21075
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		78	2	47	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		150	78	19	15	13	-	3	-	3	2	-	-	17
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		228	80	66	15	14	0	3	0	3	3	0	0	43
441	Total Taxes Other Allocator		1.00000	0.35228	0.28828	0.06648	0.06176	0.00000	0.01465	0.00000	0.01450	0.01302	0.00000	0.00000	0.18902
442															

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	10,784	1,078	3,855	1,490	2,030	0	990	0	404	236	1	0	701
446	Total Oper. Exp. Before Tax	Line 19	3,905	604	2,047	81	103	0	26	0	38	46	0	0	961
447	Net Oper. Income (NOI) before Tax		6,879	474	1,807	1,409	1,926	0	964	0	367	190	1	0	(260)
448	Interest Expense	Line 8 x WACC	287	132	36	31	24	-	6	-	4	4	-	-	50
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	6,592	342	1,772	1,378	1,902	-	958	-	363	186	1	-	(310)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	6,592	342	1,772	1,378	1,902	0	958	0	363	186	1	0	(310)
453	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(602)	(313)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
455	State Taxable Income	Ln 452:454	6,009	39	1,697	1,321	1,851	0	946	0	352	178	1	0	(376)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	330	2	93	73	102	-	52	-	19	10	0	-	(21)
458	State Income Tax (Def.)	Ln 454 x Ln 456	33	17	4	3	3	-	1	-	1	0	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	364	19	98	76	105	-	53	-	20	10	0	-	(17)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	6,592	342	1,772	1,378	1,902	-	958	-	363	186	1	-	(310)
464	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(395)	(206)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
466	State Income Tax Exp. (Cur.)	Line 457	(330)	(2)	(93)	(73)	(102)	-	(52)	-	(19)	(10)	(0)	-	21
467	Fed. Taxable Income	Ln 463:466	5,886	144	1,630	1,269	1,767	-	898	-	336	171	1	-	(332)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	1,236	30	342	266	371	-	189	-	71	36	0	-	(70)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	1,236	30	342	266	371	-	189	-	71	36	0	-	(70)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	83	43	11	8	7	-	2	-	2	1	-	-	9
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(7)	(4)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(46)	(24)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	1,266	46	346	269	374	-	189	-	71	36	0	-	(66)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	1,566	32	436	339	473	-	241	-	90	46	0	-	(90)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	109	57	14	11	10	-	2	-	2	2	-	-	12
481	Total Direct Adjs.	Ln 459 + Ln 475	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(46)	(24)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	1,614	57	442	344	477	-	242	-	91	46	0	-	(85)
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.41%	26.02%	25.38%	25.38%	25.37%	#DIV/0!	25.35%	#DIV/0!	25.37%	25.38%	25.35%	#DIV/0!	25.18%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	992	456	124	106	83	-	20	-	14	14	-	-	175
493	Interest Expense	Line 8 x WACC	(287)	(132)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
494	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(52)	(27)	(7)	(5)	(5)	-	(1)	-	(1)	(1)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(395)	(206)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
499	Deferred Tax Federal	Ln 498 x Ln 468	83	43	11	8	7	-	2	-	2	1	-	-	9
500	Base for FIT Computation	Ln 492:499	350	140	43	40	28	-	7	-	3	5	-	-	84
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	93	37	11	11	7	-	2	-	1	1	-	-	22
503	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(46)	(24)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	47	13	5	6	3	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	83	43	11	8	7	-	2	-	2	1	-	-	9
507	Total FIT - Current & Deferred	Ln 505:506	130	56	16	14	11	-	3	-	2	2	-	-	27
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	992	456	124	106	83	-	20	-	14	14	-	-	175
511	Interest Expense	Line 26 x WACC	(287)	(132)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
512	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(602)	(313)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
514	State Deferred Tax	Ln 513 x Ln 456	33	17	4	3	3	-	1	-	1	0	-	-	4
515	Net FIT Allowable	Line 507	130	56	16	14	11	-	3	-	2	2	-	-	27
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	269	86	32	34	20	-	5	-	1	4	-	-	87
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	16	5	2	2	1	-	0	-	0	0	-	-	5
521	Total SIT - Deferred	Line 514	33	17	4	3	3	-	1	-	1	0	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	49	22	6	5	4	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	164	71	20	18	13	-	3	-	2	2	-	-	34
528	Total Income Tax Allocator		1.00000	0.43188	0.12344	0.11057	0.08227	0.00000	0.02054	0.00000	0.01163	0.01429	0.00000	0.00000	0.20538
529															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		398	-	398	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		495	25	470	0	0	0	0	0	0	0	0	0	0
541	Transmission		5	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	9	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		515	25	470	5	9	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	149
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		790	25	470	5	9	0	2	0	5	9	0	0	264
548	Admin & General		379	12	225	3	4	-	1	-	2	4	-	-	127
549	Total		$1,168	$37	$695	$8	$14	$0	$3	$0	$7	$13	$0	$0	$391
550	Total Labor Allocator		1.00000	0.03169	0.59514	0.00668	0.01174	0.00000	0.00278	0.00000	0.00626	0.01105	0.00000	0.00000	0.33465

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	571,331	-	-	-	-	-	-	-	-	-	-	571,331	-
3	Accum. Depreciation & Amort.	Line 163	(225,692)	-	-	-	-	-	-	-	-	-	-	(225,692)	-
4	Net Plant in Service		345,639	-	-	-	-	-	-	-	-	-	-	345,639	-
5	Construction Work in Progress	Line 207	885	-	-	-	-	-	-	-	-	-	-	885	-
6	Plant Held for Future Use	Line 217	32	-	-	-	-	-	-	-	-	-	-	32	-
7	Working Capital	Line 241	1,884	-	-	-	-	-	-	-	-	-	-	1,884	-
8	Total Rate Base		348,440	-	-	-	-	-	-	-	-	-	-	348,440	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	87,446	-	-	-	-	-	-	-	-	-	-	87,446	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		87,458	-	-	-	-	-	-	-	-	-	-	87,458	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	25,757	-	-	-	-	-	-	-	-	-	-	25,757	-
17	Depreciation	Line 432	24,529	-	-	-	-	-	-	-	-	-	-	24,529	-
18	Tax Other Than Income Tax	Line 440	4,688	-	-	-	-	-	-	-	-	-	-	4,688	-
19	Operating Expense before Tax		54,974	-	-	-	-	-	-	-	-	-	-	54,974	-
20	Income Tax Expense	Line 486	5,023	-	-	-	-	-	-	-	-	-	-	5,023	-
21	Total Operating Expense		59,997	-	-	-	-	-	-	-	-	-	-	59,997	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	27,462	-	-	-	-	-	-	-	-	-	-	27,462	-
25	Net Operating Income Required	Ln 8 x Ln 33	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	6,240	-	-	-	-	-	-	-	-	-	-	6,240	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	8,381	-	-	-	-	-	-	-	-	-	-	8,381	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	81,206	-	-	-	-	-	-	-	-	-	-	81,206	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	7.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.88%	0.00%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,393	-	-	-	-	-	-	-	-	-	-	16,393	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(55)	-	-	-	-	-	-	-	-	-	-	(55)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
96															
97	Total Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,475	-	-	-	-	-	-	-	-	-	-	7,475	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,475	0	0	0	0	0	0	0	0	0	0	7,475	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		25	-	-	-	-	-	-	-	-	-	-	25	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		25	0	0	0	0	0	0	0	0	0	0	25	0
162															
163	Total Accumulated Depreciation		225,692	0	0	0	0	0	0	0	0	0	0	225,692	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
179	Distribution Reserve		(218,192)	0	0	0	0	0	0	0	0	0	0	(218,192)	0

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		336,801	0	0	0	0	0	0	0	0	0	0	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
184	General & Intangible Reserve		(7,475)	0	0	0	0	0	0	0	0	0	0	(7,475)	0
185	General & Intangible Net Plant		8,918	0	0	0	0	0	0	0	0	0	0	8,918	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
189	Other Reserve		(25)	0	0	0	0	0	0	0	0	0	0	(25)	0
190	Other Net Plant		(80)	0	0	0	0	0	0	0	0	0	0	(80)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
194	Total Reserve		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
195	Total Net Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198	[redacted]														
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		885	-	-	-	-	-	-	-	-	-	-	885	-
207	Total Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210	[redacted]														
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		32	-	-	-	-	-	-	-	-	-	-	32	-
217	Plant Held for Future Use Total		32	0	0	0	0	0	0	0	0	0	0	32	0
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220	[redacted]														
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(8,480)	-	-	-	-	-	-	-	-	-	-	(8,480)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,677	-	-	-	-	-	-	-	-	-	-	10,677	-
235	Retail 100%, Class = T&D		(8,058)	-	-	-	-	-	-	-	-	-	-	(8,058)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,745	-	-	-	-	-	-	-	-	-	-	7,745	-
241	Total Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
247	Accumulated Depreciation		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
248	Net Electric Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
249	Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
250	Plant Held for Future Use		32	0	0	0	0	0	0	0	0	0	0	32	0
251	Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
252	Total Rate Base		694,078	0	0	0	0	0	0	0	0	0	0	694,078	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,446											87,446	
261	Retail Revenue		87,446	-	-	-	-	-	-	-	-	-	-	87,446	-
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		87,446	0	0	0	0	0	0	0	0	0	0	87,446	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		76,195	-	-	-	-	-	-	-	-	-	-	76,195	-
268	Less Lighting Facilities		(76,195)											(76,195)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		18,057	0	0	0	0	0	0	0	0	0	0	18,057	0

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,137	-	-	-	-	-	-	-	-	-	-	3,137	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		413	-	-	-	-	-	-	-	-	-	-	413	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		4,150	-	-	-	-	-	-	-	-	-	-	4,150	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		7,699	0	0	0	0	0	0	0	0	0	0	7,699	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		25,757	0	0	0	0	0	0	0	0	0	0	25,757	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		25,757	-	-	-	-	-	-	-	-	-	-	25,757	-
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,201	-	-	-	-	-	-	-	-	-	-	1,201	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,201	0	0	0	0	0	0	0	0	0	0	1,201	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		18	-	-	-	-	-	-	-	-	-	-	18	-
425	Retail 100%, Class = T&D		77	-	-	-	-	-	-	-	-	-	-	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		95	0	0	0	0	0	0	0	0	0	0	95	0
431															
432	Total Depreciation Expense		24,529	0	0	0	0	0	0	0	0	0	0	24,529	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		306	-	-	-	-	-	-	-	-	-	-	306	-
438	Gross Total Plant		4,382	-	-	-	-	-	-	-	-	-	-	4,382	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,688	0	0	0	0	0	0	0	0	0	0	4,688	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	87,458	0	0	0	0	0	0	0	0	0	0	87,458	0
446	Total Oper. Exp. Before Tax	Line 19	54,974	0	0	0	0	0	0	0	0	0	0	54,974	0
447	Net Oper. Income (NOI) before Tax		32,485	0	0	0	0	0	0	0	0	0	0	32,485	0
448	Interest Expense	Line 8 x WACC	6,133	-	-	-	-	-	-	-	-	-	-	6,133	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	26,352	-	-	-	-	-	-	-	-	-	-	26,352	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	26,352	0	0	0	0	0	0	0	0	0	0	26,352	0
453	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
454	State Temporary Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
455	State Taxable Income	Ln 452:454	9,277	0	0	0	0	0	0	0	0	0	0	9,277	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	510	-	-	-	-	-	-	-	-	-	-	510	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
459	State Portion of Direct Adjs.	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	1,480	-	-	-	-	-	-	-	-	-	-	1,480	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	26,352	-	-	-	-	-	-	-	-	-	-	26,352	-
464	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
465	Fed Temporary Differences	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
466	State Income Tax Exp. (Cur.)	Line 457	(510)	-	-	-	-	-	-	-	-	-	-	(510)	-
467	Fed. Taxable Income	Ln 463:466	14,833	-	-	-	-	-	-	-	-	-	-	14,833	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	3,115	-	-	-	-	-	-	-	-	-	-	3,115	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	3,115	-	-	-	-	-	-	-	-	-	-	3,115	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(204)	-	-	-	-	-	-	-	-	-	-	(204)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
477	Total Federal Income Tax Exp.	Ln 471:476	3,989	-	-	-	-	-	-	-	-	-	-	3,989	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	3,625	-	-	-	-	-	-	-	-	-	-	3,625	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,194	-	-	-	-	-	-	-	-	-	-	3,194	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
485	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
486	Total Income Tax Expense	Ln 479:485	5,023	-	-	-	-	-	-	-	-	-	-	5,023	-
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.83%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.83%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
493	Interest Expense	Line 8 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
494	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
495	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
496	Amort of Excess ADIT	Sch. 13	(1,531)	-	-	-	-	-	-	-	-	-	-	(1,531)	-
497	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
498	Temporary Diff Federal	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
500	Base for FIT Computation	Ln 492:499	4,712	-	-	-	-	-	-	-	-	-	-	4,712	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	1,252	-	-	-	-	-	-	-	-	-	-	1,252	-
503	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
504	Amort of Excess ADIT	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
505	Total FIT before Adding Deferred	Ln 502:504	(97)	-	-	-	-	-	-	-	-	-	-	(97)	-
506	Total FIT - Deferred	Line 499	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
507	Total FIT - Current & Deferred	Ln 505:506	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
511	Interest Expense	Line 26 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
512	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
513	Temporary State Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
514	State Deferred Tax	Ln 513 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
515	Net FIT Allowable	Line 507	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
517	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
518	Base for SIT Computation	Ln 510:517	867	-	-	-	-	-	-	-	-	-	-	867	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	50	-	-	-	-	-	-	-	-	-	-	50	-
521	Total SIT - Deferred	Line 514	969	-	-	-	-	-	-	-	-	-	-	969	-
522	Total SIT - Current & Deferred	Ln 520:521	1,020	-	-	-	-	-	-	-	-	-	-	1,020	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
525	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		3,084	-	-	-	-	-	-	-	-	-	-	3,084	-
543	Subtotal Prod, Trans and Dist		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
548	Admin & General		1,478	-	-	-	-	-	-	-	-	-	-	1,478	-
549	Total		$4,562	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,562	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
3	Accum. Depreciation & Amort.	Line 163	(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,630,246)	(312,095)	(16,763)	(1,277,637)	(8,753)	(170,730)	(5,947)	(225,692)
4	Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,938,939	850,880	44,684	3,604,541	26,797	480,219	13,578	345,639
5	Construction Work in Progress	Line 207	1,229,347	(528,383)	700,964	66,175	634,789	442,074	38,948	1,489	134,544	443	15,841	564	885
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,406	32,301	20,470	1,783	96	8,618	47	1,229	26	32
7	Working Capital	Line 241	590,717	109,218	699,935	61,259	638,676	455,250	38,572	2,944	120,622	836	16,456	2,113	1,884
8	Total Rate Base		20,105,168	(1,696,417)	18,408,752	1,797,710	16,611,041	10,856,735	930,182	49,213	3,868,324	28,123	513,744	16,281	348,440
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	5,017,000	(2,166,822)	2,850,178	139,758	2,710,420	1,760,131	149,915	8,810	618,044	4,822	84,624	5,010	79,065
12	Other Operating Revenue	Line 283	220,610	-	220,610	152,774	67,837	55,731	4,570	409	6,412	24	643	35	12
13	Total Revenue		5,237,610	(2,166,822)	3,070,788	292,532	2,778,256	1,815,861	154,485	9,219	624,456	4,845	85,267	5,045	79,077
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,610,551	(1,919,580)	690,971	30,211	660,760	438,395	36,324	2,797	133,938	1,370	19,499	2,702	25,734
17	Depreciation	Line 432	741,994	89,324	831,318	66,065	765,253	493,685	42,445	2,390	176,110	1,180	23,953	960	24,529
18	Tax Other Than Income Tax	Line 440	433,141	(238,280)	194,861	17,163	177,699	115,628	9,904	550	40,893	307	5,500	228	4,688
19	Operating Expense before Tax		3,785,686	(2,068,536)	1,717,150	113,439	1,603,711	1,047,709	88,673	5,737	350,942	2,857	48,952	3,890	54,951
20	Income Tax Expense	Line 486	240,115	(42,788)	197,327	34,467	162,860	106,930	9,160	485	37,916	275	5,026	164	2,904
21	Total Operating Expense		4,025,801	(2,111,324)	1,914,477	147,906	1,766,571	1,154,639	97,833	6,222	388,858	3,133	53,978	4,054	57,856
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
25	Net Operating Income Required	Ln 8 x Ln 33	1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	-	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,017,000	(2,166,822)	2,850,178	139,758	2,710,420	1,760,131	149,915	8,810	618,044	4,822	84,624	5,010	79,065
31															
32	Rate of Return Earned	Ln 24 / Ln 8					6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
33	Rate of Return Requested	Sch. 14					6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35	Revenues @ Cost of Service	Ln 11					2,710,420	1,760,131	149,915	8,810	618,044	4,822	84,624	5,010	79,065
36	Increase/(Decrease) Justified	Ln 28					-	-	-	-	-	-	-	-	-
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38															

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,709,827	(4,446)	6,705,381	478,429	6,226,952	3,858,717	343,541	19,304	1,732,712	7,410	258,045	7,223	-
43	Production Intermediate Demand		555,303	0	555,303	64,855	490,448	303,921	27,058	1,520	136,472	584	20,324	569	-
44	Production Peaking Demand		659,766	0	659,766	61,501	598,265	370,733	33,006	1,855	166,473	712	24,792	694	-
45	Production Solar Demand		1,320,639	0	1,320,639	94,232	1,226,407	759,980	67,661	3,802	341,260	1,459	50,822	1,423	-
46	Retail 100%, Removed		51,894	(51,894)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,293,351	471,266	26,480	2,376,917	10,165	353,983	9,909	0
48	Production Plant Allocators						0.92436	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	6,158	80,147	49,665	4,422	248	22,302	95	3,321	93	-
52	Production Intermediate Demand		2,476		2,476	289	2,187	1,355	121	7	608	3	91	3	-
53	Production Peaking Demand		18,046		18,046	1,682	16,364	10,140	903	51	4,553	19	678	19	-
54	Production Solar Demand		1,434		1,434	102	1,332	825	73	4	371	2	55	2	-
55	Transmission		5,043,911	(122,361)	4,921,550	1,378,312	3,543,238	2,216,727	196,668	10,510	971,958	3,488	142,005	1,882	-
56	Distribution Primary		332		332	-	332	225	17	1	79	2	8	0	-
57	Transmission Plant Total		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,278,938	202,204	10,821	999,870	3,609	146,158	1,998	0
58	Transmission Plant Allocators						0.72435	0.62546	0.05550	0.00297	0.27442	0.00099	0.04011	0.00055	0.00000
59															
60	Total Prod and Trans Plant		14,449,932	(178,701)	14,271,231	2,085,561	12,185,670	7,572,289	673,470	37,302	3,376,787	13,774	500,142	11,907	0
61	Prod and Trans Plant Allocators						0.85386	0.62141	0.05527	0.00306	0.27711	0.00113	0.04104	0.00098	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,745,579	(457,563)	4,288,016	-	4,288,016	2,910,776	222,419	9,318	1,016,185	19,939	107,710	1,668	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,033,059	(92,382)	1,940,677	-	1,940,677	1,521,012	133,610	2,211	271,834	-	11,614	396	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	0	595,612	-	595,612	532,679	42,583	4,744	15,240	-	25	341	-
69	Distribution Metering		370,029	0	370,029	4,620	365,409	315,341	30,646	2,791	15,432	21	949	228	-
70	Lighting Facilities		554,993	0	554,993	-	554,993	-	-	-	-	-	-	-	554,993
71	Distribution IS Equipment		3,463	0	3,463	-	3,463	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
73	Distribution Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
74															
75	Total Trans and Dist Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,761	2,634	554,993
76	Total Trans and Dist Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
78	Total Prod, Trans and Dist Plant		17,600,164	(606,285)	16,993,879	703,637	16,290,242	10,573,160	900,525	45,545	3,695,609	30,125	477,744	12,542	554,993
79	Total Prod, Trans and Dist Plant Allocators						0.95859	0.64905	0.05528	0.00280	0.22686	0.00185	0.02933	0.00077	0.03407
80															
81	General & Intangible Plant														
82	Labor		970,830	(17,816)	953,015	43,700	909,315	618,374	52,650	4,227	184,522	1,822	27,128	4,198	16,393
83	Retail 100%, Class = # Bills		107,131		107,131	-	107,131	95,167	7,593	848	2,731	0	10	782	-

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
84	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,077,961	(17,816)	1,060,146	43,700	1,016,446	713,542	60,243	5,075	187,253	1,822	27,138	4,981	16,393
86	General & Intangible Plant Allocators						0.95878	0.70200	0.05927	0.00499	0.18422	0.00179	0.02670	0.00490	0.01613
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(147)	(3,053)	(2,076)	(177)	(14)	(619)	(6)	(91)	(14)	(55)
90	Retail 100%, Class = # Bills		2,531	0	2,531	-	2,531	2,249	179	20	65	0	0	18	-
91	Retail 100%, Resid, Dem		0	3,375	3,375	-	3,375	3,375	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		31,639	(31,639)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		726,328	(726,110)	217	(2,636)	2,854	3,548	3	6	(555)	(6)	(91)	4	(55)
96															
97	Total Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
98	Total Gross Electric Plant Allocators						0.90768	0.64760	0.05550	0.00293	0.23300	0.00170	0.03107	0.00093	0.02727
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,896,975	60,711	1,957,686	139,681	1,818,005	1,126,581	100,299	5,636	505,878	2,163	75,338	2,109	-
104	Production Intermediate Demand		194,447	16,038	210,485	24,583	185,902	115,200	10,256	576	51,729	221	7,704	216	-
105	Production Peaking Demand		396,958	1,434	398,392	37,137	361,255	223,862	19,930	1,120	100,523	430	14,970	419	-
106	Production Solar Demand		65,204	3,709	68,913	4,917	63,996	39,657	3,531	198	17,807	76	2,652	74	-
107	Retail 100%, Removed		6,612	(6,612)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		66,771		66,771	4,764	62,007	38,424	3,421	192	17,254	74	2,570	72	-
110	Production Intermediate Demand		46,904		46,904	5,478	41,426	25,671	2,285	128	11,527	49	1,717	48	-
111	Production Peaking Demand		42,476		42,476	3,959	38,517	23,868	2,125	119	10,718	46	1,596	45	-
112	Production Solar Demand		594		594	42	552	342	30	2	154	1	23	1	-
113	Production Plant Total		2,716,941	75,280	2,792,221	220,562	2,571,659	1,593,606	141,878	7,972	715,590	3,060	106,570	2,983	0
114	Production Plant Allocators						0.92101	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	557	7,250	4,493	400	22	2,017	9	300	8	-
118	Production Intermediate Demand		1,279		1,279	149	1,130	700	62	4	314	1	47	1	-
119	Production Peaking Demand		1,256		1,256	117	1,139	706	63	4	317	1	47	1	-
120	Production Solar Demand		3		3	0	2	1	0	0	1	0	0	0	-
121	Transmission		818,505	(2,130)	816,375	228,631	587,744	367,705	32,623	1,743	161,226	579	23,555	312	-
122	Distribution Primary		40		40	-	40	27	2	0	9	0	1	0	-
123	Transmission Plant Total		828,889	(2,130)	826,759	229,455	597,304	373,632	33,150	1,773	163,885	590	23,951	323	0
124	Transmission Plant Allocators						0.72246	0.62553	0.05550	0.00297	0.27437	0.00099	0.04010	0.00054	0.00000
125															
126	Total Prod and Trans Plant		3,545,830	73,150	3,618,980	450,016	3,168,963	1,967,238	175,029	9,745	879,474	3,650	130,521	3,306	0
127	Prod and Trans Plant Allocators						0.87565	0.62078	0.05523	0.00308	0.27753	0.00115	0.04119	0.00104	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		926,124	(8,914)	917,209	-	917,209	622,617	47,576	1,993	217,363	4,265	23,039	357	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		627,108	(2,002)	625,107	-	625,107	489,929	43,037	712	87,560	-	3,741	128	-
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	0	226,218	-	226,218	202,315	16,173	1,802	5,788	-	9	130	-
135	Distribution Metering		67,146	0	67,146	838	66,307	57,222	5,561	507	2,800	4	172	41	-
136	Lighting Facilities		215,838	2,354	218,192	-	218,192	-	-	-	-	-	-	-	218,192
137	Distribution IS Equipment		835	0	835	-	835	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,063,269	(8,562)	2,054,707	838	2,053,869	1,372,084	112,347	5,014	313,511	4,269	27,797	655	218,192
139	Distribution Plant Allocators						0.99959	0.66805	0.05470	0.00244	0.15264	0.00208	0.01353	0.00032	0.10623
140															
141	Total Trans and Dist Plant		2,892,158	(10,692)	2,881,466	230,293	2,651,173	1,745,715	145,497	6,787	477,396	4,859	51,748	979	218,192
142	Total Trans and Dist Plant Allocators						0.92008	0.65847	0.05488	0.00256	0.18007	0.00183	0.01952	0.00037	0.08230
143															
144	Total Prod, Trans and Dist Plant		5,609,099	64,587	5,673,687	450,855	5,222,832	3,339,321	287,375	14,759	1,192,986	7,919	158,318	3,962	218,192
145	Total Prod, Trans and Dist Plant Allocators						0.92054	0.63937	0.05502	0.00283	0.22842	0.00152	0.03031	0.00076	0.04178
146															
147	General & Intangible Plant														
148	Labor		452,925	(18,344)	434,580	19,927	414,653	281,982	24,009	1,928	84,143	831	12,370	1,914	7,475
149	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888		8,888	-	8,888	7,896	630	70	227	0	1	65	-
151	General & Intangible Plant Total		461,813	(18,344)	443,469	19,927	423,541	289,878	24,639	1,998	84,370	831	12,371	1,979	7,475
152	General & Intangible Plant Allocators						0.95507	0.68442	0.05817	0.00472	0.19920	0.00196	0.02921	0.00467	0.01765
153															
154	Other														
155	Labor		1,455		1,455	67	1,388	944	80	6	282	3	41	6	25
156	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		0	103	103	-	103	103	-	-	-	-	-	-	-
158	Retail 100%, Removed		335,740	(335,740)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		336,720	(335,637)	1,083	(408)	1,491	1,047	80	6	282	3	41	6	25
162															
163	Total Accumulated Depreciation		6,407,632	(289,394)	6,118,238	470,374	5,647,864	3,630,246	312,095	16,763	1,277,637	8,753	170,730	5,947	225,692
164	Total Accum Deprec Allocators						0.92312	0.64276	0.05526	0.00297	0.22622	0.00155	0.03023	0.00105	0.03996
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,293,351	471,266	26,480	2,376,917	10,165	353,983	9,909	0
169	Production Reserve		(2,716,941)	(75,280)	(2,792,221)	(220,562)	(2,571,659)	(1,593,606)	(141,878)	(7,972)	(715,590)	(3,060)	(106,570)	(2,983)	0
170	Production Net Plant		6,580,488	(131,620)	6,448,868	478,455	5,970,413	3,699,746	329,388	18,508	1,661,327	7,105	247,414	6,926	0
171	Production Net Plant Allocators						0.92581	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,278,938	202,204	10,821	999,870	3,609	146,158	1,998	0
174	Transmission Reserve		(828,889)	2,130	(826,759)	(229,455)	(597,304)	(373,632)	(33,150)	(1,773)	(163,885)	(590)	(23,951)	(323)	0
175	Transmission Net Plant		4,323,615	(120,231)	4,203,383	1,157,089	3,046,294	1,905,306	169,054	9,048	835,986	3,019	122,207	1,675	0
176	Transmission Net Plant Allocators						0.72472	0.62545	0.05549	0.00297	0.27443	0.00099	0.04012	0.00055	0.00000
177															
178	Distribution Gross Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
179	Distribution Reserve		(2,063,269)	8,562	(2,054,707)	(838)	(2,053,869)	(1,372,084)	(112,347)	(5,014)	(313,511)	(4,269)	(27,797)	(655)	(218,192)
180	Distribution Net Plant		6,239,466	(541,383)	5,698,083	3,782	5,694,301	3,907,724	316,912	14,051	1,005,181	15,691	95,963	1,978	336,801
181	Distribution Net Plant Allocators						0.99934	0.68625	0.05565	0.00247	0.17652	0.00276	0.01685	0.00035	0.05915
182															
183	General & Intangible Gross Plant		1,077,961	(17,816)	1,060,146	43,700	1,016,446	713,542	60,243	5,075	187,253	1,822	27,138	4,981	16,393
184	General & Intangible Reserve		(461,813)	18,344	(443,469)	(19,927)	(423,541)	(289,878)	(24,639)	(1,998)	(84,370)	(831)	(12,371)	(1,979)	(7,475)
185	General & Intangible Net Plant		616,148	529	616,677	23,772	592,905	423,663	35,605	3,077	102,883	991	14,766	3,001	8,918
186	General & Intangible Net Plant Allocators						0.96145	0.71456	0.06005	0.00519	0.17352	0.00167	0.02490	0.00506	0.01504
187															
188	Other Gross Plant		726,328	(726,110)	217	(2,636)	2,854	3,548	3	6	(555)	(6)	(91)	4	(55)
189	Other Reserve		(336,720)	335,637	(1,083)	408	(1,491)	(1,047)	(80)	(6)	(282)	(3)	(41)	(6)	(25)
190	Other Net Plant		389,608	(390,474)	(866)	(2,228)	1,362	2,500	(78)	(1)	(837)	(9)	(132)	(2)	(80)
191	Other Net Plant Allocators						(1.57334)	1.83551	(0.05706)	(0.00046)	(0.61414)	(0.00653)	(0.09708)	(0.00148)	(0.05877)
192															
193	Total Gross Plant		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
194	Total Reserve		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,630,246)	(312,095)	(16,763)	(1,277,637)	(8,753)	(170,730)	(5,947)	(225,692)
195	Total Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,938,939	850,880	44,684	3,604,541	26,797	480,219	13,578	345,639
196	Total Net Plant Allocators						0.90211	0.64938	0.05559	0.00292	0.23551	0.00175	0.03138	0.00089	0.02258
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,702	0	2,702	193	2,509	1,555	138	8	698	3	104	3	-
201	Production Intermediate Demand		314	0	314	37	277	172	15	1	77	0	11	0	-
202	Production Peaking Demand		386	0	386	36	350	217	19	1	97	0	15	0	-
203	Production Solar Demand		213,781	(19,216)	194,565	13,883	180,682	111,965	9,968	560	50,277	215	7,487	210	-
204	Transmission		652,767	(475,424)	177,344	49,666	127,677	79,878	7,087	379	35,024	126	5,117	68	-
205	Distribution Secondary		307,693	(33,515)	274,178	-	274,178	214,888	18,876	312	38,405	-	1,641	56	-
206	Labor		51,704	(229)	51,475	2,360	49,115	33,400	2,844	228	9,967	98	1,465	227	885
207	Total Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	442,074	38,948	1,489	134,544	443	15,841	564	885
208	Total Construction Work in Progress Allocator						0.90559	0.69641	0.06136	0.00235	0.21195	0.00070	0.02495	0.00089	0.00139
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	180	2,342	1,451	129	7	652	3	97	3	-
213	Production Peaking Demand		1,710	0	1,710	159	1,551	961	86	5	431	2	64	2	-
214	Transmission		32,072	0	32,072	8,982	23,090	14,446	1,282	68	6,334	23	925	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,418	185	8	844	17	89	1	-
216	Labor		1,841	0	1,841	84	1,757	1,195	102	8	357	4	52	8	32
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,406	32,301	20,470	1,783	96	8,618	47	1,229	26	32

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator						0.77448	0.63373	0.05519	0.00299	0.26679	0.00147	0.03804	0.00081	0.00098
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	3,412	44,403	27,515	2,450	138	12,355	53	1,840	52	-
223	Production Base Energy		39,774	0	39,774	1,427	38,347	21,027	1,961	182	12,486	139	2,217	334	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,818	0	86,818	3,385	83,433	45,750	4,267	396	27,166	303	4,823	727	-
226	Production Solar Demand		(327)	0	(327)	(23)	(304)	(188)	(17)	(1)	(85)	(0)	(13)	(0)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(416,101)	416,101	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(348,864)	121,417	(227,447)	(9,947)	(217,500)	(144,328)	(11,973)	(920)	(44,045)	(453)	(6,405)	(895)	(8,480)
231	EV C&I		0	1,483	1,483	-	1,483	-	-	-	1,483	-	-	-	-
232	Retail 100%, Class = # Bills		202,798	(3,781)	199,017	-	199,017	176,791	14,106	1,574	5,074	0	18	1,453	-
233	Retail 100%, Class = Prod		(155,872)	(36,368)	(192,240)	-	(192,240)	(119,127)	(10,606)	(596)	(53,493)	(229)	(7,966)	(223)	-
234	Retail 100%, Class = Net Plant		466,409	6,400	472,809	-	472,809	307,033	26,285	1,380	111,351	828	14,835	419	10,677
235	Retail 100%, Class = T&D		(118,470)	5,970	(112,501)	-	(112,501)	(76,661)	(6,233)	(277)	(19,147)	(290)	(1,797)	(38)	(8,058)
236	Retail 100%, Class = Metering		30,595	0	30,595	-	30,595	26,403	2,566	234	1,292	2	79	19	-
237	Retail 100%, Resid, Dem		7,087	0	7,087	-	7,087	7,087	-	-	-	-	-	-	-
238	Retail 100%, Removed		396,871	(396,871)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		312,937	0	312,937	28,892	284,045	183,947	15,766	833	66,184	482	8,824	265	7,745
241	Total Working Capital		590,717	109,218	699,935	61,259	638,676	455,250	38,572	2,944	120,622	836	16,456	2,113	1,884
242	Total Working Capital Allocator						0.91248	0.71280	0.06039	0.00461	0.18886	0.00131	0.02577	0.00331	0.00295
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,569,186	1,162,974	61,447	4,882,178	35,549	650,949	19,525	571,331
247	Accumulated Depreciation		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,630,246)	(312,095)	(16,763)	(1,277,637)	(8,753)	(170,730)	(5,947)	(225,692)
248	Net Electric Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,938,939	850,880	44,684	3,604,541	26,797	480,219	13,578	345,639
249	Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	442,074	38,948	1,489	134,544	443	15,841	564	885
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,406	32,301	20,470	1,783	96	8,618	47	1,229	26	32
251	Working Capital		590,717	109,218	699,935	61,259	638,676	455,250	38,572	2,944	120,622	836	16,456	2,113	1,884
252	Total Rate Base		38,254,493	(2,879,595)	35,374,898	3,458,581	31,916,317	20,795,674	1,781,062	93,897	7,472,865	54,920	993,962	29,859	694,078
253	Total Rate Base Allocator						0.90223	0.65157	0.05580	0.00294	0.23414	0.00172	0.03114	0.00094	0.02175
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		4,783,166	(2,167,625)	2,615,542	-	2,615,542	1,750,417	149,087	8,763	613,476	4,804	84,002	4,992	-
258	Clean Energy Connect		15,010	-	15,010	-	15,010	9,301	828	47	4,177	18	622	17	-
259	EV Revenues		-	803	803	-	803	412	-	-	391	-	-	-	-
260	Lighting Facilities Revenue		79,065	-	79,065	-	79,065	-	-	-	-	-	-	-	79,065
261	Retail Revenue		4,877,241	(2,166,822)	2,710,420	-	2,710,420	1,760,131	149,915	8,810	618,044	4,822	84,624	5,010	79,065
262	Wholesale Revenue		139,758	-	139,758	139,758	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
263	Total Revenue from Sales of Electric & Lighting		5,017,000	(2,166,822)	2,850,178	139,758	2,710,420	1,760,131	149,915	8,810	618,044	4,822	84,624	5,010	79,065
264	Total Retail Sales of Electric & Lighting Allocator						0.95097	0.66924	0.05700	0.00335	0.23455	0.00184	0.03212	0.00191	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,997,495	(2,124,034)	2,873,461	258,065	2,615,396	1,708,931	145,325	8,734	586,540	4,570	80,242	4,882	76,173
268	Less Lighting Facilities		(76,173)		(76,173)		(76,173)								(76,173)
269	Return & Pretax Op Exp net of Lighting Fac.		4,921,322	(2,124,034)	2,797,288	258,065	2,539,223	1,708,931	145,325	8,734	586,540	4,570	80,242	4,882	-
270	Function Allocator for Electric Revenue						1.00000	0.67301	0.05723	0.00344	0.23099	0.00180	0.03160	0.00192	0.00000
271															
272	[redacted]														
273	**Other Revenue**	Sch. 9													
274	Transmission		18,280	0	18,280	5,119	13,160	8,233	730	39	3,610	13	527	7	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,419	108	5	495	10	52	1	-
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,771	507	8	1,031	-	44	2	-
277	Distribution Service		44,658	0	44,658	-	44,658	39,939	3,193	356	1,143	-	2	26	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		147,593	0	147,593	147,593	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	61	565	368	32	2	132	1	18	1	12
283	Total Other Revenue		220,610	0	220,610	152,774	67,837	55,731	4,570	409	6,412	24	643	35	12
284	Total Other Revenue Allocator						0.30750	0.82154	0.06737	0.00603	0.09452	0.00035	0.00949	0.00052	0.00018
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,168		23,168		21,515	13,332	1,187	67	5,987	26	892	25	-
290	Production Intermediate Demand		4,525		4,525		3,996	2,476	220	12	1,112	5	166	5	-
291	Production Peaking Demand		6,577		6,577		5,964	3,696	329	18	1,659	7	247	7	-
292	Production Solar Demand		8,443		8,443		7,841	4,859	433	24	2,182	9	325	9	-
293	Production Demand O&M Subtotal		42,713	0	42,713	0	39,316	24,363	2,169	122	10,940	47	1,629	46	0
294	Production Demand O&M Allocators						0.92047	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
295															
296	Production Energy														
297	Production Base Energy		111,085		111,085		107,100	58,729	5,477	509	34,872	389	6,192	933	-
298	Production Intermediate Energy		12,109		12,109		11,034	6,050	564	52	3,593	40	638	96	-
299	Production Peaking Energy		27,933		27,933		26,843	14,720	1,373	127	8,740	98	1,552	234	-
300	Production Solar Energy		6,559		6,559		6,372	3,494	326	30	2,075	23	368	56	-
301	Production Energy O&M Subtotal		157,686	0	157,686	0	151,350	82,993	7,740	719	49,279	550	8,750	1,318	0
302	Production Energy O&M Allocators						0.95982	0.54835	0.05114	0.00475	0.32560	0.00364	0.05781	0.00871	0.00000
303															
304	Production O&M Total		200,399	0	200,399	0	190,665	107,356	9,909	841	60,219	597	10,379	1,364	0
305	Production O&M Total Allocators						0.95143	0.56306	0.05197	0.00441	0.31584	0.00313	0.05444	0.00715	0.00000
306															
307	Transmission														

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		414		414	30	385	238	21	1	107	0	16	0	-
309	Production Intermediate Demand		35		35	4	31	19	2	0	9	0	1	0	-
310	Production Peaking Demand		40		40	4	36	23	2	0	10	0	2	0	-
311	Production Solar Demand		71		71	5	66	41	4	0	18	0	3	0	-
312	Transmission		36,685		36,685	10,274	26,411	16,523	1,466	78	7,245	26	1,058	14	-
313	Transmission O&M Total		37,245	0	37,245	10,316	26,929	16,844	1,495	80	7,389	27	1,080	15	0
314	Transmission O&M Allocators						0.72302	0.62551	0.05550	0.00297	0.27439	0.00099	0.04010	0.00054	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825		48,825	-	48,825	33,143	2,533	106	11,571	227	1,226	19	-
318	Distribution Secondary		22,855		22,855	-	22,855	17,912	1,573	26	3,201	-	137	5	-
319	Distribution Service		17,707		17,707	-	17,707	15,836	1,266	141	453	-	1	10	-
320	Distribution Metering		3,076		3,076	38	3,038	2,622	255	23	128	0	8	2	-
321	Lighting Facilities		18,057		18,057	-	18,057	-	-	-	-	-	-	-	18,057
322	Distribution IS Equipment		30		30	-	30	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,550	0	110,550	38	110,511	69,513	5,627	296	15,353	227	1,402	36	18,057
324	Distribution O&M Allocators						0.99965	0.62901	0.05092	0.00268	0.13893	0.00206	0.01268	0.00032	0.16340
325															
326	Customer Accounting														
327	Distribution Service		10,506		10,506		10,506	9,396	751	84	269	-	0	6	-
328	Meter Reading		2,018		2,018		2,018	1,792	143	16	51	0	0	15	-
329	Customer Records		14,507		14,507		14,505	12,886	1,028	115	370	0	1	106	-
330	Customer Billing		13,391		13,391		13,172	11,701	934	104	336	0	1	96	-
331	Retail 100%, Class = # Bills		12,623		12,623		12,623	11,214	895	100	322	0	1	92	-
332	Customer Accounting O&M		53,045	0	53,045	0	52,825	46,989	3,751	418	1,348	0	4	315	0
333	Customer Accounting O&M Allocators						0.99585	0.88952	0.07100	0.00792	0.02551	0.00000	0.00008	0.00596	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,873	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,873	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005		11,005		11,005	9,776	780	87	281	0	1	80	-
342	Sales O&M		11,005	0	11,005	0	11,005	9,776	780	87	281	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
344															
345	Admin and General														
346	Labor		201,695	(19,325)	182,370		174,007	118,333	10,075	809	35,310	349	5,191	803	3,137
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,139	9,804	840	44	3,528	26	470	14	413
349	EV O&M		0	1,563	1,563		1,563	1,323	-	-	240	-	-	-	-
350	Retail 100%, Class = # Bills		5,276	2,187	7,463		7,463	6,629	529	59	190	0	1	55	-
351	Retail 100%, Class = T&D		57,932	0	57,932		57,932	39,476	3,209	143	9,860	149	925	20	4,150
352	Retail 100%, Resid, Cust		0	10,432	10,432		10,432	10,432	-	-	-	-	-	-	-

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-
354	Admin & General O&M		281,582	(5,144)	276,438	0	266,536	185,997	14,654	1,055	49,128	524	6,588	892	7,699
355	Admin & General O&M Allocators						0.96418	0.69783	0.05498	0.00396	0.18432	0.00196	0.02472	0.00335	0.02889
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,914,436	(1,914,436)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,914,436	(1,914,436)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,610,371	(1,919,580)	690,791	10,355	660,580	438,348	36,364	2,794	133,772	1,375	19,454	2,717	25,757
362	Total O&M Allocators						0.95627	0.66358	0.05505	0.00423	0.20251	0.00208	0.02945	0.00411	0.03899
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		180		180		180	47	(40)	3	167	(5)	46	(15)	(22)
365	Total Adjusted O&M		2,610,551	(1,919,580)	690,971	10,355	660,760	438,395	36,324	2,797	133,938	1,370	19,499	2,702	25,734
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		170,536	122,526	293,061	20,910	272,151	168,647	15,015	844	75,729	324	11,278	316	-
371	Production Intermediate Demand		12,150	31,808	43,958	5,134	38,824	24,059	2,142	120	10,803	46	1,609	45	-
372	Production Peaking Demand		16,763	1,688	18,452	1,720	16,732	10,368	923	52	4,656	20	693	19	-
373	Production Solar Demand		43,908	300	44,208	3,154	41,053	25,440	2,265	127	11,424	49	1,701	48	-
374	Production Base Demand		2,047		2,047	146	1,901	1,178	105	6	529	2	79	2	-
375	Production Intermediate Demand		1,035		1,035	121	914	567	50	3	254	1	38	1	-
376	Production Peaking Demand		763		763	71	692	429	38	2	192	1	29	1	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		247,978	155,546	403,524	31,256	372,268	230,687	20,538	1,154	103,587	443	15,427	432	0
380	Production Plant Allocators						0.92254	0.61968	0.05517	0.00310	0.27826	0.00119	0.04144	0.00116	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	111	1,450	899	80	4	404	2	60	2	-
384	Production Intermediate Demand		45		45	5	40	25	2	0	11	0	2	0	-
385	Production Peaking Demand		327		327	30	296	183	16	1	82	0	12	0	-
386	Production Solar Demand		26		26	2	24	15	1	0	7	0	1	0	-
387	Transmission		115,843	(4,481)	111,362	31,188	80,174	50,159	4,450	238	21,993	79	3,213	43	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		117,808	(4,481)	113,327	31,337	81,991	51,285	4,550	243	22,498	81	3,288	45	0
390	Transmission Plant Allocators						0.72349	0.62549	0.05550	0.00297	0.27440	0.00099	0.04011	0.00054	0.00000
391															
392	Total Prod and Trans Plant		365,785	151,066	516,851	62,593	454,258	281,971	25,088	1,397	126,085	524	18,715	477	0
393	Prod and Trans Plant Allocators						0.87890	0.62073	0.05523	0.00308	0.27756	0.00115	0.04120	0.00105	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		129,364	(18,155)	111,209	-	111,209	75,490	5,768	242	26,355	517	2,793	43	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		62,238	(4,003)	58,234	-	58,234	45,641	4,009	66	8,157	-	349	12	-
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	0	14,386	-	14,386	12,866	1,029	115	368	-	1	8	-
401	Distribution Metering		19,381	0	19,381	242	19,139	16,516	1,605	146	808	1	50	12	-
402	Lighting Facilities		18,504	4,729	23,233	-	23,233	-	-	-	-	-	-	-	23,233
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		243,873	(17,429)	226,443	242	226,201	150,514	12,411	569	35,688	518	3,192	75	23,233
405	Distribution Plant Allocators						0.99893	0.66540	0.05487	0.00251	0.15777	0.00229	0.01411	0.00033	0.10271
406															
407	Total Trans and Dist Plant		361,680	(21,910)	339,770	31,579	308,192	201,799	16,962	812	58,186	599	6,481	120	23,233
408	Total Trans and Dist Plant Allocators						0.90706	0.65478	0.05504	0.00264	0.18880	0.00194	0.02103	0.00039	0.07539
409															
410	Total Prod, Trans and Dist Plant		609,658	133,636	743,294	62,835	680,459	432,486	37,500	1,966	161,773	1,042	21,907	552	23,233
411	Total Prod, Trans and Dist Plant Allocators						0.91546	0.63558	0.05511	0.00289	0.23774	0.00153	0.03219	0.00081	0.03414
412															
413	General & Intangible Plant														
414	Labor		71,750	(1,917)	69,833	3,202	66,631	45,312	3,858	310	13,521	133	1,988	308	1,201
415	Retail 100%, Class = # Bills		7,038		7,038	-	7,038	6,252	499	56	179	0	1	51	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		78,787	(1,917)	76,871	3,202	73,669	51,564	4,357	365	13,700	133	1,988	359	1,201
418	General & Intangible Plant Allocators						0.95834	0.69994	0.05914	0.00496	0.18597	0.00181	0.02699	0.00487	0.01631
419															
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,278	290	6,568	-	6,568	5,834	465	52	167	0	1	48	-
423	Retail 100%, Resid, Dem		2,025	309	2,334	-	2,334	2,334	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	507	43	2	184	1	24	1	18
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	732	60	3	183	3	17	0	77
426	Retail 100%, Removed		44,849	(44,849)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	28	368	228	20	1	103	0	15	0	-
430	Other Plant Total		53,548	(42,395)	11,153	28	11,125	9,636	589	58	637	5	58	49	95
431															
432	Total Depreciation Expense		741,994	89,324	831,318	66,065	765,253	493,685	42,445	2,390	176,110	1,180	23,953	960	24,529
433	Total Depreciation Expense Allocators						0.92053	0.64513	0.05547	0.00312	0.23013	0.00154	0.03130	0.00125	0.03205
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	817	16,991	11,555	984	79	3,448	34	507	78	306
438	Gross Total Plant		177,344	(290)	177,054	16,346	160,708	104,074	8,920	471	37,446	273	4,993	150	4,382
439	Retail 100%, Removed		237,990	(237,990)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		433,141	(238,280)	194,861	17,163	177,699	115,628	9,904	550	40,893	307	5,500	228	4,688
441	Total Taxes Other Allocator						0.91192	0.65070	0.05573	0.00310	0.23013	0.00173	0.03095	0.00128	0.02638
442															

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,237,610	(2,166,822)	3,070,788	292,532	2,778,256	1,815,861	154,485	9,219	624,456	4,845	85,267	5,045	79,077
446	Total Oper. Exp. Before Tax	Line 19	3,785,686	(2,068,536)	1,717,150	113,439	1,603,711	1,047,709	88,673	5,737	350,942	2,857	48,952	3,890	54,951
447	Net Oper. Income (NOI) before Tax		1,451,924	(98,286)	1,353,638	179,093	1,174,545	768,153	65,812	3,482	273,514	1,988	36,315	1,155	24,126
448	Interest Expense	Line 8 x WACC	323,273	722	323,995	31,640	292,355	191,079	16,371	866	68,083	495	9,042	287	6,133
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,128,650	(99,008)	1,029,643	147,453	882,190	577,074	49,441	2,616	205,431	1,493	27,273	869	17,993
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,128,650	(99,008)	1,029,643	147,453	882,190	577,074	49,441	2,616	205,431	1,493	27,273	869	17,993
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
454	State Temporary Differences	Sch. 13	(712,205)		(712,205)	(65,754)	(646,452)	(418,640)	(35,880)	(1,896)	(150,626)	(1,097)	(20,083)	(602)	(17,627)
455	State Taxable Income	Ln 452:454	438,723	(99,008)	339,716	83,756	255,960	171,529	14,683	780	59,517	431	7,818	285	918
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	24,130	(5,445)	18,684	4,607	14,078	9,434	808	43	3,273	24	430	16	50
458	State Income Tax (Def.)	Ln 454 x Ln 456	39,171		39,171	3,616	35,555	23,025	1,973	104	8,284	60	1,105	33	969
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	63,301	(5,445)	57,856	8,223	49,633	32,459	2,781	147	11,558	84	1,535	49	1,020
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,128,650	(99,008)	1,029,643	147,453	882,190	577,074	49,441	2,616	205,431	1,493	27,273	869	17,993
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
465	Fed Temporary Differences	Sch. 13	(467,102)		(467,102)	(43,125)	(423,977)	(274,566)	(23,532)	(1,243)	(98,789)	(719)	(13,172)	(395)	(11,561)
466	State Income Tax Exp. (Cur.)	Line 457	(24,130)	5,445	(18,684)	(4,607)	(14,078)	(9,434)	(808)	(43)	(3,273)	(24)	(430)	(16)	(50)
467	Fed. Taxable Income	Ln 463:466	659,697	(93,562)	566,135	101,778	464,356	306,169	26,223	1,389	108,081	785	14,299	477	6,934
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	138,536	(19,648)	118,888	21,373	97,515	64,295	5,507	292	22,697	165	3,003	100	1,456
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	138,536	(19,648)	118,888	21,373	97,515	64,295	5,507	292	22,697	165	3,003	100	1,456
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	98,091	-	98,091	9,056	89,035	57,659	4,942	261	20,746	151	2,766	83	2,428
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(8,226)	-	(8,226)	(759)	(7,467)	(4,835)	(414)	(22)	(1,740)	(13)	(232)	(7)	(204)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(51,159)		(51,159)	(2,045)	(49,114)	(31,806)	(2,726)	(144)	(11,444)	(83)	(1,526)	(46)	(1,339)
477	Total Federal Income Tax Exp.	Ln 471:476	176,814	(19,648)	157,166	27,585	129,580	85,061	7,287	386	30,168	219	3,999	130	2,330
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	162,666	(25,093)	137,573	25,980	111,593	73,729	6,314	335	25,970	188	3,433	116	1,507
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	129,037	-	129,037	11,913	117,124	75,849	6,501	343	27,290	199	3,639	109	3,194
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,806)	(2,726)	(144)	(11,444)	(83)	(1,526)	(46)	(1,339)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,561)	(391)	(21)	(1,641)	(12)	(219)	(7)	(192)
485	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
486	Total Income Tax Expense	Ln 479:485	240,115	(42,788)	197,327	34,467	162,860	106,930	9,160	485	37,916	275	5,026	164	2,904
487			-												

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.35%	25.85%	25.67%	25.88%	25.88%	25.88%	25.88%	25.88%	25.88%	25.88%	25.85%	26.06%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
493	Interest Expense	Line 8 x WACC	(323,273)	(722)	(323,995)	(31,640)	(292,355)	(191,079)	(16,371)	(866)	(68,083)	(495)	(9,042)	(287)	(6,133)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
496	Amort of Excess ADIT	Sch. 13	(51,159)	(7,378)	(58,537)	(2,381)	(56,157)	(36,367)	(3,117)	(165)	(13,085)	(95)	(1,745)	(52)	(1,531)
497	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
498	Temporary Diff Federal	Sch. 13	(467,102)	-	(467,102)	(43,125)	(423,977)	(274,566)	(23,532)	(1,243)	(98,789)	(719)	(13,172)	(395)	(11,561)
499	Deferred Tax Federal	Ln 498 x Ln 468	98,091	-	98,091	9,056	89,035	57,659	4,942	261	20,746	151	2,766	83	2,428
500	Base for FIT Computation	Ln 492:499	490,215	(73,914)	416,301	77,548	338,753	223,683	19,158	1,015	78,839	572	10,424	350	4,712
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	130,310	(19,648)	110,662	20,614	90,048	59,460	5,093	270	20,957	152	2,771	93	1,252
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(252)	(22)	(1)	(91)	(1)	(12)	(0)	(11)
504	Amort of Excess ADIT	Sch. 13	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,806)	(2,726)	(144)	(11,444)	(83)	(1,526)	(46)	(1,339)
505	Total FIT before Adding Deferred	Ln 502:504	78,722	(19,648)	59,074	18,529	40,545	27,402	2,345	125	9,423	68	1,233	47	(97)
506	Total FIT - Deferred	Line 499	98,091	-	98,091	9,056	89,035	57,659	4,942	261	20,746	151	2,766	83	2,428
507	Total FIT - Current & Deferred	Ln 505:506	176,814	(19,648)	157,166	27,585	129,580	85,061	7,287	386	30,168	219	3,999	130	2,330
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,211,809	(55,498)	1,156,311	144,626	1,011,685	661,223	56,652	2,997	235,598	1,713	31,289	992	21,221
511	Interest Expense	Line 26 x WACC	(323,273)	(722)	(323,995)	(31,640)	(292,355)	(191,079)	(16,371)	(866)	(68,083)	(495)	(9,042)	(287)	(6,133)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	2,057	20,221	13,095	1,122	59	4,712	34	628	19	551
513	Temporary State Differences	Sch. 13	(712,205)	-	(712,205)	(65,754)	(646,452)	(418,640)	(35,880)	(1,896)	(150,626)	(1,097)	(20,083)	(602)	(17,627)
514	State Deferred Tax	Ln 513 x Ln 456	39,171	-	39,171	3,616	35,555	23,025	1,973	104	8,284	60	1,105	33	969
515	Net FIT Allowable	Line 507	176,814	(19,648)	157,166	27,585	129,580	85,061	7,287	386	30,168	219	3,999	130	2,330
516	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,561)	(391)	(21)	(1,641)	(12)	(219)	(7)	(192)
517	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
518	Base for SIT Computation	Ln 510:517	414,593	(93,562)	321,031	79,149	241,882	162,095	13,875	737	56,243	407	7,388	269	867
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	24,130	(5,445)	18,684	4,607	14,078	9,434	808	43	3,273	24	430	16	50
521	Total SIT - Deferred	Line 514	39,171	-	39,171	3,616	35,555	23,025	1,973	104	8,284	60	1,105	33	969
522	Total SIT - Current & Deferred	Ln 520:521	63,301	(5,445)	57,856	8,223	49,633	32,459	2,781	147	11,558	84	1,535	49	1,020
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,561)	(391)	(21)	(1,641)	(12)	(219)	(7)	(192)
525	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(6,029)	(517)	(27)	(2,169)	(16)	(289)	(9)	(254)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	240,115	(42,788)	197,327	34,467	162,860	106,930	9,160	485	37,916	275	5,026	164	2,904
528	Total Income Tax Allocator						0.82533	0.65658	0.05624	0.00298	0.23281	0.00169	0.03086	0.00100	0.01783
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.92865	14,139	8,762	780	44	3,934	17	586	16	-
533	Production Intermediate Demand				3,315	0.88321	2,928	1,815	162	9	815	3	121	3	-
534	Production Peaking Demand				3,698	0.90678	3,353	2,078	185	10	933	4	139	4	-
535	Production Solar Demand				1,070	0.92865	994	616	55	3	277	1	41	1	-
536	Production Base Energy				47,336	0.96413	45,638	25,026	2,334	217	14,860	166	2,638	398	-
537	Production Intermediate Energy				5,593	0.91120	5,096	2,794	261	24	1,659	19	295	44	-
538	Production Peaking Energy				1,736	0.96101	1,669	915	85	8	543	6	96	15	-
539	Production Solar Energy				1,600	0.97148	1,554	852	79	7	506	6	90	14	-
540	Subtotal Production				79,574	0.94718	75,371	42,857	3,941	323	23,527	222	4,007	495	0
541	Transmission				13,981	0.72246	10,101	6,319	561	30	2,771	10	405	5	-
542	Distribution				43,076	0.99940	43,051	29,336	2,385	106	7,327	111	688	15	3,084
543	Subtotal Prod, Trans and Dist				136,631	0.94065	128,523	78,512	6,887	458	33,625	343	5,099	515	3,084
544	Customer Accounts				26,856	0.99585	26,744	23,789	1,899	212	682	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,900	630	70	227	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,120	488	55	176	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.95415	171,050	116,321	9,904	795	34,710	343	5,103	790	3,084
548	Admin & General				85,939	0.95415	81,999	55,763	4,748	381	16,640	164	2,446	379	1,478
549	Total				$265,209	0.95415	$253,048	$172,084	$14,652	$1,176	$51,350	$507	$7,549	$1,168	$4,562
550	Total Labor Allocator						0.95415	0.68004	0.05790	0.00465	0.20292	0.00200	0.02983	0.00462	0.01803

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	20,953,140	8,756,412	285,876	3,595,899	4,414,582	-	2,001,182	-	641,327	381,578	3,564	571,331	301,388
3	Accum. Depreciation & Amort.	Line 163	(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	-	(651,437)	-	(247,204)	(73,730)	(882)	(225,692)	(96,904)
4	Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	-	1,349,746	-	394,123	307,848	2,682	345,639	204,483
5	Construction Work in Progress	Line 207	634,789	190,014	15,493	130,531	6,841	-	277,274	-	2,478	876	6	885	10,391
6	Plant Held for Future Use	Line 217	32,301	4,114	554	23,192	3,806	-	111	-	89	31	0	32	372
7	Working Capital	Line 241	638,676	137,282	62,458	128,047	68,171	-	32,313	-	(1,577)	36,295	55	1,884	173,748
8	Total Rate Base		16,611,041	6,454,165	233,143	3,265,751	3,518,200	-	1,659,443	-	395,112	345,050	2,743	348,440	388,994
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,710,420	974,330	251,535	371,565	512,450	-	243,147	-	48,244	59,386	309	79,065	170,390
12	Other Operating Revenue	Line 283	67,837	223	7	13,271	2,213	-	7,417	-	44,672	12	0	12	11
13	Total Revenue		2,778,256	974,553	251,542	384,835	514,663	-	250,564	-	92,916	59,398	309	79,077	170,400
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	660,760	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,734	108,542
17	Depreciation	Line 432	765,253	383,163	21,026	84,198	121,266	-	65,107	-	17,850	20,394	8	24,529	27,712
18	Tax Other Than Income Tax	Line 440	177,699	69,304	7,552	28,567	36,226	-	16,420	-	5,776	3,230	29	4,688	5,906
19	Operating Expense before Tax		1,603,711	520,575	235,024	151,886	265,805	-	132,870	-	65,533	34,791	115	54,951	142,160
20	Income Tax Expense	Line 486	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
21	Total Operating Expense		1,766,571	581,466	237,342	185,937	300,389	-	149,497	-	68,852	38,383	142	57,856	146,709
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
25	Net Operating Income Required	Ln 8 x Ln 33	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,710,420	974,330	251,535	371,565	512,450	-	243,147	-	48,244	59,386	309	79,065	170,390
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	6.09%	6.09%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,226,952	6,226,952	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		490,448	490,448	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		598,265	598,265	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,226,407	1,226,407	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		80,147	80,147	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,187	2,187	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		16,364	16,364	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,332	1,332	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,543,238	-	-	3,543,238	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02745	0.00000	0.97246	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		12,185,670	8,642,101	0	3,543,238	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70920	0.00000	0.29077	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,288,016	-	-	-	4,288,016	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,940,677	-	-	-	-	-	1,940,677	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	-	-	-	-	-	-	-	595,612	-	-	-	-
69	Distribution Metering		365,409	-	-	-	-	-	-	-	-	365,409	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
74															
75	Total Trans and Dist Plant		7,748,171	0	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
78	Total Prod, Trans and Dist Plant		16,290,243	8,542,072	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52437	0.00000	0.00000	0.26323	0.00000	0.11913	0.00000	0.03656	0.02243	0.00021	0.03407	0.00000
80															
81	General & Intangible Plant														
82	Labor		909,315	114,696	286,839	52,839	126,660	-	57,322	-	45,869	16,223	102	16,393	192,371
83	Retail 100%, Class = # Bills		107,131	-	-	-	-	-	-	-	-	-	-	-	107,131
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
86	General & Intangible Plant Allocators		1.00000	0.11284	0.28220	0.05198	0.12461	0.00000	0.05639	0.00000	0.04513	0.01596	0.00010	0.01613	0.29466
87															
88	Other														
89	Labor		(3,053)	(385)	(963)	(177)	(425)	-	(192)	-	(154)	(54)	(0)	(55)	(646)
90	Retail 100%, Class = # Bills		2,531	-	-	-	-	-	-	-	-	-	-	-	2,531
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
96															
97	Total Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
98	Total Gross Electric Plant Allocators		1.00000	0.41790	0.01364	0.17162	0.21069	0.00000	0.09551	0.00000	0.03061	0.01821	0.00017	0.02727	0.01438
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,818,005	1,818,005	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		185,902	185,902	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		361,255	361,255	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		63,996	63,996	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		62,007	62,007	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		41,426	41,426	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		38,517	38,517	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		552	552	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		2,571,659	2,571,659	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,250	7,250	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,130	1,130	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,139	1,139	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		587,744	-	-	587,744	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		597,304	9,520	0	587,744	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01594	0.00000	0.98399	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,168,963	2,581,180	0	587,744	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81452	0.00000	0.18547	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		917,209	-	-	-	917,209	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		625,107	-	-	-	-	-	625,107	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	-	-	-	-	-	-	-	226,218	-	-	-	-
135	Distribution Metering		66,307	-	-	-	-	-	-	-	-	66,307	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,053,869	0	0	0	917,209	0	625,107	0	226,218	66,307	835	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44658	0.00000	0.30436	0.00000	0.11014	0.03228	0.00041	0.10623	0.00000
140															
141	Total Trans and Dist Plant		2,651,173	9,520	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00359	0.00000	0.22169	0.34598	0.00000	0.23578	0.00000	0.08533	0.02501	0.00032	0.08230	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,222,832	2,581,180	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49421	0.00000	0.11253	0.17562	0.00000	0.11969	0.00000	0.04331	0.01270	0.00016	0.04178	0.00000
146															
147	General & Intangible Plant														
148	Labor		414,653	52,302	130,800	24,095	57,758	-	26,139	-	20,916	7,398	47	7,475	87,723
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888	-	-	-	-	-	-	-	-	-	-	-	8,888
151	General & Intangible Plant Total		423,541	52,302	130,800	24,095	57,758	0	26,139	0	20,916	7,398	47	7,475	96,611
152	General & Intangible Plant Allocators		1.00000	0.12349	0.30883	0.05689	0.13637	0.00000	0.06172	0.00000	0.04938	0.01747	0.00011	0.01765	0.22810
153															
154	Other														
155	Labor		1,388	175	438	81	193	-	88	-	70	25	0	25	294
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,491	175	438	81	193	0	191	0	70	25	0	25	294
162															
163	Total Accumulated Depreciation		5,647,864	2,633,657	131,238	611,919	975,201	0	651,437	0	247,204	73,730	882	225,692	96,904
164	Total Accum Deprec Allocators		1.00000	0.46631	0.02324	0.10835	0.17267	0.00000	0.11534	0.00000	0.04377	0.01305	0.00016	0.03996	0.01716
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(2,571,659)	(2,571,659)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		5,970,413	5,970,413	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(597,304)	(9,520)	0	(587,744)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,046,294	90,509	0	2,955,494	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02971	0.00000	0.97019	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
179	Distribution Reserve		(2,053,869)	0	0	0	(917,209)	0	(625,107)	0	(226,218)	(66,307)	(835)	(218,192)	0
180	Distribution Net Plant		5,694,301	0	0	0	3,370,806	0	1,315,571	0	369,394	299,102	2,627	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59196	0.00000	0.23103	0.00000	0.06487	0.05253	0.00046	0.05915	0.00000
182															
183	General & Intangible Gross Plant		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
184	General & Intangible Reserve		(423,541)	(52,302)	(130,800)	(24,095)	(57,758)	0	(26,139)	0	(20,916)	(7,398)	(47)	(7,475)	(96,611)
185	General & Intangible Net Plant		592,905	62,394	156,039	28,744	68,902	0	31,183	0	24,952	8,825	56	8,918	202,892
186	General & Intangible Net Plant Allocators		1.00000	0.10523	0.26318	0.04848	0.11621	0.00000	0.05259	0.00000	0.04208	0.01488	0.00009	0.01504	0.34220
187															
188	Other Gross Plant		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
189	Other Reserve		(1,491)	(175)	(438)	(81)	(193)	0	(191)	0	(70)	(25)	(0)	(25)	(294)
190	Other Net Plant		1,362	(560)	(1,401)	(258)	(619)	0	2,992	0	(224)	(79)	(0)	(80)	1,592
191	Other Net Plant Allocators		1.00000	(0.41119)	(1.02831)	(0.18943)	(0.45408)	0.00000	2.19628	0.00000	(0.16444)	(0.05816)	(0.00037)	(0.05877)	1.16845
192															
193	Total Gross Plant		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
194	Total Reserve		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
195	Total Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
196	Total Net Plant Allocators		1.00000	0.40004	0.01010	0.19496	0.22472	0.00000	0.08819	0.00000	0.02575	0.02011	0.00018	0.02258	0.01336
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,509	2,509	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		180,682	180,682	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		127,677	-	-	127,677	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		274,178	-	-	-	-	-	274,178	-	-	-	-	-	-
206	Labor		49,115	6,195	15,493	2,854	6,841	-	3,096	-	2,478	876	6	885	10,391
207	Total Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
208	Total Construction Work in Progress Allocator		1.00000	0.29933	0.02441	0.20563	0.01078	0.00000	0.43680	0.00000	0.00390	0.00138	0.00001	0.00139	0.01637
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,342	2,342	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,551	1,551	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,090	-	-	23,090	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,757	222	554	102	245	-	111	-	89	31	0	32	372
217	Plant Held for Future Use Total		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372
218	Plant Held for Future Use Allocator		1.00000	0.12737	0.01716	0.71799	0.11784	0.00000	0.00343	0.00000	0.00274	0.00097	0.00001	0.00098	0.01151
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		44,403	44,403	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		38,347	-	38,347	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		83,433	-	83,433	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
226	Production Solar Demand		(304)	(304)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(217,500)	(22,425)	(67,973)	(12,881)	(35,663)	-	(16,905)	-	(13,798)	(3,677)	(26)	(8,480)	(35,671)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		199,017	-	-	-	-	-	-	-	-	-	-	-	199,017
233	Retail 100%, Class = Prod		(192,240)	(192,240)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		472,809	189,144	4,777	92,181	106,249	-	41,696	-	12,175	9,510	83	10,677	6,317
235	Retail 100%, Class = T&D		(112,501)	(0)	-	(0)	(62,260)	-	(28,178)	-	(8,648)	(5,306)	(50)	(8,058)	-
236	Retail 100%, Class = Metering		30,595	-	-	-	-	-	-	-	-	30,595	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		284,045	118,704	3,875	48,747	59,845	-	27,128	-	8,694	5,173	48	7,745	4,086
241	Total Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
242	Total Working Capital Allocator		1.00000	0.21495	0.09779	0.20049	0.10674	0.00000	0.05059	0.00000	(0.00247)	0.05683	0.00009	0.00295	0.27204
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
247	Accumulated Depreciation		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
248	Net Electric Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
249	Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
250	Plant Held for Future Use		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372
251	Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
252	Total Rate Base		31,916,317	12,576,921	387,781	6,249,731	6,957,582	0	3,009,189	0	789,234	652,898	5,425	694,078	593,477
253	Total Rate Base Allocator		1.00000	0.39406	0.01215	0.19582	0.21799	0.00000	0.09428	0.00000	0.02473	0.02046	0.00017	0.02175	0.01859
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		2,615,542	959,320	251,535	371,565	512,450	-	242,344	-	48,244	59,386	309	-	170,390
258	Clean Energy Connect		15,010	15,010	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		803	-	-	-	-	-	803	-	-	-	-	-	-
260	Lighting Facilities Revenue		79,065											79,065	
261	Retail Revenue		2,710,420	974,330	251,535	371,565	512,450	-	243,147	-	48,244	59,386	309	79,065	170,390
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		2,710,420	974,330	251,535	371,565	512,450	0	243,147	0	48,244	59,386	309	79,065	170,390
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35948	0.09280	0.13709	0.18907	0.00000	0.08971	0.00000	0.01780	0.02191	0.00011	0.02917	0.06286
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,615,396	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	76,173	165,851
268	Less Lighting Facilities		(76,173)											(76,173)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,539,223	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	-	165,851
270	Function Allocator for Electric Revenue		1.00000	0.35982	0.09815	0.13815	0.18907	0.00000	0.09213	0.00000	0.03529	0.02198	0.00011	0.00000	0.06532
271															
272															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		13,160	-	-	13,160	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		44,658	-	-	-	-	-	-	-	44,658	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		565	223	7	111	123	-	53	-	14	12	0	12	11
283	Total Other Revenue		67,837	223	7	13,271	2,213	0	7,417	0	44,672	12	0	12	11
284	Total Other Revenue Allocator		1.00000	0.00328	0.00010	0.19563	0.03262	0.00000	0.10933	0.00000	0.65852	0.00017	0.00000	0.00018	0.00015
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		21,515	21,515	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		3,996	3,996	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		5,964	5,964	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		7,841	7,841	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		39,316	39,316	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,100	-	107,100	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,034	-	11,034	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		26,843	-	26,843	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		6,372	-	6,372	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		151,350	0	151,350	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		190,665	39,316	151,350	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20620	0.79380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		385	385	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,411	-	-	26,411	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		26,929	518	0	26,411	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01924	0.00000	0.98076	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825	-	-	-	48,825	-	-	-	-	-	-	-	-
318	Distribution Secondary		22,855	-	-	-	-	-	22,855	-	-	-	-	-	-
319	Distribution Service		17,707	-	-	-	-	-	-	-	17,707	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		3,038	-	-	-	-	-	-	-	-	3,038	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,511	0	0	0	48,825	0	22,855	0	17,707	3,038	30	18,057	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44181	0.00000	0.20681	0.00000	0.16023	0.02749	0.00027	0.16340	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,506	-	-	-	-	-	-	-	10,506	-	-	-	-
328	Meter Reading		2,018	-	-	-	-	-	-	-	-	2,018	-	-	-
329	Customer Records		14,505	-	-	-	-	-	-	-	-	-	-	-	14,505
330	Customer Billing		13,172	-	-	-	-	-	-	-	-	-	-	-	13,172
331	Retail 100%, Class = # Bills		12,623	-	-	-	-	-	-	-	-	-	-	-	12,623
332	Customer Accounting O&M		52,825	0	0	0	0	0	0	0	10,506	2,018	0	0	40,301
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19888	0.03819	0.00000	0.00000	0.76292
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005	-	-	-	-	-	-	-	-	-	-	-	11,005
342	Sales O&M		11,005	0	0	0	0	0	0	0	0	0	0	0	11,005
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		174,007	21,948	54,890	10,111	24,238	-	10,969	-	8,777	3,104	20	3,137	36,812
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,139	6,327	207	2,598	3,190	-	1,446	-	463	276	3	413	218
349	EV O&M		1,563	-	-	-	-	-	1,563	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		7,463	-	-	-	-	-	-	-	-	-	-	-	7,463
351	Retail 100%, Class = T&D		57,932	0	-	0	32,061	-	14,510	-	4,453	2,732	26	4,150	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		266,536	28,275	55,096	12,709	59,488	0	28,488	0	13,694	6,112	48	7,699	54,925
355	Admin & General O&M Allocators		1.00000	0.10608	0.20671	0.04768	0.22319	0.00000	0.10688	0.00000	0.05138	0.02293	0.00018	0.02889	0.20607
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		660,580	68,109	206,446	39,120	108,313	0	51,343	0	41,907	11,168	78	25,757	108,340
362	Total O&M Allocators		1.00000	0.10310	0.31252	0.05922	0.16397	0.00000	0.07772	0.00000	0.06344	0.01691	0.00012	0.03899	0.16401
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		180											(22)	202
365	Total Adjusted O&M		660,760	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,734	108,542
366															
367	[redacted]														

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		272,151	272,151	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		38,824	38,824	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		16,732	16,732	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		41,053	41,053	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,901	1,901	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		914	914	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		692	692	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		372,268	372,268	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,450	1,450	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		296	296	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		80,174	-	-	80,174	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		81,991	1,810	0	80,174	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02208	0.00000	0.97785	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		454,258	374,078	0	80,174	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82349	0.00000	0.17649	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		111,209	-	-	-	111,209	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		58,234	-	-	-	-	-	58,234	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	-	-	-	-	-	-	-	14,386	-	-	-	-
401	Distribution Metering		19,139	-	-	-	-	-	-	-	-	19,139	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		226,201	0	0	0	111,209	0	58,234	0	14,386	19,139	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49164	0.00000	0.25745	0.00000	0.06360	0.08461	0.00000	0.10271	0.00000
406															
407	Total Trans and Dist Plant		308,192	1,810	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00587	0.00000	0.26014	0.36086	0.00000	0.18896	0.00000	0.04668	0.06210	0.00000	0.07539	0.00000
409															
410	Total Prod, Trans and Dist Plant		680,459	374,078	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54974	0.00000	0.11782	0.16344	0.00000	0.08558	0.00000	0.02114	0.02813	0.00000	0.03414	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,631	8,404	21,018	3,872	9,281	-	4,200	-	3,361	1,189	7	1,201	14,096

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		7,038	-	-	-	-	-	-	-	-	-	-	-	7,038
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,669	8,404	21,018	3,872	9,281	0	4,200	0	3,361	1,189	7	1,201	21,134
418	General & Intangible Plant Allocators		1.00000	0.11408	0.28531	0.05256	0.12599	0.00000	0.05702	0.00000	0.04562	0.01614	0.00010	0.01631	0.28688
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,568	-	-	-	-	-	-	-	-	-	-	-	6,568
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	312	8	152	175	-	69	-	20	16	0	18	10
425	Retail 100%, Class = T&D		1,074	0	-	0	594	-	269	-	83	51	0	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		368	368	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		11,125	681	8	152	770	0	2,672	0	103	66	1	95	6,578
431															
432	Total Depreciation Expense		765,253	383,163	21,026	84,198	121,266	0	65,107	0	17,850	20,394	8	24,529	27,712
433	Total Depreciation Expense Allocators		1.00000	0.50070	0.02748	0.11003	0.15847	0.00000	0.08508	0.00000	0.02333	0.02665	0.00001	0.03205	0.03621
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		16,991	2,143	5,360	987	2,367	-	1,071	-	857	303	2	306	3,595
438	Gross Total Plant		160,708	67,160	2,193	27,580	33,859	-	15,349	-	4,919	2,927	27	4,382	2,312
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		177,699	69,304	7,552	28,567	36,226	0	16,420	0	5,776	3,230	29	4,688	5,906
441	Total Taxes Other Allocator		1.00000	0.39001	0.04250	0.16076	0.20386	0.00000	0.09240	0.00000	0.03250	0.01818	0.00016	0.02638	0.03324
442															

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,778,256	974,553	251,542	384,835	514,663	0	250,564	0	92,916	59,398	309	79,077	170,400
446	Total Oper. Exp. Before Tax	Line 19	1,603,711	520,575	235,024	151,886	265,805	0	132,870	0	65,533	34,791	115	54,951	142,160
447	Net Oper. Income (NOI) before Tax		1,174,545	453,977	16,517	232,949	248,858	0	117,694	0	27,383	24,606	194	24,126	28,240
448	Interest Expense	Line 8 x WACC	292,355	113,594	4,103	57,477	61,921	-	29,206	-	6,954	6,073	48	6,133	6,846
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	882,190	340,384	12,414	175,472	186,937	-	88,488	-	20,429	18,534	145	17,993	21,394
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	882,190	340,384	12,414	175,472	186,937	0	88,488	0	20,429	18,534	145	17,993	21,394
453	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
454	State Temporary Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
455	State Taxable Income	Ln 452:454	255,960	78,679	3,870	68,001	54,998	0	28,678	0	1,261	7,129	39	918	12,386
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	14,078	4,327	213	3,740	3,025	-	1,577	-	69	392	2	50	681
458	State Income Tax (Def.)	Ln 454 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	49,633	19,186	698	9,842	10,516	-	4,973	-	1,158	1,040	8	1,020	1,193
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	882,190	340,384	12,414	175,472	186,937	-	88,488	-	20,429	18,534	145	17,993	21,394
464	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
465	Fed Temporary Differences	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
466	State Income Tax Exp. (Cur.)	Line 457	(14,078)	(4,327)	(213)	(3,740)	(3,025)	-	(1,577)	-	(69)	(392)	(2)	(50)	(681)
467	Fed. Taxable Income	Ln 463:466	464,356	167,325	6,692	102,441	98,846	-	48,349	-	8,002	10,789	74	6,934	14,905
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	97,515	35,138	1,405	21,513	20,758	-	10,153	-	1,680	2,266	16	1,456	3,130
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	97,515	35,138	1,405	21,513	20,758	-	10,153	-	1,680	2,266	16	1,456	3,130
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(7,467)	(3,120)	(102)	(1,281)	(1,573)	-	(713)	-	(229)	(136)	(1)	(204)	(107)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
477	Total Federal Income Tax Exp.	Ln 471:476	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	111,593	39,466	1,618	25,253	23,782	-	11,731	-	1,750	2,658	18	1,507	3,811
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	117,124	48,946	1,598	20,100	24,677	-	11,186	-	3,585	2,133	20	3,194	1,685
481	Total Direct Adjs.	Ln 459 + Ln 475	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
485	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
486	Total Income Tax Expense	Ln 479:485	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	25.90%	26.06%	25.66%
489															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
490	**Income Tax Expense Based on Return**															
491	**Federal Income Tax (FIT) Calculation**															
492	Return on Rate Base	Line 25	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
493	Interest Expense	Line 8 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
494	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
495	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
496	Amort of Excess ADIT	Sch. 13	(56,157)	(23,468)	(766)	(9,637)	(11,832)	-	(5,363)	-	(1,719)	(1,023)	(10)	(1,531)	(808)
497	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
498	Temporary Diff Federal	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
499	Deferred Tax Federal	Ln 498 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
500	Base for FIT Computation	Ln 492:499	338,753	120,449	4,904	76,108	72,170	-	35,513	-	5,461	8,011	54	4,712	11,371
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	90,048	32,018	1,304	20,231	19,184	-	9,440	-	1,452	2,130	14	1,252	3,023
503	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
504	Amort of Excess ADIT	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
505	Total FIT before Adding Deferred	Ln 502:504	40,545	11,330	628	11,736	8,755	-	4,712	-	(63)	1,228	6	(97)	2,311
506	Total FIT - Deferred	Line 499	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
507	Total FIT - Current & Deferred	Ln 505:506	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
511	Interest Expense	Line 26 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
512	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
513	Temporary State Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
514	State Deferred Tax	Ln 513 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
515	Net FIT Allowable	Line 507	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
517	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
518	Base for SIT Computation	Ln 510:517	241,882	74,352	3,657	64,261	51,973	-	27,101	-	1,192	6,737	37	867	11,705
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,078	4,327	213	3,740	3,025	-	1,577	-	69	392	2	50	681
521	Total SIT - Deferred	Line 514	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
522	Total SIT - Current & Deferred	Ln 520:521	49,633	19,186	698	9,842	10,516	-	4,973	-	1,158	1,040	8	1,020	1,193
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
525	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
528	Total Income Tax Allocator		1.00000	0.37388	0.01423	0.20908	0.21235	0.00000	0.10209	0.00000	0.02038	0.02205	0.00016	0.01783	0.02793
529															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		14,139	14,139	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		2,928	2,928	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,353	3,353	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		994	994	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		45,638	-	45,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,096	-	5,096	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,669	-	1,669	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,554	-	1,554	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		75,371	21,414	53,957	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,101	161	-	9,939	1	-	-	-	-	-	-	-	-
542	Distribution		43,051	-	-	-	23,825	-	10,783	-	3,309	2,030	19	3,084	-
543	Subtotal Prod, Trans and Dist		128,523	21,575	53,957	9,939	23,826	0	10,783	0	3,309	2,030	19	3,084	0
544	Customer Accounts		26,744	-	-	-	-	-	-	-	5,319	1,021	-	-	20,404
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		171,050	21,575	53,957	9,939	23,826	0	10,783	0	8,628	3,052	19	3,084	36,187
548	Admin & General		81,999	10,343	25,866	4,765	11,422	-	5,169	-	4,136	1,463	9	1,478	17,347
549	Total		$253,048	$31,918	$79,823	$14,704	$35,248	$0	$15,952	$0	$12,765	$4,515	$28	$4,562	$53,534
550	Total Labor Allocator		1.00000	0.12613	0.31544	0.05811	0.13929	0.00000	0.06304	0.00000	0.05044	0.01784	0.00011	0.01803	0.21156

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	13,569,186	5,426,174	156,760	2,249,673	2,996,691	-	1,569,163	-	573,564	329,432	-	-	267,730
3	Accum. Depreciation & Amort.	Line 163	(3,630,246)	(1,632,024)	(71,965)	(382,830)	(661,982)	-	(510,588)	-	(221,084)	(63,691)	-	-	(86,083)
4	Net Plant in Service		9,938,939	3,794,149	84,796	1,866,843	2,334,709	-	1,058,575	-	352,479	265,741	-	-	181,647
5	Construction Work in Progress	Line 207	442,074	117,748	8,496	81,663	4,644	-	217,314	-	2,216	764	-	-	9,230
6	Plant Held for Future Use	Line 217	20,470	2,550	304	14,510	2,584	-	87	-	79	27	-	-	330
7	Working Capital	Line 241	455,250	85,071	34,249	80,109	46,276	-	25,695	-	(1,410)	31,301	-	-	153,961
8	Total Rate Base		10,856,735	3,999,517	127,845	2,043,125	2,388,212	-	1,301,671	-	353,364	297,833	-	-	345,169
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,760,131	603,773	137,930	232,459	347,859	-	191,255	-	43,147	51,345	-	-	152,365
12	Other Operating Revenue	Line 283	55,731	138	4	8,303	1,502	-	5,813	-	39,952	10	-	-	9
13	Total Revenue		1,815,861	603,911	137,933	240,761	349,361	-	197,068	-	83,098	51,355	-	-	152,374
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	438,395	42,206	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,453
17	Depreciation	Line 432	493,685	237,438	11,530	52,676	82,317	-	51,533	-	15,964	17,610	-	-	24,617
18	Tax Other Than Income Tax	Line 440	115,628	42,946	4,141	17,872	24,591	-	12,875	-	5,166	2,791	-	-	5,247
19	Operating Expense before Tax		1,047,709	322,590	128,876	95,023	180,433	-	104,746	-	58,609	30,116	-	-	127,317
20	Income Tax Expense	Line 486	106,930	37,733	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
21	Total Operating Expense		1,154,639	360,323	130,147	116,326	203,909	-	117,790	-	61,577	33,215	-	-	131,352
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
25	Net Operating Income Required	Ln 8 x Ln 33	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	(0)	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	(0)	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,760,131	603,773	137,930	232,459	347,859	-	191,255	-	43,147	51,345	-	-	152,365
31															
32		Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		3,858,717	3,858,717	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		303,921	303,921	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		370,733	370,733	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		759,980	759,980	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,293,351	5,293,351	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		49,665	49,665	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,355	1,355	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		10,140	10,140	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		825	825	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,216,727	-	-	2,216,727	-	-	-	-	-	-	-	-	-
56	Distribution Primary		225	-	-	-	225	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,278,938	61,986	0	2,216,727	225	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02720	0.00000	0.97270	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		7,572,289	5,355,337	0	2,216,727	225	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70723	0.00000	0.29274	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		2,910,776	-	-	-	2,910,776	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,521,012	-	-	-	-	-	1,521,012	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		532,679	-	-	-	-	-	-	-	532,679	-	-	-	-
69	Distribution Metering		315,341	-	-	-	-	-	-	-	-	315,341	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,279,809	0	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		10,573,160	5,293,351	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50064	0.00000	0.00000	0.27530	0.00000	0.14386	0.00000	0.05038	0.02982	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		618,374	71,075	157,289	33,057	85,979	-	44,927	-	41,022	14,138	-	-	170,888
83	Retail 100%, Class = # Bills		95,167	-	-	-	-	-	-	-	-	-	-	-	95,167
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		713,542	71,075	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
86	General & Intangible Plant Allocators		1.00000	0.09961	0.22043	0.04633	0.12050	0.00000	0.06296	0.00000	0.05749	0.01981	0.00000	0.00000	0.37287
87															
88	Other														
89	Labor		(2,076)	(239)	(528)	(111)	(289)	-	(151)	-	(138)	(47)	-	-	(574)
90	Retail 100%, Class = # Bills		2,249	-	-	-	-	-	-	-	-	-	-	-	2,249
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3,548	(239)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
96															
97	Total Gross Electric Plant in Service		13,569,186	5,426,174	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
98	Total Gross Electric Plant Allocators		1.00000	0.39989	0.01155	0.16579	0.22085	0.00000	0.11564	0.00000	0.04227	0.02428	0.00000	0.00000	0.01973
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,126,581	1,126,581	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		115,200	115,200	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		223,862	223,862	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		39,657	39,657	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		38,424	38,424	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		25,671	25,671	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		23,868	23,868	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		342	342	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,593,606	1,593,606	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,493	4,493	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		700	700	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		706	706	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		367,705	-	-	367,705	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		373,632	5,900	0	367,705	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01579	0.00000	0.98414	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,967,238	1,599,505	0	367,705	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81307	0.00000	0.18691	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		622,617	-	-	-	622,617	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		489,929	-	-	-	-	-	489,929	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		202,315	-	-	-	-	-	-	-	202,315	-	-	-	-
135	Distribution Metering		57,222	-	-	-	-	-	-	-	-	57,222	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,372,084	0	0	0	622,617	0	489,929	0	202,315	57,222	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45377	0.00000	0.35707	0.00000	0.14745	0.04170	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,745,715	5,900	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00338	0.00000	0.21063	0.35667	0.00000	0.28065	0.00000	0.11589	0.03278	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,339,321	1,599,505	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47899	0.00000	0.11011	0.18646	0.00000	0.14672	0.00000	0.06059	0.01714	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		281,982	32,411	71,724	15,074	39,207	-	20,487	-	18,706	6,447	-	-	77,926
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		7,896	-	-	-	-	-	-	-	-	-	-	-	7,896
151	General & Intangible Plant Total		289,878	32,411	71,724	15,074	39,207	0	20,487	0	18,706	6,447	0	0	85,822
152	General & Intangible Plant Allocators		1.00000	0.11181	0.24743	0.05200	0.13525	0.00000	0.07067	0.00000	0.06453	0.02224	0.00000	0.00000	0.29606
153															
154	Other														
155	Labor		944	109	240	50	131	-	69	-	63	22	-	-	261
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,047	109	240	50	131	0	172	0	63	22	0	0	261
162															
163	Total Accumulated Depreciation		3,630,246	1,632,024	71,965	382,830	661,982	0	510,588	0	221,084	63,691	0	0	86,083
164	Total Accum Deprec Allocators		1.00000	0.44956	0.01982	0.10546	0.18235	0.00000	0.14065	0.00000	0.06090	0.01754	0.00000	0.00000	0.02371
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		5,293,351	5,293,351	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,593,606)	(1,593,606)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,699,746	3,699,746	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		2,278,938	61,986	0	2,216,727	225	0	0	0	0	0	0	0	0
174	Transmission Reserve		(373,632)	(5,900)	0	(367,705)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,905,306	56,086	0	1,849,021	198	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02944	0.00000	0.97046	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
179	Distribution Reserve		(1,372,084)	0	0	0	(622,617)	0	(489,929)	0	(202,315)	(57,222)	0	0	0
180	Distribution Net Plant		3,907,724	0	0	0	2,288,159	0	1,031,083	0	330,364	258,119	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58555	0.00000	0.26386	0.00000	0.08454	0.06605	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		713,542	71,075	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
184	General & Intangible Reserve		(289,878)	(32,411)	(71,724)	(15,074)	(39,207)	0	(20,487)	0	(18,706)	(6,447)	0	0	(85,822)
185	General & Intangible Net Plant		423,663	38,664	85,564	17,983	46,772	0	24,440	0	22,316	7,691	0	0	180,233
186	General & Intangible Net Plant Allocators		1.00000	0.09126	0.20196	0.04245	0.11040	0.00000	0.05769	0.00000	0.05267	0.01815	0.00000	0.00000	0.42542
187															
188	Other Gross Plant		3,548	(239)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
189	Other Reserve		(1,047)	(109)	(240)	(50)	(131)	0	(172)	0	(63)	(22)	0	0	(261)
190	Other Net Plant		2,500	(347)	(768)	(161)	(420)	0	3,052	0	(200)	(69)	0	0	1,414
191	Other Net Plant Allocators		1.00000	(0.13882)	(0.30720)	(0.06456)	(0.16793)	0.00000	1.22076	0.00000	(0.08012)	(0.02761)	0.00000	0.00000	0.56549
192															
193	Total Gross Plant		13,569,186	5,426,174	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
194	Total Reserve		(3,630,246)	(1,632,024)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
195	Total Net Plant in Service		9,938,939	3,794,149	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
196	Total Net Plant Allocators		1.00000	0.38175	0.00853	0.18783	0.23491	0.00000	0.10651	0.00000	0.03546	0.02674	0.00000	0.00000	0.01828
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,555	1,555	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		172	172	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		111,965	111,965	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		79,878	-	-	79,878	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		214,888	-	-	-	-	-	214,888	-	-	-	-	-	-
206	Labor		33,400	3,839	8,496	1,786	4,644	-	2,427	-	2,216	764	-	-	9,230
207	Total Construction Work in Progress		442,074	117,748	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
208	Total Construction Work in Progress Allocator		1.00000	0.26635	0.01922	0.18473	0.01050	0.00000	0.49158	0.00000	0.00501	0.00173	0.00000	0.00000	0.02088
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,451	1,451	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		961	961	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,446	-	-	14,446	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,418	-	-	-	2,418	-	-	-	-	-	-	-	-
216	Labor		1,195	137	304	64	166	-	87	-	79	27	-	-	330
217	Plant Held for Future Use Total		20,470	2,550	304	14,510	2,584	0	87	0	79	27	0	0	330
218	Plant Held for Future Use Allocator		1.00000	0.12455	0.01485	0.70881	0.12622	0.00000	0.00424	0.00000	0.00387	0.00133	0.00000	0.00000	0.01613
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		27,515	27,515	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,027	-	21,027	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		45,750	-	45,750	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
226	Production Solar Demand		(188)	(188)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(144,328)	(13,896)	(37,273)	(8,058)	(24,208)	-	(13,282)	-	(12,340)	(3,199)	-	-	(32,071)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		176,791	-	-	-	-	-	-	-	-	-	-	-	176,791
233	Retail 100%, Class = Prod		(119,127)	(119,127)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		307,033	117,208	2,620	57,670	72,124	-	32,701	-	10,889	8,209	-	-	5,611
235	Retail 100%, Class = T&D		(76,661)	(0)	-	(0)	(42,263)	-	(22,085)	-	(7,734)	(4,579)	-	-	-
236	Retail 100%, Class = Metering		26,403	-	-	-	-	-	-	-	-	26,403	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		183,947	73,558	2,125	30,497	40,624	-	21,272	-	7,775	4,466	-	-	3,629
241	Total Working Capital		455,250	85,071	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
242	Total Working Capital Allocator		1.00000	0.18687	0.07523	0.17597	0.10165	0.00000	0.05644	0.00000	(0.00310)	0.06875	0.00000	0.00000	0.33819
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		13,569,186	5,426,174	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
247	Accumulated Depreciation		(3,630,246)	(1,632,024)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
248	Net Electric Plant in Service		9,938,939	3,794,149	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
249	Construction Work in Progress		442,074	117,748	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
250	Plant Held for Future Use		20,470	2,550	304	14,510	2,584	0	87	0	79	27	0	0	330
251	Working Capital		455,250	85,071	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
252	Total Rate Base		20,795,674	7,793,666	212,640	3,909,968	4,722,921	0	2,360,246	0	705,843	563,574	0	0	526,816
253	Total Rate Base Allocator		1.00000	0.37477	0.01023	0.18802	0.22711	0.00000	0.11350	0.00000	0.03394	0.02710	0.00000	0.00000	0.02533
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		1,750,417	594,471	137,930	232,459	347,859	-	190,843	-	43,147	51,345	-	-	152,365
258	Clean Energy Connect		9,301	9,301	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		412	-	-	-	-	-	412	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,760,131	603,773	137,930	232,459	347,859	-	191,255	-	43,147	51,345	-	-	152,365
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		1,760,131	603,773	137,930	232,459	347,859	0	191,255	0	43,147	51,345	0	0	152,365
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34303	0.07836	0.13207	0.19763	0.00000	0.10866	0.00000	0.02451	0.02917	0.00000	0.00000	0.08656
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,708,931	566,178	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,339
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,708,931	566,178	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,339
270	Function Allocator for Electric Revenue		1.00000	0.33131	0.07997	0.12842	0.19070	0.00000	0.10768	0.00000	0.04689	0.02824	0.00000	0.00000	0.08680
271															
272															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		8,233	-	-	8,233	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,419	-	-	-	1,419	-	-	-	-	-	-	-	-
276	Distribution Secondary		5,771	-	-	-	-	-	5,771	-	-	-	-	-	-
277	Distribution Service		39,939	-	-	-	-	-	-	-	39,939	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		368	138	4	69	84	-	42	-	13	10	-	-	9
283	Total Other Revenue		55,731	138	4	8,303	1,502	0	5,813	0	39,952	10	0	0	9
284	Total Other Revenue Allocator		1.00000	0.00248	0.00007	0.14898	0.02696	0.00000	0.10431	0.00000	0.71687	0.00018	0.00000	0.00000	0.00017
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,332	13,332	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,476	2,476	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,696	3,696	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		4,859	4,859	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		24,363	24,363	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,729	-	58,729	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,050	-	6,050	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,720	-	14,720	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,494	-	3,494	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		82,993	0	82,993	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		107,356	24,363	82,993	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22694	0.77306	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		238	238	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,523	-	-	16,523	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,844	321	0	16,523	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01906	0.00000	0.98094	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		33,143	-	-	-	33,143	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,912	-	-	-	-	-	17,912	-	-	-	-	-	-
319	Distribution Service		15,836	-	-	-	-	-	-	-	15,836	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		2,622	-	-	-	-	-	-	-	-	2,622	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		69,513	0	0	0	33,143	0	17,912	0	15,836	2,622	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.47679	0.00000	0.25768	0.00000	0.22782	0.03771	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,396	-	-	-	-	-	-	-	9,396	-	-	-	-
328	Meter Reading		1,792	-	-	-	-	-	-	-	-	1,792	-	-	-
329	Customer Records		12,886	-	-	-	-	-	-	-	-	-	-	-	12,886
330	Customer Billing		11,701	-	-	-	-	-	-	-	-	-	-	-	11,701
331	Retail 100%, Class = # Bills		11,214	-	-	-	-	-	-	-	-	-	-	-	11,214
332	Customer Accounting O&M		46,989	0	0	0	0	0	0	0	9,396	1,792	0	0	35,801
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,873	-	-	-	-	-	-	-	-	-	-	-	1,873
337	Customer Serv & Info. O&M		1,873	0	0	0	0	0	0	0	0	0	0	0	1,873
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,776	-	-	-	-	-	-	-	-	-	-	-	9,776
342	Sales O&M		9,776	0	0	0	0	0	0	0	0	0	0	0	9,776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		118,333	13,601	30,099	6,326	16,453	-	8,597	-	7,850	2,705	-	-	32,701
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,804	3,921	113	1,625	2,165	-	1,134	-	414	238	-	-	193
349	EV O&M		1,323	-	-	-	-	-	1,323	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		6,629	-	-	-	-	-	-	-	-	-	-	-	6,629
351	Retail 100%, Class = T&D		39,476	0	-	0	21,763	-	11,372	-	3,983	2,358	-	-	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		185,997	17,522	30,212	7,951	40,382	0	22,426	0	12,247	5,301	0	0	49,956
355	Admin & General O&M Allocators		1.00000	0.09420	0.16243	0.04275	0.21711	0.00000	0.12057	0.00000	0.06585	0.02850	0.00000	0.00000	0.26859
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		438,348	42,206	113,205	24,475	73,525	0	40,338	0	37,479	9,715	0	0	97,406
362	Total O&M Allocators		1.00000	0.09628	0.25825	0.05583	0.16773	0.00000	0.09202	0.00000	0.08550	0.02216	0.00000	0.00000	0.22221
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		47												47
365	Total Adjusted O&M		438,395	42,206	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,453
366															
367															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		168,647	168,647	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		24,059	24,059	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		10,368	10,368	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		25,440	25,440	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,178	1,178	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		567	567	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		429	429	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		230,687	230,687	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		899	899	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		183	183	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		50,159	-	-	50,159	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		51,285	1,122	0	50,159	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02187	0.00000	0.97805	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		281,971	231,808	0	50,159	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82210	0.00000	0.17789	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		75,490	-	-	-	75,490	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		45,641	-	-	-	-	-	45,641	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,866	-	-	-	-	-	-	-	12,866	-	-	-	-
401	Distribution Metering		16,516	-	-	-	-	-	-	-	-	16,516	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		150,514	0	0	0	75,490	0	45,641	0	12,866	16,516	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50155	0.00000	0.30324	0.00000	0.08548	0.10973	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		201,799	1,122	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00556	0.00000	0.24856	0.37411	0.00000	0.22617	0.00000	0.06376	0.08185	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		432,486	231,808	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53599	0.00000	0.11598	0.17456	0.00000	0.10553	0.00000	0.02975	0.03819	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		45,312	5,208	11,525	2,422	6,300	-	3,292	-	3,006	1,036	-	-	12,522

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		6,252	-	-	-	-	-	-	-	-	-	-	-	6,252
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,564	5,208	11,525	2,422	6,300	0	3,292	0	3,006	1,036	0	0	18,774
418	General & Intangible Plant Allocators		1.00000	0.10100	0.22352	0.04698	0.12218	0.00000	0.06384	0.00000	0.05830	0.02009	0.00000	0.00000	0.36409
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		5,834	-	-	-	-	-	-	-	-	-	-	-	5,834
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		507	193	4	95	119	-	54	-	18	14	-	-	9
425	Retail 100%, Class = T&D		732	0	-	0	404	-	211	-	74	44	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		228	228	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		9,636	422	4	95	523	0	2,599	0	92	57	0	0	5,843
431															
432	Total Depreciation Expense		493,685	237,438	11,530	52,676	82,317	0	51,533	0	15,964	17,610	0	0	24,617
433	Total Depreciation Expense Allocators		1.00000	0.48095	0.02335	0.10670	0.16674	0.00000	0.10438	0.00000	0.03234	0.03567	0.00000	0.00000	0.04986
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,555	1,328	2,939	618	1,607	-	839	-	767	264	-	-	3,193
438	Gross Total Plant		104,074	41,618	1,202	17,255	22,984	-	12,035	-	4,399	2,527	-	-	2,053
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		115,628	42,946	4,141	17,872	24,591	0	12,875	0	5,166	2,791	0	0	5,247
441	Total Taxes Other Allocator		1.00000	0.37141	0.03582	0.15457	0.21267	0.00000	0.11135	0.00000	0.04467	0.02414	0.00000	0.00000	0.04537
442															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,815,861	603,911	137,933	240,761	349,361	0	197,068	0	83,098	51,355	0	0	152,374
446	Total Oper. Exp. Before Tax	Line 19	1,047,709	322,590	128,876	95,023	180,433	0	104,746	0	58,609	30,116	0	0	127,317
447	Net Oper. Income (NOI) before Tax		768,153	281,321	9,057	145,738	168,929	0	92,322	0	24,490	21,239	0	0	25,057
448	Interest Expense	Line 8 x WACC	191,079	70,392	2,250	35,959	42,033	-	22,909	-	6,219	5,242	-	-	6,075
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	577,074	210,929	6,807	109,779	126,896	-	69,412	-	18,270	15,997	-	-	18,982
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	577,074	210,929	6,807	109,779	126,896	0	69,412	0	18,270	15,997	0	0	18,982
453	Fed & St Permanent Differences	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
454	State Temporary Differences	Sch. 13	(418,640)	(167,410)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
455	State Taxable Income	Ln 452:454	171,529	48,756	2,122	42,543	37,333	0	22,515	0	1,128	6,151	0	0	10,981
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	9,434	2,682	117	2,340	2,053	-	1,238	-	62	338	-	-	604
458	State Income Tax (Def.)	Ln 454 x Ln 456	23,025	9,208	266	3,817	5,085	-	2,663	-	973	559	-	-	454
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	32,459	11,889	383	6,157	7,138	-	3,901	-	1,035	897	-	-	1,058
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	577,074	210,929	6,807	109,779	126,896	-	69,412	-	18,270	15,997	-	-	18,982
464	Fed & St Permanent Differences	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
465	Fed Temporary Differences	Sch. 13	(274,566)	(109,796)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
466	State Income Tax Exp. (Cur.)	Line 457	(9,434)	(2,682)	(117)	(2,340)	(2,053)	-	(1,238)	-	(62)	(338)	-	-	(604)
467	Fed. Taxable Income	Ln 463:466	306,169	103,688	3,670	64,089	67,098	-	37,937	-	7,156	9,311	-	-	13,219
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	64,295	21,774	771	13,459	14,091	-	7,967	-	1,503	1,955	-	-	2,776
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	64,295	21,774	771	13,459	14,091	-	7,967	-	1,503	1,955	-	-	2,776
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	57,659	23,057	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(4,835)	(1,934)	(56)	(802)	(1,068)	-	(559)	-	(204)	(117)	-	-	(95)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(31,806)	(12,719)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
477	Total Federal Income Tax Exp.	Ln 471:476	85,061	30,078	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	73,729	24,456	887	15,799	16,144	-	9,205	-	1,565	2,294	-	-	3,380
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	75,849	30,331	876	12,575	16,751	-	8,771	-	3,206	1,841	-	-	1,497
481	Total Direct Adjs.	Ln 459 + Ln 475	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(31,806)	(12,719)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,561)	(1,824)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
485	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
486	Total Income Tax Expense	Ln 479:485	106,930	37,733	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
493	Interest Expense	Line 8 x WACC	(191,079)	(70,392)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
494	Permanent Diff Fed & State	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
495	Federal Portion of Direct Adjs.	Sch. 13	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(36,367)	(14,543)	(420)	(6,029)	(8,031)	-	(4,206)	-	(1,537)	(883)	-	-	(718)
497	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
498	Temporary Diff Federal	Sch. 13	(274,566)	(109,796)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
499	Deferred Tax Federal	Ln 498 x Ln 468	57,659	23,057	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
500	Base for FIT Computation	Ln 492:499	223,683	74,640	2,689	47,615	48,990	-	27,867	-	4,884	6,914	-	-	10,084
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	59,460	19,841	715	12,657	13,023	-	7,408	-	1,298	1,838	-	-	2,681
503	Federal Portion of Direct Adjs.	Sch. 13	(252)	(101)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(31,806)	(12,719)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
505	Total FIT before Adding Deferred	Ln 502:504	27,402	7,021	344	7,342	5,943	-	3,700	-	(57)	1,060	-	-	2,048
506	Total FIT - Deferred	Line 499	57,659	23,057	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
507	Total FIT - Current & Deferred	Ln 505:506	85,061	30,078	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	661,223	243,588	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
511	Interest Expense	Line 26 x WACC	(191,079)	(70,392)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
512	Permanent Diff Fed & State	Sch. 13	13,095	5,237	151	2,171	2,892	-	1,514	-	554	318	-	-	258
513	Temporary State Differences	Sch. 13	(418,640)	(167,410)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
514	State Deferred Tax	Ln 513 x Ln 456	23,025	9,208	266	3,817	5,085	-	2,663	-	973	559	-	-	454
515	Net FIT Allowable	Line 507	85,061	30,078	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,561)	(1,824)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
517	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
518	Base for SIT Computation	Ln 510:517	162,095	46,074	2,005	40,203	35,280	-	21,276	-	1,066	5,813	-	-	10,377
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	9,434	2,682	117	2,340	2,053	-	1,238	-	62	338	-	-	604
521	Total SIT - Deferred	Line 514	23,025	9,208	266	3,817	5,085	-	2,663	-	973	559	-	-	454
522	Total SIT - Current & Deferred	Ln 520:521	32,459	11,889	383	6,157	7,138	-	3,901	-	1,035	897	-	-	1,058
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,561)	(1,824)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
525	Parent Debt Tax Adjustment	Sch. 13	(6,029)	(2,411)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	106,930	37,733	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
528	Total Income Tax Allocator		1.00000	0.35287	0.01189	0.19922	0.21955	0.00000	0.12199	0.00000	0.02776	0.02899	0.00000	0.00000	0.03774
529															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		8,762	8,762	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,815	1,815	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,078	2,078	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,026	-	25,026	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,794	-	2,794	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		915	-	915	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		852	-	852	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		42,857	13,270	29,587	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,319	100	-	6,218	0	-	-	-	-	-	-	-	-
542	Distribution		29,336	-	-	-	16,173	-	8,451	-	2,960	1,752	-	-	-
543	Subtotal Prod, Trans and Dist		78,512	13,370	29,587	6,218	16,173	0	8,451	0	2,960	1,752	0	0	0
544	Customer Accounts		23,789	-	-	-	-	-	-	-	4,757	907	-	-	18,125
545	Customer Service & Info.		7,900	-	-	-	-	-	-	-	-	-	-	-	7,900
546	Sales		6,120	-	-	-	-	-	-	-	-	-	-	-	6,120
547	Subtotal before Admin & Gen		116,321	13,370	29,587	6,218	16,173	0	8,451	0	7,717	2,659	0	0	32,145
548	Admin & General		55,763	6,409	14,184	2,981	7,753	-	4,051	-	3,699	1,275	-	-	15,410
549	Total		$172,084	$19,779	$43,771	$9,199	$23,927	$0	$12,502	$0	$11,416	$3,934	$0	$0	$47,556
550	Total Labor Allocator		1.00000	0.11494	0.25436	0.05346	0.13904	0.00000	0.07265	0.00000	0.06634	0.02286	0.00000	0.00000	0.27635

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,162,974	483,091	14,620	199,591	228,984	-	137,543	-	45,852	31,932	-	-	21,361
3	Accum. Depreciation & Amort.	Line 163	(312,095)	(145,299)	(6,712)	(33,965)	(50,584)	-	(44,842)	-	(17,674)	(6,151)	-	-	(6,868)
4	Net Plant in Service		850,880	337,792	7,908	165,626	178,400	-	92,701	-	28,178	25,781	-	-	14,493
5	Construction Work in Progress	Line 207	38,948	10,483	792	7,245	355	-	19,089	-	177	70	-	-	736
6	Plant Held for Future Use	Line 217	1,783	227	28	1,287	197	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	38,572	7,574	3,194	7,107	3,536	-	1,660	-	(113)	3,055	-	-	12,558
8	Total Rate Base		930,182	356,076	11,923	181,266	182,489	-	113,458	-	28,249	28,908	-	-	27,814
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	149,915	53,754	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,301
12	Other Operating Revenue	Line 283	4,570	12	0	737	115	-	511	-	3,194	1	-	-	1
13	Total Revenue		154,485	53,766	12,864	21,360	26,696	-	16,921	-	6,643	4,933	-	-	11,302
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	36,324	3,758	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,899
17	Depreciation	Line 432	42,445	21,139	1,075	4,673	6,290	-	4,322	-	1,276	1,705	-	-	1,964
18	Tax Other Than Income Tax	Line 440	9,904	3,823	386	1,586	1,879	-	1,129	-	413	269	-	-	419
19	Operating Expense before Tax		88,673	28,720	12,020	8,430	13,787	-	8,877	-	4,685	2,871	-	-	9,282
20	Income Tax Expense	Line 486	9,160	3,359	119	1,890	1,794	-	1,134	-	237	301	-	-	326
21	Total Operating Expense		97,833	32,079	12,138	10,320	15,581	-	10,011	-	4,923	3,172	-	-	9,608
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
25	Net Operating Income Required	Ln 8 x Ln 33	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	149,915	53,754	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,301
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		343,541	343,541	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		27,058	27,058	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		33,006	33,006	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		67,661	67,661	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		471,266	471,266	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,422	4,422	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		121	121	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		903	903	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		196,668	-	-	196,668	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		202,204	5,519	0	196,668	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02729	0.00000	0.97262	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		673,470	476,785	0	196,668	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70795	0.00000	0.29202	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		222,419	-	-	-	222,419	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		133,610	-	-	-	-	-	133,610	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		42,583	-	-	-	-	-	-	-	42,583	-	-	-	-
69	Distribution Metering		30,646	-	-	-	-	-	-	-	-	30,646	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		429,259	0	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		900,526	471,266	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52332	0.00000	0.00000	0.24699	0.00000	0.14837	0.00000	0.04729	0.03403	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		52,650	6,328	14,669	2,933	6,570	-	3,946	-	3,279	1,290	-	-	13,635
83	Retail 100%, Class = # Bills		7,593	-	-	-	-	-	-	-	-	-	-	-	7,593
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		60,243	6,328	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
86	General & Intangible Plant Allocators		1.00000	0.10504	0.24350	0.04868	0.10906	0.00000	0.06551	0.00000	0.05444	0.02141	0.00000	0.00000	0.35236
87															
88	Other														
89	Labor		(177)	(21)	(49)	(10)	(22)	-	(13)	-	(11)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
96															
97	Total Gross Electric Plant in Service		1,162,974	483,091	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
98	Total Gross Electric Plant Allocators		1.00000	0.41539	0.01257	0.17162	0.19690	0.00000	0.11827	0.00000	0.03943	0.02746	0.00000	0.00000	0.01837
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		100,299	100,299	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		10,256	10,256	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		19,930	19,930	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		3,531	3,531	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,421	3,421	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,285	2,285	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,125	2,125	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		141,878	141,878	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		400	400	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		32,623	-	-	32,623	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		33,150	525	0	32,623	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01584	0.00000	0.98409	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		175,029	142,404	0	32,623	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81360	0.00000	0.18639	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		47,576	-	-	-	47,576	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		43,037	-	-	-	-	-	43,037	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,173	-	-	-	-	-	-	-	16,173	-	-	-	-
135	Distribution Metering		5,561	-	-	-	-	-	-	-	-	5,561	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		112,347	0	0	0	47,576	0	43,037	0	16,173	5,561	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42347	0.00000	0.38307	0.00000	0.14396	0.04950	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		145,497	525	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00361	0.00000	0.22422	0.32700	0.00000	0.29579	0.00000	0.11116	0.03822	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		287,375	142,404	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49553	0.00000	0.11352	0.16556	0.00000	0.14976	0.00000	0.05628	0.01935	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		24,009	2,886	6,689	1,337	2,996	-	1,800	-	1,495	588	-	-	6,217
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		630	-	-	-	-	-	-	-	-	-	-	-	630
151	General & Intangible Plant Total		24,639	2,886	6,689	1,337	2,996	0	1,800	0	1,495	588	0	0	6,847
152	General & Intangible Plant Allocators		1.00000	0.11711	0.27150	0.05428	0.12159	0.00000	0.07304	0.00000	0.06069	0.02388	0.00000	0.00000	0.27791
153															
154	Other														
155	Labor		80	10	22	4	10	-	6	-	5	2	-	-	21
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		80	10	22	4	10	0	6	0	5	2	0	0	21
162															
163	Total Accumulated Depreciation		312,095	145,299	6,712	33,965	50,584	0	44,842	0	17,674	6,151	0	0	6,868
164	Total Accum Deprec Allocators		1.00000	0.46556	0.02151	0.10883	0.16208	0.00000	0.14368	0.00000	0.05663	0.01971	0.00000	0.00000	0.02201
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		471,266	471,266	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(141,878)	(141,878)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		329,388	329,388	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		202,204	5,519	0	196,668	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(33,150)	(525)	0	(32,623)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		169,054	4,993	0	164,045	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02954	0.00000	0.97037	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
179	Distribution Reserve		(112,347)	0	0	0	(47,576)	0	(43,037)	0	(16,173)	(5,561)	0	0	0
180	Distribution Net Plant		316,912	0	0	0	174,843	0	90,573	0	26,410	25,085	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55171	0.00000	0.28580	0.00000	0.08334	0.07916	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		60,243	6,328	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
184	General & Intangible Reserve		(24,639)	(2,886)	(6,689)	(1,337)	(2,996)	0	(1,800)	0	(1,495)	(588)	0	0	(6,847)
185	General & Intangible Net Plant		35,605	3,442	7,980	1,595	3,574	0	2,147	0	1,784	702	0	0	14,380
186	General & Intangible Net Plant Allocators		1.00000	0.09668	0.22413	0.04481	0.10038	0.00000	0.06030	0.00000	0.05011	0.01971	0.00000	0.00000	0.40389
187															
188	Other Gross Plant		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
189	Other Reserve		(80)	(10)	(22)	(4)	(10)	0	(6)	0	(5)	(2)	0	0	(21)
190	Other Net Plant		(78)	(31)	(72)	(14)	(32)	0	(19)	0	(16)	(6)	0	0	113
191	Other Net Plant Allocators		1.00000	0.39759	0.92172	0.18428	0.41280	0.00000	0.24797	0.00000	0.20605	0.08106	0.00000	0.00000	(1.45148)
192															
193	Total Gross Plant		1,162,974	483,091	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
194	Total Reserve		(312,095)	(145,299)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
195	Total Net Plant in Service		850,880	337,792	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
196	Total Net Plant Allocators		1.00000	0.39699	0.00929	0.19465	0.20967	0.00000	0.10895	0.00000	0.03312	0.03030	0.00000	0.00000	0.01703
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		9,968	9,968	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		7,087	-	-	7,087	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		18,876	-	-	-	-	-	18,876	-	-	-	-	-	-
206	Labor		2,844	342	792	158	355	-	213	-	177	70	-	-	736
207	Total Construction Work in Progress		38,948	10,483	792	7,245	355	0	19,089	0	177	70	0	0	736
208	Total Construction Work in Progress Allocator		1.00000	0.26915	0.02034	0.18602	0.00911	0.00000	0.49013	0.00000	0.00455	0.00179	0.00000	0.00000	0.01891
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		86	86	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,282	-	-	1,282	-	-	-	-	-	-	-	-	-
215	Distribution Primary		185	-	-	-	185	-	-	-	-	-	-	-	-
216	Labor		102	12	28	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,783	227	28	1,287	197	0	8	0	6	2	0	0	26
218	Plant Held for Future Use Allocator		1.00000	0.12732	0.01590	0.72204	0.11074	0.00000	0.00428	0.00000	0.00355	0.00140	0.00000	0.00000	0.01478
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,450	2,450	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		1,961	-	1,961	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,267	-	4,267	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
226	Production Solar Demand		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(11,973)	(1,237)	(3,476)	(715)	(1,850)	-	(1,128)	-	(986)	(295)	-	-	(2,285)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,106	-	-	-	-	-	-	-	-	-	-	-	14,106
233	Retail 100%, Class = Prod		(10,606)	(10,606)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,285	10,435	244	5,117	5,511	-	2,864	-	870	796	-	-	448
235	Retail 100%, Class = T&D		(6,233)	(0)	-	(0)	(3,229)	-	(1,940)	-	(618)	(445)	-	-	-
236	Retail 100%, Class = Metering		2,566	-	-	-	-	-	-	-	-	2,566	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		15,766	6,549	198	2,706	3,104	-	1,865	-	622	433	-	-	290
241	Total Working Capital		38,572	7,574	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
242	Total Working Capital Allocator		1.00000	0.19636	0.08281	0.18426	0.09167	0.00000	0.04304	0.00000	(0.00292)	0.07920	0.00000	0.00000	0.32558
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,162,974	483,091	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
247	Accumulated Depreciation		(312,095)	(145,299)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
248	Net Electric Plant in Service		850,880	337,792	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
249	Construction Work in Progress		38,948	10,483	792	7,245	355	0	19,089	0	177	70	0	0	736
250	Plant Held for Future Use		1,783	227	28	1,287	197	0	8	0	6	2	0	0	26
251	Working Capital		38,572	7,574	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
252	Total Rate Base		1,781,062	693,869	19,832	346,892	360,889	0	206,158	0	56,426	54,689	0	0	42,307
253	Total Rate Base Allocator		1.00000	0.38958	0.01113	0.19477	0.20263	0.00000	0.11575	0.00000	0.03168	0.03071	0.00000	0.00000	0.02375
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		149,087	52,926	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,301
258	Clean Energy Connect		828	828	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		149,915	53,754	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,301
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		149,915	53,754	12,864	20,624	26,581	0	16,411	0	3,449	4,932	0	0	11,301
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35856	0.08581	0.13757	0.17731	0.00000	0.10947	0.00000	0.02301	0.03290	0.00000	0.00000	0.07538
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		145,325	50,407	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	10,976
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		145,325	50,407	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	10,976
270	Function Allocator for Electric Revenue		1.00000	0.34686	0.08771	0.13398	0.17135	0.00000	0.10864	0.00000	0.04408	0.03187	0.00000	0.00000	0.07552
271															
272															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		730	-	-	730	-	-	-	-	-	-	-	-	-
275	Distribution Primary		108	-	-	-	108	-	-	-	-	-	-	-	-
276	Distribution Secondary		507	-	-	-	-	-	507	-	-	-	-	-	-
277	Distribution Service		3,193	-	-	-	-	-	-	-	3,193	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		32	12	0	6	6	-	4	-	1	1	-	-	1
283	Total Other Revenue		4,570	12	0	737	115	0	511	0	3,194	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.00269	0.00008	0.16118	0.02512	0.00000	0.11173	0.00000	0.69884	0.00021	0.00000	0.00000	0.00016
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,187	1,187	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		220	220	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		329	329	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		433	433	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,169	2,169	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,477	-	5,477	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		564	-	564	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,373	-	1,373	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		326	-	326	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		7,740	0	7,740	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		9,909	2,169	7,740	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.21889	0.78111	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,466	-	-	1,466	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,495	29	0	1,466	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01913	0.00000	0.98087	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,533	-	-	-	2,533	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,573	-	-	-	-	-	1,573	-	-	-	-	-	-
319	Distribution Service		1,266	-	-	-	-	-	-	-	1,266	-	-	-	-

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		255	-	-	-	-	-	-	-	-	255	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,627	0	0	0	2,533	0	1,573	0	1,266	255	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45009	0.00000	0.27964	0.00000	0.22499	0.04528	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		751	-	-	-	-	-	-	-	751	-	-	-	-
328	Meter Reading		143	-	-	-	-	-	-	-	-	143	-	-	-
329	Customer Records		1,028	-	-	-	-	-	-	-	-	-	-	-	1,028
330	Customer Billing		934	-	-	-	-	-	-	-	-	-	-	-	934
331	Retail 100%, Class = # Bills		895	-	-	-	-	-	-	-	-	-	-	-	895
332	Customer Accounting O&M		3,751	0	0	0	0	0	0	0	751	143	0	0	2,856
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.20027	0.03813	0.00000	0.00000	0.76160
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		780	-	-	-	-	-	-	-	-	-	-	-	780
342	Sales O&M		780	0	0	0	0	0	0	0	0	0	0	0	780
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,075	1,211	2,807	561	1,257	-	755	-	628	247	-	-	2,609
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		840	349	11	144	165	-	99	-	33	23	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		529	-	-	-	-	-	-	-	-	-	-	-	529
351	Retail 100%, Class = T&D		3,209	0	-	0	1,663	-	999	-	318	229	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		14,654	1,560	2,818	705	3,086	0	1,854	0	979	499	0	0	3,153
355	Admin & General O&M Allocators		1.00000	0.10645	0.19228	0.04814	0.21057	0.00000	0.12649	0.00000	0.06681	0.03406	0.00000	0.00000	0.21520
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		36,364	3,758	10,558	2,171	5,618	0	3,427	0	2,996	897	0	0	6,939
362	Total O&M Allocators		1.00000	0.10333	0.29034	0.05971	0.15450	0.00000	0.09424	0.00000	0.08239	0.02466	0.00000	0.00000	0.19083
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(40)												(40)
365	Total Adjusted O&M		36,324	3,758	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,899
366															
367	[redacted]														

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		15,015	15,015	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,142	2,142	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		923	923	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,265	2,265	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		105	105	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		20,538	20,538	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		80	80	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,450	-	-	4,450	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,550	100	0	4,450	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02195	0.00000	0.97798	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		25,088	20,638	0	4,450	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82261	0.00000	0.17738	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		5,768	-	-	-	5,768	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,009	-	-	-	-	-	4,009	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1,029	-	-	-	-	-	-	-	1,029	-	-	-	-
401	Distribution Metering		1,605	-	-	-	-	-	-	-	-	1,605	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		12,411	0	0	0	5,768	0	4,009	0	1,029	1,605	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.46477	0.00000	0.32303	0.00000	0.08287	0.12933	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		16,962	100	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00589	0.00000	0.26236	0.34010	0.00000	0.23637	0.00000	0.06064	0.09463	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		37,500	20,638	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55035	0.00000	0.11867	0.15383	0.00000	0.10691	0.00000	0.02743	0.04280	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,858	464	1,075	215	481	-	289	-	240	95	-	-	999

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		499	-	-	-	-	-	-	-	-	-	-	-	499
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,357	464	1,075	215	481	0	289	0	240	95	0	0	1,498
418	General & Intangible Plant Allocators		1.00000	0.10643	0.24672	0.04933	0.11050	0.00000	0.06637	0.00000	0.05516	0.02170	0.00000	0.00000	0.34380
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		465	-	-	-	-	-	-	-	-	-	-	-	465
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		43	17	0	8	9	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	31	-	19	-	6	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		589	38	0	8	40	0	23	0	7	6	0	0	466
431															
432	Total Depreciation Expense		42,445	21,139	1,075	4,673	6,290	0	4,322	0	1,276	1,705	0	0	1,964
433	Total Depreciation Expense Allocators		1.00000	0.49803	0.02533	0.11011	0.14819	0.00000	0.10182	0.00000	0.03007	0.04018	0.00000	0.00000	0.04627
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		984	118	274	55	123	-	74	-	61	24	-	-	255
438	Gross Total Plant		8,920	3,705	112	1,531	1,756	-	1,055	-	352	245	-	-	164
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		9,904	3,823	386	1,586	1,879	0	1,129	0	413	269	0	0	419
441	Total Taxes Other Allocator		1.00000	0.38607	0.03900	0.16011	0.18973	0.00000	0.11397	0.00000	0.04170	0.02716	0.00000	0.00000	0.04227
442															

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	154,485	53,766	12,864	21,360	26,696	0	16,921	0	6,643	4,933	0	0	11,302
446	Total Oper. Exp. Before Tax	Line 19	88,673	28,720	12,020	8,430	13,787	0	8,877	0	4,685	2,871	0	0	9,282
447	Net Oper. Income (NOI) before Tax		65,812	25,046	845	12,930	12,908	0	8,044	0	1,958	2,062	0	0	2,020
448	Interest Expense	Line 8 x WACC	16,371	6,267	210	3,190	3,212	-	1,997	-	497	509	-	-	490
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	49,441	18,779	635	9,740	9,696	-	6,047	-	1,461	1,553	-	-	1,530
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	49,441	18,779	635	9,740	9,696	0	6,047	0	1,461	1,553	0	0	1,530
453	Fed & St Permanent Differences	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
454	State Temporary Differences	Sch. 13	(35,880)	(14,904)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
455	State Taxable Income	Ln 452:454	14,683	4,341	198	3,774	2,853	0	1,936	0	90	598	0	0	892
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	808	239	11	208	157	-	107	-	5	33	-	-	49
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,973	820	25	339	389	-	233	-	78	54	-	-	36
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	2,781	1,058	36	546	545	-	340	-	83	87	-	-	85
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	49,441	18,779	635	9,740	9,696	-	6,047	-	1,461	1,553	-	-	1,530
464	Fed & St Permanent Differences	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
465	Fed Temporary Differences	Sch. 13	(23,532)	(9,775)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
466	State Income Tax Exp. (Cur.)	Line 457	(808)	(239)	(11)	(208)	(157)	-	(107)	-	(5)	(33)	-	-	(49)
467	Fed. Taxable Income	Ln 463:466	26,223	9,231	342	5,686	5,127	-	3,290	-	572	905	-	-	1,070
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	5,507	1,939	72	1,194	1,077	-	691	-	120	190	-	-	225
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	5,507	1,939	72	1,194	1,077	-	691	-	120	190	-	-	225
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,942	2,053	62	848	973	-	584	-	195	136	-	-	91
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(414)	(172)	(5)	(71)	(82)	-	(49)	-	(16)	(11)	-	-	(8)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(2,726)	(1,132)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
477	Total Federal Income Tax Exp.	Ln 471:476	7,287	2,678	94	1,500	1,427	-	901	-	190	239	-	-	257
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	6,314	2,177	83	1,402	1,234	-	797	-	125	223	-	-	274
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	6,501	2,700	82	1,116	1,280	-	769	-	256	178	-	-	119
481	Total Direct Adjs.	Ln 459 + Ln 475	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(2,726)	(1,132)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(391)	(162)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
486	Total Income Tax Expense	Ln 479:485	9,160	3,359	119	1,890	1,794	-	1,134	-	237	301	-	-	326
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
493	Interest Expense	Line 8 x WACC	(16,371)	(6,267)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
494	Permanent Diff Fed & State	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
495	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(3,117)	(1,295)	(39)	(535)	(614)	-	(369)	-	(123)	(86)	-	-	(57)
497	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
498	Temporary Diff Federal	Sch. 13	(23,532)	(9,775)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,942	2,053	62	848	973	-	584	-	195	136	-	-	91
500	Base for FIT Computation	Ln 492:499	19,158	6,645	251	4,224	3,743	-	2,415	-	390	672	-	-	816
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	5,093	1,766	67	1,123	995	-	642	-	104	179	-	-	217
503	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(2,726)	(1,132)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
505	Total FIT before Adding Deferred	Ln 502:504	2,345	625	32	651	454	-	317	-	(5)	103	-	-	167
506	Total FIT - Deferred	Line 499	4,942	2,053	62	848	973	-	584	-	195	136	-	-	91
507	Total FIT - Current & Deferred	Ln 505:506	7,287	2,678	94	1,500	1,427	-	901	-	190	239	-	-	257
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	56,652	21,687	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
511	Interest Expense	Line 26 x WACC	(16,371)	(6,267)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
512	Permanent Diff Fed & State	Sch. 13	1,122	466	14	193	221	-	133	-	44	31	-	-	21
513	Temporary State Differences	Sch. 13	(35,880)	(14,904)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
514	State Deferred Tax	Ln 513 x Ln 456	1,973	820	25	339	389	-	233	-	78	54	-	-	36
515	Net FIT Allowable	Line 507	7,287	2,678	94	1,500	1,427	-	901	-	190	239	-	-	257
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(391)	(162)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
518	Base for SIT Computation	Ln 510:517	13,875	4,102	187	3,567	2,696	-	1,830	-	85	566	-	-	843
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	808	239	11	208	157	-	107	-	5	33	-	-	49
521	Total SIT - Deferred	Line 514	1,973	820	25	339	389	-	233	-	78	54	-	-	36
522	Total SIT - Current & Deferred	Ln 520:521	2,781	1,058	36	546	545	-	340	-	83	87	-	-	85
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(391)	(162)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(517)	(215)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	9,160	3,359	119	1,890	1,794	-	1,134	-	237	301	-	-	326
528	Total Income Tax Allocator		1.00000	0.36674	0.01294	0.20633	0.19584	0.00000	0.12380	0.00000	0.02590	0.03286	0.00000	0.00000	0.03559
529															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		780	780	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		162	162	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		185	185	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,334	-	2,334	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		261	-	261	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		85	-	85	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		79	-	79	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		3,941	1,181	2,759	0	0	0	0	0	0	0	0	0	0
541	Transmission		561	9	-	552	0	-	-	-	-	-	-	-	-
542	Distribution		2,385	-	-	-	1,236	-	742	-	237	170	-	-	-
543	Subtotal Prod, Trans and Dist		6,887	1,190	2,759	552	1,236	0	742	0	237	170	0	0	0
544	Customer Accounts		1,899	-	-	-	-	-	-	-	380	72	-	-	1,446
545	Customer Service & Info.		630	-	-	-	-	-	-	-	-	-	-	-	630
546	Sales		488	-	-	-	-	-	-	-	-	-	-	-	488
547	Subtotal before Admin & Gen		9,904	1,190	2,759	552	1,236	0	742	0	617	243	0	0	2,565
548	Admin & General		4,748	571	1,323	264	592	-	356	-	296	116	-	-	1,230
549	Total		$14,652	$1,761	$4,082	$816	$1,828	$0	$1,098	$0	$913	$359	$0	$0	$3,794
550	Total Labor Allocator		1.00000	0.12019	0.27862	0.05570	0.12478	0.00000	0.07496	0.00000	0.06229	0.02450	0.00000	0.00000	0.25896

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	61,447	27,145	1,357	10,667	9,593	-	2,276	-	5,108	2,916	-	-	2,384
3	Accum. Depreciation & Amort.	Line 163	(16,763)	(8,164)	(623)	(1,815)	(2,119)	-	(742)	-	(1,969)	(564)	-	-	(767)
4	Net Plant in Service		44,684	18,981	734	8,851	7,474	-	1,534	-	3,139	2,352	-	-	1,618
5	Construction Work in Progress	Line 207	1,489	589	74	387	15	-	316	-	20	7	-	-	82
6	Plant Held for Future Use	Line 217	96	13	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,944	426	297	380	148	-	27	-	(13)	277	-	-	1,402
8	Total Rate Base		49,213	20,008	1,107	9,687	7,645	-	1,877	-	3,147	2,636	-	-	3,105
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	8,810	3,020	1,194	1,102	1,114	-	272	-	384	455	-	-	1,269
12	Other Operating Revenue	Line 283	409	1	0	39	5	-	8	-	356	0	-	-	0
13	Total Revenue		9,219	3,021	1,194	1,142	1,118	-	280	-	740	455	-	-	1,269
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,797	211	980	116	235	-	57	-	334	86	-	-	777
17	Depreciation	Line 432	2,390	1,188	100	250	264	-	72	-	142	156	-	-	219
18	Tax Other Than Income Tax	Line 440	550	215	36	85	79	-	19	-	46	25	-	-	47
19	Operating Expense before Tax		5,737	1,614	1,116	451	578	-	147	-	522	267	-	-	1,043
20	Income Tax Expense	Line 486	485	189	11	101	75	-	19	-	26	27	-	-	36
21	Total Operating Expense		6,222	1,803	1,127	552	653	-	166	-	548	294	-	-	1,080
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
25	Net Operating Income Required	Ln 8 x Ln 33	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	0	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	0	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	8,810	3,020	1,194	1,102	1,114	-	272	-	384	455	-	-	1,269
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		19,304	19,304	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,520	1,520	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,855	1,855	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		3,802	3,802	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		26,480	26,480	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		10,821	310	0	10,510	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02866	0.00000	0.97128	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		37,302	26,791	0	10,510	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71821	0.00000	0.28177	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		9,318	-	-	-	9,318	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,211	-	-	-	-	-	2,211	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,744	-	-	-	-	-	-	-	4,744	-	-	-	-
69	Distribution Metering		2,791	-	-	-	-	-	-	-	-	2,791	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48878	0.00000	0.11597	0.00000	0.24883	0.14642	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,065	0	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.48876	0.00000	0.11596	0.00000	0.24882	0.14641	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		45,546	26,480	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58140	0.00000	0.00002	0.20459	0.00000	0.04854	0.00000	0.10416	0.06129	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,227	356	1,362	157	275	-	65	-	365	125	-	-	1,522
83	Retail 100%, Class = # Bills		848	-	-	-	-	-	-	-	-	-	-	-	848
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,075	356	1,362	157	275	0	65	0	365	125	0	0	2,369

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
86	General & Intangible Plant Allocators		1.00000	0.07006	0.26837	0.03088	0.05424	0.00000	0.01287	0.00000	0.07199	0.02471	0.00000	0.00000	0.46688
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		20	-	-	-	-	-	-	-	-	-	-	-	20
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
96															
97	Total Gross Electric Plant in Service		61,447	27,145	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
98	Total Gross Electric Plant Allocators		1.00000	0.44176	0.02209	0.17359	0.15612	0.00000	0.03704	0.00000	0.08313	0.04746	0.00000	0.00000	0.03880
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		5,636	5,636	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		576	576	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,120	1,120	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		198	198	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		128	128	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		119	119	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		7,972	7,972	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,743	-	-	1,743	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,773	30	0	1,743	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01665	0.00000	0.98331	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		9,745	8,002	0	1,743	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82109	0.00000	0.17890	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		1,993	-	-	-	1,993	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		712	-	-	-	-	-	712	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,802	-	-	-	-	-	-	-	1,802	-	-	-	-
135	Distribution Metering		507	-	-	-	-	-	-	-	-	507	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,014	0	0	0	1,993	0	712	0	1,802	507	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39756	0.00000	0.14204	0.00000	0.35937	0.10103	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		6,787	30	0	1,743	1,993	0	712	0	1,802	507	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00435	0.00000	0.25689	0.29371	0.00000	0.10493	0.00000	0.26548	0.07463	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		14,759	8,002	0	1,743	1,993	0	712	0	1,802	507	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54216	0.00000	0.11813	0.13506	0.00000	0.04825	0.00000	0.12208	0.03432	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,928	162	621	71	126	-	30	-	167	57	-	-	694
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
151	General & Intangible Plant Total		1,998	162	621	71	126	0	30	0	167	57	0	0	764
152	General & Intangible Plant Allocators		1.00000	0.08115	0.31084	0.03577	0.06282	0.00000	0.01490	0.00000	0.08338	0.02862	0.00000	0.00000	0.38252
153															
154	Other														
155	Labor		6	1	2	0	0	-	0	-	1	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		6	1	2	0	0	0	0	0	1	0	0	0	2
162															
163	Total Accumulated Depreciation		16,763	8,164	623	1,815	2,119	0	742	0	1,969	564	0	0	767
164	Total Accum Deprec Allocators		1.00000	0.48704	0.03717	0.10828	0.12642	0.00000	0.04426	0.00000	0.11745	0.03364	0.00000	0.00000	0.04573
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		26,480	26,480	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(7,972)	(7,972)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		18,508	18,508	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		10,821	310	0	10,510	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,773)	(30)	0	(1,743)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,048	281	0	8,767	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03101	0.00000	0.96892	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
179	Distribution Reserve		(5,014)	0	0	0	(1,993)	0	(712)	0	(1,802)	(507)	0	0	0
180	Distribution Net Plant		14,051	0	0	0	7,325	0	1,499	0	2,942	2,285	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52133	0.00000	0.10667	0.00000	0.20939	0.16261	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,075	356	1,362	157	275	0	65	0	365	125	0	0	2,369
184	General & Intangible Reserve		(1,998)	(162)	(621)	(71)	(126)	0	(30)	0	(167)	(57)	0	0	(764)
185	General & Intangible Net Plant		3,077	193	741	85	150	0	36	0	199	68	0	0	1,605
186	General & Intangible Net Plant Allocators		1.00000	0.06286	0.24080	0.02771	0.04866	0.00000	0.01155	0.00000	0.06459	0.02217	0.00000	0.00000	0.52166
187															
188	Other Gross Plant		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
189	Other Reserve		(6)	(1)	(2)	(0)	(0)	0	(0)	0	(1)	(0)	0	0	(2)
190	Other Net Plant		(1)	(2)	(7)	(1)	(1)	0	(0)	0	(2)	(1)	0	0	13
191	Other Net Plant Allocators		1.00000	2.79774	10.71703	1.23330	2.16580	0.00000	0.51385	0.00000	2.87461	0.98678	0.00000	0.00000	(20.28911)
192															
193	Total Gross Plant		61,447	27,145	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
194	Total Reserve		(16,763)	(8,164)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
195	Total Net Plant in Service		44,684	18,981	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
196	Total Net Plant Allocators		1.00000	0.42478	0.01643	0.19809	0.16727	0.00000	0.03433	0.00000	0.07025	0.05265	0.00000	0.00000	0.03620
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		560	560	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		379	-	-	379	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		312	-	-	-	-	-	312	-	-	-	-	-	-
206	Labor		228	19	74	8	15	-	4	-	20	7	-	-	82
207	Total Construction Work in Progress		1,489	589	74	387	15	0	316	0	20	7	0	0	82
208	Total Construction Work in Progress Allocator		1.00000	0.39553	0.04940	0.25999	0.00998	0.00000	0.21211	0.00000	0.01325	0.00455	0.00000	0.00000	0.05520
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		96	13	3	69	8	0	0	0	1	0	0	0	3
218	Plant Held for Future Use Allocator		1.00000	0.13222	0.02728	0.71314	0.08574	0.00000	0.00131	0.00000	0.00732	0.00251	0.00000	0.00000	0.03048
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		182	-	182	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		396	-	396	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(920)	(70)	(323)	(38)	(77)	-	(19)	-	(110)	(28)	-	-	(255)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,574	-	-	-	-	-	-	-	-	-	-	-	1,574
233	Retail 100%, Class = Prod		(596)	(596)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,380	586	23	273	231	-	47	-	97	73	-	-	50
235	Retail 100%, Class = T&D		(277)	(0)	-	(0)	(135)	-	(32)	-	(69)	(41)	-	-	-
236	Retail 100%, Class = Metering		234	-	-	-	-	-	-	-	-	234	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		833	368	18	145	130	-	31	-	69	40	-	-	32
241	Total Working Capital		2,944	426	297	380	148	0	27	0	(13)	277	0	0	1,402
242	Total Working Capital Allocator		1.00000	0.14457	0.10075	0.12902	0.05033	0.00000	0.00933	0.00000	(0.00427)	0.09411	0.00000	0.00000	0.47617
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		61,447	27,145	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
247	Accumulated Depreciation		(16,763)	(8,164)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
248	Net Electric Plant in Service		44,684	18,981	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
249	Construction Work in Progress		1,489	589	74	387	15	0	316	0	20	7	0	0	82
250	Plant Held for Future Use		96	13	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,944	426	297	380	148	0	27	0	(13)	277	0	0	1,402
252	Total Rate Base		93,897	38,988	1,841	18,539	15,120	0	3,411	0	6,286	4,989	0	0	4,722
253	Total Rate Base Allocator		1.00000	0.41523	0.01961	0.19744	0.16102	0.00000	0.03633	0.00000	0.06695	0.05313	0.00000	0.00000	0.05029
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		8,763	2,974	1,194	1,102	1,114	-	272	-	384	455	-	-	1,269
258	Clean Energy Connect		47	47	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		8,810	3,020	1,194	1,102	1,114	-	272	-	384	455	-	-	1,269
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		8,810	3,020	1,194	1,102	1,114	0	272	0	384	455	0	0	1,269
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34285	0.13557	0.12511	0.12641	0.00000	0.03082	0.00000	0.04362	0.05161	0.00000	0.00000	0.14402
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		8,734	2,832	1,183	1,041	1,043	-	261	-	714	427	-	-	1,232
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		8,734	2,832	1,183	1,041	1,043	-	261	-	714	427	-	-	1,232
270	Function Allocator for Electric Revenue		1.00000	0.32428	0.13549	0.11914	0.11945	0.00000	0.02991	0.00000	0.08170	0.04893	0.00000	0.00000	0.14111
271															
272															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		39	-	-	39	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		356	-	-	-	-	-	-	-	356	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		409	1	0	39	5	0	8	0	356	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00169	0.00008	0.09618	0.01175	0.00000	0.02064	0.00000	0.86925	0.00022	0.00000	0.00000	0.00020
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		67	67	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		122	122	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		509	-	509	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		52	-	52	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		127	-	127	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		30	-	30	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		719	0	719	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		841	122	719	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.14500	0.85500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		78	-	-	78	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		80	2	0	78	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02009	0.00000	0.97991	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		106	-	-	-	106	-	-	-	-	-	-	-	-
318	Distribution Secondary		26	-	-	-	-	-	26	-	-	-	-	-	-
319	Distribution Service		141	-	-	-	-	-	-	-	141	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		23	-	-	-	-	-	-	-	-	23	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		296	0	0	0	106	0	26	0	141	23	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.35800	0.00000	0.08785	0.00000	0.47585	0.07830	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		84	-	-	-	-	-	-	-	84	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		115	-	-	-	-	-	-	-	-	-	-	-	115
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
332	Customer Accounting O&M		418	0	0	0	0	0	0	0	84	16	0	0	319
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		809	68	261	30	53	-	12	-	70	24	-	-	291
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		44	20	1	8	7	-	2	-	4	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		59	-	-	-	-	-	-	-	-	-	-	-	59
351	Retail 100%, Class = T&D		143	0	-	0	70	-	17	-	35	21	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		1,055	88	262	38	129	0	31	0	109	47	0	0	352
355	Admin & General O&M Allocators		1.00000	0.08309	0.24799	0.03574	0.12254	0.00000	0.02907	0.00000	0.10339	0.04453	0.00000	0.00000	0.33366
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,794	211	980	116	235	0	57	0	334	86	0	0	775
362	Total O&M Allocators		1.00000	0.07557	0.35085	0.04154	0.08424	0.00000	0.02030	0.00000	0.11946	0.03083	0.00000	0.00000	0.27722
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		3												3
365	Total Adjusted O&M		2,797	211	980	116	235	-	57	-	334	86	-	-	777
366															
367	[redacted]														

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		844	844	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,154	1,154	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		238	-	-	238	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		243	6	0	238	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02305	0.00000	0.97689	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,397	1,160	0	238	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82981	0.00000	0.17018	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		242	-	-	-	242	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		66	-	-	-	-	-	66	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		115	-	-	-	-	-	-	-	115	-	-	-	-
401	Distribution Metering		146	-	-	-	-	-	-	-	-	146	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		569	0	0	0	242	0	66	0	115	146	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42488	0.00000	0.11664	0.00000	0.20144	0.25704	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		812	6	0	238	242	0	66	0	115	146	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00691	0.00000	0.29280	0.29755	0.00000	0.08168	0.00000	0.14107	0.18000	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,966	1,160	0	238	242	0	66	0	115	146	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.58977	0.00000	0.12095	0.12291	0.00000	0.03374	0.00000	0.05827	0.07435	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		310	26	100	11	20	-	5	-	27	9	-	-	112

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		365	26	100	11	20	0	5	0	27	9	0	0	167
418	General & Intangible Plant Allocators		1.00000	0.07129	0.27309	0.03143	0.05519	0.00000	0.01309	0.00000	0.07325	0.02515	0.00000	0.00000	0.45750
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		58	2	0	0	2	0	0	0	1	1	0	0	52
431															
432	Total Depreciation Expense		2,390	1,188	100	250	264	0	72	0	142	156	0	0	219
433	Total Depreciation Expense Allocators		1.00000	0.49704	0.04178	0.10451	0.11027	0.00000	0.02993	0.00000	0.05949	0.06524	0.00000	0.00000	0.09174
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		79	7	25	3	5	-	1	-	7	2	-	-	28
438	Gross Total Plant		471	208	10	82	74	-	17	-	39	22	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		550	215	36	85	79	0	19	0	46	25	0	0	47
441	Total Taxes Other Allocator		1.00000	0.39042	0.06517	0.15399	0.14306	0.00000	0.03394	0.00000	0.08360	0.04491	0.00000	0.00000	0.08491
442															

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	9,219	3,021	1,194	1,142	1,118	0	280	0	740	455	0	0	1,269
446	Total Oper. Exp. Before Tax	Line 19	5,737	1,614	1,116	451	578	0	147	0	522	267	0	0	1,043
447	Net Oper. Income (NOI) before Tax		3,482	1,407	78	691	541	0	133	0	218	188	0	0	225
448	Interest Expense	Line 8 x WACC	866	352	19	170	135	-	33	-	55	46	-	-	55
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	2,616	1,055	59	521	406	-	100	-	163	142	-	-	171
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	2,616	1,055	59	521	406	0	100	0	163	142	0	0	171
453	Fed & St Permanent Differences	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
454	State Temporary Differences	Sch. 13	(1,896)	(837)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
455	State Taxable Income	Ln 452:454	780	244	18	202	120	0	32	0	10	54	0	0	100
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	43	13	1	11	7	-	2	-	1	3	-	-	5
458	State Income Tax (Def.)	Ln 454 x Ln 456	104	46	2	18	16	-	4	-	9	5	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	147	59	3	29	23	-	6	-	9	8	-	-	10
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	2,616	1,055	59	521	406	-	100	-	163	142	-	-	171
464	Fed & St Permanent Differences	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,243)	(549)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
466	State Income Tax Exp. (Cur.)	Line 457	(43)	(13)	(1)	(11)	(7)	-	(2)	-	(1)	(3)	-	-	(5)
467	Fed. Taxable Income	Ln 463:466	1,389	519	32	304	215	-	54	-	64	82	-	-	119
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	292	109	7	64	45	-	11	-	13	17	-	-	25
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	292	109	7	64	45	-	11	-	13	17	-	-	25
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	261	115	6	45	41	-	10	-	22	12	-	-	10
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(144)	(64)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
477	Total Federal Income Tax Exp.	Ln 471:476	386	150	9	80	60	-	15	-	21	22	-	-	29
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	335	122	8	75	52	-	13	-	14	20	-	-	31
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	343	152	8	60	54	-	13	-	29	16	-	-	13
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(144)	(64)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	485	189	11	101	75	-	19	-	26	27	-	-	36
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
493	Interest Expense	Line 8 x WACC	(866)	(352)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
494	Permanent Diff Fed & State	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(165)	(73)	(4)	(29)	(26)	-	(6)	-	(14)	(8)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,243)	(549)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
499	Deferred Tax Federal	Ln 498 x Ln 468	261	115	6	45	41	-	10	-	22	12	-	-	10
500	Base for FIT Computation	Ln 492:499	1,015	373	23	226	157	-	40	-	43	61	-	-	91
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	270	99	6	60	42	-	11	-	12	16	-	-	24
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(144)	(64)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
505	Total FIT before Adding Deferred	Ln 502:504	125	35	3	35	19	-	5	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	261	115	6	45	41	-	10	-	22	12	-	-	10
507	Total FIT - Current & Deferred	Ln 505:506	386	150	9	80	60	-	15	-	21	22	-	-	29
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	2,997	1,219	67	590	466	-	114	-	192	161	-	-	189
511	Interest Expense	Line 26 x WACC	(866)	(352)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
512	Permanent Diff Fed & State	Sch. 13	59	26	1	10	9	-	2	-	5	3	-	-	2
513	Temporary State Differences	Sch. 13	(1,896)	(837)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
514	State Deferred Tax	Ln 513 x Ln 456	104	46	2	18	16	-	4	-	9	5	-	-	4
515	Net FIT Allowable	Line 507	386	150	9	80	60	-	15	-	21	22	-	-	29
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	737	230	17	191	113	-	30	-	9	51	-	-	94
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	43	13	1	11	7	-	2	-	1	3	-	-	5
521	Total SIT - Deferred	Line 514	104	46	2	18	16	-	4	-	9	5	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	147	59	3	29	23	-	6	-	9	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(27)	(12)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	485	189	11	101	75	-	19	-	26	27	-	-	36
528	Total Income Tax Allocator		1.00000	0.38924	0.02269	0.20828	0.15497	0.00000	0.03869	0.00000	0.05451	0.05658	0.00000	0.00000	0.07503
529															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		24	-	24	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		7	-	7	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		323	66	256	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	0	-	29	0	-	-	-	-	-	-	-	-
542	Distribution		106	-	-	-	52	-	12	-	26	16	-	-	-
543	Subtotal Prod, Trans and Dist		458	67	256	29	52	0	12	0	26	16	0	0	0
544	Customer Accounts		212	-	-	-	-	-	-	-	42	8	-	-	161
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		55	-	-	-	-	-	-	-	-	-	-	-	55
547	Subtotal before Admin & Gen		795	67	256	29	52	0	12	0	69	24	0	0	286
548	Admin & General		381	32	123	14	25	-	6	-	33	11	-	-	137
549	Total		$1,176	$99	$379	$44	$77	$0	$18	$0	$102	$35	$0	$0	$424
550	Total Labor Allocator		1.00000	0.08411	0.32218	0.03708	0.06511	0.00000	0.01545	0.00000	0.08642	0.02966	0.00000	0.00000	0.36000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	4,882,178	2,436,559	93,081	986,404	1,046,180	-	279,837	-	16,410	16,024	-	-	7,683
3	Accum. Depreciation & Amort.	Line 163	(1,277,637)	(732,841)	(42,731)	(167,858)	(231,106)	-	(91,234)	-	(6,325)	(3,072)	-	-	(2,470)
4	Net Plant in Service		3,604,541	1,703,718	50,350	818,546	815,074	-	188,603	-	10,084	12,952	-	-	5,213
5	Construction Work in Progress	Line 207	134,544	52,873	5,045	35,807	1,621	-	38,838	-	63	32	-	-	265
6	Plant Held for Future Use	Line 217	8,618	1,145	180	6,362	902	-	16	-	2	1	-	-	9
7	Working Capital	Line 241	120,622	38,200	20,336	35,125	16,155	-	4,781	-	(40)	1,547	-	-	4,517
8	Total Rate Base		3,868,324	1,795,936	75,911	895,839	833,753	-	232,239	-	10,110	14,532	-	-	10,004
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	618,044	271,117	81,900	101,925	121,442	-	33,735	-	1,234	2,445	-	-	4,246
12	Other Operating Revenue	Line 283	6,412	62	2	3,640	524	-	1,039	-	1,143	0	-	-	0
13	Total Revenue		624,456	271,179	81,902	105,566	121,966	-	34,774	-	2,377	2,446	-	-	4,246
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	133,938	18,952	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,663
17	Depreciation	Line 432	176,110	106,619	6,846	23,097	28,738	-	8,793	-	457	855	-	-	706
18	Tax Other Than Income Tax	Line 440	40,893	19,284	2,459	7,836	8,585	-	2,296	-	148	134	-	-	151
19	Operating Expense before Tax		350,942	144,855	76,524	41,664	62,991	-	18,302	-	1,677	1,409	-	-	3,520
20	Income Tax Expense	Line 486	37,916	16,943	755	9,341	8,196	-	2,328	-	85	151	-	-	117
21	Total Operating Expense		388,858	161,799	77,279	51,005	71,187	-	20,630	-	1,762	1,560	-	-	3,637
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
25	Net Operating Income Required	Ln 8 x Ln 33	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	618,044	271,117	81,900	101,925	121,442	-	33,735	-	1,234	2,445	-	-	4,246
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,732,712	1,732,712	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		136,472	136,472	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		166,473	166,473	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		341,260	341,260	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,376,917	2,376,917	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		22,302	22,302	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		608	608	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,553	4,553	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		371	371	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		971,958	-	-	971,958	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		999,870	27,834	0	971,958	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02784	0.00000	0.97208	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,376,787	2,404,751	0	971,958	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71214	0.00000	0.28784	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,016,185	-	-	-	1,016,185	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		271,834	-	-	-	-	-	271,834	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		15,240	-	-	-	-	-	-	-	15,240	-	-	-	-
69	Distribution Metering		15,432	-	-	-	-	-	-	-	-	15,432	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,318,693	0	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		3,695,610	2,376,917	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64317	0.00000	0.00000	0.27497	0.00000	0.07356	0.00000	0.00412	0.00418	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		184,522	31,915	93,395	14,494	30,016	-	8,029	-	1,174	594	-	-	4,904
83	Retail 100%, Class = # Bills		2,731	-	-	-	-	-	-	-	-	-	-	-	2,731
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		187,253	31,915	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
86	General & Intangible Plant Allocators		1.00000	0.17044	0.49876	0.07741	0.16030	0.00000	0.04288	0.00000	0.00627	0.00317	0.00000	0.00000	0.04077
87															
88	Other														
89	Labor		(619)	(107)	(314)	(49)	(101)	-	(27)	-	(4)	(2)	-	-	(16)
90	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(555)	(107)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
96															
97	Total Gross Electric Plant in Service		4,882,178	2,436,559	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
98	Total Gross Electric Plant Allocators		1.00000	0.49907	0.01907	0.20204	0.21429	0.00000	0.05732	0.00000	0.00336	0.00328	0.00000	0.00000	0.00157
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		505,878	505,878	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		51,729	51,729	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		100,523	100,523	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		17,807	17,807	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		17,254	17,254	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		11,527	11,527	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		10,718	10,718	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		154	154	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		715,590	715,590	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,017	2,017	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		314	314	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		317	317	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		161,226	-	-	161,226	-	-	-	-	-	-	-	-	-
122	Distribution Primary		9	-	-	-	9	-	-	-	-	-	-	-	-
123	Transmission Plant Total		163,885	2,649	0	161,226	9	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01616	0.00000	0.98378	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		879,474	718,239	0	161,226	9	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81667	0.00000	0.18332	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		217,363	-	-	-	217,363	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		87,560	-	-	-	-	-	87,560	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,788	-	-	-	-	-	-	-	5,788	-	-	-	-
135	Distribution Metering		2,800	-	-	-	-	-	-	-	-	2,800	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		313,511	0	0	0	217,363	0	87,560	0	5,788	2,800	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69332	0.00000	0.27929	0.00000	0.01846	0.00893	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		477,396	2,649	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00555	0.00000	0.33772	0.45533	0.00000	0.18341	0.00000	0.01212	0.00587	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,192,986	718,239	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60205	0.00000	0.13514	0.18221	0.00000	0.07340	0.00000	0.00485	0.00235	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		84,143	14,554	42,589	6,610	13,688	-	3,661	-	535	271	-	-	2,236
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		227	-	-	-	-	-	-	-	-	-	-	-	227
151	General & Intangible Plant Total		84,370	14,554	42,589	6,610	13,688	0	3,661	0	535	271	0	0	2,463
152	General & Intangible Plant Allocators		1.00000	0.17250	0.50478	0.07834	0.16223	0.00000	0.04340	0.00000	0.00634	0.00321	0.00000	0.00000	0.02919
153															
154	Other														
155	Labor		282	49	143	22	46	-	12	-	2	1	-	-	7
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		282	49	143	22	46	0	12	0	2	1	0	0	7
162															
163	Total Accumulated Depreciation		1,277,637	732,841	42,731	167,858	231,106	0	91,234	0	6,325	3,072	0	0	2,470
164	Total Accum Deprec Allocators		1.00000	0.57359	0.03345	0.13138	0.18089	0.00000	0.07141	0.00000	0.00495	0.00240	0.00000	0.00000	0.00193
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		2,376,917	2,376,917	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(715,590)	(715,590)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,661,327	1,661,327	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		999,870	27,834	0	971,958	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(163,885)	(2,649)	0	(161,226)	(9)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		835,986	25,185	0	810,732	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03013	0.00000	0.96979	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
179	Distribution Reserve		(313,511)	0	0	0	(217,363)	0	(87,560)	0	(5,788)	(2,800)	0	0	0
180	Distribution Net Plant		1,005,181	0	0	0	798,823	0	184,275	0	9,452	12,632	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79471	0.00000	0.18332	0.00000	0.00940	0.01257	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		187,253	31,915	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
184	General & Intangible Reserve		(84,370)	(14,554)	(42,589)	(6,610)	(13,688)	0	(3,661)	0	(535)	(271)	0	0	(2,463)
185	General & Intangible Net Plant		102,883	17,362	50,806	7,885	16,329	0	4,368	0	638	323	0	0	5,172
186	General & Intangible Net Plant Allocators		1.00000	0.16875	0.49382	0.07664	0.15871	0.00000	0.04245	0.00000	0.00621	0.00314	0.00000	0.00000	0.05027
187															
188	Other Gross Plant		(555)	(107)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
189	Other Reserve		(282)	(49)	(143)	(22)	(46)	0	(12)	0	(2)	(1)	0	0	(7)
190	Other Net Plant		(837)	(156)	(456)	(71)	(147)	0	(39)	0	(6)	(3)	0	0	41
191	Other Net Plant Allocators		1.00000	0.18630	0.54518	0.08461	0.17522	0.00000	0.04687	0.00000	0.00685	0.00347	0.00000	0.00000	(0.04850)
192															
193	Total Gross Plant		4,882,178	2,436,559	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
194	Total Reserve		(1,277,637)	(732,841)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
195	Total Net Plant in Service		3,604,541	1,703,718	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
196	Total Net Plant Allocators		1.00000	0.47266	0.01397	0.22709	0.22612	0.00000	0.05232	0.00000	0.00280	0.00359	0.00000	0.00000	0.00145
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		698	698	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		50,277	50,277	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		35,024	-	-	35,024	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		38,405	-	-	-	-	-	38,405	-	-	-	-	-	-
206	Labor		9,967	1,724	5,045	783	1,621	-	434	-	63	32	-	-	265
207	Total Construction Work in Progress		134,544	52,873	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
208	Total Construction Work in Progress Allocator		1.00000	0.39298	0.03749	0.26613	0.01205	0.00000	0.28867	0.00000	0.00047	0.00024	0.00000	0.00000	0.00197
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		652	652	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		431	431	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,334	-	-	6,334	-	-	-	-	-	-	-	-	-
215	Distribution Primary		844	-	-	-	844	-	-	-	-	-	-	-	-
216	Labor		357	62	180	28	58	-	16	-	2	1	-	-	9
217	Plant Held for Future Use Total		8,618	1,145	180	6,362	902	0	16	0	2	1	0	0	9
218	Plant Held for Future Use Allocator		1.00000	0.13285	0.02094	0.73824	0.10467	0.00000	0.00180	0.00000	0.00026	0.00013	0.00000	0.00000	0.00110
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		12,355	12,355	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,486	-	12,486	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,166	-	27,166	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
226	Production Solar Demand		(85)	(85)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(44,045)	(6,240)	(22,132)	(3,533)	(8,451)	-	(2,375)	-	(353)	(138)	-	-	(822)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,074	-	-	-	-	-	-	-	-	-	-	-	5,074
233	Retail 100%, Class = Prod		(53,493)	(53,493)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		111,351	52,631	1,555	25,286	25,179	-	5,826	-	312	400	-	-	161
235	Retail 100%, Class = T&D		(19,147)	(0)	-	(0)	(14,755)	-	(3,947)	-	(221)	(224)	-	-	-
236	Retail 100%, Class = Metering		1,292	-	-	-	-	-	-	-	-	1,292	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		66,184	33,031	1,262	13,372	14,182	-	3,794	-	222	217	-	-	104
241	Total Working Capital		120,622	38,200	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
242	Total Working Capital Allocator		1.00000	0.31669	0.16860	0.29120	0.13393	0.00000	0.03964	0.00000	(0.00033)	0.01282	0.00000	0.00000	0.03745
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		4,882,178	2,436,559	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
247	Accumulated Depreciation		(1,277,637)	(732,841)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
248	Net Electric Plant in Service		3,604,541	1,703,718	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
249	Construction Work in Progress		134,544	52,873	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
250	Plant Held for Future Use		8,618	1,145	180	6,362	902	0	16	0	2	1	0	0	9
251	Working Capital		120,622	38,200	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
252	Total Rate Base		7,472,865	3,499,654	126,262	1,714,385	1,648,826	0	420,842	0	20,194	27,485	0	0	15,217
253	Total Rate Base Allocator		1.00000	0.46831	0.01690	0.22941	0.22064	0.00000	0.05632	0.00000	0.00270	0.00368	0.00000	0.00000	0.00204
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		613,476	266,940	81,900	101,925	121,442	-	33,344	-	1,234	2,445	-	-	4,246
258	Clean Energy Connect		4,177	4,177	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		391	-	-	-	-	-	391	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		618,044	271,117	81,900	101,925	121,442	-	33,735	-	1,234	2,445	-	-	4,246
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		618,044	271,117	81,900	101,925	121,442	0	33,735	0	1,234	2,445	0	0	4,246
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43867	0.13251	0.16492	0.19649	0.00000	0.05458	0.00000	0.00200	0.00396	0.00000	0.00000	0.00687
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		586,540	254,236	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	4,129
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		586,540	254,236	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	4,129
270	Function Allocator for Electric Revenue		1.00000	0.43345	0.13835	0.16406	0.19397	0.00000	0.05532	0.00000	0.00391	0.00391	0.00000	0.00000	0.00704
271															
272															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		3,610	-	-	3,610	-	-	-	-	-	-	-	-	-
275	Distribution Primary		495	-	-	-	495	-	-	-	-	-	-	-	-
276	Distribution Secondary		1,031	-	-	-	-	-	1,031	-	-	-	-	-	-
277	Distribution Service		1,143	-	-	-	-	-	-	-	1,143	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		132	62	2	30	29	-	7	-	0	0	-	-	0
283	Total Other Revenue		6,412	62	2	3,640	524	0	1,039	0	1,143	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00967	0.00035	0.56777	0.08180	0.00000	0.16203	0.00000	0.17827	0.00008	0.00000	0.00000	0.00004
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		5,987	5,987	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,112	1,112	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,659	1,659	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,182	2,182	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		10,940	10,940	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		34,872	-	34,872	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,593	-	3,593	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,740	-	8,740	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		2,075	-	2,075	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		49,279	0	49,279	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		60,219	10,940	49,279	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18167	0.81833	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		107	107	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,245	-	-	7,245	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,389	144	0	7,245	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01951	0.00000	0.98049	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,571	-	-	-	11,571	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,201	-	-	-	-	-	3,201	-	-	-	-	-	-
319	Distribution Service		453	-	-	-	-	-	-	-	453	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		128	-	-	-	-	-	-	-	-	128	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		15,353	0	0	0	11,571	0	3,201	0	453	128	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75362	0.00000	0.20851	0.00000	0.02951	0.00836	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		269	-	-	-	-	-	-	-	269	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		370	-	-	-	-	-	-	-	-	-	-	-	370
330	Customer Billing		336	-	-	-	-	-	-	-	-	-	-	-	336
331	Retail 100%, Class = # Bills		322	-	-	-	-	-	-	-	-	-	-	-	322
332	Customer Accounting O&M		1,348	0	0	0	0	0	0	0	269	51	0	0	1,027
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19947	0.03816	0.00000	0.00000	0.76236
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		281	-	-	-	-	-	-	-	-	-	-	-	281
342	Sales O&M		281	0	0	0	0	0	0	0	0	0	0	0	281
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		35,310	6,107	17,872	2,774	5,744	-	1,536	-	225	114	-	-	938
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,528	1,761	67	713	756	-	202	-	12	12	-	-	6
349	EV O&M		240	-	-	-	-	-	240	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		190	-	-	-	-	-	-	-	-	-	-	-	190
351	Retail 100%, Class = T&D		9,860	0	-	0	7,598	-	2,032	-	114	115	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		49,128	7,868	17,939	3,486	14,098	0	4,012	0	350	241	0	0	1,134
355	Admin & General O&M Allocators		1.00000	0.16015	0.36515	0.07097	0.28696	0.00000	0.08165	0.00000	0.00713	0.00490	0.00000	0.00000	0.02309
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		133,772	18,952	67,219	10,731	25,668	0	7,213	0	1,072	420	0	0	2,496
362	Total O&M Allocators		1.00000	0.14167	0.50249	0.08022	0.19188	0.00000	0.05392	0.00000	0.00802	0.00314	0.00000	0.00000	0.01866
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		167												167
365	Total Adjusted O&M		133,938	18,952	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,663
366															
367	[redacted]														

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		75,729	75,729	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		10,803	10,803	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		4,656	4,656	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		11,424	11,424	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		529	529	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		254	254	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		103,587	103,587	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		404	404	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		82	82	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		21,993	-	-	21,993	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		22,498	504	0	21,993	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02239	0.00000	0.97755	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		126,085	104,091	0	21,993	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82556	0.00000	0.17443	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		26,355	-	-	-	26,355	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,157	-	-	-	-	-	8,157	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		368	-	-	-	-	-	-	-	368	-	-	-	-
401	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		35,688	0	0	0	26,355	0	8,157	0	368	808	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.73847	0.00000	0.22856	0.00000	0.01031	0.02265	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		58,186	504	0	21,993	26,356	0	8,157	0	368	808	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00866	0.00000	0.37798	0.45296	0.00000	0.14019	0.00000	0.00633	0.01389	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		161,773	104,091	0	21,993	26,356	0	8,157	0	368	808	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64344	0.00000	0.13595	0.16292	0.00000	0.05042	0.00000	0.00228	0.00500	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,521	2,339	6,844	1,062	2,199	-	588	-	86	44	-	-	359

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,700	2,339	6,844	1,062	2,199	0	588	0	86	44	0	0	539
418	General & Intangible Plant Allocators		1.00000	0.17070	0.49952	0.07752	0.16054	0.00000	0.04294	0.00000	0.00628	0.00318	0.00000	0.00000	0.03932
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		167	-	-	-	-	-	-	-	-	-	-	-	167
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		184	87	3	42	42	-	10	-	1	1	-	-	0
425	Retail 100%, Class = T&D		183	0	-	0	141	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		637	189	3	42	182	0	47	0	3	3	0	0	168
431															
432	Total Depreciation Expense		176,110	106,619	6,846	23,097	28,738	0	8,793	0	457	855	0	0	706
433	Total Depreciation Expense Allocators		1.00000	0.60541	0.03887	0.13115	0.16318	0.00000	0.04993	0.00000	0.00259	0.00485	0.00000	0.00000	0.00401
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,448	596	1,745	271	561	-	150	-	22	11	-	-	92
438	Gross Total Plant		37,446	18,688	714	7,566	8,024	-	2,146	-	126	123	-	-	59
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		40,893	19,284	2,459	7,836	8,585	0	2,296	0	148	134	0	0	151
441	Total Taxes Other Allocator		1.00000	0.47158	0.06013	0.19163	0.20993	0.00000	0.05615	0.00000	0.00361	0.00328	0.00000	0.00000	0.00368
442															

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	624,456	271,179	81,902	105,566	121,966	0	34,774	0	2,377	2,446	0	0	4,246
446	Total Oper. Exp. Before Tax	Line 19	350,942	144,855	76,524	41,664	62,991	0	18,302	0	1,677	1,409	0	0	3,520
447	Net Oper. Income (NOI) before Tax		273,514	126,324	5,378	63,901	58,975	0	16,472	0	701	1,037	0	0	727
448	Interest Expense	Line 8 x WACC	68,083	31,609	1,336	15,767	14,674	-	4,087	-	178	256	-	-	176
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	205,431	94,715	4,042	48,134	44,301	-	12,385	-	523	781	-	-	550
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	205,431	94,715	4,042	48,134	44,301	0	12,385	0	523	781	0	0	550
453	Fed & St Permanent Differences	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
454	State Temporary Differences	Sch. 13	(150,626)	(75,173)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
455	State Taxable Income	Ln 452:454	59,517	21,893	1,260	18,654	13,034	0	4,021	0	32	302	0	0	321
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	3,273	1,204	69	1,026	717	-	221	-	2	17	-	-	18
458	State Income Tax (Def.)	Ln 454 x Ln 456	8,284	4,135	158	1,674	1,775	-	475	-	28	27	-	-	13
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	11,558	5,339	227	2,700	2,492	-	696	-	30	44	-	-	31
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	205,431	94,715	4,042	48,134	44,301	-	12,385	-	523	781	-	-	550
464	Fed & St Permanent Differences	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(98,789)	(49,303)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
466	State Income Tax Exp. (Cur.)	Line 457	(3,273)	(1,204)	(69)	(1,026)	(717)	-	(221)	-	(2)	(17)	-	-	(18)
467	Fed. Taxable Income	Ln 463:466	108,081	46,560	2,179	28,101	23,425	-	6,771	-	205	455	-	-	385
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	22,697	9,778	458	5,901	4,919	-	1,422	-	43	96	-	-	81
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	22,697	9,778	458	5,901	4,919	-	1,422	-	43	96	-	-	81
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	20,746	10,354	396	4,191	4,445	-	1,189	-	70	68	-	-	33
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(1,740)	(868)	(33)	(351)	(373)	-	(100)	-	(6)	(6)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(11,444)	(5,711)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
477	Total Federal Income Tax Exp.	Ln 471:476	30,168	13,506	600	7,411	6,520	-	1,850	-	68	120	-	-	93
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	25,970	10,982	527	6,927	5,636	-	1,643	-	45	112	-	-	98
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	27,290	13,620	520	5,514	5,848	-	1,564	-	92	90	-	-	43
481	Total Direct Adjs.	Ln 459 + Ln 475	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(11,444)	(5,711)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,641)	(819)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
485	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
486	Total Income Tax Expense	Ln 479:485	37,916	16,943	755	9,341	8,196	-	2,328	-	85	151	-	-	117
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
493	Interest Expense	Line 8 x WACC	(68,083)	(31,609)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
494	Permanent Diff Fed & State	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(13,085)	(6,530)	(249)	(2,644)	(2,804)	-	(750)	-	(44)	(43)	-	-	(21)
497	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
498	Temporary Diff Federal	Sch. 13	(98,789)	(49,303)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
499	Deferred Tax Federal	Ln 498 x Ln 468	20,746	10,354	396	4,191	4,445	-	1,189	-	70	68	-	-	33
500	Base for FIT Computation	Ln 492:499	78,839	33,516	1,597	20,877	17,103	-	4,974	-	140	338	-	-	294
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	20,957	8,909	424	5,550	4,546	-	1,322	-	37	90	-	-	78
503	Federal Portion of Direct Adjs.	Sch. 13	(91)	(45)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(11,444)	(5,711)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
505	Total FIT before Adding Deferred	Ln 502:504	9,423	3,153	205	3,219	2,075	-	661	-	(2)	52	-	-	60
506	Total FIT - Deferred	Line 499	20,746	10,354	396	4,191	4,445	-	1,189	-	70	68	-	-	33
507	Total FIT - Current & Deferred	Ln 505:506	30,168	13,506	600	7,411	6,520	-	1,850	-	68	120	-	-	93
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	235,598	109,380	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
511	Interest Expense	Line 26 x WACC	(68,083)	(31,609)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
512	Permanent Diff Fed & State	Sch. 13	4,712	2,351	90	952	1,010	-	270	-	16	15	-	-	7
513	Temporary State Differences	Sch. 13	(150,626)	(75,173)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
514	State Deferred Tax	Ln 513 x Ln 456	8,284	4,135	158	1,674	1,775	-	475	-	28	27	-	-	13
515	Net FIT Allowable	Line 507	30,168	13,506	600	7,411	6,520	-	1,850	-	68	120	-	-	93
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,641)	(819)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
517	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
518	Base for SIT Computation	Ln 510:517	56,243	20,689	1,191	17,628	12,317	-	3,800	-	31	285	-	-	303
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	3,273	1,204	69	1,026	717	-	221	-	2	17	-	-	18
521	Total SIT - Deferred	Line 514	8,284	4,135	158	1,674	1,775	-	475	-	28	27	-	-	13
522	Total SIT - Current & Deferred	Ln 520:521	11,558	5,339	227	2,700	2,492	-	696	-	30	44	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,641)	(819)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
525	Parent Debt Tax Adjustment	Sch. 13	(2,169)	(1,083)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	37,916	16,943	755	9,341	8,196	-	2,328	-	85	151	-	-	117
528	Total Income Tax Allocator		1.00000	0.44687	0.01990	0.24635	0.21616	0.00000	0.06139	0.00000	0.00224	0.00399	0.00000	0.00000	0.00309
529															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		3,934	3,934	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		815	815	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		933	933	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		14,860	-	14,860	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,659	-	1,659	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		543	-	543	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		506	-	506	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		23,527	5,959	17,568	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,771	45	-	2,727	0	-	-	-	-	-	-	-	-
542	Distribution		7,327	-	-	-	5,646	-	1,510	-	85	86	-	-	-
543	Subtotal Prod, Trans and Dist		33,625	6,004	17,568	2,727	5,646	0	1,510	0	85	86	0	0	0
544	Customer Accounts		682	-	-	-	-	-	-	-	136	26	-	-	520
545	Customer Service & Info.		227	-	-	-	-	-	-	-	-	-	-	-	227
546	Sales		176	-	-	-	-	-	-	-	-	-	-	-	176
547	Subtotal before Admin & Gen		34,710	6,004	17,568	2,727	5,646	0	1,510	0	221	112	0	0	923
548	Admin & General		16,640	2,878	8,422	1,307	2,707	-	724	-	106	54	-	-	442
549	Total		$51,350	$8,882	$25,990	$4,034	$8,353	$0	$2,234	$0	$327	$165	$0	$0	$1,365
550	Total Labor Allocator		1.00000	0.17296	0.50614	0.07855	0.16267	0.00000	0.04351	0.00000	0.00636	0.00322	0.00000	0.00000	0.02658

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	35,549	10,420	1,040	3,540	20,527	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(8,753)	(3,134)	(477)	(602)	(4,535)	-	-	-	-	(4)	-	-	(0)
4	Net Plant in Service		26,797	7,286	562	2,938	15,993	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	443	226	56	129	32	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	47	5	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	836	163	227	126	317	-	-	-	-	2	-	-	0
8	Total Rate Base		28,123	7,680	848	3,215	16,359	-	-	-	-	20	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	4,822	1,159	915	366	2,383	-	-	-	-	3	-	-	(4)
12	Other Operating Revenue	Line 283	24	0	0	13	10	-	-	-	-	0	-	-	0
13	Total Revenue		4,845	1,160	915	379	2,393	-	-	-	-	3	-	-	(4)
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,370	81	751	39	504	-	-	-	-	0	-	-	(4)
17	Depreciation	Line 432	1,180	456	76	83	564	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	307	82	27	28	168	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		2,857	619	855	150	1,236	-	-	-	-	2	-	-	(4)
20	Income Tax Expense	Line 486	275	72	8	34	161	-	-	-	-	0	-	-	0
21	Total Operating Expense		3,133	692	863	183	1,397	-	-	-	-	2	-	-	(4)
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,713	468	52	196	996	-	-	-	-	1	-	-	0
25	Net Operating Income Required	Ln 8 x Ln 33	1,713	468	52	196	996	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	0
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	0
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	4,822	1,159	915	366	2,383	-	-	-	-	3	-	-	(4)
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	0.00%	0.00%	0.00%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,410	7,410	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		584	584	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		712	712	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,459	1,459	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		10,165	10,165	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		95	95	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,488	-	-	3,488	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,609	119	0	3,488	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03299	0.00000	0.96659	0.00043	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,774	10,284	0	3,488	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.74664	0.00000	0.25325	0.00011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		19,939	-	-	-	19,939	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99895	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,961	0	0	1	19,939	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.99890	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		30,126	10,165	0	1	19,939	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.33742	0.00000	0.00003	0.66185	0.00000	0.00000	0.00000	0.00000	0.00069	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		1,822	136	1,043	52	589	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,822	136	1,043	52	589	0	0	0	0	1	0	0	1

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
86	General & Intangible Plant Allocators		1.00000	0.07492	0.57256	0.02855	0.32326	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00036
87															
88	Other														
89	Labor		(6)	(0)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		35,549	10,420	1,040	3,540	20,527	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.29312	0.02925	0.09958	0.57743	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,163	2,163	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		221	221	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		430	430	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		74	74	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,060	3,060	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		579	-	-	579	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		590	11	0	579	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01920	0.00000	0.98049	0.00031	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,650	3,072	0	579	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.84144	0.00000	0.15851	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		4,265	-	-	-	4,265	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,269	0	0	0	4,265	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99911	0.00000	0.00000	0.00000	0.00000	0.00089	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,859	11	0	579	4,265	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00233	0.00000	0.11908	0.87780	0.00000	0.00000	0.00000	0.00000	0.00078	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		7,919	3,072	0	579	4,265	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.38787	0.00000	0.07306	0.53858	0.00000	0.00000	0.00000	0.00000	0.00048	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		831	62	476	24	269	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		831	62	476	24	269	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.07492	0.57262	0.02855	0.32330	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00025
153															
154	Other														
155	Labor		3	0	2	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		3	0	2	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		8,753	3,134	477	602	4,535	0	0	0	0	4	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.35807	0.05453	0.06883	0.51808	0.00000	0.00000	0.00000	0.00000	0.00047	0.00000	0.00000	0.00002
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		10,165	10,165	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,060)	(3,060)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		7,105	7,105	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		3,609	119	0	3,488	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(590)	(11)	0	(579)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,019	108	0	2,910	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03568	0.00000	0.96387	0.00045	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
179	Distribution Reserve		(4,269)	0	0	0	(4,265)	0	0	0	0	(4)	0	0	0
180	Distribution Net Plant		15,691	0	0	0	15,674	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99891	0.00000	0.00000	0.00000	0.00000	0.00109	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		1,822	136	1,043	52	589	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(831)	(62)	(476)	(24)	(269)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		991	74	567	28	320	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.07491	0.57251	0.02855	0.32324	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00045
187															
188	Other Gross Plant		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(3)	(0)	(2)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(9)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.07497	0.57299	0.02857	0.32351	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	(0.00039)
192															
193	Total Gross Plant		35,549	10,420	1,040	3,540	20,527	0	0	0	0	22	0	0	1
194	Total Reserve		(8,753)	(3,134)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
195	Total Net Plant in Service		26,797	7,286	562	2,938	15,993	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.27190	0.02099	0.10963	0.59682	0.00000	0.00000	0.00000	0.00000	0.00065	0.00000	0.00000	0.00002
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		215	215	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		126	-	-	126	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		98	7	56	3	32	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		443	226	56	129	32	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.51062	0.12724	0.29018	0.07184	0.00000	0.00000	0.00000	0.00000	0.00008	0.00000	0.00000	0.00005
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		47	5	2	23	18	0	0	0	0	0	0	0	0
218	Plant Held for Future Use Allocator		1.00000	0.10320	0.04248	0.48123	0.37305	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		139	-	139	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		303	-	303	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(453)	(27)	(247)	(13)	(166)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(229)	(229)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		828	225	17	91	494	-	-	-	-	1	-	-	0
235	Retail 100%, Class = T&D		(290)	(0)	-	(0)	(289)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		482	141	14	48	278	-	-	-	-	0	-	-	0
241	Total Working Capital		836	163	227	126	317	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.19540	0.27168	0.15075	0.37916	0.00000	0.00000	0.00000	0.00000	0.00254	0.00000	0.00000	0.00046
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		35,549	10,420	1,040	3,540	20,527	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(8,753)	(3,134)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
248	Net Electric Plant in Service		26,797	7,286	562	2,938	15,993	0	0	0	0	17	0	0	0
249	Construction Work in Progress		443	226	56	129	32	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		47	5	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		836	163	227	126	317	0	0	0	0	2	0	0	0
252	Total Rate Base		54,920	14,967	1,410	6,153	32,352	0	0	0	0	37	0	0	1
253	Total Rate Base Allocator		1.00000	0.27252	0.02568	0.11203	0.58908	0.00000	0.00000	0.00000	0.00000	0.00068	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		4,804	1,142	915	366	2,383	-	-	-	-	3	-	-	(4)
258	Clean Energy Connect		18	18	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		4,822	1,159	915	366	2,383	-	-	-	-	3	-	-	(4)
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		4,822	1,159	915	366	2,383	0	0	0	0	3	0	0	(4)
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.24047	0.18972	0.07586	0.49419	0.00000	0.00000	0.00000	0.00000	0.00066	0.00000	0.00000	(0.00090)
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,570	1,087	906	345	2,232	-	-	-	-	3	-	-	(4)
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,570	1,087	906	345	2,232	-	-	-	-	3	-	-	(4)
270	Function Allocator for Electric Revenue		1.00000	0.23792	0.19833	0.07557	0.48848	0.00000	0.00000	0.00000	0.00000	0.00065	0.00000	0.00000	(0.00095)
271															
272															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		13	-	-	13	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		24	0	0	13	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01121	0.00106	0.55252	0.43519	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		47	47	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		389	-	389	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		98	-	98	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		23	-	23	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		550	0	550	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		597	47	550	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07834	0.92166	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02317	0.00000	0.97683	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		227	-	-	-	227	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1)	(2)	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
320	Distribution Metering				0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities				-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total				227	0	0	0	227	0	0	0	0	0	0	0	0
324	Distribution O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.99923	0.00000	0.00000	0.00000	0.00000	0.00077	0.00000	0.00000	0.00000
325																	
326	Customer Accounting																
327	Distribution Service				-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading				0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records				0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing				0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04767	0.00000	0.00000	0.95233
334																	
335	Customer Serv & Info.																
336	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339																	
340	Sales																
341	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344																	
345	Admin and General																
346	Labor				349	26	200	10	113	-	-	-	-	0	-	-	0
347	Distribution Primary				-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant				26	8	1	3	15	-	-	-	-	0	-	-	0
349	EV O&M				-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D				149	0	-	0	149	-	-	-	-	0	-	-	-
352	Retail 100%, Resid, Cust				-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M				524	34	200	13	277	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators				1.00000	0.06427	0.38273	0.02391	0.52835	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	0.00019
356																	
357	Recoverable Clause O&M																
358	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
360																	
361	Total O&M				1,375	81	751	39	504	0	0	0	0	0	0	0	0
362	Total O&M Allocators				1.00000	0.05896	0.54615	0.02802	0.36637	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00016
363																	
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)				(5)												(5)
365	Total Adjusted O&M				1,370	81	751	39	504	-	-	-	-	0	-	-	(4)
366																	
367																	

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		324	324	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		443	443	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		79	-	-	79	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		81	2	0	79	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02656	0.00000	0.97309	0.00036	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		524	445	0	79	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.84935	0.00000	0.15059	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		517	-	-	-	517	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		518	0	0	0	517	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99788	0.00000	0.00000	0.00000	0.00000	0.00212	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		599	2	0	79	517	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00359	0.00000	0.13170	0.86288	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,042	445	0	79	517	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42708	0.00000	0.07572	0.49614	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		133	10	76	4	43	-	-	-	-	0	-	-	0

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		133	10	76	4	43	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.07492	0.57257	0.02855	0.32327	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00035
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,180	456	76	83	564	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.38628	0.06478	0.07022	0.47770	0.00000	0.00000	0.00000	0.00000	0.00097	0.00000	0.00000	0.00005
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		34	3	19	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		273	80	8	27	157	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		307	82	27	28	168	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.26890	0.08955	0.09170	0.54923	0.00000	0.00000	0.00000	0.00000	0.00058	0.00000	0.00000	0.00004
442															

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	4,845	1,160	915	379	2,393	0	0	0	0	3	0	0	(4)
446	Total Oper. Exp. Before Tax	Line 19	2,857	619	855	150	1,236	0	0	0	0	2	0	0	(4)
447	Net Oper. Income (NOI) before Tax		1,988	540	60	229	1,157	0	0	0	0	1	0	0	0
448	Interest Expense	Line 8 x WACC	495	135	15	57	288	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,493	405	45	173	869	-	-	-	-	1	-	-	0
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,493	405	45	173	869	0	0	0	0	1	0	0	0
453	Fed & St Permanent Differences	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,097)	(321)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	431	94	14	67	256	0	0	0	0	0	0	0	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	24	5	1	4	14	-	-	-	-	0	-	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	60	18	2	6	35	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	84	23	3	10	49	-	-	-	-	0	-	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,493	405	45	173	869	-	-	-	-	1	-	-	0
464	Fed & St Permanent Differences	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(719)	(211)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(24)	(5)	(1)	(4)	(14)	-	-	-	-	(0)	-	-	(0)
467	Fed. Taxable Income	Ln 463:466	785	199	24	101	460	-	-	-	-	1	-	-	0
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	165	42	5	21	97	-	-	-	-	0	-	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	165	42	5	21	97	-	-	-	-	0	-	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	151	44	4	15	87	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(13)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(83)	(24)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	219	58	7	27	128	-	-	-	-	0	-	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	188	47	6	25	111	-	-	-	-	0	-	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	199	58	6	20	115	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(83)	(24)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	275	72	8	34	161	-	-	-	-	0	-	-	0
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.81%	#DIV/0!	#DIV/0!	25.66%
489															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,713	468	52	196	996	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(495)	(135)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(95)	(28)	(3)	(9)	(55)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(719)	(211)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	151	44	4	15	87	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	572	143	18	75	336	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	152	38	5	20	89	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(83)	(24)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	68	13	2	12	41	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	151	44	4	15	87	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	219	58	7	27	128	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,713	468	52	196	996	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(495)	(135)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	34	10	1	3	20	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,097)	(321)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	60	18	2	6	35	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	219	58	7	27	128	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	407	88	13	63	242	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	24	5	1	4	14	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	60	18	2	6	35	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	84	23	3	10	49	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(16)	(5)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	275	72	8	34	161	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.26307	0.03060	0.12170	0.58384	0.00000	0.00000	0.00000	0.00000	0.00074	0.00000	0.00000	0.00004
529															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		166	-	166	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		222	25	196	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		111	-	-	-	111	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		343	26	196	10	111	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		343	26	196	10	111	0	0	0	0	0	0	0	0
548	Admin & General		164	12	94	5	53	-	-	-	-	0	-	-	0
549	Total		$507	$38	$290	$14	$164	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.07493	0.57264	0.02855	0.32331	0.00000	0.00000	0.00000	0.00000	0.00035	0.00000	0.00000	0.00023

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	650,949	362,866	16,527	144,115	110,889	-	11,956	-	27	977	3,564	-	27
3	Accum. Depreciation & Amort.	Line 163	(170,730)	(109,139)	(7,587)	(24,524)	(24,496)	-	(3,898)	-	(10)	(185)	(882)	-	(9)
4	Net Plant in Service		480,219	253,727	8,940	119,591	86,393	-	8,058	-	16	792	2,682	-	19
5	Construction Work in Progress	Line 207	15,841	7,874	896	5,231	172	-	1,659	-	0	2	6	-	1
6	Plant Held for Future Use	Line 217	1,229	170	32	929	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	16,456	5,689	3,611	5,132	1,712	-	144	-	(0)	96	55	-	16
8	Total Rate Base		513,744	267,461	13,478	130,884	88,373	-	9,863	-	16	890	2,743	-	36
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	84,624	40,376	14,541	14,891	12,872	-	1,427	-	2	145	309	-	60
12	Other Operating Revenue	Line 283	643	9	0	532	56	-	44	-	2	0	0	-	0
13	Total Revenue		85,267	40,385	14,542	15,423	12,928	-	1,471	-	4	145	309	-	60
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,499	2,822	11,935	1,568	2,721	-	298	-	2	21	78	-	55
17	Depreciation	Line 432	23,953	15,878	1,216	3,374	3,046	-	376	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	5,500	2,872	437	1,145	910	-	98	-	0	8	29	-	1
19	Operating Expense before Tax		48,952	21,573	13,587	6,087	6,677	-	772	-	3	81	115	-	58
20	Income Tax Expense	Line 486	5,026	2,523	134	1,365	869	-	99	-	0	9	26	-	0
21	Total Operating Expense		53,978	24,096	13,721	7,452	7,545	-	870	-	3	91	142	-	58
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
25	Net Operating Income Required	Ln 8 x Ln 33	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	(0)	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	(0)	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	84,624	40,376	14,541	14,891	12,872	-	1,427	-	2	145	309	-	60
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	6.09%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		258,045	258,045	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		20,324	20,324	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		24,792	24,792	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		50,822	50,822	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		353,983	353,983	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,321	3,321	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		678	678	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		142,005	-	-	142,005	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		146,158	4,145	0	142,005	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02836	0.00000	0.97158	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		500,142	358,129	0	142,005	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71605	0.00000	0.28393	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		107,710	-	-	-	107,710	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		11,614	-	-	-	-	-	11,614	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
69	Distribution Metering		949	-	-	-	-	-	-	-	-	949	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87031	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
74															
75	Total Trans and Dist Plant		123,761	0	0	1	107,710	0	11,614	0	25	949	3,463	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87030	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		477,745	353,984	0	1	107,710	0	11,614	0	25	949	3,463	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.74095	0.00000	0.00000	0.22546	0.00000	0.02431	0.00000	0.00005	0.00199	0.00725	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		27,128	4,753	16,582	2,118	3,182	-	343	-	2	29	102	-	17
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		27,138	4,753	16,582	2,118	3,182	0	343	0	2	29	102	0	27

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
86	General & Intangible Plant Allocators		1.00000	0.17515	0.61105	0.07803	0.11724	0.00000	0.01264	0.00000	0.00007	0.00105	0.00377	0.00000	0.00100
87															
88	Other														
89	Labor		(91)	(16)	(56)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(91)	(16)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		650,949	362,866	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
98	Total Gross Electric Plant Allocators		1.00000	0.55744	0.02539	0.22139	0.17035	0.00000	0.01837	0.00000	0.00004	0.00150	0.00548	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		75,338	75,338	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		7,704	7,704	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		14,970	14,970	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		2,652	2,652	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,570	2,570	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,717	1,717	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,596	1,596	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		106,570	106,570	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		300	300	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		23,555	-	-	23,555	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		23,951	395	0	23,555	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01647	0.00000	0.98349	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		130,521	106,964	0	23,555	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81952	0.00000	0.18047	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		23,039	-	-	-	23,039	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		3,741	-	-	-	-	-	3,741	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		9	-	-	-	-	-	-	-	9	-	-	-	-
135	Distribution Metering		172	-	-	-	-	-	-	-	-	172	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		27,797	0	0	0	23,039	0	3,741	0	9	172	835	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.82883	0.00000	0.13459	0.00000	0.00034	0.00619	0.03005	0.00000	0.00000
140															
141	Total Trans and Dist Plant		51,748	395	0	23,555	23,040	0	3,741	0	9	172	835	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00762	0.00000	0.45519	0.44524	0.00000	0.07229	0.00000	0.00018	0.00333	0.01614	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		158,318	106,964	0	23,555	23,040	0	3,741	0	9	172	835	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.67563	0.00000	0.14879	0.14553	0.00000	0.02363	0.00000	0.00006	0.00109	0.00528	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		12,370	2,167	7,562	966	1,451	-	156	-	1	13	47	-	8
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		12,371	2,167	7,562	966	1,451	0	156	0	1	13	47	0	9
152	General & Intangible Plant Allocators		1.00000	0.17520	0.61123	0.07806	0.11727	0.00000	0.01265	0.00000	0.00007	0.00105	0.00377	0.00000	0.00071
153															
154	Other														
155	Labor		41	7	25	3	5	-	1	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		41	7	25	3	5	0	1	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		170,730	109,139	7,587	24,524	24,496	0	3,898	0	10	185	882	0	9
164	Total Accum Deprec Allocators		1.00000	0.63925	0.04444	0.14364	0.14348	0.00000	0.02283	0.00000	0.00006	0.00108	0.00517	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		353,983	353,983	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(106,570)	(106,570)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		247,414	247,414	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		146,158	4,145	0	142,005	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(23,951)	(395)	0	(23,555)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		122,207	3,751	0	118,449	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03069	0.00000	0.96925	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
179	Distribution Reserve		(27,797)	0	0	0	(23,039)	0	(3,741)	0	(9)	(172)	(835)	0	0
180	Distribution Net Plant		95,963	0	0	0	84,671	0	7,873	0	15	777	2,627	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88233	0.00000	0.08205	0.00000	0.00016	0.00809	0.02738	0.00000	0.00000
182															
183	General & Intangible Gross Plant		27,138	4,753	16,582	2,118	3,182	0	343	0	2	29	102	0	27
184	General & Intangible Reserve		(12,371)	(2,167)	(7,562)	(966)	(1,451)	0	(156)	0	(1)	(13)	(47)	0	(9)
185	General & Intangible Net Plant		14,766	2,586	9,021	1,152	1,731	0	187	0	1	16	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.17510	0.61090	0.07802	0.11721	0.00000	0.01264	0.00000	0.00007	0.00105	0.00377	0.00000	0.00125
187															
188	Other Gross Plant		(91)	(16)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(41)	(7)	(25)	(3)	(5)	0	(1)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(132)	(23)	(81)	(10)	(16)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.17551	0.61233	0.07820	0.11748	0.00000	0.01267	0.00000	0.00007	0.00105	0.00378	0.00000	(0.00109)
192															
193	Total Gross Plant		650,949	362,866	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
194	Total Reserve		(170,730)	(109,139)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
195	Total Net Plant in Service		480,219	253,727	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
196	Total Net Plant Allocators		1.00000	0.52836	0.01862	0.24903	0.17990	0.00000	0.01678	0.00000	0.00003	0.00165	0.00559	0.00000	0.00004
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		7,487	7,487	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		5,117	-	-	5,117	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,641	-	-	-	-	-	1,641	-	-	-	-	-	-
206	Labor		1,465	257	896	114	172	-	19	-	0	2	6	-	1
207	Total Construction Work in Progress		15,841	7,874	896	5,231	172	0	1,659	0	0	2	6	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.49709	0.05654	0.33025	0.01085	0.00000	0.10476	0.00000	0.00001	0.00010	0.00035	0.00000	0.00006
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		925	-	-	925	-	-	-	-	-	-	-	-	-
215	Distribution Primary		89	-	-	-	89	-	-	-	-	-	-	-	-
216	Labor		52	9	32	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,229	170	32	929	96	0	1	0	0	0	0	0	0
218	Plant Held for Future Use Allocator		1.00000	0.13878	0.02608	0.75655	0.07782	0.00000	0.00054	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		1,840	1,840	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,217	-	2,217	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,823	-	4,823	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
226	Production Solar Demand		(13)	(13)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(6,405)	(929)	(3,930)	(516)	(896)	-	(98)	-	(1)	(7)	(26)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(7,966)	(7,966)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		14,835	7,838	276	3,694	2,669	-	249	-	1	24	83	-	1
235	Retail 100%, Class = T&D		(1,797)	(0)	-	(0)	(1,564)	-	(169)	-	(0)	(14)	(50)	-	-
236	Retail 100%, Class = Metering		79	-	-	-	-	-	-	-	-	79	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		8,824	4,919	224	1,954	1,503	-	162	-	0	13	48	-	0
241	Total Working Capital		16,456	5,689	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
242	Total Working Capital Allocator		1.00000	0.34571	0.21942	0.31185	0.10406	0.00000	0.00877	0.00000	(0.00000)	0.00586	0.00335	0.00000	0.00098
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		650,949	362,866	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
247	Accumulated Depreciation		(170,730)	(109,139)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
248	Net Electric Plant in Service		480,219	253,727	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
249	Construction Work in Progress		15,841	7,874	896	5,231	172	0	1,659	0	0	2	6	0	1
250	Plant Held for Future Use		1,229	170	32	929	96	0	1	0	0	0	0	0	0
251	Working Capital		16,456	5,689	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
252	Total Rate Base		993,962	521,188	22,418	250,475	174,767	0	17,921	0	33	1,682	5,425	0	54
253	Total Rate Base Allocator		1.00000	0.52435	0.02255	0.25200	0.17583	0.00000	0.01803	0.00000	0.00003	0.00169	0.00546	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		84,002	39,754	14,541	14,891	12,872	-	1,427	-	2	145	309	-	60
258	Clean Energy Connect		622	622	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		84,624	40,376	14,541	14,891	12,872	-	1,427	-	2	145	309	-	60
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		84,624	40,376	14,541	14,891	12,872	0	1,427	0	2	145	309	0	60
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.47713	0.17184	0.17597	0.15211	0.00000	0.01686	0.00000	0.00002	0.00171	0.00365	0.00000	0.00071
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		80,242	37,862	14,408	14,059	12,059	-	1,372	-	4	136	282	-	60
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		80,242	37,862	14,408	14,059	12,059	-	1,372	-	4	136	282	-	60
270	Function Allocator for Electric Revenue		1.00000	0.47185	0.17956	0.17520	0.15028	0.00000	0.01710	0.00000	0.00005	0.00169	0.00352	0.00000	0.00075
271															
272															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
273	**Other Revenue**	Sch. 9													
274	Transmission		527	-	-	527	-	-	-	-	-	-	-	-	-
275	Distribution Primary		52	-	-	-	52	-	-	-	-	-	-	-	-
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		2	-	-	-	-	-	-	-	2	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		18	9	0	4	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		643	9	0	532	56	0	44	0	2	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01435	0.00062	0.82659	0.08639	0.00000	0.06898	0.00000	0.00288	0.00005	0.00015	0.00000	0.00000
285															
286	[redacted]														
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		892	892	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		166	166	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		247	247	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		325	325	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,629	1,629	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,192	-	6,192	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		638	-	638	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,552	-	1,552	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		368	-	368	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,750	0	8,750	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,379	1,629	8,750	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15698	0.84302	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,058	-	-	1,058	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,080	21	0	1,058	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01988	0.00000	0.98012	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,226	-	-	-	1,226	-	-	-	-	-	-	-	-
318	Distribution Secondary		137	-	-	-	-	-	137	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		1,402	0	0	0	1,226	0	137	0	1	8	30	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87487	0.00000	0.09757	0.00000	0.00052	0.00563	0.02141	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		1	-	-	-	-	-	-	-	-	-	-	-	1
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10183	0.04282	0.00000	0.00000	0.85535
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,191	910	3,173	405	609	-	66	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		470	262	12	104	80	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		925	0	-	0	805	-	87	-	0	7	26	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		6,588	1,172	3,185	509	1,494	0	161	0	1	13	48	0	4
355	Admin & General O&M Allocators		1.00000	0.17787	0.48351	0.07732	0.22683	0.00000	0.02446	0.00000	0.00009	0.00201	0.00729	0.00000	0.00061
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,454	2,822	11,935	1,568	2,721	0	298	0	2	21	78	0	9
362	Total O&M Allocators		1.00000	0.14508	0.61350	0.08059	0.13985	0.00000	0.01531	0.00000	0.00009	0.00110	0.00401	0.00000	0.00046
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		46												46
365	Total Adjusted O&M		19,499	2,822	11,935	1,568	2,721	-	298	-	2	21	78	-	55
366															
367															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		11,278	11,278	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,609	1,609	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		693	693	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		1,701	1,701	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		79	79	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		29	29	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		15,427	15,427	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		60	60	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,213	-	-	3,213	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,288	75	0	3,213	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02281	0.00000	0.97714	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		18,715	15,502	0	3,213	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82830	0.00000	0.17169	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		2,793	-	-	-	2,793	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		349	-	-	-	-	-	349	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,192	0	0	0	2,793	0	349	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87507	0.00000	0.10918	0.00000	0.00019	0.01557	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		6,481	75	0	3,213	2,794	0	349	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01157	0.00000	0.49582	0.43107	0.00000	0.05378	0.00000	0.00009	0.00767	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		21,907	15,502	0	3,213	2,794	0	349	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70761	0.00000	0.14667	0.12752	0.00000	0.01591	0.00000	0.00003	0.00227	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,988	348	1,215	155	233	-	25	-	0	2	7	-	1

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,988	348	1,215	155	233	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.17515	0.61107	0.07804	0.11724	0.00000	0.01264	0.00000	0.00007	0.00105	0.00377	0.00000	0.00096
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		24	13	0	6	4	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		17	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		58	28	0	6	19	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		23,953	15,878	1,216	3,374	3,046	0	376	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.66288	0.05075	0.14088	0.12717	0.00000	0.01568	0.00000	0.00003	0.00217	0.00034	0.00000	0.00010
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		507	89	310	40	59	-	6	-	0	1	2	-	0
438	Gross Total Plant		4,993	2,783	127	1,105	851	-	92	-	0	7	27	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		5,500	2,872	437	1,145	910	0	98	0	0	8	29	0	1
441	Total Taxes Other Allocator		1.00000	0.52221	0.07939	0.20818	0.16546	0.00000	0.01784	0.00000	0.00004	0.00146	0.00532	0.00000	0.00010
442															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	85,267	40,385	14,542	15,423	12,928	0	1,471	0	4	145	309	0	60
446	Total Oper. Exp. Before Tax	Line 19	48,952	21,573	13,587	6,087	6,677	0	772	0	3	81	115	0	58
447	Net Oper. Income (NOI) before Tax		36,315	18,813	955	9,336	6,251	0	699	0	1	63	194	0	3
448	Interest Expense	Line 8 x WACC	9,042	4,707	237	2,304	1,555	-	174	-	0	16	48	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	27,273	14,106	718	7,033	4,696	-	526	-	1	48	145	-	2
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	27,273	14,106	718	7,033	4,696	0	526	0	1	48	145	0	2
453	Fed & St Permanent Differences	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(20,083)	(11,195)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
455	State Taxable Income	Ln 452:454	7,818	3,260	224	2,725	1,381	0	168	0	0	19	39	0	1
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	430	179	12	150	76	-	9	-	0	1	2	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,105	616	28	245	188	-	20	-	0	2	6	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,535	795	40	394	264	-	30	-	0	3	8	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	27,273	14,106	718	7,033	4,696	-	526	-	1	48	145	-	2
464	Fed & St Permanent Differences	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(13,172)	(7,342)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	(430)	(179)	(12)	(150)	(76)	-	(9)	-	(0)	(1)	(2)	-	(0)
467	Fed. Taxable Income	Ln 463:466	14,299	6,934	387	4,106	2,483	-	286	-	0	28	74	-	1
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	3,003	1,456	81	862	521	-	60	-	0	6	16	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	3,003	1,456	81	862	521	-	60	-	0	6	16	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,766	1,542	70	612	471	-	51	-	0	4	15	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(232)	(129)	(6)	(51)	(40)	-	(4)	-	(0)	(0)	(1)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,526)	(851)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	3,999	2,011	107	1,083	691	-	78	-	0	7	21	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	3,433	1,635	94	1,012	597	-	69	-	0	7	18	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,639	2,028	92	806	620	-	67	-	0	5	20	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,526)	(851)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(219)	(122)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	5,026	2,523	134	1,365	869	-	99	-	0	9	26	-	0
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	25.90%	#DIV/0!	25.66%
489															

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
493	Interest Expense	Line 8 x WACC	(9,042)	(4,707)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,745)	(973)	(44)	(386)	(297)	-	(32)	-	(0)	(3)	(10)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(13,172)	(7,342)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	2,766	1,542	70	612	471	-	51	-	0	4	15	-	0
500	Base for FIT Computation	Ln 492:499	10,424	4,991	283	3,050	1,813	-	210	-	0	21	54	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,771	1,327	75	811	482	-	56	-	0	6	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(12)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(1,526)	(851)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,233	470	36	470	220	-	28	-	(0)	3	6	-	0
506	Total FIT - Deferred	Line 499	2,766	1,542	70	612	471	-	51	-	0	4	15	-	0
507	Total FIT - Current & Deferred	Ln 505:506	3,999	2,011	107	1,083	691	-	78	-	0	7	21	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	31,289	16,290	821	7,971	5,382	-	601	-	1	54	167	-	2
511	Interest Expense	Line 26 x WACC	(9,042)	(4,707)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	628	350	16	139	107	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(20,083)	(11,195)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,105	616	28	245	188	-	20	-	0	2	6	-	0
515	Net FIT Allowable	Line 507	3,999	2,011	107	1,083	691	-	78	-	0	7	21	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(219)	(122)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	7,388	3,081	211	2,575	1,306	-	159	-	0	18	37	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	430	179	12	150	76	-	9	-	0	1	2	-	0
521	Total SIT - Deferred	Line 514	1,105	616	28	245	188	-	20	-	0	2	6	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,535	795	40	394	264	-	30	-	0	3	8	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(219)	(122)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(289)	(161)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	5,026	2,523	134	1,365	869	-	99	-	0	9	26	-	0
528	Total Income Tax Allocator		1.00000	0.50209	0.02666	0.27155	0.17286	0.00000	0.01962	0.00000	0.00003	0.00185	0.00527	0.00000	0.00008
529															

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		586	586	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		121	121	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,638	-	2,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		295	-	295	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		90	-	90	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,007	887	3,119	0	0	0	0	0	0	0	0	0	0
541	Transmission		405	7	-	398	0	-	-	-	-	-	-	-	-
542	Distribution		688	-	-	-	598	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,099	894	3,119	398	598	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,103	894	3,119	398	598	0	65	0	0	5	19	0	3
548	Admin & General		2,446	429	1,495	191	287	-	31	-	0	3	9	-	2
549	Total		$7,549	$1,323	$4,615	$589	$885	$0	$95	$0	$1	$8	$28	$0	$5
550	Total Labor Allocator		1.00000	0.17521	0.61127	0.07806	0.11728	0.00000	0.01265	0.00000	0.00007	0.00105	0.00377	0.00000	0.00064

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	19,525	10,157	2,490	1,910	1,718	-	407	-	367	274	-	-	2,201
3	Accum. Depreciation & Amort.	Line 163	(5,947)	(3,055)	(1,143)	(325)	(379)	-	(133)	-	(142)	(63)	-	-	(708)
4	Net Plant in Service		13,578	7,102	1,347	1,585	1,338	-	275	-	226	212	-	-	1,493
5	Construction Work in Progress	Line 207	564	220	135	69	3	-	57	-	1	3	-	-	76
6	Plant Held for Future Use	Line 217	26	5	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,113	159	544	68	27	-	5	-	(1)	17	-	-	1,294
8	Total Rate Base		16,281	7,487	2,031	1,734	1,369	-	336	-	226	231	-	-	2,866
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	5,010	1,130	2,191	197	199	-	49	-	28	62	-	-	1,153
12	Other Operating Revenue	Line 283	35	0	0	7	1	-	2	-	26	0	-	-	0
13	Total Revenue		5,045	1,130	2,191	204	200	-	50	-	53	62	-	-	1,153
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,702	79	1,798	21	42	-	10	-	24	27	-	-	700
17	Depreciation	Line 432	960	444	183	45	47	-	13	-	10	15	-	-	202
18	Tax Other Than Income Tax	Line 440	228	80	66	15	14	-	3	-	3	3	-	-	43
19	Operating Expense before Tax		3,890	604	2,047	81	103	-	26	-	38	46	-	-	945
20	Income Tax Expense	Line 486	164	71	20	18	13	-	3	-	2	2	-	-	34
21	Total Operating Expense		4,054	675	2,067	99	117	-	30	-	39	48	-	-	979
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	992	456	124	106	83	-	20	-	14	14	-	-	175
25	Net Operating Income Required	Ln 8 x Ln 33	992	456	124	106	83	-	20	-	14	14	-	-	175
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,010	1,130	2,191	197	199	-	49	-	28	62	-	-	1,153
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,223	7,223	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		569	569	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		694	694	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,423	1,423	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,909	9,909	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		93	93	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,882	-	-	1,882	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,998	116	0	1,882	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.05808	0.00000	0.94186	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		11,907	10,025	0	1,882	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.84195	0.00000	0.15804	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,668	-	-	-	1,668	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		396	-	-	-	-	-	396	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		341	-	-	-	-	-	-	-	341	-	-	-	-
69	Distribution Metering		228	-	-	-	-	-	-	-	-	228	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.63349	0.00000	0.15030	0.00000	0.12958	0.08663	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,635	0	0	1	1,668	0	396	0	341	228	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00002	0.00000	0.00036	0.63325	0.00000	0.15025	0.00000	0.12953	0.08660	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		12,543	9,909	0	1	1,668	0	396	0	341	228	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78997	0.00000	0.00008	0.13301	0.00000	0.03156	0.00000	0.02721	0.01819	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,198	133	2,499	28	49	-	12	-	26	46	-	-	1,405
83	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	782
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		4,981	133	2,499	28	49	0	12	0	26	46	0	0	2,187

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
86	General & Intangible Plant Allocators		1.00000	0.02671	0.50165	0.00563	0.00989	0.00000	0.00235	0.00000	0.00528	0.00932	0.00000	0.00000	0.43917
87															
88	Other														
89	Labor		(14)	(0)	(8)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		4	(0)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		19,525	10,157	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
98	Total Gross Electric Plant Allocators		1.00000	0.52022	0.12754	0.09781	0.08797	0.00000	0.02087	0.00000	0.01882	0.01405	0.00000	0.00000	0.11273
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,109	2,109	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		216	216	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		419	419	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		74	74	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		2,983	2,983	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		323	11	0	312	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.03417	0.00000	0.96578	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,306	2,994	0	312	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.90559	0.00000	0.09441	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		357	-	-	-	357	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		128	-	-	-	-	-	128	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		130	-	-	-	-	-	-	-	130	-	-	-	-
135	Distribution Metering		41	-	-	-	-	-	-	-	-	41	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		655	0	0	0	357	0	128	0	130	41	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54451	0.00000	0.19455	0.00000	0.19776	0.06317	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		979	11	0	312	357	0	128	0	130	41	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.01129	0.00000	0.31898	0.36469	0.00000	0.13029	0.00000	0.13245	0.04231	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,962	2,994	0	312	357	0	128	0	130	41	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75578	0.00000	0.07879	0.09008	0.00000	0.03218	0.00000	0.03272	0.01045	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,914	61	1,139	13	22	-	5	-	12	21	-	-	641
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
151	General & Intangible Plant Total		1,979	61	1,139	13	22	0	5	0	12	21	0	0	706
152	General & Intangible Plant Allocators		1.00000	0.03065	0.57562	0.00646	0.01135	0.00000	0.00269	0.00000	0.00605	0.01069	0.00000	0.00000	0.35647
153															
154	Other														
155	Labor		6	0	4	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		6	0	4	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		5,947	3,055	1,143	325	379	0	133	0	142	63	0	0	708
164	Total Accum Deprec Allocators		1.00000	0.51367	0.19221	0.05464	0.06380	0.00000	0.02234	0.00000	0.02381	0.01053	0.00000	0.00000	0.11900
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,909	9,909	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(2,983)	(2,983)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		6,926	6,926	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		1,998	116	0	1,882	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(323)	(11)	0	(312)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,675	105	0	1,570	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.06269	0.00000	0.93724	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
179	Distribution Reserve		(655)	0	0	0	(357)	0	(128)	0	(130)	(41)	0	0	0
180	Distribution Net Plant		1,978	0	0	0	1,311	0	268	0	212	187	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.66296	0.00000	0.13564	0.00000	0.10699	0.09441	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		4,981	133	2,499	28	49	0	12	0	26	46	0	0	2,187
184	General & Intangible Reserve		(1,979)	(61)	(1,139)	(13)	(22)	0	(5)	0	(12)	(21)	0	0	(706)
185	General & Intangible Net Plant		3,001	72	1,359	15	27	0	6	0	14	25	0	0	1,482
186	General & Intangible Net Plant Allocators		1.00000	0.02411	0.45287	0.00509	0.00893	0.00000	0.00212	0.00000	0.00476	0.00841	0.00000	0.00000	0.49371
187															
188	Other Gross Plant		4	(0)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
189	Other Reserve		(6)	(0)	(4)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		(2)	(1)	(12)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	12
191	Other Net Plant Allocators		1.00000	0.32217	6.05027	0.06795	0.11933	0.00000	0.02831	0.00000	0.06364	0.11235	0.00000	0.00000	(5.76402)
192															
193	Total Gross Plant		19,525	10,157	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
194	Total Reserve		(5,947)	(3,055)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
195	Total Net Plant in Service		13,578	7,102	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
196	Total Net Plant Allocators		1.00000	0.52308	0.09921	0.11672	0.09855	0.00000	0.02023	0.00000	0.01663	0.01560	0.00000	0.00000	0.10999
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		210	210	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		56	-	-	-	-	-	56	-	-	-	-	-	-
206	Labor		227	7	135	2	3	-	1	-	1	3	-	-	76
207	Total Construction Work in Progress		564	220	135	69	3	0	57	0	1	3	0	0	76
208	Total Construction Work in Progress Allocator		1.00000	0.39100	0.23940	0.12297	0.00472	0.00000	0.10032	0.00000	0.00252	0.00445	0.00000	0.00000	0.13461
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		8	0	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		26	5	5	12	1	0	0	0	0	0	0	0	3
218	Plant Held for Future Use Allocator		1.00000	0.18164	0.18373	0.46876	0.05636	0.00000	0.00086	0.00000	0.00193	0.00341	0.00000	0.00000	0.10331
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		334	-	334	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		727	-	727	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(895)	(26)	(592)	(7)	(14)	-	(3)	-	(8)	(9)	-	-	(235)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,453	-	-	-	-	-	-	-	-	-	-	-	1,453
233	Retail 100%, Class = Prod		(223)	(223)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		419	219	42	49	41	-	8	-	7	7	-	-	46
235	Retail 100%, Class = T&D		(38)	(0)	-	(0)	(24)	-	(6)	-	(5)	(3)	-	-	-
236	Retail 100%, Class = Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		265	138	34	26	23	-	6	-	5	4	-	-	30
241	Total Working Capital		2,113	159	544	68	27	0	5	0	(1)	17	0	0	1,294
242	Total Working Capital Allocator		1.00000	0.07537	0.25749	0.03218	0.01256	0.00000	0.00233	0.00000	(0.00043)	0.00806	0.00000	0.00000	0.61244
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		19,525	10,157	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
247	Accumulated Depreciation		(5,947)	(3,055)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
248	Net Electric Plant in Service		13,578	7,102	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
249	Construction Work in Progress		564	220	135	69	3	0	57	0	1	3	0	0	76
250	Plant Held for Future Use		26	5	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,113	159	544	68	27	0	5	0	(1)	17	0	0	1,294
252	Total Rate Base		29,859	14,589	3,378	3,319	2,707	0	611	0	452	443	0	0	4,359
253	Total Rate Base Allocator		1.00000	0.48861	0.11313	0.11116	0.09066	0.00000	0.02046	0.00000	0.01514	0.01484	0.00000	0.00000	0.14600
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		4,992	1,113	2,191	197	199	-	49	-	28	62	-	-	1,153
258	Clean Energy Connect		17	17	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		5,010	1,130	2,191	197	199	-	49	-	28	62	-	-	1,153
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		5,010	1,130	2,191	197	199	0	49	0	28	62	0	0	1,153
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.22560	0.43736	0.03939	0.03980	0.00000	0.00970	0.00000	0.00552	0.01242	0.00000	0.00000	0.23021
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,882	1,060	2,171	186	187	-	47	-	51	60	-	-	1,120
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,882	1,060	2,171	186	187	-	47	-	51	60	-	-	1,120
270	Function Allocator for Electric Revenue		1.00000	0.21711	0.44471	0.03816	0.03826	0.00000	0.00958	0.00000	0.01052	0.01226	0.00000	0.00000	0.22939
271															
272															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		26	-	-	-	-	-	-	-	26	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		35	0	0	7	1	0	2	0	26	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00730	0.00169	0.19899	0.02431	0.00000	0.04271	0.00000	0.72261	0.00022	0.00000	0.00000	0.00218
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		46	46	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		933	-	933	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		234	-	234	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,318	0	1,318	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,364	46	1,318	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.03344	0.96656	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		15	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.04110	0.00000	0.95890	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		5	-	-	-	-	-	5	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		36	0	0	0	19	0	5	0	10	2	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.53211	0.00000	0.13058	0.00000	0.28418	0.05313	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		106	-	-	-	-	-	-	-	-	-	-	-	106
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
332	Customer Accounting O&M		315	0	0	0	0	0	0	0	6	15	0	0	294
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01910	0.04676	0.00000	0.00000	0.93413
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		803	25	478	5	9	-	2	-	5	9	-	-	269
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		14	7	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		55	-	-	-	-	-	-	-	-	-	-	-	55
351	Retail 100%, Class = T&D		20	0	-	0	12	-	3	-	3	2	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		892	33	480	7	23	0	5	0	8	11	0	0	325
355	Admin & General O&M Allocators		1.00000	0.03678	0.53822	0.00758	0.02595	0.00000	0.00616	0.00000	0.00880	0.01209	0.00000	0.00000	0.36442
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,717	79	1,798	21	42	0	10	0	24	27	0	0	715
362	Total O&M Allocators		1.00000	0.02908	0.66191	0.00765	0.01551	0.00000	0.00374	0.00000	0.00884	0.01009	0.00000	0.00000	0.26319
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(15)												(15)
365	Total Adjusted O&M		2,702	79	1,798	21	42	-	10	-	24	27	-	-	700
366															
367	[redacted]														

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		316	316	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		45	45	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		432	432	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		43	-	-	43	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		45	2	0	43	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.04699	0.00000	0.95295	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		477	434	0	43	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.91064	0.00000	0.08936	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		43	-	-	-	43	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		12	-	-	-	-	-	12	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		75	0	0	0	43	0	12	0	8	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57432	0.00000	0.15766	0.00000	0.10940	0.15862	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		120	2	0	43	43	0	12	0	8	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01749	0.00000	0.35477	0.36053	0.00000	0.09897	0.00000	0.06867	0.09957	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		552	434	0	43	43	0	12	0	8	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78632	0.00000	0.07716	0.07841	0.00000	0.02152	0.00000	0.01494	0.02165	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		308	10	183	2	4	-	1	-	2	3	-	-	103

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		51	-	-	-	-	-	-	-	-	-	-	-	51
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		359	10	183	2	4	0	1	0	2	3	0	0	154
418	General & Intangible Plant Allocators		1.00000	0.02715	0.50994	0.00573	0.01006	0.00000	0.00239	0.00000	0.00536	0.00947	0.00000	0.00000	0.42990
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		48	-	-	-	-	-	-	-	-	-	-	-	48
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		49	1	0	0	0	0	0	0	0	0	0	0	48
431															
432	Total Depreciation Expense		960	444	183	45	47	0	13	0	10	15	0	0	202
433	Total Depreciation Expense Allocators		1.00000	0.46283	0.19072	0.04656	0.04913	0.00000	0.01333	0.00000	0.01065	0.01603	0.00000	0.00000	0.21075
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		78	2	47	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		150	78	19	15	13	-	3	-	3	2	-	-	17
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		228	80	66	15	14	0	3	0	3	3	0	0	43
441	Total Taxes Other Allocator		1.00000	0.35228	0.28828	0.06648	0.06176	0.00000	0.01465	0.00000	0.01450	0.01302	0.00000	0.00000	0.18902
442															

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,045	1,130	2,191	204	200	0	50	0	53	62	0	0	1,153
446	Total Oper. Exp. Before Tax	Line 19	3,890	604	2,047	81	103	0	26	0	38	46	0	0	945
447	Net Oper. Income (NOI) before Tax		1,155	527	144	124	97	0	24	0	16	16	0	0	208
448	Interest Expense	Line 8 x WACC	287	132	36	31	24	-	6	-	4	4	-	-	50
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	869	395	108	93	73	-	18	-	12	12	-	-	158
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	869	395	108	93	73	0	18	0	12	12	0	0	158
453	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(602)	(313)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
455	State Taxable Income	Ln 452:454	285	91	34	36	21	0	6	0	1	4	0	0	92
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	16	5	2	2	1	-	0	-	0	0	-	-	5
458	State Income Tax (Def.)	Ln 454 x Ln 456	33	17	4	3	3	-	1	-	1	0	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	49	22	6	5	4	-	1	-	1	1	-	-	9
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	869	395	108	93	73	-	18	-	12	12	-	-	158
464	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(395)	(206)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
466	State Income Tax Exp. (Cur.)	Line 457	(16)	(5)	(2)	(2)	(1)	-	(0)	-	(0)	(0)	-	-	(5)
467	Fed. Taxable Income	Ln 463:466	477	194	58	54	38	-	10	-	5	7	-	-	110
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	100	41	12	11	8	-	2	-	1	1	-	-	23
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	100	41	12	11	8	-	2	-	1	1	-	-	23
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	83	43	11	8	7	-	2	-	2	1	-	-	9
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(7)	(4)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(46)	(24)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	130	56	16	14	11	-	3	-	2	2	-	-	27
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	116	46	14	13	9	-	2	-	1	2	-	-	28
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	109	57	14	11	10	-	2	-	2	2	-	-	12
481	Total Direct Adjs.	Ln 459 + Ln 475	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(46)	(24)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	164	71	20	18	13	-	3	-	2	2	-	-	34
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.85%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.85%	#DIV/0!	#DIV/0!	25.66%
489															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	992	456	124	106	83	-	20	-	14	14	-	-	175
493	Interest Expense	Line 8 x WACC	(287)	(132)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
494	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(52)	(27)	(7)	(5)	(5)	-	(1)	-	(1)	(1)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(395)	(206)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
499	Deferred Tax Federal	Ln 498 x Ln 468	83	43	11	8	7	-	2	-	2	1	-	-	9
500	Base for FIT Computation	Ln 492:499	350	140	43	40	28	-	7	-	3	5	-	-	84
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	93	37	11	11	7	-	2	-	1	1	-	-	22
503	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(46)	(24)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	47	13	5	6	3	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	83	43	11	8	7	-	2	-	2	1	-	-	9
507	Total FIT - Current & Deferred	Ln 505:506	130	56	16	14	11	-	3	-	2	2	-	-	27
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	992	456	124	106	83	-	20	-	14	14	-	-	175
511	Interest Expense	Line 26 x WACC	(287)	(132)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
512	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(602)	(313)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
514	State Deferred Tax	Ln 513 x Ln 456	33	17	4	3	3	-	1	-	1	0	-	-	4
515	Net FIT Allowable	Line 507	130	56	16	14	11	-	3	-	2	2	-	-	27
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	269	86	32	34	20	-	5	-	1	4	-	-	87
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	16	5	2	2	1	-	0	-	0	0	-	-	5
521	Total SIT - Deferred	Line 514	33	17	4	3	3	-	1	-	1	0	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	49	22	6	5	4	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	164	71	20	18	13	-	3	-	2	2	-	-	34
528	Total Income Tax Allocator		1.00000	0.43188	0.12344	0.11057	0.08227	0.00000	0.02054	0.00000	0.01163	0.01429	0.00000	0.00000	0.20538
529															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		398	-	398	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		495	25	470	0	0	0	0	0	0	0	0	0	0
541	Transmission		5	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	9	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		515	25	470	5	9	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	149
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		790	25	470	5	9	0	2	0	5	9	0	0	264
548	Admin & General		379	12	225	3	4	-	1	-	2	4	-	-	127
549	Total		$1,168	$37	$695	$8	$14	$0	$3	$0	$7	$13	$0	$0	$391
550	Total Labor Allocator		1.00000	0.03169	0.59514	0.00668	0.01174	0.00000	0.00278	0.00000	0.00626	0.01105	0.00000	0.00000	0.33465

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	571,331	-	-	-	-	-	-	-	-	-	-	571,331	-
3	Accum. Depreciation & Amort.	Line 163	(225,692)	-	-	-	-	-	-	-	-	-	-	(225,692)	-
4	Net Plant in Service		345,639	-	-	-	-	-	-	-	-	-	-	345,639	-
5	Construction Work in Progress	Line 207	885	-	-	-	-	-	-	-	-	-	-	885	-
6	Plant Held for Future Use	Line 217	32	-	-	-	-	-	-	-	-	-	-	32	-
7	Working Capital	Line 241	1,884	-	-	-	-	-	-	-	-	-	-	1,884	-
8	Total Rate Base		348,440	-	-	-	-	-	-	-	-	-	-	348,440	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	79,065	-	-	-	-	-	-	-	-	-	-	79,065	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		79,077	-	-	-	-	-	-	-	-	-	-	79,077	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	25,734	-	-	-	-	-	-	-	-	-	-	25,734	-
17	Depreciation	Line 432	24,529	-	-	-	-	-	-	-	-	-	-	24,529	-
18	Tax Other Than Income Tax	Line 440	4,688	-	-	-	-	-	-	-	-	-	-	4,688	-
19	Operating Expense before Tax		54,951	-	-	-	-	-	-	-	-	-	-	54,951	-
20	Income Tax Expense	Line 486	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
21	Total Operating Expense		57,856	-	-	-	-	-	-	-	-	-	-	57,856	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
25	Net Operating Income Required	Ln 8 x Ln 33	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	79,065	-	-	-	-	-	-	-	-	-	-	79,065	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.09%	0.00%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,393	-	-	-	-	-	-	-	-	-	-	16,393	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
87															
88	Other														
89	Labor		(55)	-	-	-	-	-	-	-	-	-	-	(55)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
96															
97	Total Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,475	-	-	-	-	-	-	-	-	-	-	7,475	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,475	0	0	0	0	0	0	0	0	0	0	7,475	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		25	-	-	-	-	-	-	-	-	-	-	25	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		25	0	0	0	0	0	0	0	0	0	0	25	0
162															
163	Total Accumulated Depreciation		225,692	0	0	0	0	0	0	0	0	0	0	225,692	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
179	Distribution Reserve		(218,192)	0	0	0	0	0	0	0	0	0	0	(218,192)	0
180	Distribution Net Plant		336,801	0	0	0	0	0	0	0	0	0	0	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
184	General & Intangible Reserve		(7,475)	0	0	0	0	0	0	0	0	0	0	(7,475)	0
185	General & Intangible Net Plant		8,918	0	0	0	0	0	0	0	0	0	0	8,918	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
189	Other Reserve		(25)	0	0	0	0	0	0	0	0	0	0	(25)	0
190	Other Net Plant		(80)	0	0	0	0	0	0	0	0	0	0	(80)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
194	Total Reserve		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
195	Total Net Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		885	-	-	-	-	-	-	-	-	-	-	885	-
207	Total Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		32	-	-	-	-	-	-	-	-	-	-	32	-
217	Plant Held for Future Use Total		32	0	0	0	0	0	0	0	0	0	0	32	0
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(8,480)	-	-	-	-	-	-	-	-	-	-	(8,480)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,677	-	-	-	-	-	-	-	-	-	-	10,677	-
235	Retail 100%, Class = T&D		(8,058)	-	-	-	-	-	-	-	-	-	-	(8,058)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,745	-	-	-	-	-	-	-	-	-	-	7,745	-
241	Total Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
247	Accumulated Depreciation		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
248	Net Electric Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
249	Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
250	Plant Held for Future Use		32	0	0	0	0	0	0	0	0	0	0	32	0
251	Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
252	Total Rate Base		694,078	0	0	0	0	0	0	0	0	0	0	694,078	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		79,065											79,065	
261	Retail Revenue		79,065	-	-	-	-	-	-	-	-	-	-	79,065	-
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		79,065	0	0	0	0	0	0	0	0	0	0	79,065	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		76,173	-	-	-	-	-	-	-	-	-	-	76,173	-
268	Less Lighting Facilities		(76,173)											(76,173)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		18,057	0	0	0	0	0	0	0	0	0	0	18,057	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,137	-	-	-	-	-	-	-	-	-	-	3,137	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		413	-	-	-	-	-	-	-	-	-	-	413	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		4,150	-	-	-	-	-	-	-	-	-	-	4,150	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		7,699	0	0	0	0	0	0	0	0	0	0	7,699	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		25,757	0	0	0	0	0	0	0	0	0	0	25,757	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(22)											(22)	
365	Total Adjusted O&M		25,734	-	-	-	-	-	-	-	-	-	-	25,734	-
366															
367	[redacted]														

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,201	-	-	-	-	-	-	-	-	-	-	1,201	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,201	0	0	0	0	0	0	0	0	0	0	1,201	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		18	-	-	-	-	-	-	-	-	-	-	18	-
425	Retail 100%, Class = T&D		77	-	-	-	-	-	-	-	-	-	-	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		95	0	0	0	0	0	0	0	0	0	0	95	0
431															
432	Total Depreciation Expense		24,529	0	0	0	0	0	0	0	0	0	0	24,529	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		306	-	-	-	-	-	-	-	-	-	-	306	-
438	Gross Total Plant		4,382	-	-	-	-	-	-	-	-	-	-	4,382	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,688	0	0	0	0	0	0	0	0	0	0	4,688	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	79,077	0	0	0	0	0	0	0	0	0	0	79,077	0
446	Total Oper. Exp. Before Tax	Line 19	54,951	0	0	0	0	0	0	0	0	0	0	54,951	0
447	Net Oper. Income (NOI) before Tax		24,126	0	0	0	0	0	0	0	0	0	0	24,126	0
448	Interest Expense	Line 8 x WACC	6,133	-	-	-	-	-	-	-	-	-	-	6,133	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	17,993	-	-	-	-	-	-	-	-	-	-	17,993	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	17,993	0	0	0	0	0	0	0	0	0	0	17,993	0
453	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
454	State Temporary Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
455	State Taxable Income	Ln 452:454	918	0	0	0	0	0	0	0	0	0	0	918	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	50	-	-	-	-	-	-	-	-	-	-	50	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
459	State Portion of Direct Adjs.	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	1,020	-	-	-	-	-	-	-	-	-	-	1,020	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	17,993	-	-	-	-	-	-	-	-	-	-	17,993	-
464	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
465	Fed Temporary Differences	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
466	State Income Tax Exp. (Cur.)	Line 457	(50)	-	-	-	-	-	-	-	-	-	-	(50)	-
467	Fed. Taxable Income	Ln 463:466	6,934	-	-	-	-	-	-	-	-	-	-	6,934	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	1,456	-	-	-	-	-	-	-	-	-	-	1,456	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	1,456	-	-	-	-	-	-	-	-	-	-	1,456	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(204)	-	-	-	-	-	-	-	-	-	-	(204)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
477	Total Federal Income Tax Exp.	Ln 471:476	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	1,507	-	-	-	-	-	-	-	-	-	-	1,507	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,194	-	-	-	-	-	-	-	-	-	-	3,194	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
485	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
486	Total Income Tax Expense	Ln 479:485	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.06%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26.06%	#DIV/0!
489															

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
493	Interest Expense	Line 8 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
494	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
495	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
496	Amort of Excess ADIT	Sch. 13	(1,531)	-	-	-	-	-	-	-	-	-	-	(1,531)	-
497	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
498	Temporary Diff Federal	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
500	Base for FIT Computation	Ln 492:499	4,712	-	-	-	-	-	-	-	-	-	-	4,712	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	1,252	-	-	-	-	-	-	-	-	-	-	1,252	-
503	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
504	Amort of Excess ADIT	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
505	Total FIT before Adding Deferred	Ln 502:504	(97)	-	-	-	-	-	-	-	-	-	-	(97)	-
506	Total FIT - Deferred	Line 499	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
507	Total FIT - Current & Deferred	Ln 505:506	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
511	Interest Expense	Line 26 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
512	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
513	Temporary State Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
514	State Deferred Tax	Ln 513 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
515	Net FIT Allowable	Line 507	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
517	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
518	Base for SIT Computation	Ln 510:517	867	-	-	-	-	-	-	-	-	-	-	867	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	50	-	-	-	-	-	-	-	-	-	-	50	-
521	Total SIT - Deferred	Line 514	969	-	-	-	-	-	-	-	-	-	-	969	-
522	Total SIT - Current & Deferred	Ln 520:521	1,020	-	-	-	-	-	-	-	-	-	-	1,020	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
525	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		3,084	-	-	-	-	-	-	-	-	-	-	3,084	-
543	Subtotal Prod, Trans and Dist		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
548	Admin & General		1,478	-	-	-	-	-	-	-	-	-	-	1,478	-
549	Total		$4,562	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,562	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC	744,205	744,205									
5	Citrus CC	1,436,450	1,436,450									
6	Crystal River Units 4&5 Coal	2,793,244	2,793,244									
7	Hines CC	1,279,109	1,279,109									
8	Osprey CT	395,255	395,255									
9	Tiger Bay CC	88,172		88,172								
10	Univ of Florida CC	59,554	59,554									
11	Steam Miscellaneous	12,867	12,867									
12	Other Production Miscellaneous	36,590	36,590									
13	Anclote Steam	467,131		467,131								
14	Avon Park CT	45,334			45,334							
15	Bartow CT	41,736			41,736							
16	Bayboro CT	27,915			27,915							
17	Debary CT	163,974			163,974							
18	Higgins CT	(552)			(552)							
19	Intercession City CT	325,472			325,472							
20	Suwannee CT	55,887			55,887							
21	Turner CT	0			0							
22	Archer Solar	107,971				107,971						
23	Charlie Creek Solar	97,443				97,443						
24	Clearwater Solar	2,810				2,810						
25	Columbia Solar	109,684				109,684						
26	Debary Solar	91,823				91,823						
27	Duette Solar	107,973				107,973						
28	Hamilton Solar	109,496				109,496						
29	Lake Placid Solar	60,038				60,038						
30	Osceola Solar	7,611				7,611						
31	Perry Solar	11,098				11,098						
32	Santa Fe Solar	108,910				108,910						
33	St. Pete Pier Solar	1,546				1,546						
34	Suwannee Solar	16,715				16,715						
35	Trenton Solar	99,111				99,111						
36	Twin Rivers Solar	97,951				97,951						
37	Other Solar	290,460				290,460						
38	Remove ECRC from Base Plants	(51,894)	(51,894)									
39	ECRC Production - Energy	51,894										
40	FUEL - Crystal River Railcars	4,446	4,446									
41	Other											
42	**Total Production Plant**	9,297,429	6,709,827	555,303	659,766	1,320,639	0	0	0	0	0	0
43												
44	**Transmission Plant**											
45	350 Trans Land & Land Rights	130,320					130,320					
46	352 Trans Structures & Improvements	207,950					207,950					
47	353 Trans Station Equip - Production Base	86,305	86,305									
48	353 Trans Station Equip - Production Intermediate	2,476		2,476								
49	353 Trans Station Equip - Production Peaking	18,046			18,046							
50	353 Trans Station Equip - Production Solar	1,434				1,434						

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
51	353 Trans Station Equip - Transmission	1,809,017					1,809,017					
52	353.2 Trans Energy Control Center	77,084					77,084					
53	354 Trans Towers & Fixtures	66,319					66,319					
54	355 Trans Poles & Fixtures	1,666,926					1,666,926					
55	356 Trans OH Conduct & Devices - Transmission	781,124					781,124					
56	356 Trans OH Conduct & Devices - Primary	332						332				
57	357 Trans Underground Conduit	32,215					32,215					
58	358 Trans Underground Conductors & Devices	86,740					86,740					
59	359 Trans Roads & Trails	63,857					63,857					
60	SPP - Transmission Total	122,361					122,361					
61	**Total Transmission Plant**	5,152,503	86,305	2,476	18,046	1,434	5,043,911	332	0	0	0	0
62												
63	**Distribution Plant**											
64	360 Dist Land and Land Rights - Primary	129,248						129,248				
65	361 Dist Structures & Improvements - Primary	38,823						38,823				
66	362 Dist Station Equipment - Primary	1,478,515						1,478,515				
67	362 Dist Station Equipment - IS Equipment	622										
68	363 Dist Energy Storage Equipment	94,607						94,607				
69	364 Dist Poles, Towers & Fixtures - Primary	671,208						671,208	0			
70	364 Dist Poles, Towers & Fixtures - Secondary	310,927								310,927	0	
71	364 Dist Poles, Towers & Fixtures - Lighting	139,536										
72	365 Dist OH Conduct & Devices - Primary	808,815						808,815	0			
73	365 Dist OH Conduct & Devices - Secondary	346,635								346,635	0	
74	365 Dist OH Conduct & Devices - IS Equipment	2,840										
75	366 Dist Underground Conduit - Primary	417,751						417,751	0			
76	366 Dist Underground Conduit - Secondary	0								0	0	
77	367 Dist Underground Conductors & Devices - Primary	754,168						754,168	0			
78	367 Dist Underground Conductors & Devices - Secondary	406,090								406,090	0	
79	368 Dist Line Transformers - Secondary	969,407								969,407	0	
80	369 Dist Services - Overhead	562,204										562,204
81	369 Dist Services - Underground	33,409										33,409
82	370 Dist Meter Equipment	347,557										
83	371 Dist Installs on Customer Premise	22,472										
84	373 Dist Street Light & Signal Systems - Primary	110,438						110,438				
85	373 Dist Street Light & Signal Systems - Lighting	415,457										
86	SPP - Distribution Total	242,005						242,005				
87	**Total Distribution Plant**	8,302,735	0	0	0	0	0	4,745,579	0	2,033,059	0	595,612
88												
89	**General & Intangible Property**											
90	389 General Land & Land Rights	21,080										
91	390 General Structures & Improvements	296,994										
92	391 General Office Furn & Equip	88,392										
93	392 General Transporation Equipment	31,334										
94	393 General Stores Equipment	5,363										
95	394 General Tools Shop & Garage Equip	54,575										
96	395 General Laboratory Equip	0										
97	396 General Power Operating Equip	9,591										
98	397 General Communication Equip	66,016										
99	398 General Misc Equip	1,216										
100	301-303 Intangible Plant - Franchise & Other	8,450										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
101	301-303 Intangible Plant - Customer Connect	98,681										
102	301-303 Ingangible Plant - Software	396,268										
103	**Total General & Intangible Property**	1,077,961	0	0	0	0	0	0	0	0	0	0
104												
105	**Other Items**											
106	101 Capital Lease	235,771										
107	101102 Operating Leases	462,075										
108	101 ARO EPIS	14,953										
109	101 ARO Asset	11,901										
110	101 Contra OATT EPIS	(2,490)										
111	114 Electric Plant Acquisition Adj	20,325										
112	118 Other Utility Plant	2,531										
113	121 Non Utility Property	22,175										
114	ITC Postings	(37,716)										
115	Other Misc Items	(3,199)										
116	**Total Other Items**	726,328	0	0	0	0	0	0	0	0	0	0
117												
118	**Total System per Books**	24,556,957	6,796,132	557,779	677,812	1,322,073	5,043,911	4,745,910	0	2,033,059	0	595,612
119												
120	**System Adjustments**											
121	ECCR Communication Equipment 397	(1,667)										
122	ECCR General Plant	0										
123	ECCR 301-303 Intangible Plant	(16,149)										
124	ECRC Production	(51,894)										
125	ECRC Distribution	0						0				
126	FUEL Production Crystal River Railcars	(4,446)	(4,446)									
127	Capital Lease	(235,771)										
128	Operating Lease	(462,075)										
129	ARO - EPIS	(14,953)										
130	ARO - EPIS	(11,901)										
131	114 Electric Plant Acquisition Adj	(20,325)										
132	121 Non Utility Property	(22,175)										
133	SPP - Transmission Total	(122,361)					(122,361)					
134	SPP - Distribution Total	(242,005)						(242,005)				
135	ITC Postings	37,716										
136	Electric Vehicle DC Fast Charge Stations	3,375										
137	Adjust EPIS Balance	(307,940)					0	(215,558)		(92,382)		
138	**Total System Adjustments**	(1,472,572)	(4,446)	0	0	0	(122,361)	(457,563)	0	(92,382)	0	0
139												
140	**Total System Adjusted**	23,084,384	6,791,685	557,779	677,812	1,322,073	4,921,550	4,288,347	0	1,940,677	0	595,612
141												
142												
143	**RETAIL COST OF SERVICE**											
144	**Total System Adjusted**	23,084,384	6,791,685	557,779	677,812	1,322,073	4,921,550	4,288,347	-	1,940,677	-	595,612
145												
146	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	**Total Retail Adjusted**	20,953,140	6,307,099	492,635	614,629	1,227,739	3,543,238	4,288,347	-	1,940,677	-	595,612

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
1	***System per Books***									
2										
3	**Production Plant**									
4	Bartow CC									
5	Citrus CC									
6	Crystal River Units 4&5 Coal									
7	Hines CC									
8	Osprey CT									
9	Tiger Bay CC									
10	Univ of Florida CC									
11	Steam Miscellaneous									
12	Other Production Miscellaneous									
13	Anclote Steam									
14	Avon Park CT									
15	Bartow CT									
16	Bayboro CT									
17	Debary CT									
18	Higgins CT									
19	Intercession City CT									
20	Suwannee CT									
21	Turner CT									
22	Archer Solar									
23	Charlie Creek Solar									
24	Clearwater Solar									
25	Columbia Solar									
26	Debary Solar									
27	Duette Solar									
28	Hamilton Solar									
29	Lake Placid Solar									
30	Osceola Solar									
31	Perry Solar									
32	Santa Fe Solar									
33	St. Pete Pier Solar									
34	Suwannee Solar									
35	Trenton Solar									
36	Twin Rivers Solar									
37	Other Solar									
38	Remove ECRC from Base Plants									
39	ECRC Production - Energy								51,894	
40	FUEL - Crystal River Railcars									
41	Other									
42	**Total Production Plant**	0	0	0	0	0	0	0	51,894	0
43										
44	**Transmission Plant**									
45	350 Trans Land & Land Rights									
46	352 Trans Structures & Improvements									
47	353 Trans Station Equip - Production Base									
48	353 Trans Station Equip - Production Intermediate									
49	353 Trans Station Equip - Production Peaking									
50	353 Trans Station Equip - Production Solar									

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
51	353 Trans Station Equip - Transmission									
52	353.2 Trans Energy Control Center									
53	354 Trans Towers & Fixtures									
54	355 Trans Poles & Fixtures									
55	356 Trans OH Conduct & Devices - Transmission									
56	356 Trans OH Conduct & Devices - Primary									
57	357 Trans Underground Conduit									
58	358 Trans Underground Conductors & Devices									
59	359 Trans Roads & Trails									
60	SPP - Transmission Total									
61	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0
62										
63	**Distribution Plant**									
64	360 Dist Land and Land Rights - Primary									
65	361 Dist Structures & Improvements - Primary									
66	362 Dist Station Equipment - Primary									
67	362 Dist Station Equipment - IS Equipment			622						
68	363 Dist Energy Storage Equipment									
69	364 Dist Poles, Towers & Fixtures - Primary									
70	364 Dist Poles, Towers & Fixtures - Secondary									
71	364 Dist Poles, Towers & Fixtures - Lighting		139,536							
72	365 Dist OH Conduct & Devices - Primary									
73	365 Dist OH Conduct & Devices - Secondary									
74	365 Dist OH Conduct & Devices - IS Equipment			2,840						
75	366 Dist Underground Conduit - Primary									
76	366 Dist Underground Conduit - Secondary									
77	367 Dist Underground Conductors & Devices - Primary									
78	367 Dist Underground Conductors & Devices - Secondary									
79	368 Dist Line Transformers - Secondary									
80	369 Dist Services - Overhead									
81	369 Dist Services - Underground									
82	370 Dist Meter Equipment	347,557								
83	371 Dist Installs on Customer Premise	22,472								
84	373 Dist Street Light & Signal Systems - Primary									
85	373 Dist Street Light & Signal Systems - Lighting		415,457							
86	SPP - Distribution Total									
87	**Total Distribution Plant**	370,029	554,993	3,463	0	0	0	0	0	0
88										
89	**General & Intangible Property**									
90	389 General Land & Land Rights				21,080					
91	390 General Structures & Improvements				296,994					
92	391 General Office Furn & Equip				88,392					
93	392 General Transporation Equipment				31,334					
94	393 General Stores Equipment				5,363					
95	394 General Tools Shop & Garage Equip				54,575					
96	395 General Laboratory Equip				0					
97	396 General Power Operating Equip				9,591					
98	397 General Communication Equip				66,016					
99	398 General Misc Equip				1,216					
100	301-303 Intangible Plant - Franchise & Other					8,450				

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
101	301-303 Intangible Plant - Customer Connect					98,681				
102	301-303 Ingangible Plant - Software				396,268					
103	**Total General & Intangible Property**	0	0	0	970,830	107,131	0	0	0	0
104										
105	**Other Items**									
106	101 Capital Lease				235,771					
107	101102 Operating Leases				462,075					
108	101 ARO EPIS								14,953	
109	101 ARO Asset								11,901	
110	101 Contra OATT EPIS									(2,490)
111	114 Electric Plant Acquisition Adj								20,325	
112	118 Other Utility Plant					2,531				
113	121 Non Utility Property								22,175	
114	ITC Postings								(37,716)	
115	Other Misc Items				(3,199)					
116	**Total Other Items**	0	0	0	694,647	2,531	0	0	31,639	(2,490)
117										
118	**Total System per Books**	370,029	554,993	3,463	1,665,477	109,662	0	0	83,533	(2,490)
119										
120	**System Adjustments**									
121	ECCR Communication Equipment 397				(1,667)					
122	ECCR General Plant								0	
123	ECCR 301-303 Intangible Plant				(16,149)					
124	ECRC Production								(51,894)	
125	ECRC Distribution									
126	FUEL Production Crystal River Railcars									
127	Capital Lease				(235,771)					
128	Operating Lease				(462,075)					
129	ARO - EPIS								(14,953)	
130	ARO - EPIS								(11,901)	
131	114 Electric Plant Acquisition Adj								(20,325)	
132	121 Non Utility Property								(22,175)	
133	SPP - Transmission Total									
134	SPP - Distribution Total									
135	ITC Postings								37,716	
136	Electric Vehicle DC Fast Charge Stations						3,375			
137	Adjust EPIS Balance									
138	**Total System Adjustments**	0	0	0	(715,662)	0	3,375	0	(83,533)	0
139										
140	**Total System Adjusted**	370,029	554,993	3,463	949,815	109,662	3,375	0	0	(2,490)
141										
142										
143	**RETAIL COST OF SERVICE**									
144	**Total System Adjusted**	370,029	554,993	3,463	949,815	109,662	3,375	-	-	(2,490)
145										
146	**Retail Separation Factor**	98.751%	100.000%	100.000%	95.415%	100.000%	100.000%	100.000%	100.000%	
147										
148	**Total Retail Adjusted**	365,409	554,993	3,463	906,262	109,662	3,375	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	183,982	183,982								
5	Citrus CC 1 & 2	145,355	145,355								
6	Crystal River Units 4&5 Coal	1,070,328	1,070,328								
7	Hines CC	319,862	319,862								
8	Osprey CT	189,969	189,969								
9	Tiger Bay CC	5,616		5,616							
10	Univ of Florida CC	14,333	14,333								
11	Steam Miscellaneous	(25,689)	(25,689)								
12	Other Production Miscellaneous	775	775								
13	Anclote	191,765		191,765							
14	Bartow-Anclote Pipeline	(2,483)		(2,483)							
15	Bartow Steam	5,608		5,608							
16	Suwanee Steam	(6,059)		(6,059)							
17	Avon Park CT	9,556			9,556						
18	Bartow CT	16,356			16,356						
19	Bayboro CT	18,292			18,292						
20	Debary CT	141,544			141,544						
21	Higgins CT	(862)			(862)						
22	Intercession City CT	192,705			192,705						
23	Rio Pinar CT	11			11						
24	Suwannee CT	29,097			29,097						
25	Turner CT	(9,741)			(9,741)						
26	Archer Solar	1,790				1,790					
27	Charlie Creek Solar	1,615				1,615					
28	Clearwater Solar	47				47					
29	Columbia Solar	7,829				7,829					
30	Debary Solar	6,312				6,312					
31	Duette Solar	1,790				1,790					
32	Hamilton Solar	12,673				12,673					
33	Lake Placid Solar	4,960				4,960					
34	Osceola Solar	1,153				1,153					
35	Perry Solar	1,947				1,947					
36	Santa Fe Solar	4,685				4,685					
37	St. Pete Pier Solar	106				106					
38	Suwannee Solar	2,536				2,536					
39	Trenton Solar	8,132				8,132					
40	Twin Rivers Solar	4,244				4,244					
41	Other Solar	5,387				5,387					
42	Remove ECRC from Base Plants	(6,612)	(6,612)								
43	ECRC Production - Energy	6,612									
44	FUEL - Crystal River Railcars	4,673	4,673								
45	Other										
46	**Total Production Plant**	2,560,196	1,896,975	194,447	396,958	65,204	0	0	0	0	0
47											
48	**Dismantlement**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
49	Total Production Base - Dismantlement	66,771	66,771								
50	Total Production Intermediate - Dismantlement	46,904		46,904							
51	Total Production Peaking - Dismantlement	42,476			42,476						
52	Total Production Solar - Dismantlement	594				594					
53	**Total Dismantlement**	156,745	66,771	46,904	42,476	594	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights	22,493					22,493				
57	352 Trans Structures & Improvements	(38,191)					(38,191)				
58	353 Trans Station Equip - Production Base	7,807	7,807								
59	353 Trans Station Equip - Production Intermediate	1,279		1,279							
60	353 Trans Station Equip - Production Peaking	1,256			1,256						
61	353 Trans Station Equip - Production Solar	3				3					
62	353 Trans Station Equip - Transmission	157,257					157,257				
63	353.2 Trans Energy Control Center	35,861					35,861				
64	354 Trans Towers & Fixtures	59,895					59,895				
65	355 Trans Poles & Fixtures	380,036					380,036				
66	356 Trans OH Conduct & Devices - Primary	40						40			
67	356 Trans OH Conduct & Devices - Transmission	161,962					161,962				
68	357 Trans Underground Conduit	9,657					9,657				
69	358 Trans Underground Conductors & Devices	24,876					24,876				
70	359 Trans Roads & Trails	2,947					2,947				
71	SPP - Transmission Total	1,711					1,711				
72	**Total Transmission Plant**	828,889	7,807	1,279	1,256	3	818,505	40	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary	3,429						3,429			
76	361 Dist Structures & Improvements - Primary	11,030						11,030			
77	362 Dist Station Equipment - Primary	144,997						144,997			
78	362 Dist Station Equipment - IS Equipment	289									
79	363 Dist Energy Storage Equipment	8,566						8,566			
80	364 Dist Poles, Towers & Fixtures - Primary	325,067						325,067	0		
81	364 Dist Poles, Towers & Fixtures - Secondary	150,582								150,582	0
82	364 Dist Poles, Towers & Fixtures - Lighting	67,577									
83	365 Dist OH Conduct & Devices - Primary	98,969						98,969	0		
84	365 Dist OH Conduct & Devices - Secondary	42,415								42,415	0
85	365 Dist OH Conduct & Devices - IS Equipment	546									
86	366 Dist Underground Conduit - Primary	78,404						78,404	0		
87	366 Dist Underground Conduit - Secondary	0								0	0
88	367 Dist Underground Conductors & Devices - Primary	212,008						212,008	0		
89	367 Dist Underground Conductors & Devices - Secondary	114,158								114,158	0
90	368 Dist Line Transformers - Secondary	319,953								319,953	0
91	369 Dist Services - Overhead	225,534									
92	369 Dist Services - Underground	684									
93	370 Dist Meter Equipment	59,259									
94	371 Dist Installs on Customer Premise (Premier Power Service)	7,887									
95	373 Dist Street Light & Signal Systems - Primary	39,411						39,411			
96	373 Dist Street Light & Signal Systems - Lighting	148,261									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 3 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
97	SPP - Distribution Total	4,244						4,244			
98	**Total Distribution Plant**	2,063,269	0	0	0	0	0	926,124	0	627,108	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights	0									
102	390 General Structures & Improvements	82,463									
103	391 General Office Furn & Equip	49,154									
104	392 General Transporation Equipment	(32,472)									
105	393 General Stores Equipment	2,496									
106	394 General Tools Shop & Garage Equip	31,666									
107	395 General Laboratory Equip	(1,129)									
108	396 General Power Operating Equip	3,429									
109	397 General Communication Equip	33,304									
110	398 General Misc Equip	120									
111	301-303 Intangible Plant - Franchise	4,990									
112	301-303 Intangible Plant - Customer Connect	3,898									
113	301-303 Intangible Plant - Software & Other	283,894									
114	**Total General & Intangible Property**	461,813	0	0	0	0	0	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra	(475)									
118	ARO	5,590									
119	ARO - Nuclear Site Restoration - Wholesale	1,683									
120	ARO - Nuclear Site Restoration - Retail	28,826									
121	ARO - Nuclear Radiological Decom. - Retail	23,354									
122	ARO - Nuclear Radiological Decom. - Wholesale	407									
123	ARO - Other	2,225									
124	ARO - Other	9,430									
125	Capital Lease - 1	109,873									
126	Capital Lease - 2	41,942									
127	Operating Lease	97,535									
128	115 Acquisition Adjustment	5,124									
129	122 Non-Utility Property	9,751									
130	Other Misc Items	1,455									
131	**Total Other Items**	336,720	0	0	0	0	0	0	0	0	0
132											
133	**Total System per Books**	6,407,632	1,971,553	242,630	440,690	65,801	818,505	926,164	0	627,108	0
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397	(997)									
137	ECCR 301-303 Intangible Plant - Software & Other	(16,149)									
138	ECRC Production - Energy	(6,612)									
139	FUEL Crystal River Railcars	(4,673)	(4,673)								
140	ARO	(71,515)									
141	Capital Lease - 1	(109,873)									
142	Capital Lease - 2	(41,942)									
143	Operating Lease	(97,535)									
144	115 Acquisition Adjustment	(5,124)									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	122 Non-Utility Property	(9,751)									
146	SPP - Transmission Total	(1,711)					(1,711)				
147	SPP - Distribution Total	(4,244)						(4,244)			
148	Depreciation Study	79,343	61,298	15,949	790	150	0	0	0	0	0
149	Dismantlement Study	8,376	4,085	89	643	3,559					
150	Electric Vehicle DC Fast Charge Stations	103									
151	Adjust EPIS Retirements	(1,593)					(420)	(821)		(352)	
152	Adjust EPIS balance - Depreciation Impact	(5,499)					0	(3,849)		(1,650)	
153	**Total System Adjustments**	(289,394)	60,711	16,038	1,434	3,709	(2,130)	(8,914)	0	(2,002)	0
154											
155	**Total System Adjusted**	6,118,238	2,032,264	258,668	442,123	69,510	816,375	917,249	0	625,107	0
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	6,118,238	2,032,264	258,668	442,123	69,510	816,375	917,249	-	625,107	-
160											
161	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	100.000%	100.000%	100.000%
162											
163	**Total Retail Adjusted**	5,647,864	1,887,262	228,458	400,910	64,550	587,744	917,249	-	625,107	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 5 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC										
5	Citrus CC 1 & 2										
6	Crystal River Units 4&5 Coal										
7	Hines CC										
8	Osprey CT										
9	Tiger Bay CC										
10	Univ of Florida CC										
11	Steam Miscellaneous										
12	Other Production Miscellaneous										
13	Anclote										
14	Bartow-Anclote Pipeline										
15	Bartow Steam										
16	Suwanee Steam										
17	Avon Park CT										
18	Bartow CT										
19	Bayboro CT										
20	Debary CT										
21	Higgins CT										
22	Intercession City CT										
23	Rio Pinar CT										
24	Suwannee CT										
25	Turner CT										
26	Archer Solar										
27	Charlie Creek Solar										
28	Clearwater Solar										
29	Columbia Solar										
30	Debary Solar										
31	Duette Solar										
32	Hamilton Solar										
33	Lake Placid Solar										
34	Osceola Solar										
35	Perry Solar										
36	Santa Fe Solar										
37	St. Pete Pier Solar										
38	Suwannee Solar										
39	Trenton Solar										
40	Twin Rivers Solar										
41	Other Solar										
42	Remove ECRC from Base Plants										
43	ECRC Production - Energy									6,612	
44	FUEL - Crystal River Railcars										
45	Other										
46	**Total Production Plant**	0	0	0	0	0	0	0	0	6,612	0
47											
48	**Dismantlement**										

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
49	Total Production Base - Dismantlement										
50	Total Production Intermediate - Dismantlement										
51	Total Production Peaking - Dismantlement										
52	Total Production Solar - Dismantlement										
53	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights										
57	352 Trans Structures & Improvements										
58	353 Trans Station Equip - Production Base										
59	353 Trans Station Equip - Production Intermediate										
60	353 Trans Station Equip - Production Peaking										
61	353 Trans Station Equip - Production Solar										
62	353 Trans Station Equip - Transmission										
63	353.2 Trans Energy Control Center										
64	354 Trans Towers & Fixtures										
65	355 Trans Poles & Fixtures										
66	356 Trans OH Conduct & Devices - Primary										
67	356 Trans OH Conduct & Devices - Transmission										
68	357 Trans Underground Conduit										
69	358 Trans Underground Conductors & Devices										
70	359 Trans Roads & Trails										
71	SPP - Transmission Total										
72	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary										
76	361 Dist Structures & Improvements - Primary										
77	362 Dist Station Equipment - Primary										
78	362 Dist Station Equipment - IS Equipment				289						
79	363 Dist Energy Storage Equipment										
80	364 Dist Poles, Towers & Fixtures - Primary										
81	364 Dist Poles, Towers & Fixtures - Secondary										
82	364 Dist Poles, Towers & Fixtures - Lighting			67,577							
83	365 Dist OH Conduct & Devices - Primary										
84	365 Dist OH Conduct & Devices - Secondary										
85	365 Dist OH Conduct & Devices - IS Equipment				546						
86	366 Dist Underground Conduit - Primary										
87	366 Dist Underground Conduit - Secondary										
88	367 Dist Underground Conductors & Devices - Primary										
89	367 Dist Underground Conductors & Devices - Secondary										
90	368 Dist Line Transformers - Secondary										
91	369 Dist Services - Overhead	225,534									
92	369 Dist Services - Underground	684									
93	370 Dist Meter Equipment		59,259								
94	371 Dist Installs on Customer Premise (Premier Power Service)		7,887								
95	373 Dist Street Light & Signal Systems - Primary										
96	373 Dist Street Light & Signal Systems - Lighting			148,261							

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Class = T&D	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Removed	(20) Wholesale 100%
97	SPP - Distribution Total										
98	**Total Distribution Plant**	226,218	67,146	215,838	835	0	0	0	0	0	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights					0					
102	390 General Structures & Improvements					82,463					
103	391 General Office Furn & Equip					49,154					
104	392 General Transporation Equipment					(32,472)					
105	393 General Stores Equipment					2,496					
106	394 General Tools Shop & Garage Equip					31,666					
107	395 General Laboratory Equip					(1,129)					
108	396 General Power Operating Equip					3,429					
109	397 General Communication Equip					33,304					
110	398 General Misc Equip					120					
111	301-303 Intangible Plant - Franchise						4,990				
112	301-303 Intangible Plant - Customer Connect						3,898				
113	301-303 Intangible Plant - Software & Other					283,894					
114	**Total General & Intangible Property**	0	0	0	0	452,925	8,888	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra										(475)
118	ARO									5,590	
119	ARO - Nuclear Site Restoration - Wholesale									1,683	
120	ARO - Nuclear Site Restoration - Retail									28,826	
121	ARO - Nuclear Radiological Decom. - Retail									23,354	
122	ARO - Nuclear Radiological Decom. - Wholesale									407	
123	ARO - Other									2,225	
124	ARO - Other									9,430	
125	Capital Lease - 1									109,873	
126	Capital Lease - 2									41,942	
127	Operating Lease									97,535	
128	115 Acquisition Adjustment									5,124	
129	122 Non-Utility Property									9,751	
130	Other Misc Items					1,455					
131	**Total Other Items**	0	0	0	0	1,455	0	0	0	335,740	(475)
132											
133	**Total System per Books**	226,218	67,146	215,838	835	454,380	8,888	0	0	342,351	(475)
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397					(997)					
137	ECCR 301-303 Intangible Plant - Software & Other					(16,149)					
138	ECRC Production - Energy									(6,612)	
139	FUEL Crystal River Railcars										
140	ARO									(71,515)	
141	Capital Lease - 1									(109,873)	
142	Capital Lease - 2									(41,942)	
143	Operating Lease									(97,535)	
144	115 Acquisition Adjustment									(5,124)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIOI
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
145	122 Non-Utility Property									(9,751)	
146	SPP - Transmission Total										
147	SPP - Distribution Total										
148	Depreciation Study	0	0	2,354	0	(1,198)	0	0	0	0	0
149	Dismantlement Study										
150	Electric Vehicle DC Fast Charge Stations								103		
151	Adjust EPIS Retirements										
152	Adjust EPIS balance - Depreciation Impact										
153	**Total System Adjustments**	0	0	2,354	0	(18,344)	0	0	103	(342,351)	0
154											
155	**Total System Adjusted**	226,218	67,146	218,192	835	436,035	8,888	0	103	0	(475)
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	226,218	67,146	218,192	835	436,035	8,888	-	103	-	(475)
160											
161	**Retail Separation Factor**	100.000%	98.751%	100.000%	100.000%	95.415%	100.000%	100.000%	100.000%	100.00%	-
162											
163	**Total Retail Adjusted**	226,218	66,307	218,192	835	416,041	8,888	-	103	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 5
CONSTRUCTION WORK IN PROGRESS (CWIP)
PAGE: 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	CONSTRUCTION WORK IN PROGRESS (CWIP) (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Secondary	Labor
1	**System per Books**								
2	Production Base	2,771	2,771						
3	Production Intermediate	314		314					
4	Production Peaking	386			386				
5	Production Solar	213,781				213,781			
6	Production - Other Electric	(70)	(70)						
7	Transmission Plant	645,577					645,577		
8	Transmission Plant	6,532					6,532		
9	Distribution Plant	274,178						274,178	
10	Intangible	19,497							19,497
11	General Plant	32,207							32,207
12	SPP - Transmission	658					658		
13	SPP - Distribution	33,515						33,515	
14	Other Misc Items	0							0
15	**Total System per Books**	1,229,347	2,702	314	386	213,781	652,767	307,693	51,704
16									
17	**System Adjustments**								
18	AFUDC CWIP - Production Base	0	0						
19	AFUDC CWIP - Production Intermediate	0		0					
20	AFUDC CWIP - Production Peaking	0			0				
21	AFUDC CWIP - Production Solar	(19,216)				(19,216)			
22	AFUDC CWIP - Transmission	(337,759)					(337,759)		
23	AFUDC CWIP - Distribution	0						0	
24	AFUDC CWIP - General	0							0
25	AFUDC CWIP - Intangible	(229)							(229)
26	ECRC	0							
27	SPP	(34,173)					(658)	(33,515)	
28	Remove FERC Interconnect CWIP	(137,007)					(137,007)		
29	**Total System Adjustments**	(528,383)	0	0	0	(19,216)	(475,424)	(33,515)	(229)
30									
31	**Total System Adjusted**	700,964	2,702	314	386	194,565	177,344	274,178	51,475
32									
33									
34	**RETAIL COST OF SERVICE**								
35	**Total System Adjusted**	700,964	2,702	314	386	194,565	177,344	274,178	51,475
36									
37	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	95.415%
38									
39	**Total Retail Adjusted**	634,789	2,509	277	350	180,682	127,677	274,178	49,115

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 6
PLANT HELD FOR FUTURE USE

Line No.	(1) Property Held For Future Use (PHFU) (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
1	**System Per Books**						
2	Production Base	2,522	2,522				
3	Production Peaking	1,710		1,710			
4	Transmission	32,072			32,072		
5	Distribution	3,562				3,562	
6	General	1,814					1,814
7	General	28					28
8	Levy	94,072	94,072				
9	Other						
10	**Total System Per Books**	135,780	96,594	1,710	32,072	3,562	1,841
11							
12	**System Adjustments**						
13	Remove Levy Land	(94,072)	(94,072)	0	0	0	0
14	**Total System Adjustments**	(94,072)	(94,072)	0	0	0	0
15							
16	**Total System Adjusted**	41,707	2,522	1,710	32,072	3,562	1,841
17							
18							
19	**RETAIL COST OF SERVICE**						
20	**Total System Adjusted Per Books**	41,707	2,522	1,710	32,072	3,562	1,841
21							
22	**Retail Separation Factor**		92.865%	90.678%	71.994%	100.000%	95.415%
23							
24	**Total Retail Adjusted**	32,301	2,342	1,551	23,090	3,562	1,757

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
1	***System per Books***											
2												
3	**Other Property & Investments**											
4	123 - Investment in Associated Companies	7,027	0	0	0	0	0	0	0	0	0	0
5	124 - Other Investments	584	0	0	0	0	0	0	0	0	0	0
6	128 - Special Funds	821,612	0	0	0	0	0	0	0	0	0	0
7	**Total Other Property & Investments**	829,223	0	0	0	0	0	0	0	0	0	0
8												
9	**Current & Accrued Assets**											
10	131 - Cash	16,582	0	0	0	0	0	0	0	0	16,582	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	369,723	0	0	0	0	0	0	0	0	336,517	0
15	143 - Other Accounts Receivable	17,034	0	0	0	0	0	0	0	0	16,288	0
16	144 - Accum Prov for Uncollectible Accts	(15,217)	0	0	0	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	12,228	0	0	0	0	0	0	0	0	12,228	0
18	151 - Fuel Stock	126,591	0	39,774	0	86,818	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	315,755	0	0	0	0	0	5,133	0	0	0	310,621
20	165 - Prepayments	57,033	47,814	0	0	0	0	0	0	0	7,313	1,906
21	172 - Rents Receivable	100	0	0	0	0	0	0	0	0	100	0
22	173 - Accrued Utility Revenues	140,561	0	0	0	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	1,040,389	47,814	39,774	0	86,818	0	5,133	0	0	389,028	312,528
27												
28	**Deferred Debits**											
29	182 - Other Regulatory Assets	1,062,131	0	0	0	0	0	0	0	0	511,236	0
30	183 - Prelim Survey & Invest Charges	7,961	0	0	0	0	0	0	0	0	7,961	0
31	184 - Clearing Accounts	1,664	0	0	0	0	0	0	0	0	1,664	0
32	185 - Temporary Facilities	80	0	0	0	0	0	0	0	0	80	0
33	186 - Misc Deferred Debits	138,768	0	0	0	0	0	0	0	0	4,587	0
34	**Total Deferred Debits**	1,210,604	0	0	0	0	0	0	0	0	525,528	0
35												
36	**Total Working Capital Assets**	3,080,216	47,814	39,774	0	86,818	0	5,133	0	0	914,556	312,528
37												
38	**Non-Current Liabilities**											
39	227 - Oblig under Capital Leases	(347,327)	0	0	0	0	0	0	0	(347,327)	0	0
40	228.1 - Accum Prov. For Property Insurance	(109,675)	0	0	0	0	0	0	0	0	0	0
41	228.2 - Accum Prov. For Injuries & Damages	(21,824)	0	0	0	0	0	0	0	0	(21,824)	0
42	228.3 - Accum Prov. For Pensions & Benefits	(149,767)	0	0	0	0	0	0	0	0	(149,767)	0
43	228.4 - Accum Misc. Operating Provisions	(31,488)	0	0	0	0	0	0	0	0	(31,488)	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	(386,401)	0	0	0	0	0	0	0	0	0	0
46	**Total Non-Current Liabilities**	(1,046,482)	0	0	0	0	0	0	0	(347,327)	(203,079)	0
47												

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
48	**Current & Accured Liabilities**											
49	232 - Accounts Payable	(459,652)	0	0	0	0	0	0	0	0	(459,652)	0
50	234 - Accounts Payable to Asso Co	(88,897)	0	0	0	0	0	0	0	0	(88,897)	0
51	236 - Taxes Accrued	(173,139)	0	0	0	0	0	0	0	0	(173,011)	0
52	237 - Interest Accrued	(70,312)	0	0	0	0	0	0	0	0	(70,312)	0
53	241 - Tax Collections Payable	(27,130)	0	0	0	0	0	0	0	0	(27,130)	0
54	242 - Misc Current & Accrued Liabilities	(110,913)	0	0	0	0	(327)	0	0	0	(100,020)	0
55	243 - Oblig under Capital Leases	(68,774)	0	0	0	0	0	0	0	(68,774)	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	(998,817)	0	0	0	0	(327)	0	0	(68,774)	(919,022)	0
59												
60	**Deferred Credits**											
61	252 - Customer Advances for Construction	(121,395)	0	0	0	0	0	0	0	0	(121,395)	0
62	253 - Other Deferred Credits	(22,544)	0	0	0	0	0	0	0	0	(20,423)	410
63	254 - Other Regulatory Liabilities	(300,260)	0	0	0	0	0	0	0	0	499	0
64	**Total Deferred Credits**	(444,200)	0	0	0	0	0	0	0	0	(141,319)	410
65												
66	**Total Working Capital Liabilities**	(2,489,499)	0	0	0	0	(327)	0	0	(416,101)	(1,263,420)	410
67												
68	**Total System per Books**	590,717	47,814	39,774	0	86,818	(327)	5,133	0	(416,101)	(348,864)	312,937
69												
70	**System Adjustments**											
71	123 - Investment in Associated Companies	(7,027)	0	0	0	0	0	0	0	0	0	0
72	124 - Other Investments	(584)	0	0	0	0	0	0	0	0	0	0
73	128 - Special Funds	(821,612)	0	0	0	0	0	0	0	0	0	0
74	131 - Cash	0	0	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	(3,963)	0	0	0	0	0	0	0	0	0	0
79	143 - Other Accounts Receivable	(746)	0	0	0	0	0	0	0	0	0	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	(5,133)	0	0	0	0	0	(5,133)	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	(48,378)	0	0	0	0	0	0	0	0	0	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	(39,871)	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 3 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
95	227 - Oblig under Capital Leases	347,327	0	0	0	0	0	0	0	347,327	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	386,401	0	0	0	0	0	0	0	0	0	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	2	0	0	0	0	0	0	0	0	2	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	68,774	0	0	0	0	0	0	0	68,774	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	2,531	0	0	0	0	0	0	0	0	0	0
113	254 - Other Regulatory Liabilities	94,359	0	0	0	0	0	0	0	0	0	0
114	252 - Remove acct 0252001 (GE/Shady Hills FERC Interconnect)	121,395	0	0	0	0	0	0	0	0	121,395	0
115	186 - Remove acct 0186201 (non-reg)	(3,781)	0	0	0	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	5,773	0	0	0	0	0	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset	26,232										
118	254 - Tax Savings Reg Liability	(20,262)										
119	254 - Dismantlement Reg Asset	7,760										
120	**Total System Adjustments**	109,218	0	0	0	0	0	(5,133)	0	416,101	121,417	0
121												
122	**Total System Adjusted**	699,935	47,814	39,774	0	86,818	(327)	0	0	0	(227,447)	312,937
123												
124												
125	**RETAIL COST OF SERVICE**											
126	**Total System Adjusted**	699,935	47,814	39,774	-	86,818	(327)	-	-	-	(227,447)	312,937
127												
128	**Retail Separation Factor**		92.865%	96.413%	91.120%	96.101%	92.865%	97.148%	98.751%	95.415%	95.627%	90.768%
129												
130	**Total Retail Adjusted**	638,676	44,403	38,347	-	83,433	(304)	-	-	-	(217,500)	284,045

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 4 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
1	***System per Books***									
2										
3	**Other Property & Investments**									
4	123 - Investment in Associated Companies	0	0	0	0	0	0	0	7,027	0
5	124 - Other Investments	0	0	0	0	0	0	0	584	0
6	128 - Special Funds	0	0	0	0	0	0	0	821,612	0
7	**Total Other Property & Investments**	0	0	0	0	0	0	0	829,223	0
8										
9	**Current & Accrued Assets**									
10	131 - Cash	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	0	319	0	0	0	0	0	3,963	28,923
15	143 - Other Accounts Receivable	0	0	0	0	0	0	0	746	0
16	144 - Accum Prov for Uncollectible Accts	0	(15,217)	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
18	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
20	165 - Prepayments	0	0	0	0	0	0	0	0	0
21	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
22	173 - Accrued Utility Revenues	0	140,561	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	0	125,663	0	0	0	0	0	4,709	28,923
27										
28	**Deferred Debits**									
29	182 - Other Regulatory Assets	0	0	0	470,390	33,297	0	30,595	15,082	1,531
30	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
31	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
33	186 - Misc Deferred Debits	0	77,135	7,087	254	0	680	0	44,145	4,879
34	**Total Deferred Debits**	0	77,135	7,087	470,645	33,297	680	30,595	59,227	6,410
35										
36	**Total Working Capital Assets**	0	202,798	7,087	470,645	33,297	680	30,595	893,158	35,333
37										
38	**Non-Current Liabilities**									
39	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
40	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	(119,150)	0	0	9,475
41	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
42	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
43	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	(386,401)	0
46	**Total Non-Current Liabilities**	0	0	0	0	0	(119,150)	0	(386,401)	9,475
47										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 5 of 6

	(1)	(13)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Line No.	WORKING CAPITAL (13-mo average)	EV C&I	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
48	**Current & Accured Liabilities**									
49	232 - Accounts Payable	0	0	0	0	0	0	0	(0)	0
50	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
51	236 - Taxes Accrued	0	0	0	0	0	0	0	0	(127)
52	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
53	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
54	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	(10,566)
55	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	0	0	0	0	0	0	0	(0)	(10,694)
59										
60	**Deferred Credits**									
61	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
62	253 - Other Deferred Credits	0	0	0	0	0	0	0	(2,531)	0
63	254 - Other Regulatory Liabilities	0	0	0	(4,236)	(189,169)	0	0	(107,355)	0
64	**Total Deferred Credits**	0	0	0	(4,236)	(189,169)	0	0	(109,886)	0
65										
66	**Total Working Capital Liabilities**	0	0	0	(4,236)	(189,169)	(119,150)	0	(496,287)	(1,219)
67										
68	**Total System per Books**	0	202,798	7,087	466,409	(155,872)	(118,470)	30,595	396,871	34,115
69										
70	**System Adjustments**									
71	123 - Investment in Associated Companies	0	0	0	0	0	0	0	(7,027)	0
72	124 - Other Investments	0	0	0	0	0	0	0	(584)	0
73	128 - Special Funds	0	0	0	0	0	0	0	(821,612)	0
74	131 - Cash	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	0	0	0	0	0	0	0	(3,963)	0
79	143 - Other Accounts Receivable	0	0	0	0	0	0	0	(746)	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	0	0	0	0	(33,297)	0	0	(15,082)	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	1,483	0	0	2,791	0	0	0	(44,145)	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 6 of 6

	(1)	(13)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Line No.	WORKING CAPITAL (13-mo average)	EV C&I	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
95	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	386,401	0
102	232 - Accounts Payable	0	0	0	0	0	0	0	0	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	0	0	0	2,531	0
113	254 - Other Regulatory Liabilities	0	0	0	(2,164)	(10,831)	0	0	107,355	0
114	252 - Remove acct 0252001 (GE/Shady Hills FERC Interconnect)	0	0	0	0	0	0	0	0	0
115	186 - Remove acct 0186201 (non-reg)	0	(3,781)	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	0	0	0	5,773	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset						26,232			
118	254 - Tax Savings Reg Liability						(20,262)			
119	254 - Dismantlement Reg Asset					7,760				
120	**Total System Adjustments**	1,483	(3,781)	0	6,400	(36,368)	5,970	0	(396,871)	0
121										
122	**Total System Adjusted**	1,483	199,017	7,087	472,809	(192,240)	(112,501)	30,595	(0)	34,115
123										
124										
125	**RETAIL COST OF SERVICE**									
126	**Total System Adjusted**	1,483	199,017	7,087	472,809	(192,240)	(112,501)	30,595	(0)	34,115
127										
128	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
129										
130	**Total Retail Adjusted**	1,483	199,017	7,087	472,809	(192,240)	(112,501)	30,595	(0)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 8
ELECTRIC REVENUE
PAGE: 1 of 1

Line No.	(1) ELECTRIC REVENUE	(2) Total	(3) Wholesale Revenue	(4) Clean Energy Connect	(5) EV Revenues	(6) Lighting Facilities	(7) Retail Sales of Electric
1	**System per Books**						
2							
3	**Revenue From Sales of Electric**						
4	440-446 Retail Base Revenue	2,555,081		15,010			2,540,071
5	440-446 Fuel Revenue	1,251,693					1,251,693
6	440-446 CCR Revenue	444,907					444,907
7	440-446 ECCR Revenue	111,598					111,598
8	440-446 ECRC Revenue	14,322					14,322
9	440-446 SPP Revenue	109,987					109,987
10	440-446 NCRC Revenue	0					0
11	440-446 Franchise Fees	120,051					120,051
12	440-446 Gross Receipts Tax	115,065					115,065
13	447 Wholesale Base Revenue	139,758	139,758				
14	449 Provision For Rate Refund - Retail	0					0
15	449 Provision For Rate Refund - Wholesale	0	0				
16	440-446 Misc Adjustment	(155)					(155)
17	**Total Revenue From Sales of Electric**	4,862,308	139,758	15,010	0	0	4,707,540
18							
19	454 - Rent Lighting Equipment - Class Revenue	87,446				87,446	
20							
21	**Total System per Books**	4,949,754	139,758	15,010	0	87,446	4,707,540
22							
23	**System Adjustments**						
24	440-446 Storm Revenue	0					0
25	440-446 Fuel Revenue	(1,251,693)					(1,251,693)
26	440-446 CCR Revenue	(444,907)					(444,907)
27	440-446 ECCR Revenue	(111,598)					(111,598)
28	440-446 ECRC Revenue	(14,322)					(14,322)
29	440-446 SPP Revenue	(109,987)					(109,987)
30	449 Provision For Rate Refund - Retail	0					0
31	449 Provision For Rate Refund - Wholesale	0	0				
32	440-446 Franchise Fees	(120,051)					(120,051)
33	440-446 Gross Receipts Tax	(115,065)					(115,065)
34	Electric Vehicle Charging Add'l Revenue	803			803		
35	Synchronize Revenue to E-Schedules	(1)					(1)
36	**Total System Adjustments**	(2,166,822)	0	0	803	0	(2,167,625)
37							
38	**Total System Adjusted**	2,782,932	139,758	15,010	803	87,446	2,539,915
39							
40							
41	**RETAIL COST OF SERVICE**						
42	**Total System Adjusted**	2,782,932	139,758	15,010	803	87,446	2,539,915
43							
44	**Retail Separation Factor**			100.000%	100.000%	100.000%	100.000%
45							
46	**Total Retail Adjusted**	2,643,174	-	15,010	803	87,446	2,539,915

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 9
OTHER REVENUE
PAGE: 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	OTHER REVENUE	Total	Transmission	Distribution Primary	Distribution Secondary	Distribution Service	Lighting Facilities	Retail 100%, Class = # Bills	Retail 100%, Class = Prod	Wholesale 100%	Rate Base
1	***System per Books***										
2											
3	**Other Revenue**										
4	450 Late Payment Charges	22,055				22,055					
5	451 Misc Services	22,603				22,603					
6	454 Extra Facilities	0				0					
7	454 Miscellaneous	0						0			
8	454 Other Electric Transmission	6,966	6,966								
9	454 Poles & Line Attachments	9,185	9,185								
10	454 Rent from Electric Property	292									292
11	454 Rent Joint Use	1,764		1,764							
12	454 Rent Lighting Equipment	87,300					87,300				
13	454 Rent Non-Lighting Equipment	7,364			7,364						
14	454 Rent Transmission	281	281								
15	454 Rent Tower Leases	1,848	1,848								
16	456 Distribution Charge - Network	1,768								1,768	
17	456 Muni Co Tax Coll	245									245
18	456 Operating Reserve & Spinning Reserve	116								116	
19	456 Operating Reserve & Supplemental Reserve	112								112	
20	456 Other Electric	326		326							
21	456 Other Transmission	0								0	
22	456 Transmission Charge Network	138,086								138,086	
23	456 Profit/Loss on Sale of M&S	0									0
24	456 Reactive Purchases/Voltage	3,198								3,198	
25	456 Regulation/Frequency Response	2,030								2,030	
26	456 Retail Unbilled	0						0			
27	456 Schedules, System Control Dispatch	2,283								2,283	
28	456 State Sales Tax Coll	89									89
29	456 Transmission Charge PTP	0	0								
30	456 Transmission Study	0	0								
31	456 GPIF	0						0			
32	**Total Other Operating Revenue**	307,910	18,280	2,090	7,364	44,658	87,300	0	0	147,593	627
33											
34	Remove 454 Rent Lighting Equip - added to 7-Elec Rev	(87,300)	0	0	0	0	(87,300)	0	0	0	0
35											
36	**Total System per Books**	220,610	18,280	2,090	7,364	44,658	0	0	0	147,593	627
37											
38	**System Adjustments**										
39	DOE Funds										
40	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
41	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	0
42											
43	**Total System Adjusted**	220,610	18,280	2,090	7,364	44,658	0	0	0	147,593	627
44											
45											
46	**RETAIL COST OF SERVICE**										
47	**Total System Adjusted**	220,610	18,280	2,090	7,364	44,658	0	0	0	147,593	627
48											
49	**Retail Separation Factor**		71.994%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		90.223%
50											
51	**Total Retail Adjusted**	67,837	13,160	2,090	7,364	44,658	-	-	-	-	565

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	10,322	5,390	4,489	442	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	52,029	0	0	0	0	40,074	10,395	1,561	0	0	0	0
6	546-550 - Other Power Gen Op.	31,201	16,898	(39)	6,049	8,293	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	105,011	0	0	0	0	70,366	1,714	26,372	6,559	0	0	0
8	557 - Other Power Sys. Load	1,190	880	75	85	150	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	646	0	0	0	0	646	0	0	0	0	0	0
10	**Total Production O&M**	200,399	23,168	4,525	6,577	8,443	111,085	12,109	27,933	6,559	0	0	0
11													
12	560 - Trans Supv & Eng	23	0	0	0	0	0	0	0	0	22	0	0
13	561 - Trans Load Dispatch	11,867	184	16	18	32	0	0	0	0	11,618	0	0
14	562 - Trans Station	1,483	23	2	2	4	0	0	0	0	1,451	0	0
15	563 - Trans Overhead Lines	1,985	0	0	0	0	0	0	0	0	1,985	0	0
16	565 - Trans Exp - Wholesale	8,443	0	0	0	0	0	0	0	0	8,443	0	0
17	566 - Trans Misc.	8,398	131	11	13	22	0	0	0	0	8,221	0	0
18	567 - Trans Rent Oper	150	0	0	0	0	0	0	0	0	150	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	2,828	44	4	4	8	0	0	0	0	2,768	0	0
21	570 - Trans Maint Station Equip	2,976	46	4	5	8	0	0	0	0	2,913	0	0
22	571 - Trans Maint Overhead Lines	(907)	(14)	(1)	(1)	(2)	0	0	0	0	(888)	0	0
23	**Total Transmission O&M**	37,245	414	35	40	71	0	0	0	0	36,685	0	0
24													
25	580 - Dist Supv & Eng	3,180	0	0	0	0	0	0	0	0	0	1,702	0
26	581 - Dist Load Dispatching	5,435	0	0	0	0	0	0	0	0	0	5,435	0
27	582 - Dist Station	438	0	0	0	0	0	0	0	0	0	438	0
28	583 - Dist Overhead Lines	5,238	0	0	0	0	0	0	0	0	0	2,946	0
29	584 - Dist Underground Lines	2,215	0	0	0	0	0	0	0	0	0	1,370	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	10,347	0	0	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	1,482	0	0	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	31,337	0	0	0	0	0	0	0	0	0	16,782	0
34	589 - Dist Rents	445	0	0	0	0	0	0	0	0	0	238	0
35	590 - Dist Maint Supv & Eng	951	0	0	0	0	0	0	0	0	0	509	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	792	0	0	0	0	0	0	0	0	0	424	0
38	593 - Dist Maint. Overhead Lines	26,083	0	0	0	0	0	0	0	0	0	14,667	0
39	594 - Dist Maint. Underground Lines	6,903	0	0	0	0	0	0	0	0	0	4,270	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	12,070	0	0	0	0	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	1,312	0	0	0	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	79	0	0	0	0	0	0	0	0	0	42	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	110,550	0	0	0	0	0	0	0	0	0	48,825	0
46													
47	901 - Cust Acct Supv	349	0	0	0	0	0	0	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
48	902-903 - Cust Acct Records & Collection	40,072	0	0	0	0	0	0	0	0	0	0	0
49	904 - Cust Acct Uncollectible	12,623	0	0	0	0	0	0	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	53,045	0	0	0	0	0	0	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	2,109	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Service & Info. Expense	2,109	0	0	0	0	0	0	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	10,997	0	0	0	0	0	0	0	0	0	0	0
56	913 - Sales Expense - Advertising	8	0	0	0	0	0	0	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	11,005	0	0	0	0	0	0	0	0	0	0	0
58	920 - A&G Salaries	58,946	0	0	0	0	0	0	0	0	0	0	0
59	921 - Office Supplies & Expenses	54,613	0	0	0	0	0	0	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	32,477	0	0	0	0	0	0	0	0	0	0	0
62	924 - Property Insurance	16,679	0	0	0	0	0	0	0	0	0	0	0
63	924.1 - Storm	57,932	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	8,363	0	0	0	0	0	0	0	0	0	0	0
65	926 - Pension & Benefits	39,519	0	0	0	0	0	0	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	5,276	0	0	0	0	0	0	0	0	0	0	0
68	929 - A&G Duplicate Charges	(1,319)	0	0	0	0	0	0	0	0	0	0	0
69	930 - Misc. General Expenses	(13,729)	0	0	0	0	0	0	0	0	0	0	0
70	931 - A&G Rents	22,840	0	0	0	0	0	0	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	(14)	0	0	0	0	0	0	0	0	0	0	0
73	**Total Admin. & General O&M**	281,582	0	0	0	0	0	0	0	0	0	0	0
74													
75	**Total Base -Recoverable O&M**	695,935	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	0
76													
77	ECCR Clause	110,727	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	7,288	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	70,715	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	440,112	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	1,285,594	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	1,914,436	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	2,610,371	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	0
85													
86	**Clauses Adjustments**												
87	ECCR Clause	(110,727)	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	(7,288)	0	0	0	0	0	0	0	0	0	0	0

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Distribution Primary	Distribution Primary (MDS)
89	SPP Clause	(70,715)	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	(440,112)	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	(1,285,594)	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	(1,914,436)	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	(1,342)	0	0	0	0	0	0	0	0	0	0	0
96	Corporate Aircraft	(2,897)	0	0	0	0	0	0	0	0	0	0	0
97	Directors & Officers Premium	(1,315)	0	0	0	0	0	0	0	0	0	0	0
98	Association & Organization Dues	(109)	0	0	0	0	0	0	0	0	0	0	0
99	Miscellaneous Interest Expense	110	0	0	0	0	0	0	0	0	0	0	0
100	Promotional Advertising	(3,578)	0	0	0	0	0	0	0	0	0	0	0
101	Economic Development	5,479	0	0	0	0	0	0	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	10,432	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	(1,950)	0	0	0	0	0	0	0	0	0	0	0
105	Electric Vehicle Charging Expense	1,563	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP	(11,536)											
107	**Total Other System Adjustments**	(5,144)	0	0	0	0	0	0	0	0	0	0	0
108													
109	**Total System Adjustments**	(1,919,580)	0	0	0	0	0	0	0	0	0	0	0
110													
111	**Total System Adjusted**	690,791	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	0
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	690,791	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	-
116													
117	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	96.413%	91.120%	96.101%	97.148%	71.994%	100.000%	100.000%
118													
119	**Total Retail Adjusted**	660,580	21,900	4,027	6,000	7,907	107,100	11,034	26,843	6,372	26,411	48,825	-

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0	0	0	0	0	0	0	0
11													
12	560 - Trans Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0	0	0	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0	0	0	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0	0	0	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0	0	0	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0	0	0	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0	0	0	0	0	0	0	0
24													
25	580 - Dist Supv & Eng	817	0	233	153	273	1	0	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0	0	0	0	0	0	0	0
28	583 - Dist Overhead Lines	1,414	0	403	0	473	2	0	0	0	0	0	0
29	584 - Dist Underground Lines	657	0	188	0	0	0	0	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	0	0	10,347	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	1,482	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	8,052	0	2,295	1,503	2,691	14	0	0	0	0	0	0
34	589 - Dist Rents	114	0	33	21	38	0	0	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	244	0	70	46	82	0	0	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	204	0	58	38	68	0	0	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	7,040	0	2,009	0	2,355	12	0	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	2,049	0	584	0	0	0	0	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	12,070	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	1,312	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	20	0	6	4	7	0	0	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	22,855	0	17,707	3,076	18,057	30	0	0	0	0	0	0
46													
47	901 - Cust Acct Supv	0	0	91	0	0	0	18	125	116	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
48	902-903 - Cust Acct Records & Collection	0	0	10,415	0	0	0	2,000	14,383	13,275	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0	0	0	0	0	0	0	12,623
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	0	0	10,506	0	0	0	2,018	14,507	13,391	0	0	12,623
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0	0	0	0	0	0	0	2,109
	Total Customer Service & Info. Expense	0	0	0	0	0	0	0	0	0	0	0	2,109
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0	0	0	0	0	0	0	10,997
56	913 - Sales Expense - Advertising	0	0	0	0	0	0	0	0	0	0	0	8
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0	0	0	0	0	0	0	11,005
58	920 - A&G Salaries	0	0	0	0	0	0	0	0	0	58,946	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0	0	0	0	0	54,613	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0	0	0	0	0	32,477	0	0
62	924 - Property Insurance	0	0	0	0	0	0	0	0	0	0	16,679	0
63	924.1 - Storm	0	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0	0	0	0	0	8,363	0	0
65	926 - Pension & Benefits	0	0	0	0	0	0	0	0	0	39,519	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0	0	0	0	0	0	0	5,276
68	929 - A&G Duplicate Charges	0	0	0	0	0	0	0	0	0	(1,319)	0	0
69	930 - Misc. General Expenses	0	0	0	0	0	0	0	0	0	(13,729)	0	0
70	931 - A&G Rents	0	0	0	0	0	0	0	0	0	22,840	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0	0	0	0	0	(14)	0	0
73	**Total Admin. & General O&M**	0	0	0	0	0	0	0	0	0	201,695	16,679	5,276
74													
75	**Total Base -Recoverable O&M**	22,855	0	28,213	3,076	18,057	30	2,018	14,507	13,391	201,695	16,679	31,013
76													
77	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	0	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	22,855	0	28,213	3,076	18,057	30	2,018	14,507	13,391	201,695	16,679	31,013
85													
86	**Clauses Adjustments**												
87	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Meter Reading	Customer Records	Customer Billing	Labor	Gross Total Plant	Retail 100%, Class = # Bills
89	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	0	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0	0	0	0	0	0	0	(1,342)
96	Corporate Aircraft	0	0	0	0	0	0	0	0	0	(2,897)	0	0
97	Directors & Officers Premium	0	0	0	0	0	0	0	0	0	(1,315)	0	0
98	Association & Organization Dues	0	0	0	0	0	0	0	0	0	(109)	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0	0	0	0	0	110	0	0
100	Promotional Advertising	0	0	0	0	0	0	0	0	0	(3,578)	0	0
101	Economic Development	0	0	0	0	0	0	0	0	0	0	0	5,479
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	0	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0	0	0	0	0	0	0	(1,950)
105	Electric Vehicle Charging Expense	0	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP										(11,536)		
107	**Total Other System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	2,187
108													
109	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	2,187
110													
111	**Total System Adjusted**	22,855	0	28,213	3,076	18,057	30	2,018	14,507	13,391	182,370	16,679	33,200
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	22,855	-	28,213	3,076	18,057	30	2,018	14,507	13,391	182,370	16,679	33,200
116													
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	98.751%	100.000%	100.000%	100.000%	99.987%	98.369%	95.415%	90.768%	100.000%
118													
119	**Total Retail Adjusted**	22,855	-	28,213	3,038	18,057	30	2,018	14,505	13,172	174,007	15,139	33,200

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
1						
2	***System per Books***					
3						
4	500-509 - Steam Op.	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0
11						
12	560 - Trans Supv & Eng	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0
24						
25	580 - Dist Supv & Eng	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0
28	583 - Dist Overhead Lines	0	0	0	0	0
29	584 - Dist Underground Lines	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0
31	586 - Dist Meter	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	0	0	0
33	588 - Dist Misc.	0	0	0	0	0
34	589 - Dist Rents	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0
37	592 - Dist Maint Station Equip	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	0	0
43	598 - Dist Maint. Misc	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0
45	**Total Distribution O&M**	0	0	0	0	0
46						
47	901 - Cust Acct Supv	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
48	902-903 - Cust Acct Records & Collection	0	0	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0
	Total Customer Acct Expense	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0
	Total Customer Service & Info. Expense	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0
56	913 - Sales Expense - Advertising	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0
58	920 - A&G Salaries	0	0	0	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0
62	924 - Property Insurance	0	0	0	0	0
63	924.1 - Storm	57,932	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0
65	926 - Pension & Benefits	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0
68	929 - A&G Duplicate Charges	0	0	0	0	0
69	930 - Misc. General Expenses	0	0	0	0	0
70	931 - A&G Rents	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0
73	**Total Admin. & General O&M**	57,932	0	0	0	0
74						
75	**Total Base -Recoverable O&M**	57,932	0	0	0	0
76						
77	ECCR Clause	0	0	0	110,727	0
78	ECRC Clause	0	0	0	7,288	0
79	SPP Clause	0	0	0	70,715	0
80	Capacity Clause	0	0	0	440,112	0
81	Fuel Clause	0	0	0	1,285,594	0
82	**Total Recoverable Clause O&M**	0	0	0	1,914,436	0
83						
84	**Total System per Books**	57,932	0	0	1,914,436	0
85						
86	**Clauses Adjustments**					
87	ECCR Clause	0	0	0	(110,727)	0
88	ECRC Clause	0	0	0	(7,288)	0

	(1)	(26)	(27)	(28)	(29)	(30)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Retail 100%, Class = T&D	EV O&M	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
89	SPP Clause	0	0	0	(70,715)	0
90	Capacity Clause	0	0	0	(440,112)	0
91	Fuel Clause	0	0	0	(1,285,594)	0
92	**Total Clauses Adjustments**	0	0	0	(1,914,436)	0
93						
94	**Other System Adjustments**					
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0
96	Corporate Aircraft	0	0	0	0	0
97	Directors & Officers Premium	0	0	0	0	0
98	Association & Organization Dues	0	0	0	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0
100	Promotional Advertising	0	0	0	0	0
101	Economic Development	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0
103	Credit Card Fee Impact	0	0	10,432	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0
105	Electric Vehicle Charging Expense	0	1,563	0	0	0
106	Remove LTIP & SERP					
107	**Total Other System Adjustments**	0	1,563	10,432	0	0
108						
109	**Total System Adjustments**	0	1,563	10,432	(1,914,436)	0
110						
111	**Total System Adjusted**	57,932	1,563	10,432	0	0
112						
113						
114	**RETAIL COST OF SERVICE**					
115	**Total System Adjusted**	57,932	1,563	10,432	-	-
116						
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	
118						
119	**Total Retail Adjusted**	57,932	1,563	10,432	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	24,831	24,831								
5	Citrus CC	40,260	40,260								
6	Hines CC	41,061	41,061								
7	Crystal River 4&5 Coal	54,577	54,577								
8	Osprey CC	7,141	7,141								
9	Tiger Bay CC	1,371		1,371							
10	Univ of Florida CC	1,338	1,338								
11	Steam Miscellaneous	221	221								
12	Other Production Miscellaneous	1,733	1,733								
13	Anclote	10,779		10,779							
14	Avon Park CT	881			881						
15	Bartow CT	785			785						
16	Bayboro CT	587			587						
17	Debary CT	4,064			4,064						
18	Higgins CT	34			34						
19	Intercession City CT	9,365			9,365						
20	Rio Pinar CT	0			0						
21	Suwannee CT	1,047			1,047						
22	Turner CT	0			0						
23	Archer Solar	3,598				3,598					
24	Charlie Creek Solar	3,247				3,247					
25	Clearwater Solar	94				94					
26	Columbia Solar	3,653				3,653					
27	Debary Solar	3,058				3,058					
28	Duette Solar	3,597				3,597					
29	Hamilton Solar	3,646				3,646					
30	Lake Placid Solar	1,999				1,999					
31	Osceola Solar	253				253					
32	Perry Solar	342				342					
33	Santa Fe Solar	3,630				3,630					
34	St. Pete Pier Solar	51				51					
35	Suwannee Solar	557				557					
36	Trenton Solar	3,300				3,300					
37	Twin Rivers Solar	3,265				3,265					
38	Other Solar	9,618				9,618					
39	ECRC - move from Base to Energy	(775)	(775)								
40	ECRC - Energy	775									
41	FUEL - Crystal River Railcars	149	149								
42	**Total Production Plant**	244,132	170,536	12,150	16,763	43,908	0	0	0	0	0
43											
44	**DISMANTLEMENT**										
45	Total Production Base - Dismantlement	2,047	2,047								
46	Total Production Intermediate - Dismantlement	1,035		1,035							
47	Total Production Peaking Dismantlement	763			763						
48	Total Production Solar - Dismantlement	0									
49	**Total Dismantlement**	3,845	2,047	1,035	763	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
50											
51	**Transmission Plant**										
52	350 Trans Land & Land Rights	666					666				
53	352 Trans Structures & Improvements	4,162					4,162				
54	353 Trans Station Equip - Production Base	1,562	1,562								
55	353 Trans Station Equip - Production Intermediate	45		45							
56	353 Trans Station Equip - Production Peaking	327			327						
57	353 Trans Station Equip - Production Solar	26				26					
58	353 Trans Station Equip - Transmission	33,876					33,876				
59	353.2 Trans Energy Control Center	960					960				
60	354 Trans Towers & Fixtures	873					873				
61	355 Trans Poles & Fixtures	54,155					54,155				
62	356 Trans OH Conduct & Devices - Primary	6						6			
63	356 Trans OH Conduct & Devices - Transmission	14,809					14,809				
64	357 Trans Underground Conduit	376					376				
65	358 Trans Underground Conductors & Devices	1,729					1,729				
66	359 Trans Roads & Trails	594					594				
67	SPP - Transmission	3,642					3,642				
68	**Total Transmission Plant**	117,808	1,562	45	327	26	115,843	6	0	0	0
69											
70	**Distribution Plant**										
71	360 Dist Land and Land Rights - Primary	1,155						1,155			
72	361 Dist Structures & Improvements - Primary	552						552			
73	362 Dist Station Equipment - Primary	27,327						27,327			
74	362 Dist Station Equipment - IS Equipment	15									
75	363 Dist Energy Storage Equipment	9,461						9,461			
76	364 Dist Poles, Towers & Fixtures - Primary	27,766						27,766	0		
77	364 Dist Poles, Towers & Fixtures - Secondary	12,862								12,862	0
78	364 Dist Poles, Towers & Fixtures - Lighting	5,772									
79	365 Dist OH Conduct & Devices - Primary	22,006						22,006	0		
80	365 Dist OH Conduct & Devices - Secondary	9,431								9,431	0
81	365 Dist OH Conduct & Devices - IS Equipment	75									
82	366 Dist Underground Conduit - Primary	6,684						6,684	0		
83	366 Dist Underground Conduit - Secondary	0								0	0
84	367 Dist Underground Conductors & Devices - Primary	22,215						22,215	0		
85	367 Dist Underground Conductors & Devices - Secondary	11,962								11,962	0
86	368 Dist Line Transformers - Secondary	27,982								27,982	0
87	369 Dist Services - Services	13,523									
88	370 Dist Services - Services	773									
89	370 Dist Meter Equipment	18,565									
90	371 Dist Installs on Customer Premise (Premier Power Svc.)	816									
91	372 Dist Street Light & Signal Systems - Primary	3,384						3,384			
92	373 Dist Street Light & Signal Systems - Lighting	12,731									
93	SPP - Distribution	8,814						8,814			
94	**Total Distribution Plant**	243,873	0	0	0	0	0	129,364	0	62,238	0
95											
96	**General & Intangible Property**										
97	389 General Land & Land Rights	0									
98	390 General Structures & Improvements	11,395									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
99	391 General Office Furn & Equip	12,763									
100	393 General Stores Equipment	557									
101	394 General Tools Shop & Garage Equip	7,901									
102	395 General Laboratory Equip	0									
103	396 General Power Operating Equip	560									
104	397 General Communication Equip	9,547									
105	398 General Misc Equip	220									
106	301-303 Intangible Plant - Franchise	282									
107	301-303 Intangible Plant - Customer Connect	6,756									
108	301-303 Intangible Plant - Software & Other	28,806									
109	**Total General & Intangible Property**	78,787	0	0	0	0	0	0	0	0	0
110											
111	**Other Items**										
112	FUEL - FPD PPA Buyout Amortization	6,551									
113	CCR - Ridge PPA Amortization	6,575									
114	CCR - ISFSI Amortization	26,263									
115	ECRC - Deferral Amortization	4,380									
116	Electric Plant Acquisition Adj Amortization	0									
117	Non-Utility Property	1,080									
118	MMR Meter Amortization	6,278									
119	EVSE Park & Plug Reg Asset Amortization	2,025									
120	Customer Connect Reg Asset Amortization	0									
121	ARO - Solar Plants	397				397					
122	Other Rounding	0									
123	**Total Other Items**	53,548	0	0	0	397	0	0	0	0	0
124											
125	**Total System per Books**	741,994	174,144	13,231	17,853	44,330	115,843	129,370	0	62,238	0
126											
127	**System Adjustments**										
128	FUEL - FPD PPA Buyout Amortization	(6,551)									
129	FUEL Crystal River Railcars	0	0								
130	CCR - Ridge PPA Amortization	(6,575)									
131	CCR - ISFSI Amortization	(26,263)									
132	ECCR - Intangible Plant - 301-303	(284)									
133	ECRC Production - Energy	(775)									
134	ECRC True-up Balance Amort.	(4,380)									
135	SPP - Transmission	(3,642)					(3,642)				
136	SPP - Distribution	(8,814)						(8,814)			
137	Non-Utility Property	(1,080)									
138	Amort of Rate Case Regulatory Asset	780									
139	Depreciation Study	159,419	122,526	31,808	1,688	300	0	0	0	0	0
140	COR & 2010 Depr Reg Asset Amort.	0									
141	Dismantlement Study	0	0	0	0	0					
142	Electric Vehicles - Depreciation Expense	309									
143	Electric Vehicles - Amortization of Rebates	290									
144	Adjust EPIS Additions and Retirements	(3,186)					(839)	(1,643)		(704)	
145	Adjust EPIS balance - Depreciation Impact	(10,998)					0	(7,699)		(3,299)	
146	Amortize Storm Capitalization Reg Asset	1,074									
147	**Total System Adjustments**	89,324	122,526	31,808	1,688	300	(4,481)	(18,155)	0	(4,003)	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
148											
149	**Total System Adjusted**	831,318	296,670	45,038	19,541	44,630	111,362	111,215	0	58,234	0
150											
151											
152	**RETAIL COST OF SERVICE**										
153	**Total System Adjusted**	831,318	296,670	45,038	19,541	44,630	111,362	111,215	-	58,234	-
154											
155	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	100.000%	100.000%	100.000%
156											
157	**Total Retail Adjusted**	765,253	275,503	39,778	17,719	41,446	80,174	111,215	-	58,234	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIC
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 5 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC											
5	Citrus CC											
6	Hines CC											
7	Crystal River 4&5 Coal											
8	Osprey CC											
9	Tiger Bay CC											
10	Univ of Florida CC											
11	Steam Miscellaneous											
12	Other Production Miscellaneous											
13	Anclote											
14	Avon Park CT											
15	Bartow CT											
16	Bayboro CT											
17	Debary CT											
18	Higgins CT											
19	Intercession City CT											
20	Rio Pinar CT											
21	Suwannee CT											
22	Turner CT											
23	Archer Solar											
24	Charlie Creek Solar											
25	Clearwater Solar											
26	Columbia Solar											
27	Debary Solar											
28	Duette Solar											
29	Hamilton Solar											
30	Lake Placid Solar											
31	Osceola Solar											
32	Perry Solar											
33	Santa Fe Solar											
34	St. Pete Pier Solar											
35	Suwannee Solar											
36	Trenton Solar											
37	Twin Rivers Solar											
38	Other Solar											
39	ECRC - move from Base to Energy											
40	ECRC - Energy										775	
41	FUEL - Crystal River Railcars											
42	**Total Production Plant**	0	0	0	0	0	0	0	0	0	775	0
43												
44	**DISMANTLEMENT**											
45	Total Production Base - Dismantlement											
46	Total Production Intermediate - Dismantlement											
47	Total Production Peaking Dismantlement											
48	Total Production Solar - Dismantlement											
49	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIC
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
50												
51	**Transmission Plant**											
52	350 Trans Land & Land Rights											
53	352 Trans Structures & Improvements											
54	353 Trans Station Equip - Production Base											
55	353 Trans Station Equip - Production Intermediate											
56	353 Trans Station Equip - Production Peaking											
57	353 Trans Station Equip - Production Solar											
58	353 Trans Station Equip - Transmission											
59	353.2 Trans Energy Control Center											
60	354 Trans Towers & Fixtures											
61	355 Trans Poles & Fixtures											
62	356 Trans OH Conduct & Devices - Primary											
63	356 Trans OH Conduct & Devices - Transmission											
64	357 Trans Underground Conduit											
65	358 Trans Underground Conductors & Devices											
66	359 Trans Roads & Trails											
67	SPP - Transmission											
68	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0
69												
70	**Distribution Plant**											
71	360 Dist Land and Land Rights - Primary											
72	361 Dist Structures & Improvements - Primary											
73	362 Dist Station Equipment - Primary											
74	362 Dist Station Equipment - IS Equipment	15										
75	363 Dist Energy Storage Equipment											
76	364 Dist Poles, Towers & Fixtures - Primary											
77	364 Dist Poles, Towers & Fixtures - Secondary											
78	364 Dist Poles, Towers & Fixtures - Lighting			5,772								
79	365 Dist OH Conduct & Devices - Primary											
80	365 Dist OH Conduct & Devices - Secondary											
81	365 Dist OH Conduct & Devices - IS Equipment	75										
82	366 Dist Underground Conduit - Primary											
83	366 Dist Underground Conduit - Secondary											
84	367 Dist Underground Conductors & Devices - Primary											
85	367 Dist Underground Conductors & Devices - Secondary											
86	368 Dist Line Transformers - Secondary											
87	369 Dist Services - Services	13,523										
88	370 Dist Services - Services	773										
89	370 Dist Meter Equipment		18,565									
90	371 Dist Installs on Customer Premise (Premier Power Svc.)		816									
91	372 Dist Street Light & Signal Systems - Primary											
92	373 Dist Street Light & Signal Systems - Lighting			12,731								
93	SPP - Distribution											
94	**Total Distribution Plant**	14,386	19,381	18,504	0	0	0	0	0	0	0	0
95												
96	**General & Intangible Property**											
97	389 General Land & Land Rights					0						
98	390 General Structures & Improvements					11,395						

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIC
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
99	391 General Office Furn & Equip					12,763						
100	393 General Stores Equipment					557						
101	394 General Tools Shop & Garage Equip					7,901						
102	395 General Laboratory Equip					0						
103	396 General Power Operating Equip					560						
104	397 General Communication Equip					9,547						
105	398 General Misc Equip					220						
106	301-303 Intangible Plant - Franchise						282					
107	301-303 Intangible Plant - Customer Connect						6,756					
108	301-303 Intangible Plant - Software & Other					28,806						
109	**Total General & Intangible Property**	0	0	0	0	71,750	7,038	0	0	0	0	0
110												
111	**Other Items**											
112	FUEL - FPD PPA Buyout Amortization										6,551	
113	CCR - Ridge PPA Amortization										6,575	
114	CCR - ISFSI Amortization										26,263	
115	ECRC - Deferral Amortization										4,380	
116	Electric Plant Acquisition Adj Amortization										0	
117	Non-Utility Property										1,080	
118	MMR Meter Amortization						6,278					
119	EVSE Park & Plug Reg Asset Amortization							2,025				
120	Customer Connect Reg Asset Amortization						0					
121	ARO - Solar Plants											
122	Other Rounding						0					
123	**Total Other Items**	0	0	0	0	0	6,278	2,025	0	0	44,849	0
124												
125	**Total System per Books**	14,386	19,381	18,504	0	71,750	13,316	2,025	0	0	45,624	0
126												
127	**System Adjustments**											
128	FUEL - FPD PPA Buyout Amortization										(6,551)	
129	FUEL Crystal River Railcars										0	
130	CCR - Ridge PPA Amortization										(6,575)	
131	CCR - ISFSI Amortization										(26,263)	
132	ECCR - Intangible Plant - 301-303					(284)						
133	ECRC Production - Energy										(775)	
134	ECRC True-up Balance Amort.										(4,380)	
135	SPP - Transmission											
136	SPP - Distribution											
137	Non-Utility Property										(1,080)	
138	Amort of Rate Case Regulatory Asset									780		
139	Depreciation Study	0	0	4,729	0	(1,632)	0	0		0	0	0
140	COR & 2010 Depr Reg Asset Amort.											
141	Dismantlement Study											
142	Electric Vehicles - Depreciation Expense							309				
143	Electric Vehicles - Amortization of Rebates						290					
144	Adjust EPIS Additions and Retirements											
145	Adjust EPIS balance - Depreciation Impact											
146	Amortize Storm Capitalization Reg Asset								1,074			
147	**Total System Adjustments**	0	0	4,729	0	(1,917)	290	309	1,074	780	(45,624)	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIC
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
148												
149	**Total System Adjusted**	14,386	19,381	23,233	0	69,833	13,605	2,334	1,074	780	0	0
150												
151												
152	**RETAIL COST OF SERVICE**											
153	**Total System Adjusted**	14,386	19,381	23,233	-	69,833	13,605	2,334	1,074	780	-	-
154												
155	**Retail Separation Factor**	100.000%	98.751%	100.000%	100.000%	95.415%	100.000%	100.000%	100.000%	100.000%	100.000%	
156												
157	**Total Retail Adjusted**	14,386	19,139	23,233	-	66,631	13,605	2,334	1,074	780	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 12
OTHER TAXES
PAGE: 1 of 1

Line No.	(1) OTHER TAXES	(2) Total	(3) Labor	(4) Gross Total Plant	(5) Retail 100%, Removed
1	***System per Books***				
2					
3	Property Tax	180,218		177,344	2,875
4	Payroll Tax	17,807	17,807		
5	Gross Receipts Tax	115,065			115,065
6	Franchise Fees	120,051			120,051
7	Municipal License - Electric	0		0	
8	Highway Use Tax	0		0	
9	Electric Power Tax	0		0	
10	Highway Use Tax	0		0	
11	Sales Tax	0		0	
12					
13	**Total System per Books**	433,141	17,807	177,344	237,990
14					
15	**System Adjustments**				
16	ECRC Property Tax	(115)			(115)
17	SPP Property Tax	(2,760)			(2,760)
18	Gross Receipts Tax	(115,065)			(115,065)
19	Franchise Fees	(120,051)			(120,051)
20	Other Adj.	(290)		(290)	
21	**Total System Adjustments**	(238,280)	0	(290)	(237,990)
22					
23	**Total System Adjusted**	194,861	17,807	177,054	0
24					
25					
26	**RETAIL COST OF SERVICE**				
27	**Total System Adjusted**	194,861	17,807	177,054	0
28					
29	**Retail Separation Factor**		95.415%	90.768%	100.000%
30					
31	**Total Retail Adjusted**	177,699	16,991	160,708	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO. xxxxxxx
SCHEDULE NO. 13
INCOME TAX ADJUSTMENTS

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
1	Permanent Differences:		
2	Meals and Entertainments	1,300	1,300
3	Executive Life Insurance	-	-
4	After Tax AFUDC, M&E, ITC Permanent	21,712	21,712
5	Misc Taxable Income Adj.	(1,003)	(1,003)
6	Penalties	-	-
7	Acquisition Adjustment	-	-
8	Tax Exempt Interest	-	-
9	Transportation Benefits - Commuting	83	83
10	Transportation Benefits - Employee Parking	186	186
11	Total	22,278	22,278
12			
13	Temporary Differences:		
14	Book Depreciation	691,483	691,483
15	Tax Depreciation	(1,018,065)	(1,018,065)
16	Bad Debts - Tax over Book	-	-
17	Surplus Materials Write-Off Liabilities	-	-
18	Surplus Materials Write-Off Assets	-	-
19	Lease Right of Use Asset	-	-
20	Book Gain/Loss on Property	-	-
21	CIAC	30,000	30,000
22	Tax Gains/Losses	-	-
23	Tax Gain (Loss) for COR/Salvage	(153,343)	(153,343)
24	Asset Retirement Obligation	-	-
25	Book Depr on Trans Equip to ADR	-	-
26	AFUDC Deferred Depreciation	-	-
27	Amort of Intercompany Gain	1,152	1,152
28	Non-Cash Overhead Basis Adj.	-	-
29	NonCash O/H Basis - DEF	3,562	3,562
30	Equip Repairs - Annual Adj	(118,490)	(118,490)
31	LT Cap Lease Oblig - Tax Oper	-	-
32	T&D Repairs - Annual Adj	(189,940)	(189,940)
33	Asset Retirement Obligation - Coal Ash	-	-
34	LTSA - O&M Cost	-	-
35	Mark to Market - LT	-	-
36	2004 Ivan Storm Cleanup	-	-
37	Cash Flow Hedge - Reg Asset/Liab	-	-
38	Reg Asset smart Grid PISCC	-	-
39	Reg Liab RSLI & Other Misc Dfd Costs	-	-
40	Reg Asset Case Expense - SC	-	-
41	Reg Asset - Pension Post Retirement PAA-FAS87Qual and Oth	-	-
42	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	-	-
43	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	-	-
44	Reg Asset - Accr Pension FAS158 - FAS 106	-	-
45	Reg Asset - Gallagher 1&3 Retirement	-	-
46	Storm Cost Deferral - Asset	-	-
47	Storm Cost Deferral - Liability	-	-

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
48	Reg Asset - Depreciation	-	-
49	Non-AMI Meters Retired Early - NBV	-	-
50	NC Customer Connect Deferral	-	-
51	Accrued Vacation	-	-
52	Severance Reserve - LT	-	-
53	MGP Sites	-	-
54	Deferred Revenue	-	-
55	Deferred Compensation	-	-
56	Workers Comp Reserve	-	-
57	Deferred Cost CR 3 -- Reg. Asset	-	-
58	Deferred Cost - Customer Connect	-	-
59	Deferred Cost - Electric Vehicle	-	-
60	Reg. Liability - Accel Depreciation CR4-5	-	-
61	Reg Asset/Liability - FPD Purchase	-	-
62	Deferred Fuel Asset - LT	-	-
63	Unbilled Revenue - Fuel	-	-
64	Reserve for Claims	-	-
65	FAS 5 Non-Income Tax Reserves	-	-
66	Rate Refunds	-	-
67	Operating Lease Obligation	-	-
68	Charitable Contribution Carryover	-	-
69	Retirement Plan Expense - Overfunded	-	-
70	Self-Developed Software	-	-
71	Pension Plan Exp Underfunded	(14,249)	(14,249)
72	Non-qualified Pension - Accrual	-	-
73	Pension Plan Contribution	-	-
74	Environmental Reserve	-	-
75	Advanced Rents	-	-
76	Annual Incentive Plan Comp	-	-
77	Payable 401(k) Match	-	-
78	Miscellaneous NC Taxable Income Adj. - DTL	-	-
79	Tax Int Accrual - Non-cur Liab	-	-
80	Generating Perform Incentive Factor	-	-
81	OPEB Expense Accrual	-	-
82	FAS 112 Medical Expenses Accrual	-	-
83	Non-Qualified Fund MTM Earnings	-	-
84	Decommissioning Qualified Fund	-	-
85	Decommissioning Liability	-	-
86	Asset Retirement Costs - ARO	-	-
87	ARO Reg Asset	-	-
88	Asset Retirement Costs - Coal Ash	-	-
89	ARO Regulatory Asset - Coal Ash	-	-
90	Coal Ash Spend Reg Asset Deferral - Retail (SC & FL)	-	-
91	Westinghouse Settlement	-	-
92	DEF $328 Million Deferral	-	-
93	ECCR Current Period Deferral	0	0
94	ECCR Prior Period Amortization	(0)	(0)

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
95	ECRC Current Period Deferral	(0)	(0)
96	ECRC Prior Period Amortization	4,380	4,380
97	ECRC NOX Amortization	-	-
98	CR 1 & 2 MATS - ECRC Reg Asset	-	-
99	DEF - DOE Reimbursement Impairment	20,000	20,000
100	Fuel Over/Under Recovery	(26)	(26)
101	Fuel - Prior Period Amortization	50,701	50,701
102	Nuclear Fuel Sale	-	-
103	DSM/EE Amortization	3,905	3,905
104	Osprey Plant Outage Accrual	-	-
105	RUSD - CIS Deferral	-	-
106	DEF - CIS Deferral Customer Connect	-	-
107	DEF - Amortization of Customer Connect Reg Asset	-	-
108	Nuclear Fuel Storage Spend	(12,916)	(12,916)
109	Nuclear Fuel Storage - DOE Reimb.	26,263	26,263
110	ISFSI - DOE Reimbursement	83,000	83,000
111	Storm Cash Forecast Inflow	57,932	57,932
112	DEF - Amortize Hurricane Dorian Storm Costs	-	-
113	CR South Amortization	-	-
114	EVSE Amortization	2,025	2,025
115	Tax Interest Capitalized	48,441	48,441
116	COR Override Schedule	-	-
117	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
118	Temp After Tax AFUDC, M&E, ITC	-	-
119	Loss on Reacq. Debt Amortization	107	107
120	Loss on Reacq. Debt Amortization - DEF	839	839
121	CR3 Securitization	56,797	56,797
122	Coal Ash Spend	(13)	(13)
123	OATT - Overcollection/Amortization of FIT	-	-
124	Levy Amortization	-	-
125	AFUDC Interest	(7,996)	(7,996)
126	Pension Plan Reg Asset - Amortization	-	-
127	CIS Deferral (Customer Connect)	(17,216)	(17,216)
128	Non AMI Meter Amortization	6,278	6,278
129	Subtotal	(467,102)	(467,102)
130	State Only Temporary Differences:		
131	Bonus Depreciation		(245,103)
132	Total	(467,102)	(712,205)
133			
134	Direct Tax Adjustments:		
135	Deferred ARAM	(129)	
136	Deferred Federal True-Up	-	
137	Deferred Audit Adjustment	-	
138	Tax Basis Balance Sheet	-	
139	Deferred Other	-	
140	Deferred NOL Adjustment	-	
141	Deferred R&D Credits	(300)	

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
142	APB28 Entry	-	
143	Subtotal	(429)	-
144	EDIT Protected ARAM Amort. (Retail)	(16,041)	
145	EDIT Protected ARAM Amort. (OATT)	(764)	
146	EDIT Unprotected 5-year Amort. (Retail)	(33,072)	
147	EDIT Unprotected 5-year Amort. (OATT)	(1,281)	
148	Subtotal	(51,159)	-
149	Total	(51,588)	-
150			
151	Federal NOL Adjustment:		
152	Current NOL Adjustment	-	
153	Total	-	-
154			
155	Investment Tax Credit		
156	Total Investment Tax Credit Amortization	-	
157	Total	-	-
158			
159	Company & FPSC Adjustments		
160	Parent Debt Tax Adjustment (System)	(10,316)	
161	Parent Debt Tax Adjustment (Retail)	(9,310)	
162			
163	Depreciation Study Impact on EDIT Amortization (System)	(7,378)	
164	Depreciation Study Impact on EDIT Amortization (Retail)	(7,043)	
165			
166	Interest Expense Deduction		
167	Interest Expense	(323,273)	
168	Total	(323,273)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 14
COST OF CAPITAL
PAGE: 1 of 1

Line No.	(1) CAPITAL COMPONENTS	(2) System Per Books	(3) Tax Proration Adjustment	(4) System per Books Adjusted	(5) Retail Per Books	(6) Pro Rata Adjustments	(7) Specific Adjustments	(8) Adjusted Retail	(9) Ratio	(10) Cost Rate	(11) Weighted Cost
1	Common Equity	8,718,755	14,347	8,733,103	7,860,638	(545,373)	(12,425)	7,302,840	43.96%	9.85%	4.33%
2	Long Term Debt	7,870,342	12,951	7,883,293	7,095,728	(492,304)	-	6,603,424	39.75%	4.11%	1.63%
3	Short Term Debt	88,795	146	88,941	80,056	(5,554)	-	74,501	0.45%	1.66%	0.01%
4	Customer Deposits - Active	195,420	322	195,742	195,742	(13,581)	-	182,161	1.10%	2.36%	0.03%
5	Customer Deposits - Inactive	2,025	3	2,029	2,029	(141)	-	1,888	0.01%	0.00%	0.00%
6	Investment Tax Credits	257,117	423	257,540	231,811	(16,083)	-	215,728	1.30%	7.10%	0.09%
7	Deferred Income Taxes	2,972,714	(28,193)	2,944,522	2,650,355	(183,882)	(235,973)	2,230,499	13.43%	0.00%	0.00%
8											
9	Total	20,105,169	-	20,105,169	18,116,357	(1,256,918)	(248,398)	16,611,041	100.00%		6.090%

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)	(14) Distribution Secondary	(15) Distribution Secondary (MDS)
1	**Retail Separation Factors**	0.92865	0.88321	0.90678	0.92865	0.96413	0.91120	0.96101	0.97148	0.97148	0.71994	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.61968	0.61968	0.61968	0.61968	0.54835	0.54835	0.54835	0.54835	0.54835	0.62562	0.67882	0.86521	0.78375	0.89434
5	- Gen Service Non Demand	0.05517	0.05517	0.05517	0.05517	0.05114	0.05114	0.05114	0.05114	0.05114	0.05551	0.05187	0.06919	0.06885	0.07149
6	- Gen Service 100% L.F.	0.00310	0.00310	0.00310	0.00310	0.00475	0.00475	0.00475	0.00475	0.00475	0.00297	0.00217	0.00771	0.00114	0.00796
7	- Gen Service Demand	0.27826	0.27826	0.27826	0.27826	0.32560	0.32560	0.32560	0.32560	0.32560	0.27431	0.23698	0.02491	0.14007	0.02559
8	- Gen Service Curtailable	0.00119	0.00119	0.00119	0.00119	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00465	0.00000	-	-
9	- Gen Service Interruptible	0.04144	0.04144	0.04144	0.04144	0.05781	0.05781	0.05781	0.05781	0.05781	0.04008	0.02512	0.00008	0.00598	0.00004
10	- Lighting Energy	0.00116	0.00116	0.00116	0.00116	0.00871	0.00871	0.00871	0.00871	0.00871	0.00053	0.00039	0.03290	0.00020	0.00057
11	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13															
14	**Functional Allocation Factors**														
15	- Production Capacity	1.00000	1.00000	1.00000	1.00000										
16	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000					
17	- Transmission Capacity										1.00000				
18	- Distribution Primary											1.00000			
19	- Distribution Primary (MDS)												1.00000		
20	- Distribution Secondary													1.00000	
21	- Distribution Secondary (MDS)														1.00000
21	- Distribution Services														
22	- Metering														
23	- Interruptible Equipment														
24	- Lighting Facilities														
25	- Customer Billing/Info.														
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27															
28	**Residential**														
29	- Production Capacity	0.61968	0.61968	0.61968	0.61968	-	-	-	-	-	-	-	-	-	-
30	- Production Energy	-	-	-	-	0.54835	0.54835	0.54835	0.54835	0.54835	-	-	-	-	-
31	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.62562	-	-	-	-
32	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.67882	-	-	-
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.86521	-	-
34	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.78375	-
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.89434
35	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40		0.61968	0.61968	0.61968	0.61968	0.54835	0.54835	0.54835	0.54835	0.54835	0.62562	0.67882	0.86521	0.78375	0.89434
41															
42	**Gen Service Non Demand**														
43	- Production Capacity	0.05517	0.05517	0.05517	0.05517	-	-	-	-	-	-	-	-	-	-
44	- Production Energy	-	-	-	-	0.05114	0.05114	0.05114	0.05114	0.05114	-	-	-	-	-
45	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.05551	-	-	-	-
46	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.05187	-	-	-
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.06919	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No. Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
48 - Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.06885	-
49 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07149
49 - Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 - Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	0.05517	0.05517	0.05517	0.05517	0.05114	0.05114	0.05114	0.05114	0.05114	0.05551	0.05187	0.06919	0.06885	0.07149
55														
56 **Gen Service 100% L.F.**														
57 - Production Capacity	0.00310	0.00310	0.00310	0.00310	-	-	-	-	-	-	-	-	-	-
58 - Production Energy	-	-	-	-	0.00475	0.00475	0.00475	0.00475	0.00475	-	-	-	-	-
59 - Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00297	-	-	-	-
60 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00217	-	-	-
61 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00771	-	-
62 - Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00114	-
63 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00796
63 - Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 - Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	0.00310	0.00310	0.00310	0.00310	0.00475	0.00475	0.00475	0.00475	0.00475	0.00297	0.00217	0.00771	0.00114	0.00796
69														
70 **Gen Service Demand**														
71 - Production Capacity	0.27826	0.27826	0.27826	0.27826	-	-	-	-	-	-	-	-	-	-
72 - Production Energy	-	-	-	-	0.32560	0.32560	0.32560	0.32560	0.32560	-	-	-	-	-
73 - Transmission Capacity	-	-	-	-	-	-	-	-	-	0.27431	-	-	-	-
74 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.23698	-	-	-
75 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.02491	-	-
76 - Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.14007	-
77 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02559
77 - Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 - Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 - Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	0.27826	0.27826	0.27826	0.27826	0.32560	0.32560	0.32560	0.32560	0.32560	0.27431	0.23698	0.02491	0.14007	0.02559
83														
84 **Gen Service Curtailable**														
85 - Production Capacity	0.00119	0.00119	0.00119	0.00119	-	-	-	-	-	-	-	-	-	-
86 - Production Energy	-	-	-	-	0.00364	0.00364	0.00364	0.00364	0.00364	-	-	-	-	-
87 - Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00098	-	-	-	-
88 - Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00465	-	-	-
89 - Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-
90 - Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91 - Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91 - Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 - Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96		0.00119	0.00119	0.00119	0.00119	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00465	0.00000	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	0.04144	0.04144	0.04144	0.04144	-	-	-	-	-	-	-	-	-	-
100	- Production Energy	-	-	-	-	0.05781	0.05781	0.05781	0.05781	0.05781	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.04008	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.02512	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00008	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00598	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00004
105	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110		0.04144	0.04144	0.04144	0.04144	0.05781	0.05781	0.05781	0.05781	0.05781	0.04008	0.02512	0.00008	0.00598	0.00004
111															
112	**Lighting Energy**														
113	- Production Capacity	0.00116	0.00116	0.00116	0.00116	-	-	-	-	-	-	-	-	-	-
114	- Production Energy	-	-	-	-	0.00871	0.00871	0.00871	0.00871	0.00871	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00053	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00039	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.03290	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00020	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00057
119	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124		0.00116	0.00116	0.00116	0.00116	0.00871	0.00871	0.00871	0.00871	0.00871	0.00053	0.00039	0.03290	0.00020	0.00057
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Line No.	**Class / Function**	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
1	**Retail Separation Factors**	1.00000	0.98751	1.00000	1.00000	1.00000	0.99987	0.98369	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.89434	0.86298	-	-	0.88832	0.88832	0.88832	0.88832	1.00000	1.00000	0.86298	0.61968	0.51290	0.84621
5	- Gen Service Non Demand	0.07149	0.08387	-	-	0.07088	0.07088	0.07088	0.07088			0.08387	0.05517	-	-
6	- Gen Service 100% L.F.	0.00796	0.00764	-	-	0.00791	0.00791	0.00791	0.00791			0.00764	0.00310	-	-
7	- Gen Service Demand	0.02559	0.04223	-	-	0.02549	0.02549	0.02549	0.02549			0.04223	0.27826	0.48710	0.15379
8	- Gen Service Curtailable	-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000			0.00006	0.00119	-	-
9	- Gen Service Interruptible	0.00004	0.00260	1.00000	-	0.00009	0.00009	0.00009	0.00009			0.00260	0.04144	-	-
10	- Lighting Energy	0.00057	0.00062	-	-	0.00730	0.00730	0.00730	0.00730			0.00062	0.00116	-	-
11	- Lighting Facilities	-	-	-	1.00000	-	-	-	-			-	-	-	-
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13															
14	**Functional Allocation Factors**														
15	- Production Capacity												1.00000		
16	- Production Energy														
17	- Transmission Capacity														
18	- Distribution Primary														
19	- Distribution Primary (MDS)														
20	- Distribution Secondary										1.00000			1.00000	1.00000
21	- Distribution Secondary (MDS)														
21	- Distribution Services	1.00000													
22	- Metering		1.00000			1.00000						1.00000			
23	- Interruptible Equipment			1.00000											
24	- Lighting Facilities				1.00000										
25	- Customer Billing/Info.						1.00000	1.00000	1.00000	1.00000					
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27															
28	**Residential**														
29	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.61968	-	-
30	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	-	-	-	-	-	-	-	-	1.00000	-	-	0.51290	0.84621
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	0.89434	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Metering	-	0.86298	-	-	0.88832	-	-	-	-	-	0.86298	-	-	-
37	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	-	-	-	-	0.88832	0.88832	0.88832	1.00000	-	-	-	-	-
40		0.89434	0.86298	-	-	0.88832	0.88832	0.88832	0.88832	1.00000	1.00000	0.86298	0.61968	0.51290	0.84621
41															
42	**Gen Service Non Demand**														
43	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.05517	-	-
44	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
48	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	0.07149	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering	-	0.08387	-	-	0.07088	-	-	-	-	-	0.08387	-	-	-
51	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	-	-	-	-	0.07088	0.07088	0.07088	-	-	-	-	-	-
54		0.07149	0.08387	-	-	0.07088	0.07088	0.07088	0.07088	-	-	0.08387	0.05517	-	-
55															
56	**Gen Service 100% L.F.**														
57	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00310	-	-
58	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	0.00796	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering	-	0.00764	-	-	0.00791	-	-	-	-	-	0.00764	-	-	-
65	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	-	-	-	-	0.00791	0.00791	0.00791	-	-	-	-	-	-
68		0.00796	0.00764	-	-	0.00791	0.00791	0.00791	0.00791	-	-	0.00764	0.00310	-	-
69															
70	**Gen Service Demand**														
71	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.27826	-	-
72	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.48710	0.15379
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	0.02559	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering	-	0.04223	-	-	0.02549	-	-	-	-	-	0.04223	-	-	-
79	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	-	-	-	-	0.02549	0.02549	0.02549	-	-	-	-	-	-
82		0.02559	0.04223	-	-	0.02549	0.02549	0.02549	0.02549	-	-	0.04223	0.27826	0.48710	0.15379
83															
84	**Gen Service Curtailable**														
85	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00119	-	-
86	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00006	-	-	0.00000	-	-	-	-	-	0.00006	-	-	-

Line No.	Class / Function	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	0.00000	0.00000	0.00000	-	-	-	-	-	-
96		-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000	-	-	0.00006	0.00119	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.04144	-	-
100	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	0.00004	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	0.00260	-	-	0.00009	-	-	-	-	-	0.00260	-	-	-
107	- Interruptible Equipment	-	-	1.00000	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	0.00009	0.00009	0.00009	-	-	-	-	-	-
110		0.00004	0.00260	1.00000	-	0.00009	0.00009	0.00009	0.00009	-	-	0.00260	0.04144	-	-
111															
112	**Lighting Energy**														
113	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00116	-	-
114	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	0.00057	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	0.00062	-	-	0.00730	-	-	-	-	-	0.00062	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	0.00730	0.00730	0.00730	-	-	-	-	-	-
124		0.00057	0.00062	-	-	0.00730	0.00730	0.00730	0.00730	-	-	0.00062	0.00116	-	-
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	0.95415	0.90768	0.90211	1.00000	0.92436	1.00000	1.00000	0.90223	0.95627
2													
3	**Class Allocation Factors**												
4	- Residential	-	0.68220	0.68220	0.68004	0.64760	0.64938	0.64938	0.61968	0.61968	0.68143	0.65157	0.66358
5	- Gen Service Non Demand	-	0.06464	0.06464	0.05790	0.05550	0.05559	0.05559	0.05517	0.05517	0.05540	0.05580	0.05505
6	- Gen Service 100% L.F.	-	0.00303	0.00303	0.00465	0.00293	0.00292	0.00292	0.00310	0.00310	0.00246	0.00294	0.00423
7	- Gen Service Demand	1.00000	0.21699	0.21699	0.20292	0.23300	0.23551	0.23551	0.27826	0.27826	0.17019	0.23414	0.20251
8	- Gen Service Curtailable	-	0.00258	0.00258	0.00200	0.00170	0.00175	0.00175	0.00119	0.00119	0.00258	0.00172	0.00208
9	- Gen Service Interruptible	-	0.02633	0.02633	0.02983	0.03107	0.03138	0.03138	0.04144	0.04144	0.01597	0.03114	0.02945
10	- Lighting Energy	-	0.00423	0.00423	0.00462	0.00093	0.00089	0.00089	0.00116	0.00116	0.00034	0.00094	0.00411
11	- Lighting Facilities	-	-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13													
14	**Functional Allocation Factors**												
15	- Production Capacity		0.35982	0.35982	0.12613	0.41790	0.40004	0.40004	1.00000	1.00000	0.00000	0.39406	0.10310
16	- Production Energy		0.09815	0.09815	0.31544	0.01364	0.01010	0.01010	-	-	-	0.01215	0.31252
17	- Transmission Capacity		0.13815	0.13815	0.05811	0.17162	0.19496	0.19496	-	-	0.00000	0.19582	0.05922
18	- Distribution Primary		0.18907	0.18907	0.13929	0.21069	0.22472	0.22472	-	-	0.55342	0.21799	0.16397
19	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
20	- Distribution Secondary	1.00000	0.09213	0.09213	0.06304	0.09551	0.08819	0.08819	-	-	0.25047	0.09428	0.07772
21	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-
21	- Distribution Services		0.03529	0.03529	0.05044	0.03061	0.02575	0.02575	-	-	0.07687	0.02473	0.06344
22	- Metering		0.02198	0.02198	0.01784	0.01821	0.02011	0.02011	-	-	0.04716	0.02046	0.01691
23	- Interruptible Equipment		0.00011	0.00011	0.00011	0.00017	0.00018	0.00018	-	-	0.00045	0.00017	0.00012
24	- Lighting Facilities		-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899
25	- Customer Billing/Info.		0.06532	0.06532	0.21156	0.01438	0.01336	0.01336	-	-	-	0.01859	0.16401
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27													
28	**Residential**												
29	- Production Capacity	-	0.24547	0.22297	0.07816	0.25897	0.24790	0.24790	0.61968	0.61968	0.00000	0.24419	0.06389
30	- Production Energy	-	0.06696	0.08945	0.17297	0.00748	0.00554	0.00554	-	-	-	0.00666	0.17137
31	- Transmission Capacity	-	0.09424	0.09424	0.03635	0.10737	0.12197	0.12197	-	-	0.00000	0.12251	0.03705
32	- Distribution Primary	-	0.12898	0.12898	0.09455	0.14302	0.15254	0.15254	-	-	0.37567	0.14798	0.11130
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	0.06285	0.06285	0.04941	0.07489	0.06916	0.06916	-	-	0.19631	0.07395	0.06106
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	-	0.02407	0.02407	0.04511	0.02737	0.02303	0.02303	-	-	0.06875	0.02212	0.05674
36	- Metering	-	0.01499	0.01499	0.01555	0.01572	0.01736	0.01736	-	-	0.04070	0.01766	0.01471
37	- Interruptible Equipment	-	0.00008	0.00008	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	0.04456	0.04456	0.18793	0.01278	0.01187	0.01187	-	-	-	0.01651	0.14745
40		-	0.68220	0.68220	0.68004	0.64760	0.64938	0.64938	0.61968	0.61968	0.68143	0.65157	0.66358
41													
42	**Gen Service Non Demand**												
43	- Production Capacity	-	0.02326	0.01985	0.00696	0.02306	0.02207	0.02207	0.05517	0.05517	0.00000	0.02174	0.00569
44	- Production Energy	-	0.00634	0.00975	0.01613	0.00070	0.00052	0.00052	-	-	-	0.00062	0.01598
45	- Transmission Capacity	-	0.00893	0.00893	0.00323	0.00953	0.01082	0.01082	-	-	0.00000	0.01087	0.00329
46	- Distribution Primary	-	0.01222	0.01222	0.00723	0.01093	0.01166	0.01166	-	-	0.02871	0.01131	0.00850
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
48	- Distribution Secondary	-	0.00596	0.00596	0.00434	0.00656	0.00606	0.00606	-	-	0.01724	0.00646	0.00519
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	-	0.00228	0.00228	0.00361	0.00219	0.00184	0.00184	-	-	0.00550	0.00177	0.00454
50	- Metering	-	0.00142	0.00142	0.00142	0.00152	0.00168	0.00168	-	-	0.00396	0.00171	0.00136
51	- Interruptible Equipment	-	0.00001	0.00001	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	0.00422	0.00422	0.01499	0.00102	0.00095	0.00095	-	-	-	0.00133	0.01050
54		-	0.06464	0.06464	0.05790	0.05550	0.05559	0.05559	0.05517	0.05517	0.05540	0.05580	0.05505
55													
56	**Gen Service 100% L.F.**												
57	- Production Capacity	-	0.00109	0.00112	0.00039	0.00130	0.00124	0.00124	0.00310	0.00310	0.00000	0.00122	0.00032
58	- Production Energy	-	0.00030	0.00027	0.00150	0.00006	0.00005	0.00005	-	-	-	0.00006	0.00148
59	- Transmission Capacity	-	0.00042	0.00042	0.00017	0.00051	0.00058	0.00058	-	-	0.00000	0.00058	0.00018
60	- Distribution Primary	-	0.00057	0.00057	0.00030	0.00046	0.00049	0.00049	-	-	0.00120	0.00047	0.00036
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	0.00028	0.00028	0.00007	0.00011	0.00010	0.00010	-	-	0.00029	0.00011	0.00009
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	-	0.00011	0.00011	0.00040	0.00024	0.00021	0.00021	-	-	0.00061	0.00020	0.00051
64	- Metering	-	0.00007	0.00007	0.00014	0.00014	0.00015	0.00015	-	-	0.00036	0.00016	0.00013
65	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	0.00020	0.00020	0.00167	0.00011	0.00011	0.00011	-	-	-	0.00015	0.00117
68		-	0.00303	0.00303	0.00465	0.00293	0.00292	0.00292	0.00310	0.00310	0.00246	0.00294	0.00423
69													
70	**Gen Service Demand**												
71	- Production Capacity	-	0.07808	0.10012	0.03510	0.11629	0.11132	0.11132	0.27826	0.27826	0.00000	0.10965	0.02869
72	- Production Energy	-	0.02130	(0.00075)	0.10271	0.00444	0.00329	0.00329	-	-	-	0.00396	0.10176
73	- Transmission Capacity	-	0.02998	0.02998	0.01594	0.04708	0.05348	0.05348	-	-	0.00000	0.05372	0.01625
74	- Distribution Primary	-	0.04103	0.04103	0.03301	0.04993	0.05325	0.05325	-	-	0.13115	0.05166	0.03886
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	1.00000	0.01999	0.01999	0.00883	0.01336	0.01232	0.01232	-	-	0.03508	0.01319	0.01092
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	-	0.00766	0.00766	0.00129	0.00078	0.00066	0.00066	-	-	0.00197	0.00063	0.00162
78	- Metering	-	0.00477	0.00477	0.00065	0.00076	0.00085	0.00085	-	-	0.00199	0.00086	0.00064
79	- Interruptible Equipment	-	0.00002	0.00002	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	0.01417	0.01417	0.00539	0.00037	0.00034	0.00034	-	-	-	0.00048	0.00378
82		1.00000	0.21699	0.21699	0.20292	0.23300	0.23551	0.23551	0.27826	0.27826	0.17019	0.23414	0.20251
83													
84	**Gen Service Curtailable**												
85	- Production Capacity	-	0.00093	0.00043	0.00015	0.00050	0.00048	0.00048	0.00119	0.00119	0.00000	0.00047	0.00012
86	- Production Energy	-	0.00025	0.00075	0.00115	0.00005	0.00004	0.00004	-	-	-	0.00004	0.00114
87	- Transmission Capacity	-	0.00036	0.00036	0.00006	0.00017	0.00019	0.00019	-	-	0.00000	0.00019	0.00006
88	- Distribution Primary	-	0.00049	0.00049	0.00065	0.00098	0.00104	0.00104	-	-	0.00257	0.00101	0.00076
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	0.00024	0.00024	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	0.00009	0.00009	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00006	0.00006	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
93	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	0.00017	0.00017	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000
96		-	0.00258	0.00258	0.00200	0.00170	0.00175	0.00175	0.00119	0.00119	0.00258	0.00172	0.00208
97													
98	**Gen Service Interruptible**												
99	- Production Capacity	-	0.00947	0.01491	0.00523	0.01732	0.01658	0.01658	0.04144	0.04144	0.00000	0.01633	0.00427
100	- Production Energy	-	0.00258	(0.00285)	0.01824	0.00079	0.00058	0.00058	-	-	-	0.00070	0.01807
101	- Transmission Capacity	-	0.00364	0.00364	0.00233	0.00688	0.00781	0.00781	-	-	0.00000	0.00785	0.00237
102	- Distribution Primary	-	0.00498	0.00498	0.00350	0.00529	0.00564	0.00564	-	-	0.01390	0.00548	0.00412
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	0.00243	0.00243	0.00038	0.00057	0.00053	0.00053	-	-	0.00150	0.00056	0.00045
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	-	0.00093	0.00093	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000
106	- Metering	-	0.00058	0.00058	0.00003	0.00005	0.00005	0.00005	-	-	0.00012	0.00005	0.00003
107	- Interruptible Equipment	-	0.00000	0.00000	0.00011	0.00017	0.00018	0.00018	-	-	0.00045	0.00017	0.00012
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	0.00172	0.00172	0.00002	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00001
110		-	0.02633	0.02633	0.02983	0.03107	0.03138	0.03138	0.04144	0.04144	0.01597	0.03114	0.02945
111													
112	**Lighting Energy**												
113	- Production Capacity	-	0.00152	0.00042	0.00015	0.00048	0.00046	0.00046	0.00116	0.00116	0.00000	0.00046	0.00012
114	- Production Energy	-	0.00041	0.00152	0.00275	0.00012	0.00009	0.00009	-	-	-	0.00011	0.00272
115	- Transmission Capacity	-	0.00058	0.00058	0.00003	0.00009	0.00010	0.00010	-	-	0.00000	0.00010	0.00003
116	- Distribution Primary	-	0.00080	0.00080	0.00005	0.00008	0.00009	0.00009	-	-	0.00022	0.00008	0.00006
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	0.00039	0.00039	0.00001	0.00002	0.00002	0.00002	-	-	0.00005	0.00002	0.00002
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	-	0.00015	0.00015	0.00003	0.00002	0.00001	0.00001	-	-	0.00004	0.00001	0.00004
120	- Metering	-	0.00009	0.00009	0.00005	0.00001	0.00001	0.00001	-	-	0.00003	0.00001	0.00004
121	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	0.00028	0.00028	0.00155	0.00011	0.00010	0.00010	-	-	-	0.00014	0.00108
124		-	0.00423	0.00423	0.00462	0.00093	0.00089	0.00089	0.00116	0.00116	0.00034	0.00094	0.00411
125													
126	**Lighting Facilities**												
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION E - RATE SCHEDULES

COST OF SERVICE STUDY BY
JURISDICTION, RETAIL RATE CLASS AND FUNCTION

PRODUCTION CAPACITY ALLOCATION METHOD:
12 CP AND 25% AD

PROJECTED TEST YEAR 2022

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket No. 20210016-EI
Cost of Service Study by Jurisdiction, Retail Rate Class and Function
Production Capacity Allocation Method: 12 CP and 25% AD
Projected Twelve Months Ended December 31, 2022

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DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
1	**Rate Base**														
2	Electric Plant in Service	Line 97	24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
3	Accum. Depreciation & Amort.	Line 163	(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,595,008)	(310,119)	(17,580)	(1,301,024)	(9,964)	(178,816)	(9,661)	(225,692)
4	Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,857,017	846,288	46,582	3,658,911	29,613	499,015	22,211	345,639
5	Construction Work in Progress	Line 207	1,229,347	(528,383)	700,964	66,175	634,789	439,532	38,806	1,548	136,232	530	16,424	832	885
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,406	32,301	20,415	1,780	98	8,654	49	1,241	32	32
7	Working Capital	Line 241	590,717	109,218	699,935	61,259	638,676	453,413	38,469	2,986	121,841	899	16,877	2,306	1,884
8	Total Rate Base		20,105,168	(1,696,417)	18,408,752	1,797,710	16,611,041	10,770,378	925,342	51,214	3,925,637	31,092	533,558	25,381	348,440
9															
10	**Revenue**														
11	Sales of Electric & Lighting Rev.	Line 263	4,949,754	(2,166,822)	2,782,932	139,758	2,643,174	1,742,433	165,019	7,747	555,716	6,577	67,487	10,749	87,446
12	Other Operating Revenue	Line 283	220,610	-	220,610	152,774	67,837	55,728	4,570	409	6,414	24	644	36	12
13	Total Revenue		5,170,364	(2,166,822)	3,003,542	292,532	2,711,011	1,798,161	169,589	8,156	562,130	6,600	68,132	10,785	87,458
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 365	2,610,371	(1,919,580)	690,791	30,211	660,580	437,437	36,313	2,815	134,377	1,406	19,663	2,813	25,757
17	Depreciation	Line 432	741,994	89,324	831,318	66,065	765,253	488,558	42,158	2,509	179,513	1,357	25,130	1,501	24,529
18	Tax Other Than Income Tax	Line 440	433,141	(238,280)	194,861	17,163	177,699	114,701	9,852	572	41,509	339	5,712	326	4,688
19	Operating Expense before Tax		3,785,506	(2,068,536)	1,716,970	113,439	1,603,531	1,040,696	88,323	5,895	355,398	3,101	50,505	4,639	54,974
20	Income Tax Expense	Line 486	223,117	(42,788)	180,329	34,467	145,862	104,946	13,117	159	20,509	633	123	1,352	5,023
21	Total Operating Expense		4,008,623	(2,111,324)	1,897,300	147,906	1,749,394	1,145,642	101,440	6,054	375,907	3,735	50,628	5,991	59,997
22															
23	**Return**														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,161,741	(55,498)	1,106,243	144,626	961,617	652,519	68,149	2,102	186,223	2,866	17,504	4,793	27,462
25	Net Operating Income Required	Ln 8 x Ln 33	1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(50,068)	-	(50,068)	-	(50,068)	(3,445)	11,791	(1,017)	(52,866)	972	(14,992)	3,248	6,240
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(67,246)	-	(67,246)	-	(67,246)	(4,626)	15,837	(1,366)	(71,003)	1,305	(20,136)	4,362	8,381
29															
30	**Total Class Cost of Service**	Ln 25 + Ln 21 - Ln 12	4,999,822	(2,166,822)	2,833,000	139,758	2,693,242	1,745,878	153,228	8,764	608,582	5,605	82,479	7,501	81,206
31															
32	Rate of Return Earned	Ln 24 / Ln 8					5.79%	6.06%	7.36%	4.11%	4.74%	9.22%	3.28%	18.89%	7.88%
33	Rate of Return Requested	Sch. 14					6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35	Revenues @ Present Rates	Ln 11					2,643,174	1,742,433	165,019	7,747	555,716	6,577	67,487	10,749	87,446
36	Increase/(Decrease) Justified	Ln 28					67,246	4,626	(15,837)	1,366	71,003	(1,305)	20,136	(4,362)	(8,381)
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					2.54%	0.27%	-9.60%	17.63%	12.78%	-19.85%	29.84%	-40.58%	-9.58%
38															

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,709,827	(4,446)	6,705,381	478,429	6,226,952	3,775,401	338,871	21,234	1,788,007	10,274	277,162	16,003	-
43	Production Intermediate Demand		555,303	0	555,303	64,855	490,448	297,359	26,690	1,672	140,827	809	21,830	1,260	-
44	Production Peaking Demand		659,766	0	659,766	61,501	598,265	362,728	32,558	2,040	171,786	987	26,629	1,538	-
45	Production Solar Demand		1,320,639	0	1,320,639	94,232	1,226,407	743,571	66,741	4,182	352,151	2,024	54,587	3,152	-
46	Retail 100%, Removed		51,894	(51,894)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,179,058	464,860	29,128	2,452,771	14,094	380,208	21,953	0
48	Production Plant Allocators						0.92436	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	6,158	80,147	48,593	4,362	273	23,013	132	3,567	206	-
52	Production Intermediate Demand		2,476		2,476	289	2,187	1,326	119	7	628	4	97	6	-
53	Production Peaking Demand		18,046		18,046	1,682	16,364	9,921	891	56	4,699	27	728	42	-
54	Production Solar Demand		1,434		1,434	102	1,332	808	72	5	382	2	59	3	-
55	Transmission		5,043,911	(122,361)	4,921,550	1,378,312	3,543,238	2,216,727	196,668	10,510	971,958	3,488	142,005	1,882	-
56	Distribution Primary		332		332	-	332	225	17	1	79	2	8	0	-
57	Transmission Plant Total		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,277,599	202,129	10,852	1,000,759	3,655	146,466	2,139	0
58	Transmission Plant Allocators						0.72435	0.62510	0.05548	0.00298	0.27466	0.00100	0.04020	0.00059	0.00000
59															
60	Total Prod and Trans Plant		14,449,932	(178,701)	14,271,231	2,085,561	12,185,670	7,456,658	666,988	39,981	3,453,529	17,749	526,673	24,092	0
61	Prod and Trans Plant Allocators						0.85386	0.61192	0.05474	0.00328	0.28341	0.00146	0.04322	0.00198	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,745,579	(457,563)	4,288,016	-	4,288,016	2,910,776	222,419	9,318	1,016,185	19,939	107,710	1,668	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,033,059	(92,382)	1,940,677	-	1,940,677	1,521,012	133,610	2,211	271,834	-	11,614	396	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	0	595,612	-	595,612	532,679	42,583	4,744	15,240	-	25	341	-
69	Distribution Metering		370,029	0	370,029	4,620	365,409	315,341	30,646	2,791	15,432	21	949	228	-
70	Lighting Facilities		554,993	0	554,993	-	554,993	-	-	-	-	-	-	-	554,993
71	Distribution IS Equipment		3,463	0	3,463	-	3,463	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
73	Distribution Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
74															
75	Total Trans and Dist Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,761	2,634	554,993
76	Total Trans and Dist Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
77															
78	Total Prod, Trans and Dist Plant		17,600,164	(606,285)	16,993,879	703,637	16,290,242	10,458,867	894,118	48,193	3,771,463	34,054	503,968	24,587	554,993
79	Total Prod, Trans and Dist Plant Allocators						0.95859	0.64203	0.05489	0.00296	0.23152	0.00209	0.03094	0.00151	0.03407
80															
81	General & Intangible Plant														
82	Labor		970,830	(17,816)	953,015	43,700	909,315	616,840	52,564	4,263	185,541	1,874	27,480	4,360	16,393
83	Retail 100%, Class = # Bills		107,131		107,131	-	107,131	95,167	7,593	848	2,731	0	10	782	-

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,077,961	(17,816)	1,060,146	43,700	1,016,446	712,007	60,157	5,111	188,272	1,875	27,490	5,142	16,393
86	General & Intangible Plant Allocators						0.95878	0.70049	0.05918	0.00503	0.18523	0.00184	0.02704	0.00506	0.01613
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(147)	(3,053)	(2,071)	(176)	(14)	(623)	(6)	(92)	(15)	(55)
90	Retail 100%, Class = # Bills		2,531	0	2,531	-	2,531	2,249	179	20	65	0	0	18	-
91	Retail 100%, Resid, Dem		0	3,375	3,375	-	3,375	3,375	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		31,639	(31,639)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		726,328	(726,110)	217	(2,636)	2,854	3,553	3	6	(558)	(6)	(92)	4	(55)
96															
97	Total Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
98	Total Gross Electric Plant Allocators						0.90768	0.64201	0.05519	0.00306	0.23672	0.00189	0.03235	0.00152	0.02727
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,896,975	60,711	1,957,686	139,681	1,818,005	1,102,256	98,936	6,199	522,022	3,000	80,919	4,672	-
104	Production Intermediate Demand		194,447	16,038	210,485	24,583	185,902	112,712	10,117	634	53,380	307	8,275	478	-
105	Production Peaking Demand		396,958	1,434	398,392	37,137	361,255	219,029	19,659	1,232	103,731	596	16,079	928	-
106	Production Solar Demand		65,204	3,709	68,913	4,917	63,996	38,801	3,483	218	18,376	106	2,848	164	-
107	Retail 100%, Removed		6,612	(6,612)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		66,771		66,771	4,764	62,007	37,595	3,374	211	17,805	102	2,760	159	-
110	Production Intermediate Demand		46,904		46,904	5,478	41,426	25,117	2,254	141	11,895	68	1,844	106	-
111	Production Peaking Demand		42,476		42,476	3,959	38,517	23,353	2,096	131	11,060	64	1,714	99	-
112	Production Solar Demand		594		594	42	552	335	30	2	158	1	25	1	-
113	Production Plant Total		2,716,941	75,280	2,792,221	220,562	2,571,659	1,559,197	139,950	8,769	738,426	4,243	114,465	6,609	0
114	Production Plant Allocators						0.92101	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	557	7,250	4,396	395	25	2,082	12	323	19	-
118	Production Intermediate Demand		1,279		1,279	149	1,130	685	61	4	324	2	50	3	-
119	Production Peaking Demand		1,256		1,256	117	1,139	690	62	4	327	2	51	3	-
120	Production Solar Demand		3		3	0	2	1	0	0	1	0	0	0	-
121	Transmission		818,505	(2,130)	816,375	228,631	587,744	367,705	32,623	1,743	161,226	579	23,555	312	-
122	Distribution Primary		40		40	-	40	27	2	0	9	0	1	0	-
123	Transmission Plant Total		828,889	(2,130)	826,759	229,455	597,304	373,505	33,143	1,776	163,969	595	23,980	337	0
124	Transmission Plant Allocators						0.72246	0.62532	0.05549	0.00297	0.27452	0.00100	0.04015	0.00056	0.00000
125															
126	Total Prod and Trans Plant		3,545,830	73,150	3,618,980	450,016	3,168,963	1,932,702	173,093	10,545	902,395	4,838	138,445	6,946	0
127	Prod and Trans Plant Allocators						0.87565	0.60988	0.05462	0.00333	0.28476	0.00153	0.04369	0.00219	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		926,124	(8,914)	917,209	-	917,209	622,617	47,576	1,993	217,363	4,265	23,039	357	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		627,108	(2,002)	625,107	-	625,107	489,929	43,037	712	87,560	-	3,741	128	-
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	0	226,218	-	226,218	202,315	16,173	1,802	5,788	-	9	130	-
135	Distribution Metering		67,146	0	67,146	838	66,307	57,222	5,561	507	2,800	4	172	41	-
136	Lighting Facilities		215,838	2,354	218,192	-	218,192	-	-	-	-	-	-	-	218,192
137	Distribution IS Equipment		835	0	835	-	835	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,063,269	(8,562)	2,054,707	838	2,053,869	1,372,084	112,347	5,014	313,511	4,269	27,797	655	218,192
139	Distribution Plant Allocators						0.99959	0.66805	0.05470	0.00244	0.15264	0.00208	0.01353	0.00032	0.10623
140															
141	Total Trans and Dist Plant		2,892,158	(10,692)	2,881,466	230,293	2,651,173	1,745,588	145,490	6,790	477,480	4,863	51,777	992	218,192
142	Total Trans and Dist Plant Allocators						0.92008	0.65842	0.05488	0.00256	0.18010	0.00183	0.01953	0.00037	0.08230
143															
144	Total Prod, Trans and Dist Plant		5,609,099	64,587	5,673,687	450,855	5,222,832	3,304,785	285,440	15,559	1,215,907	9,106	166,242	7,601	218,192
145	Total Prod, Trans and Dist Plant Allocators						0.92054	0.63276	0.05465	0.00298	0.23281	0.00174	0.03183	0.00146	0.04178
146															
147	General & Intangible Plant														
148	Labor		452,925	(18,344)	434,580	19,927	414,653	281,283	23,970	1,944	84,608	855	12,531	1,988	7,475
149	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888	0	8,888	-	8,888	7,896	630	70	227	0	1	65	-
151	General & Intangible Plant Total		461,813	(18,344)	443,469	19,927	423,541	289,178	24,600	2,014	84,834	855	12,532	2,053	7,475
152	General & Intangible Plant Allocators						0.95507	0.68276	0.05808	0.00476	0.20030	0.00202	0.02959	0.00485	0.01765
153															
154	Other														
155	Labor		1,455		1,455	67	1,388	942	80	7	283	3	42	7	25
156	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		0	103	103	-	103	103	-	-	-	-	-	-	-
158	Retail 100%, Removed		335,740	(335,740)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		336,720	(335,637)	1,083	(408)	1,491	1,045	80	7	283	3	42	7	25
162															
163	Total Accumulated Depreciation		6,407,632	(289,394)	6,118,238	470,374	5,647,864	3,595,008	310,119	17,580	1,301,024	9,964	178,816	9,661	225,692
164	Total Accum Deprec Allocators						0.92312	0.63653	0.05491	0.00311	0.23036	0.00176	0.03166	0.00171	0.03996
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,179,058	464,860	29,128	2,452,771	14,094	380,208	21,953	0
169	Production Reserve		(2,716,941)	(75,280)	(2,792,221)	(220,562)	(2,571,659)	(1,559,197)	(139,950)	(8,769)	(738,426)	(4,243)	(114,465)	(6,609)	0
170	Production Net Plant		6,580,488	(131,620)	6,448,868	478,455	5,970,413	3,619,861	324,910	20,359	1,714,344	9,851	265,743	15,344	0
171	Production Net Plant Allocators						0.92581	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
173	Transmission Gross Plant		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,277,599	202,129	10,852	1,000,759	3,655	146,466	2,139	0
174	Transmission Reserve		(828,889)	2,130	(826,759)	(229,455)	(597,304)	(373,505)	(33,143)	(1,776)	(163,969)	(595)	(23,980)	(337)	0
175	Transmission Net Plant		4,323,615	(120,231)	4,203,383	1,157,089	3,046,294	1,904,095	168,986	9,076	836,790	3,060	122,485	1,802	0
176	Transmission Net Plant Allocators						0.72472	0.62505	0.05547	0.00298	0.27469	0.00100	0.04021	0.00059	0.00000
177															
178	Distribution Gross Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
179	Distribution Reserve		(2,063,269)	8,562	(2,054,707)	(838)	(2,053,869)	(1,372,084)	(112,347)	(5,014)	(313,511)	(4,269)	(27,797)	(655)	(218,192)
180	Distribution Net Plant		6,239,466	(541,383)	5,698,083	3,782	5,694,301	3,907,724	316,912	14,051	1,005,181	15,691	95,963	1,978	336,801
181	Distribution Net Plant Allocators						0.99934	0.68625	0.05565	0.00247	0.17652	0.00276	0.01685	0.00035	0.05915
182															
183	General & Intangible Gross Plant		1,077,961	(17,816)	1,060,146	43,700	1,016,446	712,007	60,157	5,111	188,272	1,875	27,490	5,142	16,393
184	General & Intangible Reserve		(461,813)	18,344	(443,469)	(19,927)	(423,541)	(289,178)	(24,600)	(2,014)	(84,834)	(855)	(12,532)	(2,053)	(7,475)
185	General & Intangible Net Plant		616,148	529	616,677	23,772	592,905	422,829	35,558	3,096	103,437	1,020	14,958	3,089	8,918
186	General & Intangible Net Plant Allocators						0.96145	0.71315	0.05997	0.00522	0.17446	0.00172	0.02523	0.00521	0.01504
187															
188	Other Gross Plant		726,328	(726,110)	217	(2,636)	2,854	3,553	3	6	(558)	(6)	(92)	4	(55)
189	Other Reserve		(336,720)	335,637	(1,083)	408	(1,491)	(1,045)	(80)	(7)	(283)	(3)	(42)	(7)	(25)
190	Other Net Plant		389,608	(390,474)	(866)	(2,228)	1,362	2,508	(77)	(1)	(842)	(9)	(134)	(3)	(80)
191	Other Net Plant Allocators						(1.57334)	1.84101	(0.05675)	(0.00058)	(0.61779)	(0.00672)	(0.09835)	(0.00206)	(0.05877)
192															
193	Total Gross Plant		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
194	Total Reserve		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,595,008)	(310,119)	(17,580)	(1,301,024)	(9,964)	(178,816)	(9,661)	(225,692)
195	Total Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,857,017	846,288	46,582	3,658,911	29,613	499,015	22,211	345,639
196	Total Net Plant Allocators						0.90211	0.64403	0.05529	0.00304	0.23906	0.00193	0.03260	0.00145	0.02258
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,702	0	2,702	193	2,509	1,521	137	9	720	4	112	6	-
201	Production Intermediate Demand		314	0	314	37	277	168	15	1	80	0	12	1	-
202	Production Peaking Demand		386	0	386	36	350	212	19	1	101	1	16	1	-
203	Production Solar Demand		213,781	(19,216)	194,565	13,883	180,682	109,548	9,833	616	51,881	298	8,042	464	-
204	Transmission		652,767	(475,424)	177,344	49,666	127,677	79,878	7,087	379	35,024	126	5,117	68	-
205	Distribution Secondary		307,693	(33,515)	274,178	-	274,178	214,888	18,876	312	38,405	-	1,641	56	-
206	Labor		51,704	(229)	51,475	2,360	49,115	33,317	2,839	230	10,022	101	1,484	235	885
207	Total Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	439,532	38,806	1,548	136,232	530	16,424	832	885
208	Total Construction Work in Progress Allocator						0.90559	0.69241	0.06113	0.00244	0.21461	0.00084	0.02587	0.00131	0.00139
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	180	2,342	1,420	127	8	673	4	104	6	-
213	Production Peaking Demand		1,710	0	1,710	159	1,551	940	84	5	445	3	69	4	-
214	Transmission		32,072	0	32,072	8,982	23,090	14,446	1,282	68	6,334	23	925	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,418	185	8	844	17	89	1	-
216	Labor		1,841	0	1,841	84	1,757	1,192	102	8	358	4	53	8	32
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,406	32,301	20,415	1,780	98	8,654	49	1,241	32	32

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator						0.77448	0.63203	0.05510	0.00303	0.26792	0.00153	0.03843	0.00099	0.00098
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	3,412	44,403	26,921	2,416	151	12,750	73	1,976	114	-
223	Production Base Energy		39,774	0	39,774	1,427	38,347	21,027	1,961	182	12,486	139	2,217	334	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,818	0	86,818	3,385	83,433	45,750	4,267	396	27,166	303	4,823	727	-
226	Production Solar Demand		(327)	0	(327)	(23)	(304)	(184)	(17)	(1)	(87)	(1)	(14)	(1)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(416,101)	416,101	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(348,864)	121,417	(227,447)	(9,947)	(217,500)	(144,028)	(11,956)	(927)	(44,244)	(463)	(6,474)	(926)	(8,480)
231	EV C&I		0	1,483	1,483	-	1,483	-	-	-	1,483	-	-	-	-
232	Retail 100%, Class = # Bills		202,798	(3,781)	199,017	-	199,017	176,791	14,106	1,574	5,074	0	18	1,453	-
233	Retail 100%, Class = Prod		(155,872)	(36,368)	(192,240)	-	(192,240)	(116,555)	(10,462)	(656)	(55,200)	(317)	(8,557)	(494)	-
234	Retail 100%, Class = Net Plant		466,409	6,400	472,809	-	472,809	304,502	26,143	1,439	113,031	915	15,416	686	10,677
235	Retail 100%, Class = T&D		(118,470)	5,970	(112,501)	-	(112,501)	(76,661)	(6,233)	(277)	(19,147)	(290)	(1,797)	(38)	(8,058)
236	Retail 100%, Class = Metering		30,595	0	30,595	-	30,595	26,403	2,566	234	1,292	2	79	19	-
237	Retail 100%, Resid, Dem		7,087	0	7,087	-	7,087	7,087	-	-	-	-	-	-	-
238	Retail 100%, Removed		396,871	(396,871)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		312,937	0	312,937	28,892	284,045	182,359	15,677	870	67,238	537	9,189	432	7,745
241	Total Working Capital		590,717	109,218	699,935	61,259	638,676	453,413	38,469	2,986	121,841	899	16,877	2,306	1,884
242	Total Working Capital Allocator						0.91248	0.70993	0.06023	0.00468	0.19077	0.00141	0.02643	0.00361	0.00295
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
247	Accumulated Depreciation		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,595,008)	(310,119)	(17,580)	(1,301,024)	(9,964)	(178,816)	(9,661)	(225,692)
248	Net Electric Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,857,017	846,288	46,582	3,658,911	29,613	499,015	22,211	345,639
249	Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	439,532	38,806	1,548	136,232	530	16,424	832	885
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,406	32,301	20,415	1,780	98	8,654	49	1,241	32	32
251	Working Capital		590,717	109,218	699,935	61,259	638,676	453,413	38,469	2,986	121,841	899	16,877	2,306	1,884
252	Total Rate Base		38,254,493	(2,879,595)	35,374,898	3,458,581	31,916,317	20,627,395	1,771,630	97,795	7,584,548	60,705	1,032,573	47,592	694,078
253	Total Rate Base Allocator						0.90223	0.64630	0.05551	0.00306	0.23764	0.00190	0.03235	0.00149	0.02175
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		4,707,540	(2,167,625)	2,539,915	-	2,539,915	1,732,921	164,202	7,696	551,015	6,552	66,819	10,710	-
258	Clean Energy Connect		15,010	-	15,010	-	15,010	9,101	817	51	4,310	25	668	39	-
259	EV Revenues		-	803	803	-	803	412	-	-	391	-	-	-	-
260	Lighting Facilities Revenue		87,446	-	87,446	-	87,446	-	-	-	-	-	-	-	87,446
261	Retail Revenue		4,809,996	(2,166,822)	2,643,174	-	2,643,174	1,742,433	165,019	7,747	555,716	6,577	67,487	10,749	87,446
262	Wholesale Revenue		139,758	-	139,758	139,758	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	Retail by Class (Present Revenue)	Ref.	(1)	(2)	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
263	Total Revenue from Sales of Electric & Lighting				4,949,754	(2,166,822)	2,782,932	139,758	2,643,174	1,742,433	165,019	7,747	555,716	6,577	67,487	10,749	87,446
264	Total Retail Sales of Electric & Lighting Allocator								0.94978	0.68228	0.06465	0.00303	0.21694	0.00258	0.02631	0.00422	-
265																	
266	Function Allocator for Electric Revenue:																
267	Return + Pretax Op Exp				4,997,315	(2,124,034)	2,873,281	258,065	2,615,216	1,696,659	144,680	9,015	594,487	4,995	83,001	6,185	76,195
268	Less Lighting Facilities				(76,195)		(76,195)		(76,195)								(76,195)
269	Return & Pretax Op Exp net of Lighting Fac.				4,921,120	(2,124,034)	2,797,086	258,065	2,539,021	1,696,659	144,680	9,015	594,487	4,995	83,001	6,185	-
270	Function Allocator for Electric Revenue								1.00000	0.66823	0.05698	0.00355	0.23414	0.00197	0.03269	0.00244	0.00000
271																	
272																	
273	**Other Revenue**	Sch. 9															
274	Transmission				18,280	0	18,280	5,119	13,160	8,233	730	39	3,610	13	527	7	-
275	Distribution Primary				2,090	0	2,090	-	2,090	1,419	108	5	495	10	52	1	-
276	Distribution Secondary				7,364	0	7,364	-	7,364	5,771	507	8	1,031	-	44	2	-
277	Distribution Service				44,658	0	44,658	-	44,658	39,939	3,193	356	1,143	-	2	26	-
278	Lighting Facilities				0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills				0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod				0	0	0	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%				147,593	0	147,593	147,593	-	-	-	-	-	-	-	-	-
282	Rate Base				627	0	627	61	565	365	31	2	134	1	18	1	12
283	Total Other Revenue				220,610	0	220,610	152,774	67,837	55,728	4,570	409	6,414	24	644	36	12
284	Total Other Revenue Allocator								0.30750	0.82150	0.06737	0.00603	0.09455	0.00035	0.00950	0.00053	0.00018
285																	
286																	
287	**O&M Expense**	Sch. 10															
288	Production Demand																
289	Production Base Demand				23,168		23,168		21,515	13,044	1,171	73	6,178	35	958	55	-
290	Production Intermediate Demand				4,525		4,525		3,996	2,423	217	14	1,147	7	178	10	-
291	Production Peaking Demand				6,577		6,577		5,964	3,616	325	20	1,712	10	265	15	-
292	Production Solar Demand				8,443		8,443		7,841	4,754	427	27	2,251	13	349	20	-
293	Production Demand O&M Subtotal				42,713	0	42,713	0	39,316	23,837	2,140	134	11,289	65	1,750	101	0
294	Production Demand O&M Allocators								0.92047	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
295																	
296	Production Energy																
297	Production Base Energy				111,085		111,085		107,100	58,729	5,477	509	34,872	389	6,192	933	-
298	Production Intermediate Energy				12,109		12,109		11,034	6,050	564	52	3,593	40	638	96	-
299	Production Peaking Energy				27,933		27,933		26,843	14,720	1,373	127	8,740	98	1,552	234	-
300	Production Solar Energy				6,559		6,559		6,372	3,494	326	30	2,075	23	368	56	-
301	Production Energy O&M Subtotal				157,686	0	157,686	0	151,350	82,993	7,740	719	49,279	550	8,750	1,318	0
302	Production Energy O&M Allocators								0.95982	0.54835	0.05114	0.00475	0.32560	0.00364	0.05781	0.00871	0.00000
303																	
304	Production O&M Total				200,399	0	200,399	0	190,665	106,830	9,880	853	60,569	615	10,500	1,419	0
305	Production O&M Total Allocators								0.95143	0.56030	0.05182	0.00447	0.31767	0.00323	0.05507	0.00744	0.00000
306																	
307	Transmission																

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		414		414	30	385	233	21	1	110	1	17	1	-
309	Production Intermediate Demand		35		35	4	31	19	2	0	9	0	1	0	-
310	Production Peaking Demand		40		40	4	36	22	2	0	10	0	2	0	-
311	Production Solar Demand		71		71	5	66	40	4	0	19	0	3	0	-
312	Transmission		36,685		36,685	10,274	26,411	16,523	1,466	78	7,245	26	1,058	14	-
313	Transmission O&M Total		37,245	0	37,245	10,316	26,929	16,837	1,494	80	7,394	27	1,082	15	0
314	Transmission O&M Allocators						0.72302	0.62525	0.05548	0.00297	0.27456	0.00100	0.04016	0.00057	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825		48,825	-	48,825	33,143	2,533	106	11,571	227	1,226	19	-
318	Distribution Secondary		22,855		22,855	-	22,855	17,912	1,573	26	3,201	-	137	5	-
319	Distribution Service		17,707		17,707	-	17,707	15,836	1,266	141	453	-	1	10	-
320	Distribution Metering		3,076		3,076	38	3,038	2,622	255	23	128	0	8	2	-
321	Lighting Facilities		18,057		18,057	-	18,057	-	-	-	-	-	-	-	18,057
322	Distribution IS Equipment		30		30	-	30	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,550	0	110,550	38	110,511	69,513	5,627	296	15,353	227	1,402	36	18,057
324	Distribution O&M Allocators						0.99965	0.62901	0.05092	0.00268	0.13893	0.00206	0.01268	0.00032	0.16340
325															
326	Customer Accounting														
327	Distribution Service		10,506		10,506		10,506	9,396	751	84	269	-	0	6	-
328	Meter Reading		2,018		2,018		2,018	1,792	143	16	51	0	0	15	-
329	Customer Records		14,507		14,507		14,505	12,886	1,028	115	370	0	1	106	-
330	Customer Billing		13,391		13,391		13,172	11,701	934	104	336	0	1	96	-
331	Retail 100%, Class = # Bills		12,623		12,623		12,623	11,214	895	100	322	0	1	92	-
332	Customer Accounting O&M		53,045	0	53,045	0	52,825	46,989	3,751	418	1,348	0	4	315	0
333	Customer Accounting O&M Allocators						0.99585	0.88952	0.07100	0.00792	0.02551	0.00000	0.00008	0.00596	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,873	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,873	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005		11,005		11,005	9,776	780	87	281	0	1	80	-
342	Sales O&M		11,005	0	11,005	0	11,005	9,776	780	87	281	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
344															
345	Admin and General														
346	Labor		201,695	(19,325)	182,370		174,007	118,039	10,059	816	35,505	359	5,259	834	3,137
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,139	9,720	836	46	3,584	29	490	23	413
349	EV O&M		0	1,563	1,563		1,563	1,323	-	-	240	-	-	-	-
350	Retail 100%, Class = # Bills		5,276	2,187	7,463		7,463	6,629	529	59	190	0	1	55	-
351	Retail 100%, Class = T&D		57,932	0	57,932		57,932	39,476	3,209	143	9,860	149	925	20	4,150
352	Retail 100%, Resid, Cust		0	10,432	10,432		10,432	10,432	-	-	-	-	-	-	-
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
354	Admin & General O&M		281,582	(5,144)	276,438	0	266,536	185,619	14,633	1,064	49,379	537	6,674	932	7,699
355	Admin & General O&M Allocators						0.96418	0.69641	0.05490	0.00399	0.18526	0.00201	0.02504	0.00350	0.02889
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,914,436	(1,914,436)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,914,436	(1,914,436)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,610,371	(1,919,580)	690,791	10,355	660,580	437,437	36,313	2,815	134,377	1,406	19,663	2,813	25,757
362	Total O&M Allocators						0.95627	0.66220	0.05497	0.00426	0.20342	0.00213	0.02977	0.00426	0.03899
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-
365	Total Adjusted O&M		2,610,371	(1,919,580)	690,791	10,355	660,580	437,437	36,313	2,815	134,377	1,406	19,663	2,813	25,757
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		170,536	122,526	293,061	20,910	272,151	165,005	14,810	928	78,146	449	12,113	699	-
371	Production Intermediate Demand		12,150	31,808	43,958	5,134	38,824	23,539	2,113	132	11,148	64	1,728	100	-
372	Production Peaking Demand		16,763	1,688	18,452	1,720	16,732	10,144	911	57	4,804	28	745	43	-
373	Production Solar Demand		43,908	300	44,208	3,154	41,053	24,891	2,234	140	11,788	68	1,827	106	-
374	Production Base Demand		2,047		2,047	146	1,901	1,153	103	6	546	3	85	5	-
375	Production Intermediate Demand		1,035		1,035	121	914	554	50	3	263	2	41	2	-
376	Production Peaking Demand		763		763	71	692	419	38	2	199	1	31	2	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		247,978	155,546	403,524	31,256	372,268	225,706	20,259	1,269	106,893	614	16,570	957	0
380	Production Plant Allocators						0.92254	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	111	1,450	879	79	5	416	2	65	4	-
384	Production Intermediate Demand		45		45	5	40	24	2	0	11	0	2	0	-
385	Production Peaking Demand		327		327	30	296	180	16	1	85	0	13	1	-
386	Production Solar Demand		26		26	2	24	15	1	0	7	0	1	0	-
387	Transmission		115,843	(4,481)	111,362	31,188	80,174	50,159	4,450	238	21,993	79	3,213	43	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		117,808	(4,481)	113,327	31,337	81,991	51,260	4,549	244	22,514	82	3,294	47	0
390	Transmission Plant Allocators						0.72349	0.62520	0.05548	0.00298	0.27459	0.00100	0.04017	0.00058	0.00000
391															
392	Total Prod and Trans Plant		365,785	151,066	516,851	62,593	454,258	276,966	24,808	1,513	129,407	696	19,864	1,004	0
393	Prod and Trans Plant Allocators						0.87890	0.60971	0.05461	0.00333	0.28488	0.00153	0.04373	0.00221	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		129,364	(18,155)	111,209	-	111,209	75,490	5,768	242	26,355	517	2,793	43	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		62,238	(4,003)	58,234	-	58,234	45,641	4,009	66	8,157	-	349	12	-

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	0	14,386	-	14,386	12,866	1,029	115	368	-	1	8	-
401	Distribution Metering		19,381	0	19,381	242	19,139	16,516	1,605	146	808	1	50	12	-
402	Lighting Facilities		18,504	4,729	23,233	-	23,233	-	-	-	-	-	-	-	23,233
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		243,873	(17,429)	226,443	242	226,201	150,514	12,411	569	35,688	518	3,192	75	23,233
405	Distribution Plant Allocators						0.99893	0.66540	0.05487	0.00251	0.15777	0.00229	0.01411	0.00033	0.10271
406															
407	Total Trans and Dist Plant		361,680	(21,910)	339,770	31,579	308,192	201,775	16,960	813	58,202	600	6,486	123	23,233
408	Total Trans and Dist Plant Allocators						0.90706	0.65470	0.05503	0.00264	0.18885	0.00195	0.02105	0.00040	0.07539
409															
410	Total Prod, Trans and Dist Plant		609,658	133,636	743,294	62,835	680,459	427,480	37,219	2,082	165,095	1,214	23,056	1,079	23,233
411	Total Prod, Trans and Dist Plant Allocators						0.91546	0.62822	0.05470	0.00306	0.24262	0.00178	0.03388	0.00159	0.03414
412															
413	General & Intangible Plant														
414	Labor		71,750	(1,917)	69,833	3,202	66,631	45,200	3,852	312	13,596	137	2,014	319	1,201
415	Retail 100%, Class = # Bills		7,038		7,038	-	7,038	6,252	499	56	179	0	1	51	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		78,787	(1,917)	76,871	3,202	73,669	51,451	4,351	368	13,775	137	2,014	371	1,201
418	General & Intangible Plant Allocators						0.95834	0.69841	0.05906	0.00500	0.18699	0.00186	0.02734	0.00503	0.01631
419															
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,278	290	6,568	-	6,568	5,834	465	52	167	0	1	48	-
423	Retail 100%, Resid, Dem		2,025	309	2,334	-	2,334	2,334	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	503	43	2	187	2	25	1	18
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	732	60	3	183	3	17	0	77
426	Retail 100%, Removed		44,849	(44,849)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	28	368	223	20	1	106	1	16	1	-
430	Other Plant Total		53,548	(42,395)	11,153	28	11,125	9,626	588	58	643	5	60	50	95
431															
432	Total Depreciation Expense		741,994	89,324	831,318	66,065	765,253	488,558	42,158	2,509	179,513	1,357	25,130	1,501	24,529
433	Total Depreciation Expense Allocators						0.92053	0.63843	0.05509	0.00328	0.23458	0.00177	0.03284	0.00196	0.03205
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	817	16,991	11,526	982	80	3,467	35	513	81	306
438	Gross Total Plant		177,344	(290)	177,054	16,346	160,708	103,175	8,869	492	38,042	304	5,199	244	4,382
439	Retail 100%, Removed		237,990	(237,990)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		433,141	(238,280)	194,861	17,163	177,699	114,701	9,852	572	41,509	339	5,712	326	4,688
441	Total Taxes Other Allocator						0.91192	0.64548	0.05544	0.00322	0.23359	0.00191	0.03215	0.00183	0.02638
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,170,364	(2,166,822)	3,003,542	292,532	2,711,011	1,798,161	169,589	8,156	562,130	6,600	68,132	10,785	87,458
446	Total Oper. Exp. Before Tax	Line 19	3,785,506	(2,068,536)	1,716,970	113,439	1,603,531	1,040,696	88,323	5,895	355,398	3,101	50,505	4,639	54,974
447	Net Oper. Income (NOI) before Tax		1,384,858	(98,286)	1,286,572	179,093	1,107,479	757,465	81,266	2,261	206,732	3,499	17,627	6,145	32,485
448	Interest Expense	Line 8 x WACC	323,273	722	323,995	31,640	292,355	189,559	16,286	901	69,091	547	9,391	447	6,133
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,061,584	(99,008)	962,577	147,453	815,124	567,905	64,980	1,360	137,640	2,952	8,236	5,699	26,352
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,061,584	(99,008)	962,577	147,453	815,124	567,905	64,980	1,360	137,640	2,952	8,236	5,699	26,352
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
454	State Temporary Differences	Sch. 13	(712,205)		(712,205)	(65,754)	(646,452)	(415,025)	(35,678)	(1,980)	(153,025)	(1,221)	(20,913)	(983)	(17,627)
455	State Taxable Income	Ln 452:454	371,657	(99,008)	272,650	83,756	188,894	165,862	30,418	(558)	(10,598)	1,769	(12,022)	4,746	9,277
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	20,441	(5,445)	14,996	4,607	10,389	9,122	1,673	(31)	(583)	97	(661)	261	510
458	State Income Tax (Def.)	Ln 454 x Ln 456	39,171		39,171	3,616	35,555	22,826	1,962	109	8,416	67	1,150	54	969
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	59,612	(5,445)	54,167	8,223	45,944	31,949	3,635	78	7,833	164	489	315	1,480
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,061,584	(99,008)	962,577	147,453	815,124	567,905	64,980	1,360	137,640	2,952	8,236	5,699	26,352
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
465	Fed Temporary Differences	Sch. 13	(467,102)		(467,102)	(43,125)	(423,977)	(272,196)	(23,399)	(1,298)	(100,362)	(801)	(13,716)	(645)	(11,561)
466	State Income Tax Exp. (Cur.)	Line 457	(20,441)	5,445	(14,996)	(4,607)	(10,389)	(9,122)	(1,673)	31	583	(97)	661	(261)	(510)
467	Fed. Taxable Income	Ln 463:466	596,319	(93,562)	502,757	101,778	400,979	299,570	41,024	154	42,648	2,092	(4,164)	4,823	14,833
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	125,227	(19,648)	105,579	21,373	84,206	62,910	8,615	32	8,956	439	(874)	1,013	3,115
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	125,227	(19,648)	105,579	21,373	84,206	62,910	8,615	32	8,956	439	(874)	1,013	3,115
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	98,091	-	98,091	9,056	89,035	57,161	4,914	273	21,076	168	2,880	135	2,428
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(8,226)	-	(8,226)	(759)	(7,467)	(4,794)	(412)	(23)	(1,767)	(14)	(242)	(11)	(204)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(51,159)		(51,159)	(2,045)	(49,114)	(31,531)	(2,711)	(150)	(11,626)	(93)	(1,589)	(75)	(1,339)
477	Total Federal Income Tax Exp.	Ln 471:476	163,505	(19,648)	143,856	27,585	116,271	83,496	10,385	131	16,546	500	163	1,062	3,989
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	145,668	(25,093)	120,575	25,980	94,595	72,032	10,288	2	8,373	537	(1,536)	1,274	3,625
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	129,037	-	129,037	11,913	117,124	75,194	6,464	359	27,725	221	3,789	178	3,194
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,531)	(2,711)	(150)	(11,626)	(93)	(1,589)	(75)	(1,339)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,522)	(389)	(22)	(1,667)	(13)	(228)	(11)	(192)
485	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
486	Total Income Tax Expense	Ln 479:485	223,117	(42,788)	180,329	34,467	145,862	104,946	13,117	159	20,509	633	123	1,352	5,023
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
488	Effective Tax Rate	Ln 479:481 /Ln449	25.84%	25.35%	25.89%	25.67%	25.93%	25.88%	25.75%	26.41%	26.16%	25.65%	27.21%	25.47%	25.83%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
493	Interest Expense	Line 8 x WACC	(323,273)	(722)	(323,995)	(31,640)	(292,355)	(189,559)	(16,286)	(901)	(69,091)	(547)	(9,391)	(447)	(6,133)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
496	Amort of Excess ADIT	Sch. 13	(51,159)	(7,378)	(58,537)	(2,381)	(56,157)	(36,053)	(3,099)	(172)	(13,293)	(106)	(1,817)	(85)	(1,531)
497	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
498	Temporary Diff Federal	Sch. 13	(467,102)	-	(467,102)	(43,125)	(423,977)	(272,196)	(23,399)	(1,298)	(100,362)	(801)	(13,716)	(645)	(11,561)
499	Deferred Tax Federal	Ln 498 x Ln 468	98,091	-	98,091	9,056	89,035	57,161	4,914	273	21,076	168	2,880	135	2,428
500	Base for FIT Computation	Ln 492:499	490,215	(73,914)	416,301	77,548	338,753	222,072	19,067	1,052	79,909	628	10,794	520	4,712
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	130,310	(19,648)	110,662	20,614	90,048	59,032	5,068	280	21,242	167	2,869	138	1,252
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
504	Amort of Excess ADIT	Sch. 13	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,531)	(2,711)	(150)	(11,626)	(93)	(1,589)	(75)	(1,339)
505	Total FIT before Adding Deferred	Ln 502:504	78,722	(19,648)	59,074	18,529	40,545	27,250	2,336	128	9,523	73	1,268	63	(97)
506	Total FIT - Deferred	Line 499	98,091	-	98,091	9,056	89,035	57,161	4,914	273	21,076	168	2,880	135	2,428
507	Total FIT - Current & Deferred	Ln 505:506	176,814	(19,648)	157,166	27,585	129,580	84,411	7,250	401	30,599	241	4,148	198	2,330
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
511	Interest Expense	Line 26 x WACC	(323,273)	(722)	(323,995)	(31,640)	(292,355)	(189,559)	(16,286)	(901)	(69,091)	(547)	(9,391)	(447)	(6,133)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
513	Temporary State Differences	Sch. 13	(712,205)	-	(712,205)	(65,754)	(646,452)	(415,025)	(35,678)	(1,980)	(153,025)	(1,221)	(20,913)	(983)	(17,627)
514	State Deferred Tax	Ln 513 x Ln 456	39,171	-	39,171	3,616	35,555	22,826	1,962	109	8,416	67	1,150	54	969
515	Net FIT Allowable	Line 507	176,814	(19,648)	157,166	27,585	129,580	84,411	7,250	401	30,599	241	4,148	198	2,330
516	Deprec Study Impact on EDIT Amort.	Sch. 13		(7,378)	(7,378)	(335)	(7,043)	(4,522)	(389)	(22)	(1,667)	(13)	(228)	(11)	(192)
517	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
518	Base for SIT Computation	Ln 510:517	414,593	(93,562)	321,031	79,149	241,882	161,100	13,820	760	56,903	441	7,616	374	867
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	24,130	(5,445)	18,684	4,607	14,078	9,376	804	44	3,312	26	443	22	50
521	Total SIT - Deferred	Line 514	39,171	-	39,171	3,616	35,555	22,826	1,962	109	8,416	67	1,150	54	969
522	Total SIT - Current & Deferred	Ln 520:521	63,301	(5,445)	57,856	8,223	49,633	32,203	2,767	153	11,728	93	1,593	76	1,020
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,522)	(389)	(22)	(1,667)	(13)	(228)	(11)	(192)
525	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	240,115	(42,788)	197,327	34,467	162,860	106,116	9,114	504	38,457	303	5,213	249	2,904
528	Total Income Tax Allocator						0.82533	0.65157	0.05596	0.00309	0.23613	0.00186	0.03201	0.00153	0.01783
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.92865	14,139	8,573	769	48	4,060	23	629	36	-
533	Production Intermediate Demand				3,315	0.88321	2,928	1,775	159	10	841	5	130	8	-
534	Production Peaking Demand				3,698	0.90678	3,353	2,033	182	11	963	6	149	9	-
535	Production Solar Demand				1,070	0.92865	994	603	54	3	285	2	44	3	-
536	Production Base Energy				47,336	0.96413	45,638	25,026	2,334	217	14,860	166	2,638	398	-
537	Production Intermediate Energy				5,593	0.91120	5,096	2,794	261	24	1,659	19	295	44	-
538	Production Peaking Energy				1,736	0.96101	1,669	915	85	8	543	6	96	15	-
539	Production Solar Energy				1,600	0.97148	1,554	852	79	7	506	6	90	14	-
540	Subtotal Production				79,574	0.94718	75,371	42,571	3,925	329	23,717	232	4,072	525	0
541	Transmission				13,981	0.72246	10,101	6,316	560	30	2,773	10	406	6	-
542	Distribution				43,076	0.99940	43,051	29,336	2,385	106	7,327	111	688	15	3,084
543	Subtotal Prod, Trans and Dist				136,631	0.94065	128,523	78,223	6,870	465	33,817	353	5,166	545	3,084
544	Customer Accounts				26,856	0.99585	26,744	23,789	1,899	212	682	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,900	630	70	227	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,120	488	55	176	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.95415	171,050	116,033	9,888	802	34,902	353	5,169	820	3,084
548	Admin & General				85,939	0.95415	81,999	55,624	4,740	384	16,731	169	2,478	393	1,478
549	Total				$265,209	0.95415	$253,048	$171,657	$14,628	$1,186	$51,633	$522	$7,647	$1,213	$4,562
550	Total Labor Allocator						0.95415	0.67836	0.05781	0.00469	0.20404	0.00206	0.03022	0.00479	0.01803

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	20,953,140	8,756,412	285,876	3,595,899	4,414,582	-	2,001,182	-	641,327	381,578	3,564	571,331	301,388
3	Accum. Depreciation & Amort.	Line 163	(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	-	(651,437)	-	(247,204)	(73,730)	(882)	(225,692)	(96,904)
4	Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	-	1,349,746	-	394,123	307,848	2,682	345,639	204,483
5	Construction Work in Progress	Line 207	634,789	190,014	15,493	130,531	6,841	-	277,274	-	2,478	876	6	885	10,391
6	Plant Held for Future Use	Line 217	32,301	4,114	554	23,192	3,806	-	111	-	89	31	0	32	372
7	Working Capital	Line 241	638,676	137,282	62,458	128,047	68,171	-	32,313	-	(1,577)	36,295	55	1,884	173,748
8	Total Rate Base		16,611,041	6,454,165	233,143	3,265,751	3,518,200	-	1,659,443	-	395,112	345,050	2,743	348,440	388,994
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,643,174	928,921	249,292	350,880	480,209	-	234,804	-	89,621	55,822	283	87,446	165,896
12	Other Operating Revenue	Line 283	67,837	223	7	13,271	2,213	-	7,417	-	44,672	12	0	12	11
13	Total Revenue		2,711,011	929,144	249,299	364,151	482,422	-	242,221	-	134,293	55,833	283	87,458	165,907
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	660,580	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,757	108,340
17	Depreciation	Line 432	765,253	383,163	21,026	84,198	121,266	-	65,107	-	17,850	20,394	8	24,529	27,712
18	Tax Other Than Income Tax	Line 440	177,699	69,304	7,552	28,567	36,226	-	16,420	-	5,776	3,230	29	4,688	5,906
19	Operating Expense before Tax		1,603,531	520,575	235,024	151,886	265,805	-	132,870	-	65,533	34,791	115	54,974	141,958
20	Income Tax Expense	Line 486	145,862	49,382	1,749	28,809	26,413	-	14,512	-	13,806	2,688	20	5,023	3,461
21	Total Operating Expense		1,749,394	569,957	236,774	180,694	292,218	-	147,382	-	79,339	37,479	135	59,997	145,419
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	961,617	359,187	12,525	183,456	190,205	-	94,839	-	54,954	18,354	147	27,462	20,488
25	Net Operating Income Required	Ln 8 x Ln 33	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(50,068)	(33,900)	(1,674)	(15,442)	(24,069)	-	(6,229)	-	30,890	(2,661)	(20)	6,240	(3,203)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(67,246)	(45,531)	(2,249)	(20,740)	(32,327)	-	(8,366)	-	41,488	(3,574)	(26)	8,381	(4,302)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,693,242	962,821	250,966	366,322	504,278	-	241,033	-	58,731	58,483	302	81,206	169,100
31															
32	Rate of Return Earned	Ln 24 / Ln 8	5.79%	5.57%	5.37%	5.62%	5.41%	0.00%	5.72%	0.00%	13.91%	5.32%	5.37%	7.88%	5.27%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,226,952	6,226,952	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		490,448	490,448	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		598,265	598,265	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,226,407	1,226,407	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		80,147	80,147	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,187	2,187	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		16,364	16,364	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,332	1,332	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,543,238	-	-	3,543,238	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02745	0.00000	0.97246	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		12,185,670	8,642,101	0	3,543,238	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70920	0.00000	0.29077	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,288,016	-	-	-	4,288,016	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,940,677	-	-	-	-	-	1,940,677	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	-	-	-	-	-	-	-	595,612	-	-	-	-
69	Distribution Metering		365,409	-	-	-	-	-	-	-	-	365,409	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
74															
75	Total Trans and Dist Plant		7,748,171	0	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
78	Total Prod, Trans and Dist Plant		16,290,243	8,542,072	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52437	0.00000	0.00000	0.26323	0.00000	0.11913	0.00000	0.03656	0.02243	0.00021	0.03407	0.00000
80															
81	General & Intangible Plant														
82	Labor		909,315	114,696	286,839	52,839	126,660	-	57,322	-	45,869	16,223	102	16,393	192,371
83	Retail 100%, Class = # Bills		107,131	-	-	-	-	-	-	-	-	-	-	-	107,131

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
86	General & Intangible Plant Allocators		1.00000	0.11284	0.28220	0.05198	0.12461	0.00000	0.05639	0.00000	0.04513	0.01596	0.00010	0.01613	0.29466
87															
88	Other														
89	Labor		(3,053)	(385)	(963)	(177)	(425)	-	(192)	-	(154)	(54)	(0)	(55)	(646)
90	Retail 100%, Class = # Bills		2,531	-	-	-	-	-	-	-	-	-	-	-	2,531
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
96															
97	Total Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
98	Total Gross Electric Plant Allocators		1.00000	0.41790	0.01364	0.17162	0.21069	0.00000	0.09551	0.00000	0.03061	0.01821	0.00017	0.02727	0.01438
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,818,005	1,818,005	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		185,902	185,902	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		361,255	361,255	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		63,996	63,996	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		62,007	62,007	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		41,426	41,426	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		38,517	38,517	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		552	552	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		2,571,659	2,571,659	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,250	7,250	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,130	1,130	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,139	1,139	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		587,744	-	-	587,744	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		597,304	9,520	0	587,744	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01594	0.00000	0.98399	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,168,963	2,581,180	0	587,744	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81452	0.00000	0.18547	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		917,209	-	-	-	917,209	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		625,107	-	-	-	-	-	625,107	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	-	-	-	-	-	-	-	226,218	-	-	-	-
135	Distribution Metering		66,307	-	-	-	-	-	-	-	-	66,307	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,053,869	0	0	0	917,209	0	625,107	0	226,218	66,307	835	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44658	0.00000	0.30436	0.00000	0.11014	0.03228	0.00041	0.10623	0.00000
140															
141	Total Trans and Dist Plant		2,651,173	9,520	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00359	0.00000	0.22169	0.34598	0.00000	0.23578	0.00000	0.08533	0.02501	0.00032	0.08230	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,222,832	2,581,180	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49421	0.00000	0.11253	0.17562	0.00000	0.11969	0.00000	0.04331	0.01270	0.00016	0.04178	0.00000
146															
147	General & Intangible Plant														
148	Labor		414,653	52,302	130,800	24,095	57,758	-	26,139	-	20,916	7,398	47	7,475	87,723
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888	-	-	-	-	-	-	-	-	-	-	-	8,888
151	General & Intangible Plant Total		423,541	52,302	130,800	24,095	57,758	0	26,139	0	20,916	7,398	47	7,475	96,611
152	General & Intangible Plant Allocators		1.00000	0.12349	0.30883	0.05689	0.13637	0.00000	0.06172	0.00000	0.04938	0.01747	0.00011	0.01765	0.22810
153															
154	Other														
155	Labor		1,388	175	438	81	193	-	88	-	70	25	0	25	294
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,491	175	438	81	193	0	191	0	70	25	0	25	294
162															
163	Total Accumulated Depreciation		5,647,864	2,633,657	131,238	611,919	975,201	0	651,437	0	247,204	73,730	882	225,692	96,904
164	Total Accum Deprec Allocators		1.00000	0.46631	0.02324	0.10835	0.17267	0.00000	0.11534	0.00000	0.04377	0.01305	0.00016	0.03996	0.01716
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(2,571,659)	(2,571,659)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		5,970,413	5,970,413	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(597,304)	(9,520)	0	(587,744)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,046,294	90,509	0	2,955,494	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02971	0.00000	0.97019	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
179	Distribution Reserve		(2,053,869)	0	0	0	(917,209)	0	(625,107)	0	(226,218)	(66,307)	(835)	(218,192)	0
180	Distribution Net Plant		5,694,301	0	0	0	3,370,806	0	1,315,571	0	369,394	299,102	2,627	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59196	0.00000	0.23103	0.00000	0.06487	0.05253	0.00046	0.05915	0.00000
182															
183	General & Intangible Gross Plant		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
184	General & Intangible Reserve		(423,541)	(52,302)	(130,800)	(24,095)	(57,758)	0	(26,139)	0	(20,916)	(7,398)	(47)	(7,475)	(96,611)
185	General & Intangible Net Plant		592,905	62,394	156,039	28,744	68,902	0	31,183	0	24,952	8,825	56	8,918	202,892
186	General & Intangible Net Plant Allocators		1.00000	0.10523	0.26318	0.04848	0.11621	0.00000	0.05259	0.00000	0.04208	0.01488	0.00009	0.01504	0.34220
187															
188	Other Gross Plant		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
189	Other Reserve		(1,491)	(175)	(438)	(81)	(193)	0	(191)	0	(70)	(25)	(0)	(25)	(294)
190	Other Net Plant		1,362	(560)	(1,401)	(258)	(619)	0	2,992	0	(224)	(79)	(0)	(80)	1,592
191	Other Net Plant Allocators		1.00000	(0.41119)	(1.02831)	(0.18943)	(0.45408)	0.00000	2.19628	0.00000	(0.16444)	(0.05816)	(0.00037)	(0.05877)	1.16845
192															
193	Total Gross Plant		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
194	Total Reserve		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
195	Total Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
196	Total Net Plant Allocators		1.00000	0.40004	0.01010	0.19496	0.22472	0.00000	0.08819	0.00000	0.02575	0.02011	0.00018	0.02258	0.01336
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,509	2,509	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		180,682	180,682	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		127,677	-	-	127,677	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		274,178	-	-	-	-	-	274,178	-	-	-	-	-	-
206	Labor		49,115	6,195	15,493	2,854	6,841	-	3,096	-	2,478	876	6	885	10,391
207	Total Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
208	Total Construction Work in Progress Allocator		1.00000	0.29933	0.02441	0.20563	0.01078	0.00000	0.43680	0.00000	0.00390	0.00138	0.00001	0.00139	0.01637
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,342	2,342	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,551	1,551	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,090	-	-	23,090	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,757	222	554	102	245	-	111	-	89	31	0	32	372
217	Plant Held for Future Use Total		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.12737	0.01716	0.71799	0.11784	0.00000	0.00343	0.00000	0.00274	0.00097	0.00001	0.00098	0.01151
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		44,403	44,403	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		38,347	-	38,347	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		83,433	-	83,433	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(304)	(304)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(217,500)	(22,425)	(67,973)	(12,881)	(35,663)	-	(16,905)	-	(13,798)	(3,677)	(26)	(8,480)	(35,671)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		199,017	-	-	-	-	-	-	-	-	-	-	-	199,017
233	Retail 100%, Class = Prod		(192,240)	(192,240)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		472,809	189,144	4,777	92,181	106,249	-	41,696	-	12,175	9,510	83	10,677	6,317
235	Retail 100%, Class = T&D		(112,501)	(0)	-	(0)	(62,260)	-	(28,178)	-	(8,648)	(5,306)	(50)	(8,058)	-
236	Retail 100%, Class = Metering		30,595	-	-	-	-	-	-	-	-	30,595	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		284,045	118,704	3,875	48,747	59,845	-	27,128	-	8,694	5,173	48	7,745	4,086
241	Total Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
242	Total Working Capital Allocator		1.00000	0.21495	0.09779	0.20049	0.10674	0.00000	0.05059	0.00000	(0.00247)	0.05683	0.00009	0.00295	0.27204
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
247	Accumulated Depreciation		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
248	Net Electric Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
249	Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
250	Plant Held for Future Use		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372
251	Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
252	Total Rate Base		31,916,317	12,576,921	387,781	6,249,731	6,957,582	0	3,009,189	0	789,234	652,898	5,425	694,078	593,477
253	Total Rate Base Allocator		1.00000	0.39406	0.01215	0.19582	0.21799	0.00000	0.09428	0.00000	0.02473	0.02046	0.00017	0.02175	0.01859
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		2,539,915	913,911	249,292	350,880	480,209	-	234,001	-	89,621	55,822	283	-	165,896
258	Clean Energy Connect		15,010	15,010	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		803	-	-	-	-	-	803	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,446											87,446	
261	Retail Revenue		2,643,174	928,921	249,292	350,880	480,209	-	234,804	-	89,621	55,822	283	87,446	165,896
262	Wholesale Revenue														

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		2,643,174	928,921	249,292	350,880	480,209	0	234,804	0	89,621	55,822	283	87,446	165,896
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35144	0.09432	0.13275	0.18168	0.00000	0.08883	0.00000	0.03391	0.02112	0.00011	0.03308	0.06276
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,615,216	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	76,195	165,649
268	Less Lighting Facilities		(76,195)											(76,195)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,539,021	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	-	165,649
270	Function Allocator for Electric Revenue		1.00000	0.35985	0.09816	0.13816	0.18908	0.00000	0.09214	0.00000	0.03529	0.02198	0.00011	0.00000	0.06524
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		13,160	-	-	13,160	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		44,658	-	-	-	-	-	-	-	44,658	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		565	223	7	111	123	-	53	-	14	12	0	12	11
283	Total Other Revenue		67,837	223	7	13,271	2,213	0	7,417	0	44,672	12	0	12	11
284	Total Other Revenue Allocator		1.00000	0.00328	0.00010	0.19563	0.03262	0.00000	0.10933	0.00000	0.65852	0.00017	0.00000	0.00018	0.00015
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		21,515	21,515	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		3,996	3,996	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		5,964	5,964	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		7,841	7,841	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		39,316	39,316	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,100	-	107,100	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,034	-	11,034	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		26,843	-	26,843	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		6,372	-	6,372	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		151,350	0	151,350	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		190,665	39,316	151,350	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20620	0.79380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		385	385	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,411	-	-	26,411	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		26,929	518	0	26,411	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01924	0.00000	0.98076	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825	-	-	-	48,825	-	-	-	-	-	-	-	-
318	Distribution Secondary		22,855	-	-	-	-	-	22,855	-	-	-	-	-	-
319	Distribution Service		17,707	-	-	-	-	-	-	-	17,707	-	-	-	-
320	Distribution Metering		3,038	-	-	-	-	-	-	-	-	3,038	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,511	0	0	0	48,825	0	22,855	0	17,707	3,038	30	18,057	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44181	0.00000	0.20681	0.00000	0.16023	0.02749	0.00027	0.16340	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,506	-	-	-	-	-	-	-	10,506	-	-	-	-
328	Meter Reading		2,018	-	-	-	-	-	-	-	-	2,018	-	-	-
329	Customer Records		14,505	-	-	-	-	-	-	-	-	-	-	-	14,505
330	Customer Billing		13,172	-	-	-	-	-	-	-	-	-	-	-	13,172
331	Retail 100%, Class = # Bills		12,623	-	-	-	-	-	-	-	-	-	-	-	12,623
332	Customer Accounting O&M		52,825	0	0	0	0	0	0	0	10,506	2,018	0	0	40,301
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19888	0.03819	0.00000	0.00000	0.76292
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005	-	-	-	-	-	-	-	-	-	-	-	11,005
342	Sales O&M		11,005	0	0	0	0	0	0	0	0	0	0	0	11,005
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		174,007	21,948	54,890	10,111	24,238	-	10,969	-	8,777	3,104	20	3,137	36,812
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,139	6,327	207	2,598	3,190	-	1,446	-	463	276	3	413	218
349	EV O&M		1,563	-	-	-	-	-	1,563	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		7,463	-	-	-	-	-	-	-	-	-	-	-	7,463
351	Retail 100%, Class = T&D		57,932	0	-	0	32,061	-	14,510	-	4,453	2,732	26	4,150	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		266,536	28,275	55,096	12,709	59,488	0	28,488	0	13,694	6,112	48	7,699	54,925
355	Admin & General O&M Allocators		1.00000	0.10608	0.20671	0.04768	0.22319	0.00000	0.10688	0.00000	0.05138	0.02293	0.00018	0.02889	0.20607
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		660,580	68,109	206,446	39,120	108,313	0	51,343	0	41,907	11,168	78	25,757	108,340
362	Total O&M Allocators		1.00000	0.10310	0.31252	0.05922	0.16397	0.00000	0.07772	0.00000	0.06344	0.01691	0.00012	0.03899	0.16401
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		660,580	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,757	108,340
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		272,151	272,151	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		38,824	38,824	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		16,732	16,732	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		41,053	41,053	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,901	1,901	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		914	914	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		692	692	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		372,268	372,268	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,450	1,450	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		296	296	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		80,174	-	-	80,174	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		81,991	1,810	0	80,174	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02208	0.00000	0.97785	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		454,258	374,078	0	80,174	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82349	0.00000	0.17649	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		111,209	-	-	-	111,209	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		58,234	-	-	-	-	-	58,234	-	-	-	-	-	-

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	-	-	-	-	-	-	-	14,386	-	-	-	-
401	Distribution Metering		19,139	-	-	-	-	-	-	-	-	19,139	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		226,201	0	0	0	111,209	0	58,234	0	14,386	19,139	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49164	0.00000	0.25745	0.00000	0.06360	0.08461	0.00000	0.10271	0.00000
406															
407	Total Trans and Dist Plant		308,192	1,810	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00587	0.00000	0.26014	0.36086	0.00000	0.18896	0.00000	0.04668	0.06210	0.00000	0.07539	0.00000
409															
410	Total Prod, Trans and Dist Plant		680,459	374,078	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54974	0.00000	0.11782	0.16344	0.00000	0.08558	0.00000	0.02114	0.02813	0.00000	0.03414	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,631	8,404	21,018	3,872	9,281	-	4,200	-	3,361	1,189	7	1,201	14,096
415	Retail 100%, Class = # Bills		7,038	-	-	-	-	-	-	-	-	-	-	-	7,038
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,669	8,404	21,018	3,872	9,281	0	4,200	0	3,361	1,189	7	1,201	21,134
418	General & Intangible Plant Allocators		1.00000	0.11408	0.28531	0.05256	0.12599	0.00000	0.05702	0.00000	0.04562	0.01614	0.00010	0.01631	0.28688
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,568	-	-	-	-	-	-	-	-	-	-	-	6,568
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	312	8	152	175	-	69	-	20	16	0	18	10
425	Retail 100%, Class = T&D		1,074	0	-	0	594	-	269	-	83	51	0	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		368	368	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		11,125	681	8	152	770	0	2,672	0	103	66	1	95	6,578
431															
432	Total Depreciation Expense		765,253	383,163	21,026	84,198	121,266	0	65,107	0	17,850	20,394	8	24,529	27,712
433	Total Depreciation Expense Allocators		1.00000	0.50070	0.02748	0.11003	0.15847	0.00000	0.08508	0.00000	0.02333	0.02665	0.00001	0.03205	0.03621
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		16,991	2,143	5,360	987	2,367	-	1,071	-	857	303	2	306	3,595
438	Gross Total Plant		160,708	67,160	2,193	27,580	33,859	-	15,349	-	4,919	2,927	27	4,382	2,312
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		177,699	69,304	7,552	28,567	36,226	0	16,420	0	5,776	3,230	29	4,688	5,906
441	Total Taxes Other Allocator		1.00000	0.39001	0.04250	0.16076	0.20386	0.00000	0.09240	0.00000	0.03250	0.01818	0.00016	0.02638	0.03324
442															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,711,011	929,144	249,299	364,151	482,422	0	242,221	0	134,293	55,833	283	87,458	165,907
446	Total Oper. Exp. Before Tax	Line 19	1,603,531	520,575	235,024	151,886	265,805	0	132,870	0	65,533	34,791	115	54,974	141,958
447	Net Oper. Income (NOI) before Tax		1,107,479	408,568	14,274	212,265	216,618	0	109,351	0	68,760	21,042	167	32,485	23,949
448	Interest Expense	Line 8 x WACC	292,355	113,594	4,103	57,477	61,921	-	29,206	-	6,954	6,073	48	6,133	6,846
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	815,124	294,975	10,171	154,788	154,697	-	80,145	-	61,806	14,969	119	26,352	17,103
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	815,124	294,975	10,171	154,788	154,697	0	80,145	0	61,806	14,969	119	26,352	17,103
453	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
454	State Temporary Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
455	State Taxable Income	Ln 452:454	188,894	33,270	1,627	47,316	22,758	0	20,335	0	42,639	3,565	12	9,277	8,095
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	10,389	1,830	89	2,602	1,252	-	1,118	-	2,345	196	1	510	445
458	State Income Tax (Def.)	Ln 454 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	45,944	16,688	575	8,704	8,743	-	4,514	-	3,433	844	7	1,480	957
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	815,124	294,975	10,171	154,788	154,697	-	80,145	-	61,806	14,969	119	26,352	17,103
464	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
465	Fed Temporary Differences	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
466	State Income Tax Exp. (Cur.)	Line 457	(10,389)	(1,830)	(89)	(2,602)	(1,252)	-	(1,118)	-	(2,345)	(196)	(1)	(510)	(445)
467	Fed. Taxable Income	Ln 463:466	400,979	124,414	4,573	82,894	68,379	-	40,464	-	47,103	7,420	50	14,833	10,850
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	84,206	26,127	960	17,408	14,360	-	8,498	-	9,892	1,558	10	3,115	2,279
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	84,206	26,127	960	17,408	14,360	-	8,498	-	9,892	1,558	10	3,115	2,279
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(7,467)	(3,120)	(102)	(1,281)	(1,573)	-	(713)	-	(229)	(136)	(1)	(204)	(107)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
477	Total Federal Income Tax Exp.	Ln 471:476	116,271	39,527	1,398	22,911	21,115	-	11,560	-	10,873	2,142	16	3,989	2,740
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	94,595	27,957	1,050	20,010	15,611	-	9,616	-	12,237	1,754	11	3,625	2,724
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	117,124	48,946	1,598	20,100	24,677	-	11,186	-	3,585	2,133	20	3,194	1,685
481	Total Direct Adjs.	Ln 459 + Ln 475	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
485	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
486	Total Income Tax Expense	Ln 479:485	145,862	49,382	1,749	28,809	26,413	-	14,512	-	13,806	2,688	20	5,023	3,461
487															

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.93%	26.02%	25.98%	25.87%	25.99%	#DIV/0!	25.91%	#DIV/0!	25.58%	25.92%	26.02%	25.83%	25.74%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
493	Interest Expense	Line 8 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
494	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
495	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
496	Amort of Excess ADIT	Sch. 13	(56,157)	(23,468)	(766)	(9,637)	(11,832)	-	(5,363)	-	(1,719)	(1,023)	(10)	(1,531)	(808)
497	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
498	Temporary Diff Federal	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
499	Deferred Tax Federal	Ln 498 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
500	Base for FIT Computation	Ln 492:499	338,753	120,449	4,904	76,108	72,170	-	35,513	-	5,461	8,011	54	4,712	11,371
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	90,048	32,018	1,304	20,231	19,184	-	9,440	-	1,452	2,130	14	1,252	3,023
503	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
504	Amort of Excess ADIT	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
505	Total FIT before Adding Deferred	Ln 502:504	40,545	11,330	628	11,736	8,755	-	4,712	-	(63)	1,228	6	(97)	2,311
506	Total FIT - Deferred	Line 499	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
507	Total FIT - Current & Deferred	Ln 505:506	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
511	Interest Expense	Line 26 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
512	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
513	Temporary State Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
514	State Deferred Tax	Ln 513 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
515	Net FIT Allowable	Line 507	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
517	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
518	Base for SIT Computation	Ln 510:517	241,882	74,352	3,657	64,261	51,973	-	27,101	-	1,192	6,737	37	867	11,705
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,078	4,327	213	3,740	3,025	-	1,577	-	69	392	2	50	681
521	Total SIT - Deferred	Line 514	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
522	Total SIT - Current & Deferred	Ln 520:521	49,633	19,186	698	9,842	10,516	-	4,973	-	1,158	1,040	8	1,020	1,193
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
525	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
528	Total Income Tax Allocator		1.00000	0.37388	0.01423	0.20908	0.21235	0.00000	0.10209	0.00000	0.02038	0.02205	0.00016	0.01783	0.02793
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		14,139	14,139	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		2,928	2,928	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,353	3,353	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		994	994	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		45,638	-	45,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,096	-	5,096	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,669	-	1,669	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,554	-	1,554	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		75,371	21,414	53,957	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,101	161	-	9,939	1	-	-	-	-	-	-	-	-
542	Distribution		43,051	-	-	-	23,825	-	10,783	-	3,309	2,030	19	3,084	-
543	Subtotal Prod, Trans and Dist		128,523	21,575	53,957	9,939	23,826	0	10,783	0	3,309	2,030	19	3,084	0
544	Customer Accounts		26,744	-	-	-	-	-	-	-	5,319	1,021	-	-	20,404
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		171,050	21,575	53,957	9,939	23,826	0	10,783	0	8,628	3,052	19	3,084	36,187
548	Admin & General		81,999	10,343	25,866	4,765	11,422	-	5,169	-	4,136	1,463	9	1,478	17,347
549	Total		$253,048	$31,918	$79,823	$14,704	$35,248	$0	$15,952	$0	$12,765	$4,515	$28	$4,562	$53,534
550	Total Labor Allocator		1.00000	0.12613	0.31544	0.05811	0.13929	0.00000	0.06304	0.00000	0.05044	0.01784	0.00011	0.01803	0.21156

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	13,452,025	5,309,013	156,760	2,249,673	2,996,691	-	1,569,163	-	573,564	329,432	-	-	267,730
3	Accum. Depreciation & Amort.	Line 163	(3,595,008)	(1,596,786)	(71,965)	(382,830)	(661,982)	-	(510,588)	-	(221,084)	(63,691)	-	-	(86,083)
4	Net Plant in Service		9,857,017	3,712,227	84,796	1,866,843	2,334,709	-	1,058,575	-	352,479	265,741	-	-	181,647
5	Construction Work in Progress	Line 207	439,532	115,205	8,496	81,663	4,644	-	217,314	-	2,216	764	-	-	9,230
6	Plant Held for Future Use	Line 217	20,415	2,495	304	14,510	2,584	-	87	-	79	27	-	-	330
7	Working Capital	Line 241	453,413	83,234	34,249	80,109	46,276	-	25,695	-	(1,410)	31,301	-	-	153,961
8	Total Rate Base		10,770,378	3,913,160	127,845	2,043,125	2,388,212	-	1,301,671	-	353,364	297,833	-	-	345,169
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,742,433	563,205	239,520	239,397	327,635	-	160,065	-	61,146	38,086	193	-	113,187
12	Other Operating Revenue	Line 283	55,728	135	4	8,303	1,502	-	5,813	-	39,952	10	-	-	9
13	Total Revenue		1,798,161	563,340	239,524	247,699	329,137	-	165,878	-	101,098	38,096	193	-	113,196
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	437,437	41,294	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,406
17	Depreciation	Line 432	488,558	232,312	11,530	52,676	82,317	-	51,533	-	15,964	17,610	-	-	24,617
18	Tax Other Than Income Tax	Line 440	114,701	42,019	4,141	17,872	24,591	-	12,875	-	5,166	2,791	-	-	5,247
19	Operating Expense before Tax		1,040,696	315,625	128,876	95,023	180,433	-	104,746	-	58,609	30,116	-	-	127,269
20	Income Tax Expense	Line 486	104,946	29,940	27,019	23,061	18,350	-	5,139	-	7,530	(261)	49	-	(5,883)
21	Total Operating Expense		1,145,642	345,565	155,895	118,085	198,783	-	109,885	-	66,139	29,855	49	-	121,387
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	652,519	217,775	83,629	129,615	130,354	-	55,993	-	34,959	8,241	144	-	(8,191)
25	Net Operating Income Required	Ln 8 x Ln 33	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(3,445)	(20,554)	75,842	5,179	(15,098)	-	(23,285)	-	13,438	(9,898)	144	-	(29,213)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(4,626)	(27,605)	101,863	6,956	(20,279)	-	(31,273)	-	18,048	(13,294)	193	-	(39,235)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,745,878	583,758	163,678	234,217	342,733	-	183,350	-	47,709	47,984	49	-	142,400
31															
32		Ln 24 / Ln 8	6.06%	5.57%	65.41%	6.34%	5.46%	0.00%	4.30%	0.00%	9.89%	2.77%	0.00%	0.00%	-2.37%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		3,775,401	3,775,401	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		297,359	297,359	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		362,728	362,728	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		743,571	743,571	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,179,058	5,179,058	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		48,593	48,593	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,326	1,326	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		9,921	9,921	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		808	808	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,216,727	-	-	2,216,727	-	-	-	-	-	-	-	-	-
56	Distribution Primary		225	-	-	-	225	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,277,599	60,648	0	2,216,727	225	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02663	0.00000	0.97327	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		7,456,658	5,239,706	0	2,216,727	225	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70269	0.00000	0.29728	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		2,910,776	-	-	-	2,910,776	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,521,012	-	-	-	-	-	1,521,012	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		532,679	-	-	-	-	-	-	-	532,679	-	-	-	-
69	Distribution Metering		315,341	-	-	-	-	-	-	-	-	315,341	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,279,809	0	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		10,458,867	5,179,058	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49518	0.00000	0.00000	0.27831	0.00000	0.14543	0.00000	0.05093	0.03015	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		616,840	69,540	157,289	33,057	85,979	-	44,927	-	41,022	14,138	-	-	170,888
83	Retail 100%, Class = # Bills		95,167	-	-	-	-	-	-	-	-	-	-	-	95,167

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		712,007	69,540	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
86	General & Intangible Plant Allocators		1.00000	0.09767	0.22091	0.04643	0.12076	0.00000	0.06310	0.00000	0.05761	0.01986	0.00000	0.00000	0.37367
87															
88	Other														
89	Labor		(2,071)	(233)	(528)	(111)	(289)	-	(151)	-	(138)	(47)	-	-	(574)
90	Retail 100%, Class = # Bills		2,249	-	-	-	-	-	-	-	-	-	-	-	2,249
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3,553	(233)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
96															
97	Total Gross Electric Plant in Service		13,452,025	5,309,013	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
98	Total Gross Electric Plant Allocators		1.00000	0.39466	0.01165	0.16724	0.22277	0.00000	0.11665	0.00000	0.04264	0.02449	0.00000	0.00000	0.01990
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,102,256	1,102,256	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		112,712	112,712	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		219,029	219,029	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		38,801	38,801	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		37,595	37,595	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		25,117	25,117	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		23,353	23,353	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		335	335	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,559,197	1,559,197	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,396	4,396	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		685	685	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		690	690	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		367,705	-	-	367,705	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		373,505	5,772	0	367,705	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01545	0.00000	0.98447	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,932,702	1,564,969	0	367,705	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.80973	0.00000	0.19025	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		622,617	-	-	-	622,617	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		489,929	-	-	-	-	-	489,929	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		202,315	-	-	-	-	-	-	-	202,315	-	-	-	-
135	Distribution Metering		57,222	-	-	-	-	-	-	-	-	57,222	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,372,084	0	0	0	622,617	0	489,929	0	202,315	57,222	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45377	0.00000	0.35707	0.00000	0.14745	0.04170	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,745,588	5,772	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00331	0.00000	0.21065	0.35670	0.00000	0.28067	0.00000	0.11590	0.03278	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,304,785	1,564,969	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47355	0.00000	0.11126	0.18841	0.00000	0.14825	0.00000	0.06122	0.01731	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		281,283	31,711	71,724	15,074	39,207	-	20,487	-	18,706	6,447	-	-	77,926
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		7,896	-	-	-	-	-	-	-	-	-	-	-	7,896
151	General & Intangible Plant Total		289,178	31,711	71,724	15,074	39,207	0	20,487	0	18,706	6,447	0	0	85,822
152	General & Intangible Plant Allocators		1.00000	0.10966	0.24803	0.05213	0.13558	0.00000	0.07084	0.00000	0.06469	0.02229	0.00000	0.00000	0.29678
153															
154	Other														
155	Labor		942	106	240	50	131	-	69	-	63	22	-	-	261
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,045	106	240	50	131	0	172	0	63	22	0	0	261
162															
163	Total Accumulated Depreciation		3,595,008	1,596,786	71,965	382,830	661,982	0	510,588	0	221,084	63,691	0	0	86,083
164	Total Accum Deprec Allocators		1.00000	0.44417	0.02002	0.10649	0.18414	0.00000	0.14203	0.00000	0.06150	0.01772	0.00000	0.00000	0.02395
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		5,179,058	5,179,058	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,559,197)	(1,559,197)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,619,861	3,619,861	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,277,599	60,648	0	2,216,727	225	0	0	0	0	0	0	0	0
174	Transmission Reserve		(373,505)	(5,772)	0	(367,705)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,904,095	54,875	0	1,849,021	198	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02882	0.00000	0.97108	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
179	Distribution Reserve		(1,372,084)	0	0	0	(622,617)	0	(489,929)	0	(202,315)	(57,222)	0	0	0
180	Distribution Net Plant		3,907,724	0	0	0	2,288,159	0	1,031,083	0	330,364	258,119	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58555	0.00000	0.26386	0.00000	0.08454	0.06605	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		712,007	69,540	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
184	General & Intangible Reserve		(289,178)	(31,711)	(71,724)	(15,074)	(39,207)	0	(20,487)	0	(18,706)	(6,447)	0	0	(85,822)
185	General & Intangible Net Plant		422,829	37,830	85,564	17,983	46,772	0	24,440	0	22,316	7,691	0	0	180,233
186	General & Intangible Net Plant Allocators		1.00000	0.08947	0.20236	0.04253	0.11062	0.00000	0.05780	0.00000	0.05278	0.01819	0.00000	0.00000	0.42626
187															
188	Other Gross Plant		3,553	(233)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
189	Other Reserve		(1,045)	(106)	(240)	(50)	(131)	0	(172)	0	(63)	(22)	0	0	(261)
190	Other Net Plant		2,508	(340)	(768)	(161)	(420)	0	3,052	0	(200)	(69)	0	0	1,414
191	Other Net Plant Allocators		1.00000	(0.13542)	(0.30629)	(0.06437)	(0.16743)	0.00000	1.21711	0.00000	(0.07988)	(0.02753)	0.00000	0.00000	0.56380
192															
193	Total Gross Plant		13,452,025	5,309,013	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
194	Total Reserve		(3,595,008)	(1,596,786)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
195	Total Net Plant in Service		9,857,017	3,712,227	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
196	Total Net Plant Allocators		1.00000	0.37661	0.00860	0.18939	0.23686	0.00000	0.10739	0.00000	0.03576	0.02696	0.00000	0.00000	0.01843
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,521	1,521	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		212	212	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		109,548	109,548	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		79,878	-	-	79,878	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		214,888	-	-	-	-	-	214,888	-	-	-	-	-	-
206	Labor		33,317	3,756	8,496	1,786	4,644	-	2,427	-	2,216	764	-	-	9,230
207	Total Construction Work in Progress		439,532	115,205	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
208	Total Construction Work in Progress Allocator		1.00000	0.26211	0.01933	0.18580	0.01057	0.00000	0.49442	0.00000	0.00504	0.00174	0.00000	0.00000	0.02100
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,420	1,420	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		940	940	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,446	-	-	14,446	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,418	-	-	-	2,418	-	-	-	-	-	-	-	-
216	Labor		1,192	134	304	64	166	-	87	-	79	27	-	-	330
217	Plant Held for Future Use Total		20,415	2,495	304	14,510	2,584	0	87	0	79	27	0	0	330

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.12219	0.01489	0.71072	0.12656	0.00000	0.00425	0.00000	0.00388	0.00134	0.00000	0.00000	0.01617
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		26,921	26,921	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,027	-	21,027	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		45,750	-	45,750	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(184)	(184)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(144,028)	(13,596)	(37,273)	(8,058)	(24,208)	-	(13,282)	-	(12,340)	(3,199)	-	-	(32,071)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		176,791	-	-	-	-	-	-	-	-	-	-	-	176,791
233	Retail 100%, Class = Prod		(116,555)	(116,555)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		304,502	114,678	2,620	57,670	72,124	-	32,701	-	10,889	8,209	-	-	5,611
235	Retail 100%, Class = T&D		(76,661)	(0)	-	(0)	(42,263)	-	(22,085)	-	(7,734)	(4,579)	-	-	-
236	Retail 100%, Class = Metering		26,403	-	-	-	-	-	-	-	-	26,403	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		182,359	71,970	2,125	30,497	40,624	-	21,272	-	7,775	4,466	-	-	3,629
241	Total Working Capital		453,413	83,234	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
242	Total Working Capital Allocator		1.00000	0.18357	0.07554	0.17668	0.10206	0.00000	0.05667	0.00000	(0.00311)	0.06903	0.00000	0.00000	0.33956
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		13,452,025	5,309,013	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
247	Accumulated Depreciation		(3,595,008)	(1,596,786)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
248	Net Electric Plant in Service		9,857,017	3,712,227	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
249	Construction Work in Progress		439,532	115,205	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
250	Plant Held for Future Use		20,415	2,495	304	14,510	2,584	0	87	0	79	27	0	0	330
251	Working Capital		453,413	83,234	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
252	Total Rate Base		20,627,395	7,625,387	212,640	3,909,968	4,722,921	0	2,360,246	0	705,843	563,574	0	0	526,816
253	Total Rate Base Allocator		1.00000	0.36967	0.01031	0.18955	0.22896	0.00000	0.11442	0.00000	0.03422	0.02732	0.00000	0.00000	0.02554
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		1,732,921	554,104	239,520	239,397	327,635	-	159,653	-	61,146	38,086	193	-	113,187
258	Clean Energy Connect		9,101	9,101	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		412	-	-	-	-	-	412	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,742,433	563,205	239,520	239,397	327,635	-	160,065	-	61,146	38,086	193	-	113,187
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		1,742,433	563,205	239,520	239,397	327,635	0	160,065	0	61,146	38,086	193	0	113,187
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.32323	0.13746	0.13739	0.18803	0.00000	0.09186	0.00000	0.03509	0.02186	0.00011	0.00000	0.06496
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,696,659	553,953	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,292
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,696,659	553,953	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,292
270	Function Allocator for Electric Revenue		1.00000	0.32650	0.08055	0.12935	0.19207	0.00000	0.10846	0.00000	0.04723	0.02844	0.00000	0.00000	0.08740
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		8,233	-	-	8,233	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,419	-	-	-	1,419	-	-	-	-	-	-	-	-
276	Distribution Secondary		5,771	-	-	-	-	-	5,771	-	-	-	-	-	-
277	Distribution Service		39,939	-	-	-	-	-	-	-	39,939	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		365	135	4	69	84	-	42	-	13	10	-	-	9
283	Total Other Revenue		55,728	135	4	8,303	1,502	0	5,813	0	39,952	10	0	0	9
284	Total Other Revenue Allocator		1.00000	0.00242	0.00007	0.14899	0.02696	0.00000	0.10431	0.00000	0.71691	0.00018	0.00000	0.00000	0.00017
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,044	13,044	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,423	2,423	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,616	3,616	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		4,754	4,754	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		23,837	23,837	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,729	-	58,729	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,050	-	6,050	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,720	-	14,720	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,494	-	3,494	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		82,993	0	82,993	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		106,830	23,837	82,993	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22313	0.77687	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		233	233	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,523	-	-	16,523	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,837	314	0	16,523	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01866	0.00000	0.98134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		33,143	-	-	-	33,143	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,912	-	-	-	-	-	17,912	-	-	-	-	-	-
319	Distribution Service		15,836	-	-	-	-	-	-	-	15,836	-	-	-	-
320	Distribution Metering		2,622	-	-	-	-	-	-	-	-	2,622	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		69,513	0	0	0	33,143	0	17,912	0	15,836	2,622	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.47679	0.00000	0.25768	0.00000	0.22782	0.03771	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,396	-	-	-	-	-	-	-	9,396	-	-	-	-
328	Meter Reading		1,792	-	-	-	-	-	-	-	-	1,792	-	-	-
329	Customer Records		12,886	-	-	-	-	-	-	-	-	-	-	-	12,886
330	Customer Billing		11,701	-	-	-	-	-	-	-	-	-	-	-	11,701
331	Retail 100%, Class = # Bills		11,214	-	-	-	-	-	-	-	-	-	-	-	11,214
332	Customer Accounting O&M		46,989	0	0	0	0	0	0	0	9,396	1,792	0	0	35,801
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,873	-	-	-	-	-	-	-	-	-	-	-	1,873
337	Customer Serv & Info. O&M		1,873	0	0	0	0	0	0	0	0	0	0	0	1,873
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,776	-	-	-	-	-	-	-	-	-	-	-	9,776
342	Sales O&M		9,776	0	0	0	0	0	0	0	0	0	0	0	9,776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		118,039	13,307	30,099	6,326	16,453	-	8,597	-	7,850	2,705	-	-	32,701
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,720	3,836	113	1,625	2,165	-	1,134	-	414	238	-	-	193
349	EV O&M		1,323	-	-	-	-	-	1,323	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		6,629	-	-	-	-	-	-	-	-	-	-	-	6,629
351	Retail 100%, Class = T&D		39,476	0	-	0	21,763	-	11,372	-	3,983	2,358	-	-	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		185,619	17,143	30,212	7,951	40,382	0	22,426	0	12,247	5,301	0	0	49,956
355	Admin & General O&M Allocators		1.00000	0.09236	0.16276	0.04284	0.21755	0.00000	0.12082	0.00000	0.06598	0.02856	0.00000	0.00000	0.26913
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		437,437	41,294	113,205	24,475	73,525	0	40,338	0	37,479	9,715	0	0	97,406
362	Total O&M Allocators		1.00000	0.09440	0.25879	0.05595	0.16808	0.00000	0.09222	0.00000	0.08568	0.02221	0.00000	0.00000	0.22267
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		437,437	41,294	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,406
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		165,005	165,005	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		23,539	23,539	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		10,144	10,144	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		24,891	24,891	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,153	1,153	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		554	554	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		419	419	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		225,706	225,706	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		879	879	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		180	180	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		50,159	-	-	50,159	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		51,260	1,097	0	50,159	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02141	0.00000	0.97851	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		276,966	226,803	0	50,159	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.81888	0.00000	0.18110	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		75,490	-	-	-	75,490	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		45,641	-	-	-	-	-	45,641	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,866	-	-	-	-	-	-	-	12,866	-	-	-	-
401	Distribution Metering		16,516	-	-	-	-	-	-	-	-	16,516	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		150,514	0	0	0	75,490	0	45,641	0	12,866	16,516	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50155	0.00000	0.30324	0.00000	0.08548	0.10973	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		201,775	1,097	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00544	0.00000	0.24859	0.37415	0.00000	0.22620	0.00000	0.06376	0.08186	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		427,480	226,803	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53056	0.00000	0.11734	0.17660	0.00000	0.10677	0.00000	0.03010	0.03864	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		45,200	5,096	11,525	2,422	6,300	-	3,292	-	3,006	1,036	-	-	12,522
415	Retail 100%, Class = # Bills		6,252	-	-	-	-	-	-	-	-	-	-	-	6,252
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,451	5,096	11,525	2,422	6,300	0	3,292	0	3,006	1,036	0	0	18,774
418	General & Intangible Plant Allocators		1.00000	0.09904	0.22401	0.04708	0.12245	0.00000	0.06398	0.00000	0.05842	0.02014	0.00000	0.00000	0.36488
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		5,834	-	-	-	-	-	-	-	-	-	-	-	5,834
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		503	189	4	95	119	-	54	-	18	14	-	-	9
425	Retail 100%, Class = T&D		732	0	-	0	404	-	211	-	74	44	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		223	223	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		9,626	413	4	95	523	0	2,599	0	92	57	0	0	5,843
431															
432	Total Depreciation Expense		488,558	232,312	11,530	52,676	82,317	0	51,533	0	15,964	17,610	0	0	24,617
433	Total Depreciation Expense Allocators		1.00000	0.47550	0.02360	0.10782	0.16849	0.00000	0.10548	0.00000	0.03268	0.03604	0.00000	0.00000	0.05039
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,526	1,299	2,939	618	1,607	-	839	-	767	264	-	-	3,193
438	Gross Total Plant		103,175	40,719	1,202	17,255	22,984	-	12,035	-	4,399	2,527	-	-	2,053
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		114,701	42,019	4,141	17,872	24,591	0	12,875	0	5,166	2,791	0	0	5,247
441	Total Taxes Other Allocator		1.00000	0.36633	0.03611	0.15582	0.21439	0.00000	0.11225	0.00000	0.04504	0.02433	0.00000	0.00000	0.04574
442															

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,798,161	563,340	239,524	247,699	329,137	0	165,878	0	101,098	38,096	193	0	113,196
446	Total Oper. Exp. Before Tax	Line 19	1,040,696	315,625	128,876	95,023	180,433	0	104,746	0	58,609	30,116	0	0	127,269
447	Net Oper. Income (NOI) before Tax		757,465	247,715	110,648	152,676	148,704	0	61,132	0	42,489	7,980	193	0	(14,073)
448	Interest Expense	Line 8 x WACC	189,559	68,872	2,250	35,959	42,033	-	22,909	-	6,219	5,242	-	-	6,075
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	567,905	178,843	108,398	116,717	106,672	-	38,223	-	36,270	2,738	193	-	(20,148)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	567,905	178,843	108,398	116,717	106,672	0	38,223	0	36,270	2,738	193	0	(20,148)
453	Fed & St Permanent Differences	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
454	State Temporary Differences	Sch. 13	(415,025)	(163,795)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
455	State Taxable Income	Ln 452:454	165,862	20,172	103,712	49,481	17,109	0	(8,675)	0	19,128	(7,108)	193	0	(28,150)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	9,122	1,109	5,704	2,721	941	-	(477)	-	1,052	(391)	11	-	(1,548)
458	State Income Tax (Def.)	Ln 454 x Ln 456	22,826	9,009	266	3,817	5,085	-	2,663	-	973	559	-	-	454
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	31,949	10,118	5,970	6,539	6,026	-	2,186	-	2,025	168	11	-	(1,094)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	567,905	178,843	108,398	116,717	106,672	-	38,223	-	36,270	2,738	193	-	(20,148)
464	Fed & St Permanent Differences	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
465	Fed Temporary Differences	Sch. 13	(272,196)	(107,425)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
466	State Income Tax Exp. (Cur.)	Line 457	(9,122)	(1,109)	(5,704)	(2,721)	(941)	-	477	-	(1,052)	391	(11)	-	1,548
467	Fed. Taxable Income	Ln 463:466	299,570	75,432	99,673	70,646	47,986	-	8,463	-	24,166	(3,219)	182	-	(23,759)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	62,910	15,841	20,931	14,836	10,077	-	1,777	-	5,075	(676)	38	-	(4,989)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	62,910	15,841	20,931	14,836	10,077	-	1,777	-	5,075	(676)	38	-	(4,989)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	57,161	22,559	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(4,794)	(1,892)	(56)	(802)	(1,068)	-	(559)	-	(204)	(117)	-	-	(95)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(31,531)	(12,444)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
477	Total Federal Income Tax Exp.	Ln 471:476	83,496	23,965	21,171	18,278	14,663	-	4,179	-	5,953	(172)	38	-	(4,580)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	72,032	16,950	26,635	17,557	11,018	-	1,300	-	6,127	(1,067)	49	-	(6,538)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	75,194	29,676	876	12,575	16,751	-	8,771	-	3,206	1,841	-	-	1,497
481	Total Direct Adjs.	Ln 459 + Ln 475	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(31,531)	(12,444)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,522)	(1,785)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
485	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
486	Total Income Tax Expense	Ln 479:485	104,946	29,940	27,019	23,061	18,350	-	5,139	-	7,530	(261)	49	-	(5,883)
487															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	26.02%	25.38%	25.78%	25.98%	#DIV/0!	26.27%	#DIV/0!	25.70%	28.06%	25.35%	#DIV/0!	25.04%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
493	Interest Expense	Line 8 x WACC	(189,559)	(68,872)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
494	Permanent Diff Fed & State	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
495	Federal Portion of Direct Adjs.	Sch. 13	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(36,053)	(14,229)	(420)	(6,029)	(8,031)	-	(4,206)	-	(1,537)	(883)	-	-	(718)
497	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
498	Temporary Diff Federal	Sch. 13	(272,196)	(107,425)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
499	Deferred Tax Federal	Ln 498 x Ln 468	57,161	22,559	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
500	Base for FIT Computation	Ln 492:499	222,072	73,028	2,689	47,615	48,990	-	27,867	-	4,884	6,914	-	-	10,084
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	59,032	19,412	715	12,657	13,023	-	7,408	-	1,298	1,838	-	-	2,681
503	Federal Portion of Direct Adjs.	Sch. 13	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(31,531)	(12,444)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
505	Total FIT before Adding Deferred	Ln 502:504	27,250	6,870	344	7,342	5,943	-	3,700	-	(57)	1,060	-	-	2,048
506	Total FIT - Deferred	Line 499	57,161	22,559	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
507	Total FIT - Current & Deferred	Ln 505:506	84,411	29,429	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
511	Interest Expense	Line 26 x WACC	(189,559)	(68,872)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
512	Permanent Diff Fed & State	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
513	Temporary State Differences	Sch. 13	(415,025)	(163,795)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
514	State Deferred Tax	Ln 513 x Ln 456	22,826	9,009	266	3,817	5,085	-	2,663	-	973	559	-	-	454
515	Net FIT Allowable	Line 507	84,411	29,429	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,522)	(1,785)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
517	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
518	Base for SIT Computation	Ln 510:517	161,100	45,080	2,005	40,203	35,280	-	21,276	-	1,066	5,813	-	-	10,377
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	9,376	2,624	117	2,340	2,053	-	1,238	-	62	338	-	-	604
521	Total SIT - Deferred	Line 514	22,826	9,009	266	3,817	5,085	-	2,663	-	973	559	-	-	454
522	Total SIT - Current & Deferred	Ln 520:521	32,203	11,632	383	6,157	7,138	-	3,901	-	1,035	897	-	-	1,058
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,522)	(1,785)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
525	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	106,116	36,918	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
528	Total Income Tax Allocator		1.00000	0.34790	0.01198	0.20075	0.22123	0.00000	0.12293	0.00000	0.02797	0.02921	0.00000	0.00000	0.03803
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		8,573	8,573	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,775	1,775	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,033	2,033	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		603	603	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,026	-	25,026	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,794	-	2,794	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		915	-	915	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		852	-	852	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		42,571	12,983	29,587	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,316	98	-	6,218	0	-	-	-	-	-	-	-	-
542	Distribution		29,336	-	-	-	16,173	-	8,451	-	2,960	1,752	-	-	-
543	Subtotal Prod, Trans and Dist		78,223	13,081	29,587	6,218	16,173	0	8,451	0	2,960	1,752	0	0	0
544	Customer Accounts		23,789	-	-	-	-	-	-	-	4,757	907	-	-	18,125
545	Customer Service & Info.		7,900	-	-	-	-	-	-	-	-	-	-	-	7,900
546	Sales		6,120	-	-	-	-	-	-	-	-	-	-	-	6,120
547	Subtotal before Admin & Gen		116,033	13,081	29,587	6,218	16,173	0	8,451	0	7,717	2,659	0	0	32,145
548	Admin & General		55,624	6,271	14,184	2,981	7,753	-	4,051	-	3,699	1,275	-	-	15,410
549	Total		$171,657	$19,352	$43,771	$9,199	$23,927	$0	$12,502	$0	$11,416	$3,934	$0	$0	$47,556
550	Total Labor Allocator		1.00000	0.11274	0.25499	0.05359	0.13939	0.00000	0.07283	0.00000	0.06650	0.02292	0.00000	0.00000	0.27704

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,156,407	476,524	14,620	199,591	228,984	-	137,543	-	45,852	31,932	-	-	21,361
3	Accum. Depreciation & Amort.	Line 163	(310,119)	(143,324)	(6,712)	(33,965)	(50,584)	-	(44,842)	-	(17,674)	(6,151)	-	-	(6,868)
4	Net Plant in Service		846,288	333,200	7,908	165,626	178,400	-	92,701	-	28,178	25,781	-	-	14,493
5	Construction Work in Progress	Line 207	38,806	10,341	792	7,245	355	-	19,089	-	177	70	-	-	736
6	Plant Held for Future Use	Line 217	1,780	224	28	1,287	197	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	38,469	7,471	3,194	7,107	3,536	-	1,660	-	(113)	3,055	-	-	12,558
8	Total Rate Base		925,342	351,236	11,923	181,266	182,489	-	113,458	-	28,249	28,908	-	-	27,814
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	165,019	50,552	25,464	22,684	31,045	-	15,128	-	5,794	3,609	18	-	10,725
12	Other Operating Revenue	Line 283	4,570	12	0	737	115	-	511	-	3,194	1	-	-	1
13	Total Revenue		169,589	50,564	25,465	23,421	31,160	-	15,638	-	8,988	3,610	18	-	10,726
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	36,313	3,706	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,939
17	Depreciation	Line 432	42,158	20,852	1,075	4,673	6,290	-	4,322	-	1,276	1,705	-	-	1,964
18	Tax Other Than Income Tax	Line 440	9,852	3,772	386	1,586	1,879	-	1,129	-	413	269	-	-	419
19	Operating Expense before Tax		88,323	28,330	12,020	8,430	13,787	-	8,877	-	4,685	2,871	-	-	9,322
20	Income Tax Expense	Line 486	13,117	2,687	3,312	2,412	2,925	-	809	-	832	(34)	5	-	170
21	Total Operating Expense		101,440	31,017	15,332	10,843	16,713	-	9,686	-	5,517	2,837	5	-	9,492
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	68,149	19,547	10,133	12,578	14,447	-	5,952	-	3,471	773	14	-	1,234
25	Net Operating Income Required	Ln 8 x Ln 33	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	11,791	(1,845)	9,407	1,538	3,333	-	(958)	-	1,750	(988)	14	-	(460)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	15,837	(2,478)	12,634	2,066	4,476	-	(1,286)	-	2,351	(1,327)	18	-	(618)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	153,228	52,397	16,058	21,146	27,712	-	16,086	-	4,043	4,596	5	-	11,185
31															
32	Rate of Return Earned	Ln 24 / Ln 8	7.36%	5.57%	84.99%	6.94%	7.92%	0.00%	5.25%	0.00%	12.29%	2.67%	0.00%	0.00%	4.44%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		338,871	338,871	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		26,690	26,690	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		32,558	32,558	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		66,741	66,741	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		464,860	464,860	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,362	4,362	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		119	119	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		891	891	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		196,668	-	-	196,668	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		202,129	5,444	0	196,668	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02693	0.00000	0.97298	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		666,988	470,303	0	196,668	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70511	0.00000	0.29486	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		222,419	-	-	-	222,419	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		133,610	-	-	-	-	-	133,610	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		42,583	-	-	-	-	-	-	-	42,583	-	-	-	-
69	Distribution Metering		30,646	-	-	-	-	-	-	-	-	30,646	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		429,259	0	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		894,119	464,860	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51991	0.00000	0.00000	0.24876	0.00000	0.14943	0.00000	0.04763	0.03428	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		52,564	6,242	14,669	2,933	6,570	-	3,946	-	3,279	1,290	-	-	13,635
83	Retail 100%, Class = # Bills		7,593	-	-	-	-	-	-	-	-	-	-	-	7,593

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		60,157	6,242	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
86	General & Intangible Plant Allocators		1.00000	0.10376	0.24385	0.04875	0.10921	0.00000	0.06560	0.00000	0.05451	0.02144	0.00000	0.00000	0.35287
87															
88	Other														
89	Labor		(176)	(21)	(49)	(10)	(22)	-	(13)	-	(11)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
96															
97	Total Gross Electric Plant in Service		1,156,407	476,524	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
98	Total Gross Electric Plant Allocators		1.00000	0.41207	0.01264	0.17260	0.19801	0.00000	0.11894	0.00000	0.03965	0.02761	0.00000	0.00000	0.01847
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		98,936	98,936	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		10,117	10,117	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		19,659	19,659	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		3,483	3,483	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,374	3,374	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,254	2,254	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,096	2,096	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		139,950	139,950	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		395	395	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		61	61	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		32,623	-	-	32,623	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		33,143	518	0	32,623	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01563	0.00000	0.98431	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		173,093	140,468	0	32,623	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81152	0.00000	0.18847	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		47,576	-	-	-	47,576	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,037	-	-	-	-	-	43,037	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,173	-	-	-	-	-	-	-	16,173	-	-	-	-
135	Distribution Metering		5,561	-	-	-	-	-	-	-	-	5,561	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		112,347	0	0	0	47,576	0	43,037	0	16,173	5,561	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42347	0.00000	0.38307	0.00000	0.14396	0.04950	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		145,490	518	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00356	0.00000	0.22423	0.32702	0.00000	0.29581	0.00000	0.11117	0.03822	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		285,440	140,468	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49211	0.00000	0.11429	0.16668	0.00000	0.15077	0.00000	0.05666	0.01948	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		23,970	2,846	6,689	1,337	2,996	-	1,800	-	1,495	588	-	-	6,217
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		630	-	-	-	-	-	-	-	-	-	-	-	630
151	General & Intangible Plant Total		24,600	2,846	6,689	1,337	2,996	0	1,800	0	1,495	588	0	0	6,847
152	General & Intangible Plant Allocators		1.00000	0.11570	0.27193	0.05437	0.12179	0.00000	0.07316	0.00000	0.06079	0.02391	0.00000	0.00000	0.27835
153															
154	Other														
155	Labor		80	10	22	4	10	-	6	-	5	2	-	-	21
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		80	10	22	4	10	0	6	0	5	2	0	0	21
162															
163	Total Accumulated Depreciation		310,119	143,324	6,712	33,965	50,584	0	44,842	0	17,674	6,151	0	0	6,868
164	Total Accum Deprec Allocators		1.00000	0.46216	0.02164	0.10952	0.16311	0.00000	0.14460	0.00000	0.05699	0.01984	0.00000	0.00000	0.02215
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		464,860	464,860	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(139,950)	(139,950)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		324,910	324,910	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		202,129	5,444	0	196,668	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(33,143)	(518)	0	(32,623)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		168,986	4,925	0	164,045	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02915	0.00000	0.97076	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
179	Distribution Reserve		(112,347)	0	0	0	(47,576)	0	(43,037)	0	(16,173)	(5,561)	0	0	0
180	Distribution Net Plant		316,912	0	0	0	174,843	0	90,573	0	26,410	25,085	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55171	0.00000	0.28580	0.00000	0.08334	0.07916	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		60,157	6,242	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
184	General & Intangible Reserve		(24,600)	(2,846)	(6,689)	(1,337)	(2,996)	0	(1,800)	0	(1,495)	(588)	0	0	(6,847)
185	General & Intangible Net Plant		35,558	3,395	7,980	1,595	3,574	0	2,147	0	1,784	702	0	0	14,380
186	General & Intangible Net Plant Allocators		1.00000	0.09549	0.22443	0.04487	0.10051	0.00000	0.06038	0.00000	0.05017	0.01974	0.00000	0.00000	0.40442
187															
188	Other Gross Plant		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
189	Other Reserve		(80)	(10)	(22)	(4)	(10)	0	(6)	0	(5)	(2)	0	0	(21)
190	Other Net Plant		(77)	(30)	(72)	(14)	(32)	0	(19)	0	(16)	(6)	0	0	113
191	Other Net Plant Allocators		1.00000	0.39432	0.92673	0.18528	0.41505	0.00000	0.24932	0.00000	0.20717	0.08150	0.00000	0.00000	(1.45937)
192															
193	Total Gross Plant		1,156,407	476,524	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
194	Total Reserve		(310,119)	(143,324)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
195	Total Net Plant in Service		846,288	333,200	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
196	Total Net Plant Allocators		1.00000	0.39372	0.00934	0.19571	0.21080	0.00000	0.10954	0.00000	0.03330	0.03046	0.00000	0.00000	0.01713
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		137	137	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		9,833	9,833	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		7,087	-	-	7,087	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		18,876	-	-	-	-	-	18,876	-	-	-	-	-	-
206	Labor		2,839	337	792	158	355	-	213	-	177	70	-	-	736
207	Total Construction Work in Progress		38,806	10,341	792	7,245	355	0	19,089	0	177	70	0	0	736
208	Total Construction Work in Progress Allocator		1.00000	0.26647	0.02042	0.18670	0.00914	0.00000	0.49193	0.00000	0.00456	0.00180	0.00000	0.00000	0.01898
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,282	-	-	1,282	-	-	-	-	-	-	-	-	-
215	Distribution Primary		185	-	-	-	185	-	-	-	-	-	-	-	-
216	Labor		102	12	28	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,780	224	28	1,287	197	0	8	0	6	2	0	0	26

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.12581	0.01593	0.72329	0.11093	0.00000	0.00428	0.00000	0.00356	0.00140	0.00000	0.00000	0.01480
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,416	2,416	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		1,961	-	1,961	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,267	-	4,267	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(11,956)	(1,220)	(3,476)	(715)	(1,850)	-	(1,128)	-	(986)	(295)	-	-	(2,285)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,106	-	-	-	-	-	-	-	-	-	-	-	14,106
233	Retail 100%, Class = Prod		(10,462)	(10,462)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,143	10,293	244	5,117	5,511	-	2,864	-	870	796	-	-	448
235	Retail 100%, Class = T&D		(6,233)	(0)	-	(0)	(3,229)	-	(1,940)	-	(618)	(445)	-	-	-
236	Retail 100%, Class = Metering		2,566	-	-	-	-	-	-	-	-	2,566	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		15,677	6,460	198	2,706	3,104	-	1,865	-	622	433	-	-	290
241	Total Working Capital		38,469	7,471	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
242	Total Working Capital Allocator		1.00000	0.19421	0.08303	0.18475	0.09192	0.00000	0.04315	0.00000	(0.00293)	0.07941	0.00000	0.00000	0.32645
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,156,407	476,524	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
247	Accumulated Depreciation		(310,119)	(143,324)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
248	Net Electric Plant in Service		846,288	333,200	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
249	Construction Work in Progress		38,806	10,341	792	7,245	355	0	19,089	0	177	70	0	0	736
250	Plant Held for Future Use		1,780	224	28	1,287	197	0	8	0	6	2	0	0	26
251	Working Capital		38,469	7,471	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
252	Total Rate Base		1,771,630	684,436	19,832	346,892	360,889	0	206,158	0	56,426	54,689	0	0	42,307
253	Total Rate Base Allocator		1.00000	0.38633	0.01119	0.19580	0.20370	0.00000	0.11637	0.00000	0.03185	0.03087	0.00000	0.00000	0.02388
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		164,202	49,735	25,464	22,684	31,045	-	15,128	-	5,794	3,609	18	-	10,725
258	Clean Energy Connect		817	817	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		165,019	50,552	25,464	22,684	31,045	-	15,128	-	5,794	3,609	18	-	10,725
262	Wholesale Revenue														

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		165,019	50,552	25,464	22,684	31,045	0	15,128	0	5,794	3,609	18	0	10,725
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.30634	0.15431	0.13746	0.18813	0.00000	0.09167	0.00000	0.03511	0.02187	0.00011	0.00000	0.06499
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		144,680	49,721	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	11,016
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		144,680	49,721	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	11,016
270	Function Allocator for Electric Revenue		1.00000	0.34366	0.08810	0.13458	0.17212	0.00000	0.10912	0.00000	0.04428	0.03201	0.00000	0.00000	0.07614
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		730	-	-	730	-	-	-	-	-	-	-	-	-
275	Distribution Primary		108	-	-	-	108	-	-	-	-	-	-	-	-
276	Distribution Secondary		507	-	-	-	-	-	507	-	-	-	-	-	-
277	Distribution Service		3,193	-	-	-	-	-	-	-	3,193	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		31	12	0	6	6	-	4	-	1	1	-	-	1
283	Total Other Revenue		4,570	12	0	737	115	0	511	0	3,194	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.00265	0.00008	0.16118	0.02512	0.00000	0.11173	0.00000	0.69886	0.00021	0.00000	0.00000	0.00016
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,171	1,171	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		325	325	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		427	427	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,140	2,140	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,477	-	5,477	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		564	-	564	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,373	-	1,373	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		326	-	326	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		7,740	0	7,740	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		9,880	2,140	7,740	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.21656	0.78344	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,466	-	-	1,466	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,494	28	0	1,466	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01887	0.00000	0.98113	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,533	-	-	-	2,533	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,573	-	-	-	-	-	1,573	-	-	-	-	-	-
319	Distribution Service		1,266	-	-	-	-	-	-	-	1,266	-	-	-	-
320	Distribution Metering		255	-	-	-	-	-	-	-	-	255	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,627	0	0	0	2,533	0	1,573	0	1,266	255	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45009	0.00000	0.27964	0.00000	0.22499	0.04528	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		751	-	-	-	-	-	-	-	751	-	-	-	-
328	Meter Reading		143	-	-	-	-	-	-	-	-	143	-	-	-
329	Customer Records		1,028	-	-	-	-	-	-	-	-	-	-	-	1,028
330	Customer Billing		934	-	-	-	-	-	-	-	-	-	-	-	934
331	Retail 100%, Class = # Bills		895	-	-	-	-	-	-	-	-	-	-	-	895
332	Customer Accounting O&M		3,751	0	0	0	0	0	0	0	751	143	0	0	2,856
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.20027	0.03813	0.00000	0.00000	0.76160
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		780	-	-	-	-	-	-	-	-	-	-	-	780
342	Sales O&M		780	0	0	0	0	0	0	0	0	0	0	0	780
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,059	1,194	2,807	561	1,257	-	755	-	628	247	-	-	2,609
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		836	344	11	144	165	-	99	-	33	23	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		529	-	-	-	-	-	-	-	-	-	-	-	529
351	Retail 100%, Class = T&D		3,209	0	-	0	1,663	-	999	-	318	229	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		14,633	1,539	2,818	705	3,086	0	1,854	0	979	499	0	0	3,153
355	Admin & General O&M Allocators		1.00000	0.10516	0.19256	0.04821	0.21087	0.00000	0.12667	0.00000	0.06691	0.03411	0.00000	0.00000	0.21551
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		36,313	3,706	10,558	2,171	5,618	0	3,427	0	2,996	897	0	0	6,939
362	Total O&M Allocators		1.00000	0.10207	0.29075	0.05980	0.15471	0.00000	0.09437	0.00000	0.08251	0.02470	0.00000	0.00000	0.19110
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		36,313	3,706	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,939
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		14,810	14,810	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,113	2,113	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		911	911	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,234	2,234	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		20,259	20,259	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		79	79	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,450	-	-	4,450	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,549	99	0	4,450	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02166	0.00000	0.97827	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		24,808	20,357	0	4,450	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82060	0.00000	0.17938	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		5,768	-	-	-	5,768	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,009	-	-	-	-	-	4,009	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1,029	-	-	-	-	-	-	-	1,029	-	-	-	-
401	Distribution Metering		1,605	-	-	-	-	-	-	-	-	1,605	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		12,411	0	0	0	5,768	0	4,009	0	1,029	1,605	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.46477	0.00000	0.32303	0.00000	0.08287	0.12933	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		16,960	99	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00581	0.00000	0.26238	0.34013	0.00000	0.23639	0.00000	0.06064	0.09464	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		37,219	20,357	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54696	0.00000	0.11956	0.15499	0.00000	0.10772	0.00000	0.02763	0.04313	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,852	457	1,075	215	481	-	289	-	240	95	-	-	999
415	Retail 100%, Class = # Bills		499	-	-	-	-	-	-	-	-	-	-	-	499
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,351	457	1,075	215	481	0	289	0	240	95	0	0	1,498
418	General & Intangible Plant Allocators		1.00000	0.10513	0.24708	0.04940	0.11066	0.00000	0.06647	0.00000	0.05524	0.02173	0.00000	0.00000	0.34430
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		465	-	-	-	-	-	-	-	-	-	-	-	465
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		43	17	0	8	9	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	31	-	19	-	6	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		588	37	0	8	40	0	23	0	7	6	0	0	466
431															
432	Total Depreciation Expense		42,158	20,852	1,075	4,673	6,290	0	4,322	0	1,276	1,705	0	0	1,964
433	Total Depreciation Expense Allocators		1.00000	0.49461	0.02551	0.11086	0.14920	0.00000	0.10251	0.00000	0.03027	0.04045	0.00000	0.00000	0.04659
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		982	117	274	55	123	-	74	-	61	24	-	-	255
438	Gross Total Plant		8,869	3,655	112	1,531	1,756	-	1,055	-	352	245	-	-	164
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		9,852	3,772	386	1,586	1,879	0	1,129	0	413	269	0	0	419
441	Total Taxes Other Allocator		1.00000	0.38283	0.03921	0.16095	0.19073	0.00000	0.11457	0.00000	0.04192	0.02731	0.00000	0.00000	0.04249
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	169,589	50,564	25,465	23,421	31,160	0	15,638	0	8,988	3,610	18	0	10,726
446	Total Oper. Exp. Before Tax	Line 19	88,323	28,330	12,020	8,430	13,787	0	8,877	0	4,685	2,871	0	0	9,322
447	Net Oper. Income (NOI) before Tax		81,266	22,234	13,445	14,990	17,372	0	6,761	0	4,302	739	18	0	1,404
448	Interest Expense	Line 8 x WACC	16,286	6,182	210	3,190	3,212	-	1,997	-	497	509	-	-	490
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	64,980	16,053	13,235	11,800	14,161	-	4,764	-	3,805	230	18	-	914
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	64,980	16,053	13,235	11,800	14,161	0	4,764	0	3,805	230	18	0	914
453	Fed & St Permanent Differences	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
454	State Temporary Differences	Sch. 13	(35,678)	(14,702)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
455	State Taxable Income	Ln 452:454	30,418	1,811	12,798	5,835	7,317	0	653	0	2,435	(724)	18	0	276
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	1,673	100	704	321	402	-	36	-	134	(40)	1	-	15
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,962	809	25	339	389	-	233	-	78	54	-	-	36
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	3,635	908	729	660	791	-	269	-	212	14	1	-	51
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	64,980	16,053	13,235	11,800	14,161	-	4,764	-	3,805	230	18	-	914
464	Fed & St Permanent Differences	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
465	Fed Temporary Differences	Sch. 13	(23,399)	(9,642)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
466	State Income Tax Exp. (Cur.)	Line 457	(1,673)	(100)	(704)	(321)	(402)	-	(36)	-	(134)	40	(1)	-	(15)
467	Fed. Taxable Income	Ln 463:466	41,024	6,771	12,250	7,633	9,346	-	2,078	-	2,788	(346)	17	-	487
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	8,615	1,422	2,572	1,603	1,963	-	436	-	585	(73)	4	-	102
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	8,615	1,422	2,572	1,603	1,963	-	436	-	585	(73)	4	-	102
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,914	2,025	62	848	973	-	584	-	195	136	-	-	91
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(412)	(170)	(5)	(71)	(82)	-	(49)	-	(16)	(11)	-	-	(8)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(2,711)	(1,117)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
477	Total Federal Income Tax Exp.	Ln 471:476	10,385	2,151	2,595	1,908	2,313	-	647	-	656	(24)	4	-	135
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	10,288	1,521	3,276	1,924	2,365	-	472	-	719	(112)	5	-	118
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	6,464	2,664	82	1,116	1,280	-	769	-	256	178	-	-	119
481	Total Direct Adjs.	Ln 459 + Ln 475	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(2,711)	(1,117)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(389)	(160)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
486	Total Income Tax Expense	Ln 479:485	13,117	2,687	3,312	2,412	2,925	-	809	-	832	(34)	5	-	170
487															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.75%	26.02%	25.37%	25.73%	25.71%	#DIV/0!	26.00%	#DIV/0!	25.62%	28.48%	25.35%	#DIV/0!	25.87%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
493	Interest Expense	Line 8 x WACC	(16,286)	(6,182)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
494	Permanent Diff Fed & State	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
495	Federal Portion of Direct Adjs.	Sch. 13	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(3,099)	(1,277)	(39)	(535)	(614)	-	(369)	-	(123)	(86)	-	-	(57)
497	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
498	Temporary Diff Federal	Sch. 13	(23,399)	(9,642)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,914	2,025	62	848	973	-	584	-	195	136	-	-	91
500	Base for FIT Computation	Ln 492:499	19,067	6,555	251	4,224	3,743	-	2,415	-	390	672	-	-	816
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	5,068	1,742	67	1,123	995	-	642	-	104	179	-	-	217
503	Federal Portion of Direct Adjs.	Sch. 13	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(2,711)	(1,117)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
505	Total FIT before Adding Deferred	Ln 502:504	2,336	617	32	651	454	-	317	-	(5)	103	-	-	167
506	Total FIT - Deferred	Line 499	4,914	2,025	62	848	973	-	584	-	195	136	-	-	91
507	Total FIT - Current & Deferred	Ln 505:506	7,250	2,641	94	1,500	1,427	-	901	-	190	239	-	-	257
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
511	Interest Expense	Line 26 x WACC	(16,286)	(6,182)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
512	Permanent Diff Fed & State	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
513	Temporary State Differences	Sch. 13	(35,678)	(14,702)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
514	State Deferred Tax	Ln 513 x Ln 456	1,962	809	25	339	389	-	233	-	78	54	-	-	36
515	Net FIT Allowable	Line 507	7,250	2,641	94	1,500	1,427	-	901	-	190	239	-	-	257
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(389)	(160)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
518	Base for SIT Computation	Ln 510:517	13,820	4,046	187	3,567	2,696	-	1,830	-	85	566	-	-	843
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	804	235	11	208	157	-	107	-	5	33	-	-	49
521	Total SIT - Deferred	Line 514	1,962	809	25	339	389	-	233	-	78	54	-	-	36
522	Total SIT - Current & Deferred	Ln 520:521	2,767	1,044	36	546	545	-	340	-	83	87	-	-	85
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(389)	(160)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	9,114	3,314	119	1,890	1,794	-	1,134	-	237	301	-	-	326
528	Total Income Tax Allocator		1.00000	0.36357	0.01300	0.20737	0.19682	0.00000	0.12442	0.00000	0.02603	0.03303	0.00000	0.00000	0.03576
529															

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		769	769	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		159	159	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		182	182	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,334	-	2,334	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		261	-	261	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		85	-	85	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		79	-	79	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		3,925	1,165	2,759	0	0	0	0	0	0	0	0	0	0
541	Transmission		560	9	-	552	0	-	-	-	-	-	-	-	-
542	Distribution		2,385	-	-	-	1,236	-	742	-	237	170	-	-	-
543	Subtotal Prod, Trans and Dist		6,870	1,174	2,759	552	1,236	0	742	0	237	170	0	0	0
544	Customer Accounts		1,899	-	-	-	-	-	-	-	380	72	-	-	1,446
545	Customer Service & Info.		630	-	-	-	-	-	-	-	-	-	-	-	630
546	Sales		488	-	-	-	-	-	-	-	-	-	-	-	488
547	Subtotal before Admin & Gen		9,888	1,174	2,759	552	1,236	0	742	0	617	243	0	0	2,565
548	Admin & General		4,740	563	1,323	264	592	-	356	-	296	116	-	-	1,230
549	Total		$14,628	$1,737	$4,082	$816	$1,828	$0	$1,098	$0	$913	$359	$0	$0	$3,794
550	Total Labor Allocator		1.00000	0.11875	0.27908	0.05579	0.12499	0.00000	0.07508	0.00000	0.06239	0.02454	0.00000	0.00000	0.25939

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	64,161	29,859	1,357	10,667	9,593	-	2,276	-	5,108	2,916	-	-	2,384
3	Accum. Depreciation & Amort.	Line 163	(17,580)	(8,981)	(623)	(1,815)	(2,119)	-	(742)	-	(1,969)	(564)	-	-	(767)
4	Net Plant in Service		46,582	20,879	734	8,851	7,474	-	1,534	-	3,139	2,352	-	-	1,618
5	Construction Work in Progress	Line 207	1,548	648	74	387	15	-	316	-	20	7	-	-	82
6	Plant Held for Future Use	Line 217	98	14	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,986	468	297	380	148	-	27	-	(13)	277	-	-	1,402
8	Total Rate Base		51,214	22,009	1,107	9,687	7,645	-	1,877	-	3,147	2,636	-	-	3,105
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	7,747	3,168	408	1,063	1,455	-	709	-	272	169	1	-	503
12	Other Operating Revenue	Line 283	409	1	0	39	5	-	8	-	356	0	-	-	0
13	Total Revenue		8,156	3,168	408	1,103	1,460	-	717	-	627	169	1	-	503
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,815	232	980	116	235	-	57	-	334	86	-	-	775
17	Depreciation	Line 432	2,509	1,307	100	250	264	-	72	-	142	156	-	-	219
18	Tax Other Than Income Tax	Line 440	572	236	36	85	79	-	19	-	46	25	-	-	47
19	Operating Expense before Tax		5,895	1,775	1,116	451	578	-	147	-	522	267	-	-	1,041
20	Income Tax Expense	Line 486	159	168	(188)	91	162	-	130	-	(2)	(45)	0	-	(157)
21	Total Operating Expense		6,054	1,944	928	542	739	-	277	-	520	222	0	-	883
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,102	1,225	(520)	561	721	-	441	-	108	(53)	1	-	(381)
25	Net Operating Income Required	Ln 8 x Ln 33	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(1,017)	(116)	(587)	(29)	255	-	327	-	(84)	(213)	1	-	(570)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(1,366)	(155)	(788)	(39)	342	-	439	-	(113)	(286)	1	-	(765)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	8,764	3,283	995	1,092	1,200	-	382	-	356	382	0	-	1,072
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.11%	5.57%	-46.94%	5.79%	9.42%	0.00%	23.49%	0.00%	3.42%	-1.99%	0.00%	0.00%	-12.26%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		21,234	21,234	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,672	1,672	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		2,040	2,040	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		4,182	4,182	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		29,128	29,128	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		273	273	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		10,852	341	0	10,510	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03143	0.00000	0.96850	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		39,981	29,470	0	10,510	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73710	0.00000	0.26289	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		9,318	-	-	-	9,318	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,211	-	-	-	-	-	2,211	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,744	-	-	-	-	-	-	-	4,744	-	-	-	-
69	Distribution Metering		2,791	-	-	-	-	-	-	-	-	2,791	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48878	0.00000	0.11597	0.00000	0.24883	0.14642	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,065	0	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.48876	0.00000	0.11596	0.00000	0.24882	0.14641	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		48,194	29,128	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60440	0.00000	0.00002	0.19335	0.00000	0.04588	0.00000	0.09843	0.05792	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,263	391	1,362	157	275	-	65	-	365	125	-	-	1,522
83	Retail 100%, Class = # Bills		848	-	-	-	-	-	-	-	-	-	-	-	848

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,111	391	1,362	157	275	0	65	0	365	125	0	0	2,369
86	General & Intangible Plant Allocators		1.00000	0.07653	0.26651	0.03067	0.05386	0.00000	0.01278	0.00000	0.07148	0.02454	0.00000	0.00000	0.46363
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		20	-	-	-	-	-	-	-	-	-	-	-	20
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
96															
97	Total Gross Electric Plant in Service		64,161	29,859	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
98	Total Gross Electric Plant Allocators		1.00000	0.46538	0.02116	0.16625	0.14952	0.00000	0.03547	0.00000	0.07961	0.04545	0.00000	0.00000	0.03716
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		6,199	6,199	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		634	634	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		218	218	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		211	211	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		131	131	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		8,769	8,769	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,743	-	-	1,743	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,776	32	0	1,743	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01828	0.00000	0.98167	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		10,545	8,802	0	1,743	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83466	0.00000	0.16533	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		1,993	-	-	-	1,993	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		712	-	-	-	-	-	712	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,802	-	-	-	-	-	-	-	1,802	-	-	-	-
135	Distribution Metering		507	-	-	-	-	-	-	-	-	507	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,014	0	0	0	1,993	0	712	0	1,802	507	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39756	0.00000	0.14204	0.00000	0.35937	0.10103	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		6,790	32	0	1,743	1,993	0	712	0	1,802	507	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00478	0.00000	0.25678	0.29358	0.00000	0.10489	0.00000	0.26537	0.07460	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		15,559	8,802	0	1,743	1,993	0	712	0	1,802	507	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.56571	0.00000	0.11205	0.12811	0.00000	0.04577	0.00000	0.11580	0.03255	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,944	178	621	71	126	-	30	-	167	57	-	-	694
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
151	General & Intangible Plant Total		2,014	178	621	71	126	0	30	0	167	57	0	0	764
152	General & Intangible Plant Allocators		1.00000	0.08854	0.30834	0.03548	0.06231	0.00000	0.01478	0.00000	0.08271	0.02839	0.00000	0.00000	0.37944
153															
154	Other														
155	Labor		7	1	2	0	0	-	0	-	1	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		7	1	2	0	0	0	0	0	1	0	0	0	2
162															
163	Total Accumulated Depreciation		17,580	8,981	623	1,815	2,119	0	742	0	1,969	564	0	0	767
164	Total Accum Deprec Allocators		1.00000	0.51086	0.03545	0.10325	0.12055	0.00000	0.04221	0.00000	0.11200	0.03208	0.00000	0.00000	0.04361
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		29,128	29,128	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(8,769)	(8,769)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		20,359	20,359	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		10,852	341	0	10,510	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,776)	(32)	0	(1,743)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,076	309	0	8,767	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03400	0.00000	0.96593	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
179	Distribution Reserve		(5,014)	0	0	0	(1,993)	0	(712)	0	(1,802)	(507)	0	0	0
180	Distribution Net Plant		14,051	0	0	0	7,325	0	1,499	0	2,942	2,285	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52133	0.00000	0.10667	0.00000	0.20939	0.16261	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,111	391	1,362	157	275	0	65	0	365	125	0	0	2,369
184	General & Intangible Reserve		(2,014)	(178)	(621)	(71)	(126)	0	(30)	0	(167)	(57)	0	0	(764)
185	General & Intangible Net Plant		3,096	213	741	85	150	0	36	0	199	68	0	0	1,605
186	General & Intangible Net Plant Allocators		1.00000	0.06872	0.23929	0.02754	0.04836	0.00000	0.01147	0.00000	0.06419	0.02203	0.00000	0.00000	0.51840
187															
188	Other Gross Plant		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
189	Other Reserve		(7)	(1)	(2)	(0)	(0)	0	(0)	0	(1)	(0)	0	0	(2)
190	Other Net Plant		(1)	(2)	(7)	(1)	(1)	0	(0)	0	(2)	(1)	0	0	13
191	Other Net Plant Allocators		1.00000	2.40473	8.37415	0.96368	1.69233	0.00000	0.40152	0.00000	2.24619	0.77105	0.00000	0.00000	(15.85366)
192															
193	Total Gross Plant		64,161	29,859	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
194	Total Reserve		(17,580)	(8,981)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
195	Total Net Plant in Service		46,582	20,879	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
196	Total Net Plant Allocators		1.00000	0.44822	0.01576	0.19002	0.16045	0.00000	0.03293	0.00000	0.06739	0.05050	0.00000	0.00000	0.03473
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		379	-	-	379	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		312	-	-	-	-	-	312	-	-	-	-	-	-
206	Labor		230	21	74	8	15	-	4	-	20	7	-	-	82
207	Total Construction Work in Progress		1,548	648	74	387	15	0	316	0	20	7	0	0	82
208	Total Construction Work in Progress Allocator		1.00000	0.41853	0.04752	0.25010	0.00960	0.00000	0.20404	0.00000	0.01275	0.00438	0.00000	0.00000	0.05310
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		98	14	3	69	8	0	0	0	1	0	0	0	3

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.14354	0.02692	0.70384	0.08463	0.00000	0.00129	0.00000	0.00722	0.00248	0.00000	0.00000	0.03008
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		151	151	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		182	-	182	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		396	-	396	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(927)	(76)	(323)	(38)	(77)	-	(19)	-	(110)	(28)	-	-	(255)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,574	-	-	-	-	-	-	-	-	-	-	-	1,574
233	Retail 100%, Class = Prod		(656)	(656)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,439	645	23	273	231	-	47	-	97	73	-	-	50
235	Retail 100%, Class = T&D		(277)	(0)	-	(0)	(135)	-	(32)	-	(69)	(41)	-	-	-
236	Retail 100%, Class = Metering		234	-	-	-	-	-	-	-	-	234	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		870	405	18	145	130	-	31	-	69	40	-	-	32
241	Total Working Capital		2,986	468	297	380	148	0	27	0	(13)	277	0	0	1,402
242	Total Working Capital Allocator		1.00000	0.15676	0.09931	0.12718	0.04961	0.00000	0.00920	0.00000	(0.00420)	0.09277	0.00000	0.00000	0.46938
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		64,161	29,859	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
247	Accumulated Depreciation		(17,580)	(8,981)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
248	Net Electric Plant in Service		46,582	20,879	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
249	Construction Work in Progress		1,548	648	74	387	15	0	316	0	20	7	0	0	82
250	Plant Held for Future Use		98	14	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,986	468	297	380	148	0	27	0	(13)	277	0	0	1,402
252	Total Rate Base		97,795	42,887	1,841	18,539	15,120	0	3,411	0	6,286	4,989	0	0	4,722
253	Total Rate Base Allocator		1.00000	0.43854	0.01883	0.18957	0.15460	0.00000	0.03488	0.00000	0.06428	0.05101	0.00000	0.00000	0.04829
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		7,696	3,116	408	1,063	1,455	-	709	-	272	169	1	-	503
258	Clean Energy Connect		51	51	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		7,747	3,168	408	1,063	1,455	-	709	-	272	169	1	-	503
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		7,747	3,168	408	1,063	1,455	0	709	0	272	169	1	0	503
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.40888	0.05267	0.13723	0.18782	0.00000	0.09152	0.00000	0.03505	0.02183	0.00011	0.00000	0.06488
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		9,015	3,116	1,183	1,041	1,043	-	261	-	714	427	-	-	1,230
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		9,015	3,116	1,183	1,041	1,043	-	261	-	714	427	-	-	1,230
270	Function Allocator for Electric Revenue		1.00000	0.34562	0.13128	0.11543	0.11573	0.00000	0.02898	0.00000	0.07916	0.04740	0.00000	0.00000	0.13640
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		39	-	-	39	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		356	-	-	-	-	-	-	-	356	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		409	1	0	39	5	0	8	0	356	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00186	0.00008	0.09616	0.01175	0.00000	0.02064	0.00000	0.86910	0.00022	0.00000	0.00000	0.00020
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		134	134	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		509	-	509	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		52	-	52	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		127	-	127	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		30	-	30	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		719	0	719	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		853	134	719	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15722	0.84278	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		78	-	-	78	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		80	2	0	78	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02206	0.00000	0.97794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		106	-	-	-	106	-	-	-	-	-	-	-	-
318	Distribution Secondary		26	-	-	-	-	-	26	-	-	-	-	-	-
319	Distribution Service		141	-	-	-	-	-	-	-	141	-	-	-	-
320	Distribution Metering		23	-	-	-	-	-	-	-	-	23	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		296	0	0	0	106	0	26	0	141	23	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.35800	0.00000	0.08785	0.00000	0.47585	0.07830	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		84	-	-	-	-	-	-	-	84	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		115	-	-	-	-	-	-	-	-	-	-	-	115
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
332	Customer Accounting O&M		418	0	0	0	0	0	0	0	84	16	0	0	319
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		816	75	261	30	53	-	12	-	70	24	-	-	291
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		46	22	1	8	7	-	2	-	4	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		59	-	-	-	-	-	-	-	-	-	-	-	59
351	Retail 100%, Class = T&D		143	0	-	0	70	-	17	-	35	21	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		1,064	96	262	38	129	0	31	0	109	47	0	0	352
355	Admin & General O&M Allocators		1.00000	0.09064	0.24594	0.03545	0.12153	0.00000	0.02883	0.00000	0.10253	0.04416	0.00000	0.00000	0.33091
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,815	232	980	116	235	0	57	0	334	86	0	0	775
362	Total O&M Allocators		1.00000	0.08250	0.34821	0.04122	0.08361	0.00000	0.02014	0.00000	0.11856	0.03060	0.00000	0.00000	0.27514
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,815	232	980	116	235	-	57	-	334	86	-	-	775
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		928	928	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		132	132	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		140	140	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,269	1,269	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		238	-	-	238	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		244	6	0	238	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02530	0.00000	0.97465	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,513	1,276	0	238	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.84285	0.00000	0.15714	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		242	-	-	-	242	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		66	-	-	-	-	-	66	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		115	-	-	-	-	-	-	-	115	-	-	-	-
401	Distribution Metering		146	-	-	-	-	-	-	-	-	146	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		569	0	0	0	242	0	66	0	115	146	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42488	0.00000	0.11664	0.00000	0.20144	0.25704	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		813	6	0	238	242	0	66	0	115	146	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00759	0.00000	0.29260	0.29735	0.00000	0.08162	0.00000	0.14097	0.17987	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		2,082	1,276	0	238	242	0	66	0	115	146	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61261	0.00000	0.11422	0.11607	0.00000	0.03186	0.00000	0.05503	0.07021	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		312	29	100	11	20	-	5	-	27	9	-	-	112
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		368	29	100	11	20	0	5	0	27	9	0	0	167
418	General & Intangible Plant Allocators		1.00000	0.07787	0.27116	0.03120	0.05480	0.00000	0.01300	0.00000	0.07273	0.02497	0.00000	0.00000	0.45427
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		58	2	0	0	2	0	0	0	1	1	0	0	52
431															
432	Total Depreciation Expense		2,509	1,307	100	250	264	0	72	0	142	156	0	0	219
433	Total Depreciation Expense Allocators		1.00000	0.52086	0.03980	0.09956	0.10505	0.00000	0.02851	0.00000	0.05667	0.06215	0.00000	0.00000	0.08740
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	7	25	3	5	-	1	-	7	2	-	-	28
438	Gross Total Plant		492	229	10	82	74	-	17	-	39	22	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		572	236	36	85	79	0	19	0	46	25	0	0	47
441	Total Taxes Other Allocator		1.00000	0.41333	0.06272	0.14821	0.13768	0.00000	0.03267	0.00000	0.08046	0.04322	0.00000	0.00000	0.08172
442															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	8,156	3,168	408	1,103	1,460	0	717	0	627	169	1	0	503
446	Total Oper. Exp. Before Tax	Line 19	5,895	1,775	1,116	451	578	0	147	0	522	267	0	0	1,041
447	Net Oper. Income (NOI) before Tax		2,261	1,393	(708)	652	882	0	571	0	105	(98)	1	0	(538)
448	Interest Expense	Line 8 x WACC	901	387	19	170	135	-	33	-	55	46	-	-	55
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,360	1,006	(727)	481	748	-	538	-	50	(144)	1	-	(592)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,360	1,006	(727)	481	748	0	538	0	50	(144)	1	0	(592)
453	Fed & St Permanent Differences	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
454	State Temporary Differences	Sch. 13	(1,980)	(921)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
455	State Taxable Income	Ln 452:454	(558)	113	(768)	163	461	0	469	0	(103)	(231)	1	0	(664)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(31)	6	(42)	9	25	-	26	-	(6)	(13)	0	-	(37)
458	State Income Tax (Def.)	Ln 454 x Ln 456	109	51	2	18	16	-	4	-	9	5	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	78	57	(40)	27	42	-	30	-	3	(8)	0	-	(32)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,360	1,006	(727)	481	748	-	538	-	50	(144)	1	-	(592)
464	Fed & St Permanent Differences	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,298)	(604)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
466	State Income Tax Exp. (Cur.)	Line 457	31	(6)	42	(9)	(25)	-	(26)	-	6	13	(0)	-	37
467	Fed. Taxable Income	Ln 463:466	154	424	(711)	267	537	-	468	-	(43)	(187)	1	-	(602)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	32	89	(149)	56	113	-	98	-	(9)	(39)	0	-	(126)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	32	89	(149)	56	113	-	98	-	(9)	(39)	0	-	(126)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	273	127	6	45	41	-	10	-	22	12	-	-	10
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(23)	(11)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(150)	(70)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
477	Total Federal Income Tax Exp.	Ln 471:476	131	135	(147)	72	128	-	102	-	(1)	(35)	0	-	(123)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	2	95	(192)	65	138	-	124	-	(15)	(52)	0	-	(163)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	359	167	8	60	54	-	13	-	29	16	-	-	13
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(150)	(70)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	159	168	(188)	91	162	-	130	-	(2)	(45)	0	-	(157)
487															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	26.41%	26.02%	25.30%	25.85%	25.63%	#DIV/0!	25.44%	#DIV/0!	27.65%	24.89%	25.35%	#DIV/0!	25.25%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
493	Interest Expense	Line 8 x WACC	(901)	(387)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
494	Permanent Diff Fed & State	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(172)	(80)	(4)	(29)	(26)	-	(6)	-	(14)	(8)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,298)	(604)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
499	Deferred Tax Federal	Ln 498 x Ln 468	273	127	6	45	41	-	10	-	22	12	-	-	10
500	Base for FIT Computation	Ln 492:499	1,052	411	23	226	157	-	40	-	43	61	-	-	91
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	280	109	6	60	42	-	11	-	12	16	-	-	24
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(150)	(70)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
505	Total FIT before Adding Deferred	Ln 502:504	128	39	3	35	19	-	5	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	273	127	6	45	41	-	10	-	22	12	-	-	10
507	Total FIT - Current & Deferred	Ln 505:506	401	166	9	80	60	-	15	-	21	22	-	-	29
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
511	Interest Expense	Line 26 x WACC	(901)	(387)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
512	Permanent Diff Fed & State	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
513	Temporary State Differences	Sch. 13	(1,980)	(921)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
514	State Deferred Tax	Ln 513 x Ln 456	109	51	2	18	16	-	4	-	9	5	-	-	4
515	Net FIT Allowable	Line 507	401	166	9	80	60	-	15	-	21	22	-	-	29
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	760	254	17	191	113	-	30	-	9	51	-	-	94
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	44	15	1	11	7	-	2	-	1	3	-	-	5
521	Total SIT - Deferred	Line 514	109	51	2	18	16	-	4	-	9	5	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	153	65	3	29	23	-	6	-	9	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	504	208	11	101	75	-	19	-	26	27	-	-	36
528	Total Income Tax Allocator		1.00000	0.41212	0.02184	0.20048	0.14917	0.00000	0.03725	0.00000	0.05247	0.05446	0.00000	0.00000	0.07222
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		24	-	24	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		7	-	7	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		329	73	256	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	1	-	29	0	-	-	-	-	-	-	-	-
542	Distribution		106	-	-	-	52	-	12	-	26	16	-	-	-
543	Subtotal Prod, Trans and Dist		465	74	256	29	52	0	12	0	26	16	0	0	0
544	Customer Accounts		212	-	-	-	-	-	-	-	42	8	-	-	161
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		55	-	-	-	-	-	-	-	-	-	-	-	55
547	Subtotal before Admin & Gen		802	74	256	29	52	0	12	0	69	24	0	0	286
548	Admin & General		384	35	123	14	25	-	6	-	33	11	-	-	137
549	Total		$1,186	$109	$379	$44	$77	$0	$18	$0	$102	$35	$0	$0	$424
550	Total Labor Allocator		1.00000	0.09175	0.31949	0.03677	0.06457	0.00000	0.01532	0.00000	0.08570	0.02942	0.00000	0.00000	0.35700

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	4,959,935	2,514,316	93,081	986,404	1,046,180	-	279,837	-	16,410	16,024	-	-	7,683
3	Accum. Depreciation & Amort.	Line 163	(1,301,024)	(756,228)	(42,731)	(167,858)	(231,106)	-	(91,234)	-	(6,325)	(3,072)	-	-	(2,470)
4	Net Plant in Service		3,658,911	1,758,088	50,350	818,546	815,074	-	188,603	-	10,084	12,952	-	-	5,213
5	Construction Work in Progress	Line 207	136,232	54,561	5,045	35,807	1,621	-	38,838	-	63	32	-	-	265
6	Plant Held for Future Use	Line 217	8,654	1,181	180	6,362	902	-	16	-	2	1	-	-	9
7	Working Capital	Line 241	121,841	39,419	20,336	35,125	16,155	-	4,781	-	(40)	1,547	-	-	4,517
8	Total Rate Base		3,925,637	1,853,249	75,911	895,839	833,753	-	232,239	-	10,110	14,532	-	-	10,004
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	555,716	266,730	(10,073)	76,121	104,178	-	51,156	-	19,443	12,110	61	-	35,990
12	Other Operating Revenue	Line 283	6,414	64	2	3,640	524	-	1,039	-	1,143	0	-	-	0
13	Total Revenue		562,130	266,794	(10,070)	79,761	104,702	-	52,195	-	20,586	12,111	61	-	35,990
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	134,377	19,557	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,496
17	Depreciation	Line 432	179,513	110,021	6,846	23,097	28,738	-	8,793	-	457	855	-	-	706
18	Tax Other Than Income Tax	Line 440	41,509	19,900	2,459	7,836	8,585	-	2,296	-	148	134	-	-	151
19	Operating Expense before Tax		355,398	149,478	76,524	41,664	62,991	-	18,302	-	1,677	1,409	-	-	3,353
20	Income Tax Expense	Line 486	20,509	14,179	(22,556)	2,801	3,820	-	6,743	-	4,700	2,601	16	-	8,205
21	Total Operating Expense		375,907	163,657	53,968	44,465	66,811	-	25,045	-	6,377	4,010	16	-	11,558
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	186,223	103,137	(64,039)	35,296	37,891	-	27,150	-	14,209	8,100	46	-	24,432
25	Net Operating Income Required	Ln 8 x Ln 33	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(52,866)	(9,734)	(68,662)	(19,264)	(12,888)	-	13,005	-	13,593	7,215	46	-	23,823
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(71,003)	(13,074)	(92,219)	(25,874)	(17,310)	-	17,467	-	18,257	9,691	61	-	31,996
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	608,582	276,464	58,589	95,385	117,066	-	38,150	-	5,849	4,895	16	-	12,167
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.74%	5.57%	-84.36%	3.94%	4.54%	0.00%	11.69%	0.00%	140.55%	55.74%	0.00%	0.00%	244.22%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,788,007	1,788,007	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		140,827	140,827	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		171,786	171,786	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		352,151	352,151	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,452,771	2,452,771	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		23,013	23,013	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		628	628	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,699	4,699	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		382	382	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		971,958	-	-	971,958	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,000,759	28,722	0	971,958	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02870	0.00000	0.97122	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,453,529	2,481,493	0	971,958	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71854	0.00000	0.28144	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,016,185	-	-	-	1,016,185	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		271,834	-	-	-	-	-	271,834	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		15,240	-	-	-	-	-	-	-	15,240	-	-	-	-
69	Distribution Metering		15,432	-	-	-	-	-	-	-	-	15,432	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,318,693	0	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		3,771,464	2,452,771	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65035	0.00000	0.00000	0.26944	0.00000	0.07208	0.00000	0.00404	0.00409	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		185,541	32,934	93,395	14,494	30,016	-	8,029	-	1,174	594	-	-	4,904
83	Retail 100%, Class = # Bills		2,731	-	-	-	-	-	-	-	-	-	-	-	2,731

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		188,272	32,934	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
86	General & Intangible Plant Allocators		1.00000	0.17493	0.49606	0.07699	0.15943	0.00000	0.04265	0.00000	0.00623	0.00316	0.00000	0.00000	0.04055
87															
88	Other														
89	Labor		(623)	(111)	(314)	(49)	(101)	-	(27)	-	(4)	(2)	-	-	(16)
90	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(558)	(111)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
96															
97	Total Gross Electric Plant in Service		4,959,935	2,514,316	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
98	Total Gross Electric Plant Allocators		1.00000	0.50693	0.01877	0.19887	0.21093	0.00000	0.05642	0.00000	0.00331	0.00323	0.00000	0.00000	0.00155
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		522,022	522,022	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		53,380	53,380	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		103,731	103,731	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		18,376	18,376	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		17,805	17,805	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		11,895	11,895	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		11,060	11,060	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		158	158	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		738,426	738,426	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,082	2,082	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		324	324	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		327	327	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		161,226	-	-	161,226	-	-	-	-	-	-	-	-	-
122	Distribution Primary		9	-	-	-	9	-	-	-	-	-	-	-	-
123	Transmission Plant Total		163,969	2,734	0	161,226	9	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01667	0.00000	0.98327	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		902,395	741,160	0	161,226	9	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82133	0.00000	0.17866	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		217,363	-	-	-	217,363	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		87,560	-	-	-	-	-	87,560	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,788	-	-	-	-	-	-	-	5,788	-	-	-	-
135	Distribution Metering		2,800	-	-	-	-	-	-	-	-	2,800	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		313,511	0	0	0	217,363	0	87,560	0	5,788	2,800	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69332	0.00000	0.27929	0.00000	0.01846	0.00893	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		477,480	2,734	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00573	0.00000	0.33766	0.45525	0.00000	0.18338	0.00000	0.01212	0.00586	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,215,907	741,160	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60955	0.00000	0.13260	0.17877	0.00000	0.07201	0.00000	0.00476	0.00230	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		84,608	15,018	42,589	6,610	13,688	-	3,661	-	535	271	-	-	2,236
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		227	-	-	-	-	-	-	-	-	-	-	-	227
151	General & Intangible Plant Total		84,834	15,018	42,589	6,610	13,688	0	3,661	0	535	271	0	0	2,463
152	General & Intangible Plant Allocators		1.00000	0.17703	0.50202	0.07791	0.16135	0.00000	0.04316	0.00000	0.00631	0.00319	0.00000	0.00000	0.02903
153															
154	Other														
155	Labor		283	50	143	22	46	-	12	-	2	1	-	-	7
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		283	50	143	22	46	0	12	0	2	1	0	0	7
162															
163	Total Accumulated Depreciation		1,301,024	756,228	42,731	167,858	231,106	0	91,234	0	6,325	3,072	0	0	2,470
164	Total Accum Deprec Allocators		1.00000	0.58126	0.03284	0.12902	0.17763	0.00000	0.07012	0.00000	0.00486	0.00236	0.00000	0.00000	0.00190
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		2,452,771	2,452,771	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(738,426)	(738,426)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,714,344	1,714,344	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		1,000,759	28,722	0	971,958	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(163,969)	(2,734)	0	(161,226)	(9)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		836,790	25,989	0	810,732	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03106	0.00000	0.96886	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
179	Distribution Reserve		(313,511)	0	0	0	(217,363)	0	(87,560)	0	(5,788)	(2,800)	0	0	0
180	Distribution Net Plant		1,005,181	0	0	0	798,823	0	184,275	0	9,452	12,632	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79471	0.00000	0.18332	0.00000	0.00940	0.01257	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		188,272	32,934	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
184	General & Intangible Reserve		(84,834)	(15,018)	(42,589)	(6,610)	(13,688)	0	(3,661)	0	(535)	(271)	0	0	(2,463)
185	General & Intangible Net Plant		103,437	17,916	50,806	7,885	16,329	0	4,368	0	638	323	0	0	5,172
186	General & Intangible Net Plant Allocators		1.00000	0.17320	0.49118	0.07623	0.15786	0.00000	0.04223	0.00000	0.00617	0.00313	0.00000	0.00000	0.05000
187															
188	Other Gross Plant		(558)	(111)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
189	Other Reserve		(283)	(50)	(143)	(22)	(46)	0	(12)	0	(2)	(1)	0	0	(7)
190	Other Net Plant		(842)	(161)	(456)	(71)	(147)	0	(39)	0	(6)	(3)	0	0	41
191	Other Net Plant Allocators		1.00000	0.19111	0.54196	0.08411	0.17418	0.00000	0.04659	0.00000	0.00681	0.00345	0.00000	0.00000	(0.04822)
192															
193	Total Gross Plant		4,959,935	2,514,316	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
194	Total Reserve		(1,301,024)	(756,228)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
195	Total Net Plant in Service		3,658,911	1,758,088	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
196	Total Net Plant Allocators		1.00000	0.48049	0.01376	0.22371	0.22276	0.00000	0.05155	0.00000	0.00276	0.00354	0.00000	0.00000	0.00142
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		720	720	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		80	80	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		101	101	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		51,881	51,881	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		35,024	-	-	35,024	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		38,405	-	-	-	-	-	38,405	-	-	-	-	-	-
206	Labor		10,022	1,779	5,045	783	1,621	-	434	-	63	32	-	-	265
207	Total Construction Work in Progress		136,232	54,561	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
208	Total Construction Work in Progress Allocator		1.00000	0.40050	0.03703	0.26284	0.01190	0.00000	0.28509	0.00000	0.00047	0.00024	0.00000	0.00000	0.00194
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		673	673	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		445	445	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,334	-	-	6,334	-	-	-	-	-	-	-	-	-
215	Distribution Primary		844	-	-	-	844	-	-	-	-	-	-	-	-
216	Labor		358	64	180	28	58	-	16	-	2	1	-	-	9
217	Plant Held for Future Use Total		8,654	1,181	180	6,362	902	0	16	0	2	1	0	0	9

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13651	0.02085	0.73512	0.10423	0.00000	0.00179	0.00000	0.00026	0.00013	0.00000	0.00000	0.00109
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		12,750	12,750	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,486	-	12,486	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,166	-	27,166	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(87)	(87)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(44,244)	(6,439)	(22,132)	(3,533)	(8,451)	-	(2,375)	-	(353)	(138)	-	-	(822)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,074	-	-	-	-	-	-	-	-	-	-	-	5,074
233	Retail 100%, Class = Prod		(55,200)	(55,200)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		113,031	54,311	1,555	25,286	25,179	-	5,826	-	312	400	-	-	161
235	Retail 100%, Class = T&D		(19,147)	(0)	-	(0)	(14,755)	-	(3,947)	-	(221)	(224)	-	-	-
236	Retail 100%, Class = Metering		1,292	-	-	-	-	-	-	-	-	1,292	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		67,238	34,085	1,262	13,372	14,182	-	3,794	-	222	217	-	-	104
241	Total Working Capital		121,841	39,419	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
242	Total Working Capital Allocator		1.00000	0.32353	0.16691	0.28829	0.13259	0.00000	0.03924	0.00000	(0.00033)	0.01270	0.00000	0.00000	0.03707
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		4,959,935	2,514,316	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
247	Accumulated Depreciation		(1,301,024)	(756,228)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
248	Net Electric Plant in Service		3,658,911	1,758,088	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
249	Construction Work in Progress		136,232	54,561	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
250	Plant Held for Future Use		8,654	1,181	180	6,362	902	0	16	0	2	1	0	0	9
251	Working Capital		121,841	39,419	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
252	Total Rate Base		7,584,548	3,611,337	126,262	1,714,385	1,648,826	0	420,842	0	20,194	27,485	0	0	15,217
253	Total Rate Base Allocator		1.00000	0.47614	0.01665	0.22604	0.21739	0.00000	0.05549	0.00000	0.00266	0.00362	0.00000	0.00000	0.00201
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		551,015	262,420	(10,073)	76,121	104,178	-	50,765	-	19,443	12,110	61	-	35,990
258	Clean Energy Connect		4,310	4,310	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		391	-	-	-	-	-	391	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		555,716	266,730	(10,073)	76,121	104,178	-	51,156	-	19,443	12,110	61	-	35,990
262	Wholesale Revenue														

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		555,716	266,730	(10,073)	76,121	104,178	0	51,156	0	19,443	12,110	61	0	35,990
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.47998	(0.01813)	0.13698	0.18747	0.00000	0.09205	0.00000	0.03499	0.02179	0.00011	0.00000	0.06476
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		594,487	262,349	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	3,962
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		594,487	262,349	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	3,962
270	Function Allocator for Electric Revenue		1.00000	0.44130	0.13650	0.16186	0.19138	0.00000	0.05458	0.00000	0.00386	0.00386	0.00000	0.00000	0.00667
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		3,610	-	-	3,610	-	-	-	-	-	-	-	-	-
275	Distribution Primary		495	-	-	-	495	-	-	-	-	-	-	-	-
276	Distribution Secondary		1,031	-	-	-	-	-	1,031	-	-	-	-	-	-
277	Distribution Service		1,143	-	-	-	-	-	-	-	1,143	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		134	64	2	30	29	-	7	-	0	0	-	-	0
283	Total Other Revenue		6,414	64	2	3,640	524	0	1,039	0	1,143	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00997	0.00035	0.56760	0.08177	0.00000	0.16198	0.00000	0.17822	0.00008	0.00000	0.00000	0.00004
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		6,178	6,178	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,712	1,712	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,251	2,251	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		11,289	11,289	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		34,872	-	34,872	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,593	-	3,593	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,740	-	8,740	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		2,075	-	2,075	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		49,279	0	49,279	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		60,569	11,289	49,279	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18638	0.81362	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		110	110	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,245	-	-	7,245	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,394	149	0	7,245	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02013	0.00000	0.97987	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,571	-	-	-	11,571	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,201	-	-	-	-	-	3,201	-	-	-	-	-	-
319	Distribution Service		453	-	-	-	-	-	-	-	453	-	-	-	-
320	Distribution Metering		128	-	-	-	-	-	-	-	-	128	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		15,353	0	0	0	11,571	0	3,201	0	453	128	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75362	0.00000	0.20851	0.00000	0.02951	0.00836	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		269	-	-	-	-	-	-	-	269	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		370	-	-	-	-	-	-	-	-	-	-	-	370
330	Customer Billing		336	-	-	-	-	-	-	-	-	-	-	-	336
331	Retail 100%, Class = # Bills		322	-	-	-	-	-	-	-	-	-	-	-	322
332	Customer Accounting O&M		1,348	0	0	0	0	0	0	0	269	51	0	0	1,027
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19947	0.03816	0.00000	0.00000	0.76236
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		281	-	-	-	-	-	-	-	-	-	-	-	281
342	Sales O&M		281	0	0	0	0	0	0	0	0	0	0	0	281
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		35,505	6,302	17,872	2,774	5,744	-	1,536	-	225	114	-	-	938
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,584	1,817	67	713	756	-	202	-	12	12	-	-	6
349	EV O&M		240	-	-	-	-	-	240	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		190	-	-	-	-	-	-	-	-	-	-	-	190
351	Retail 100%, Class = T&D		9,860	0	-	0	7,598	-	2,032	-	114	115	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		49,379	8,119	17,939	3,486	14,098	0	4,012	0	350	241	0	0	1,134
355	Admin & General O&M Allocators		1.00000	0.16442	0.36330	0.07060	0.28550	0.00000	0.08124	0.00000	0.00710	0.00487	0.00000	0.00000	0.02297
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		134,377	19,557	67,219	10,731	25,668	0	7,213	0	1,072	420	0	0	2,496
362	Total O&M Allocators		1.00000	0.14554	0.50023	0.07986	0.19102	0.00000	0.05368	0.00000	0.00798	0.00313	0.00000	0.00000	0.01857
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		134,377	19,557	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,496
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		78,146	78,146	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		11,148	11,148	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		4,804	4,804	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		11,788	11,788	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		546	546	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		263	263	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		106,893	106,893	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		416	416	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		21,993	-	-	21,993	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		22,514	520	0	21,993	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02309	0.00000	0.97685	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		129,407	107,413	0	21,993	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83004	0.00000	0.16995	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		26,355	-	-	-	26,355	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,157	-	-	-	-	-	8,157	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		368	-	-	-	-	-	-	-	368	-	-	-	-
401	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		35,688	0	0	0	26,355	0	8,157	0	368	808	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.73847	0.00000	0.22856	0.00000	0.01031	0.02265	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		58,202	520	0	21,993	26,356	0	8,157	0	368	808	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00893	0.00000	0.37787	0.45284	0.00000	0.14015	0.00000	0.00632	0.01389	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		165,095	107,413	0	21,993	26,356	0	8,157	0	368	808	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65061	0.00000	0.13321	0.15964	0.00000	0.04941	0.00000	0.00223	0.00490	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,596	2,413	6,844	1,062	2,199	-	588	-	86	44	-	-	359
415	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,775	2,413	6,844	1,062	2,199	0	588	0	86	44	0	0	539
418	General & Intangible Plant Allocators		1.00000	0.17519	0.49681	0.07710	0.15967	0.00000	0.04271	0.00000	0.00624	0.00316	0.00000	0.00000	0.03911
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		167	-	-	-	-	-	-	-	-	-	-	-	167
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		187	90	3	42	42	-	10	-	1	1	-	-	0
425	Retail 100%, Class = T&D		183	0	-	0	141	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		643	195	3	42	182	0	47	0	3	3	0	0	168
431															
432	Total Depreciation Expense		179,513	110,021	6,846	23,097	28,738	0	8,793	0	457	855	0	0	706
433	Total Depreciation Expense Allocators		1.00000	0.61289	0.03814	0.12866	0.16009	0.00000	0.04898	0.00000	0.00254	0.00476	0.00000	0.00000	0.00394
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,467	615	1,745	271	561	-	150	-	22	11	-	-	92
438	Gross Total Plant		38,042	19,284	714	7,566	8,024	-	2,146	-	126	123	-	-	59
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		41,509	19,900	2,459	7,836	8,585	0	2,296	0	148	134	0	0	151
441	Total Taxes Other Allocator		1.00000	0.47941	0.05924	0.18879	0.20682	0.00000	0.05532	0.00000	0.00356	0.00323	0.00000	0.00000	0.00363
442															

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	562,130	266,794	(10,070)	79,761	104,702	0	52,195	0	20,586	12,111	61	0	35,990
446	Total Oper. Exp. Before Tax	Line 19	355,398	149,478	76,524	41,664	62,991	0	18,302	0	1,677	1,409	0	0	3,353
447	Net Oper. Income (NOI) before Tax		206,732	117,316	(86,594)	38,097	41,711	0	33,893	0	18,909	10,702	61	0	32,637
448	Interest Expense	Line 8 x WACC	69,091	32,617	1,336	15,767	14,674	-	4,087	-	178	256	-	-	176
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	137,640	84,699	(87,930)	22,330	27,037	-	29,805	-	18,731	10,446	61	-	32,461
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	137,640	84,699	(87,930)	22,330	27,037	0	29,805	0	18,731	10,446	61	0	32,461
453	Fed & St Permanent Differences	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
454	State Temporary Differences	Sch. 13	(153,025)	(77,572)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
455	State Taxable Income	Ln 452:454	(10,598)	9,553	(90,712)	(7,151)	(4,230)	0	21,442	0	18,240	9,967	61	0	32,232
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(583)	525	(4,989)	(393)	(233)	-	1,179	-	1,003	548	3	-	1,773
458	State Income Tax (Def.)	Ln 454 x Ln 456	8,416	4,266	158	1,674	1,775	-	475	-	28	27	-	-	13
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	7,833	4,792	(4,831)	1,281	1,543	-	1,654	-	1,031	575	3	-	1,786
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	137,640	84,699	(87,930)	22,330	27,037	-	29,805	-	18,731	10,446	61	-	32,461
464	Fed & St Permanent Differences	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(100,362)	(50,876)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
466	State Income Tax Exp. (Cur.)	Line 457	583	(525)	4,989	393	233	-	(1,179)	-	(1,003)	(548)	(3)	-	(1,773)
467	Fed. Taxable Income	Ln 463:466	42,648	35,724	(84,735)	3,716	7,110	-	23,234	-	17,411	9,589	58	-	30,540
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	8,956	7,502	(17,794)	780	1,493	-	4,879	-	3,656	2,014	12	-	6,413
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	8,956	7,502	(17,794)	780	1,493	-	4,879	-	3,656	2,014	12	-	6,413
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	21,076	10,684	396	4,191	4,445	-	1,189	-	70	68	-	-	33
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(1,767)	(896)	(33)	(351)	(373)	-	(100)	-	(6)	(6)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(11,626)	(5,893)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
477	Total Federal Income Tax Exp.	Ln 471:476	16,546	11,350	(17,652)	2,290	3,094	-	5,307	-	3,682	2,038	12	-	6,425
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	8,373	8,027	(22,783)	387	1,260	-	6,058	-	4,660	2,562	16	-	8,186
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	27,725	14,054	520	5,514	5,848	-	1,564	-	92	90	-	-	43
481	Total Direct Adjs.	Ln 459 + Ln 475	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(11,626)	(5,893)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,667)	(845)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
485	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
486	Total Income Tax Expense	Ln 479:485	20,509	14,179	(22,556)	2,801	3,820	-	6,743	-	4,700	2,601	16	-	8,205
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	26.16%	26.02%	25.32%	26.34%	26.22%	#DIV/0!	25.56%	#DIV/0!	25.36%	25.38%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
493	Interest Expense	Line 8 x WACC	(69,091)	(32,617)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
494	Permanent Diff Fed & State	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(13,293)	(6,739)	(249)	(2,644)	(2,804)	-	(750)	-	(44)	(43)	-	-	(21)
497	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
498	Temporary Diff Federal	Sch. 13	(100,362)	(50,876)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
499	Deferred Tax Federal	Ln 498 x Ln 468	21,076	10,684	396	4,191	4,445	-	1,189	-	70	68	-	-	33
500	Base for FIT Computation	Ln 492:499	79,909	34,586	1,597	20,877	17,103	-	4,974	-	140	338	-	-	294
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	21,242	9,194	424	5,550	4,546	-	1,322	-	37	90	-	-	78
503	Federal Portion of Direct Adjs.	Sch. 13	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(11,626)	(5,893)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
505	Total FIT before Adding Deferred	Ln 502:504	9,523	3,253	205	3,219	2,075	-	661	-	(2)	52	-	-	60
506	Total FIT - Deferred	Line 499	21,076	10,684	396	4,191	4,445	-	1,189	-	70	68	-	-	33
507	Total FIT - Current & Deferred	Ln 505:506	30,599	13,937	600	7,411	6,520	-	1,850	-	68	120	-	-	93
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
511	Interest Expense	Line 26 x WACC	(69,091)	(32,617)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
512	Permanent Diff Fed & State	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
513	Temporary State Differences	Sch. 13	(153,025)	(77,572)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
514	State Deferred Tax	Ln 513 x Ln 456	8,416	4,266	158	1,674	1,775	-	475	-	28	27	-	-	13
515	Net FIT Allowable	Line 507	30,599	13,937	600	7,411	6,520	-	1,850	-	68	120	-	-	93
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,667)	(845)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
517	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
518	Base for SIT Computation	Ln 510:517	56,903	21,349	1,191	17,628	12,317	-	3,800	-	31	285	-	-	303
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	3,312	1,243	69	1,026	717	-	221	-	2	17	-	-	18
521	Total SIT - Deferred	Line 514	8,416	4,266	158	1,674	1,775	-	475	-	28	27	-	-	13
522	Total SIT - Current & Deferred	Ln 520:521	11,728	5,509	227	2,700	2,492	-	696	-	30	44	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,667)	(845)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
525	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	38,457	17,484	755	9,341	8,196	-	2,328	-	85	151	-	-	117
528	Total Income Tax Allocator		1.00000	0.45464	0.01962	0.24289	0.21312	0.00000	0.06053	0.00000	0.00221	0.00394	0.00000	0.00000	0.00305
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		4,060	4,060	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		841	841	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		963	963	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		285	285	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		14,860	-	14,860	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,659	-	1,659	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		543	-	543	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		506	-	506	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		23,717	6,149	17,568	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,773	46	-	2,727	0	-	-	-	-	-	-	-	-
542	Distribution		7,327	-	-	-	5,646	-	1,510	-	85	86	-	-	-
543	Subtotal Prod, Trans and Dist		33,817	6,195	17,568	2,727	5,646	0	1,510	0	85	86	0	0	0
544	Customer Accounts		682	-	-	-	-	-	-	-	136	26	-	-	520
545	Customer Service & Info.		227	-	-	-	-	-	-	-	-	-	-	-	227
546	Sales		176	-	-	-	-	-	-	-	-	-	-	-	176
547	Subtotal before Admin & Gen		34,902	6,195	17,568	2,727	5,646	0	1,510	0	221	112	0	0	923
548	Admin & General		16,731	2,970	8,422	1,307	2,707	-	724	-	106	54	-	-	442
549	Total		$51,633	$9,165	$25,990	$4,034	$8,353	$0	$2,234	$0	$327	$165	$0	$0	$1,365
550	Total Labor Allocator		1.00000	0.17750	0.50337	0.07812	0.16178	0.00000	0.04328	0.00000	0.00633	0.00320	0.00000	0.00000	0.02643

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	39,577	14,448	1,040	3,540	20,527	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(9,964)	(4,346)	(477)	(602)	(4,535)	-	-	-	-	(4)	-	-	(0)
4	Net Plant in Service		29,613	10,103	562	2,938	15,993	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	530	314	56	129	32	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	49	7	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	899	227	227	126	317	-	-	-	-	2	-	-	0
8	Total Rate Base		31,092	10,649	848	3,215	16,359	-	-	-	-	20	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	6,577	1,533	1,493	905	1,239	-	604	-	231	144	1	-	428
12	Other Operating Revenue	Line 283	24	0	0	13	10	-	-	-	-	0	-	-	0
13	Total Revenue		6,600	1,533	1,493	918	1,249	-	604	-	231	144	1	-	428
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,406	112	751	39	504	-	-	-	-	0	-	-	0
17	Depreciation	Line 432	1,357	632	76	83	564	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	339	114	27	28	168	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		3,101	859	855	150	1,236	-	-	-	-	2	-	-	0
20	Income Tax Expense	Line 486	633	81	155	170	(129)	-	153	-	59	36	0	-	108
21	Total Operating Expense		3,735	940	1,010	320	1,107	-	153	-	59	38	0	-	109
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,866	593	483	598	142	-	451	-	173	106	1	-	319
25	Net Operating Income Required	Ln 8 x Ln 33	1,894	649	52	196	996	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	972	(56)	431	403	(854)	-	451	-	173	105	1	-	319
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	1,305	(75)	579	541	(1,147)	-	605	-	232	141	1	-	429
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,605	1,589	1,061	502	2,093	-	153	-	59	39	0	-	109
31															
32	Rate of Return Earned	Ln 24 / Ln 8	9.22%	5.57%	56.96%	18.61%	0.87%	0.00%	0.00%	0.00%	0.00%	541.35%	0.00%	0.00%	37250.56%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		10,274	10,274	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		809	809	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		987	987	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		2,024	2,024	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		14,094	14,094	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		132	132	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,488	-	-	3,488	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,655	165	0	3,488	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.04516	0.00000	0.95442	0.00042	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		17,749	14,259	0	3,488	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.80339	0.00000	0.19653	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		19,939	-	-	-	19,939	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99895	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,961	0	0	1	19,939	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.99890	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		34,055	14,094	0	1	19,939	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.41387	0.00000	0.00003	0.58549	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		1,874	189	1,043	52	589	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,875	189	1,043	52	589	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.10095	0.55645	0.02775	0.31417	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00035
87															
88	Other														
89	Labor		(6)	(1)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		39,577	14,448	1,040	3,540	20,527	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.36506	0.02627	0.08945	0.51866	0.00000	0.00000	0.00000	0.00000	0.00054	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		3,000	3,000	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		307	307	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		596	596	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		102	102	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		4,243	4,243	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		579	-	-	579	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		595	16	0	579	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.02642	0.00000	0.97326	0.00031	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		4,838	4,259	0	579	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.88036	0.00000	0.11960	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		4,265	-	-	-	4,265	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,269	0	0	0	4,265	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99911	0.00000	0.00000	0.00000	0.00000	0.00089	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,863	16	0	579	4,265	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00323	0.00000	0.11898	0.87701	0.00000	0.00000	0.00000	0.00000	0.00078	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		9,106	4,259	0	579	4,265	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.46768	0.00000	0.06354	0.46836	0.00000	0.00000	0.00000	0.00000	0.00042	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		855	86	476	24	269	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		855	86	476	24	269	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.10096	0.55651	0.02775	0.31420	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00025
153															
154	Other														
155	Labor		3	0	2	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		3	0	2	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		9,964	4,346	477	602	4,535	0	0	0	0	4	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.43612	0.04790	0.06046	0.45509	0.00000	0.00000	0.00000	0.00000	0.00041	0.00000	0.00000	0.00002
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		14,094	14,094	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(4,243)	(4,243)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		9,851	9,851	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		3,655	165	0	3,488	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(595)	(16)	0	(579)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,060	149	0	2,910	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.04880	0.00000	0.95076	0.00044	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,269)	0	0	0	(4,265)	0	0	0	0	(4)	0	0	0
180	Distribution Net Plant		15,691	0	0	0	15,674	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99891	0.00000	0.00000	0.00000	0.00000	0.00109	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		1,875	189	1,043	52	589	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(855)	(86)	(476)	(24)	(269)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		1,020	103	567	28	320	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.10094	0.55640	0.02775	0.31414	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00043
187															
188	Other Gross Plant		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(3)	(0)	(2)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(9)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.10102	0.55685	0.02777	0.31440	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	(0.00038)
192															
193	Total Gross Plant		39,577	14,448	1,040	3,540	20,527	0	0	0	0	22	0	0	1
194	Total Reserve		(9,964)	(4,346)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
195	Total Net Plant in Service		29,613	10,103	562	2,938	15,993	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.34115	0.01899	0.09920	0.54005	0.00000	0.00000	0.00000	0.00000	0.00059	0.00000	0.00000	0.00002
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		298	298	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		126	-	-	126	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		101	10	56	3	32	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		530	314	56	129	32	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.59129	0.10626	0.24235	0.05999	0.00000	0.00000	0.00000	0.00000	0.00006	0.00000	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		49	7	2	23	18	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13760	0.04085	0.46277	0.35874	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		139	-	139	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		303	-	303	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(463)	(37)	(247)	(13)	(166)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(317)	(317)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		915	312	17	91	494	-	-	-	-	1	-	-	0
235	Retail 100%, Class = T&D		(290)	(0)	-	(0)	(289)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		537	196	14	48	278	-	-	-	-	0	-	-	0
241	Total Working Capital		899	227	227	126	317	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.25190	0.25260	0.14017	0.35253	0.00000	0.00000	0.00000	0.00000	0.00236	0.00000	0.00000	0.00043
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		39,577	14,448	1,040	3,540	20,527	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(9,964)	(4,346)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
248	Net Electric Plant in Service		29,613	10,103	562	2,938	15,993	0	0	0	0	17	0	0	0
249	Construction Work in Progress		530	314	56	129	32	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		49	7	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		899	227	227	126	317	0	0	0	0	2	0	0	0
252	Total Rate Base		60,705	20,752	1,410	6,153	32,352	0	0	0	0	37	0	0	1
253	Total Rate Base Allocator		1.00000	0.34185	0.02323	0.10135	0.53294	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		6,552	1,508	1,493	905	1,239	-	604	-	231	144	1	-	428
258	Clean Energy Connect		25	25	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		6,577	1,533	1,493	905	1,239	-	604	-	231	144	1	-	428
262	Wholesale Revenue														

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		6,577	1,533	1,493	905	1,239	0	604	0	231	144	1	0	428
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.23306	0.22695	0.13763	0.18835	0.00000	0.09178	0.00000	0.03515	0.02190	0.00011	0.00000	0.06507
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,995	1,508	906	345	2,232	-	-	-	-	3	-	-	0
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,995	1,508	906	345	2,232	-	-	-	-	3	-	-	0
270	Function Allocator for Electric Revenue		1.00000	0.30182	0.18146	0.06914	0.44692	0.00000	0.00000	0.00000	0.00000	0.00060	0.00000	0.00000	0.00007
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		13	-	-	13	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		24	0	0	13	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01548	0.00105	0.55013	0.43331	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		65	65	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		389	-	389	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		98	-	98	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		23	-	23	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		550	0	550	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		615	65	550	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.10543	0.89457	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.03184	0.00000	0.96816	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		227	-	-	-	227	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		227	0	0	0	227	0	0	0	0	0	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.99923	0.00000	0.00000	0.00000	0.00000	0.00077	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing		0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04767	0.00000	0.00000	0.95233
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		359	36	200	10	113	-	-	-	-	0	-	-	0
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		29	10	1	3	15	-	-	-	-	0	-	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D		149	0	-	0	149	-	-	-	-	0	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		537	47	200	13	277	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.08695	0.37345	0.02333	0.51554	0.00000	0.00000	0.00000	0.00000	0.00055	0.00000	0.00000	0.00018
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,406	112	751	39	504	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.07993	0.53398	0.02740	0.35820	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00015
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		1,406	112	751	39	504	-	-	-	-	0	-	-	0
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		449	449	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		614	614	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		79	-	-	79	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		82	3	0	79	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.03645	0.00000	0.96320	0.00035	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		696	617	0	79	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.88659	0.00000	0.11337	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		517	-	-	-	517	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		518	0	0	0	517	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99788	0.00000	0.00000	0.00000	0.00000	0.00212	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		600	3	0	79	517	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00498	0.00000	0.13151	0.86168	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,214	617	0	79	517	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50826	0.00000	0.06499	0.42584	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		137	14	76	4	43	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		137	14	76	4	43	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.10095	0.55646	0.02775	0.31417	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00034
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,357	632	76	83	564	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.46601	0.05636	0.06110	0.41563	0.00000	0.00000	0.00000	0.00000	0.00085	0.00000	0.00000	0.00004
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		35	4	19	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		304	111	8	27	157	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		339	114	27	28	168	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.33774	0.08112	0.08306	0.49751	0.00000	0.00000	0.00000	0.00000	0.00052	0.00000	0.00000	0.00004
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	6,600	1,533	1,493	918	1,249	0	604	0	231	144	1	0	428
446	Total Oper. Exp. Before Tax	Line 19	3,101	859	855	150	1,236	0	0	0	0	2	0	0	0
447	Net Oper. Income (NOI) before Tax		3,499	674	638	769	13	0	604	0	231	142	1	0	428
448	Interest Expense	Line 8 x WACC	547	187	15	57	288	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	2,952	487	623	712	(275)	-	604	-	231	142	1	-	428
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	2,952	487	623	712	(275)	0	604	0	231	142	1	0	428
453	Fed & St Permanent Differences	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,221)	(446)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	1,769	55	592	606	(888)	0	604	0	231	141	1	0	428
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	97	3	33	33	(49)	-	33	-	13	8	0	-	24
458	State Income Tax (Def.)	Ln 454 x Ln 456	67	25	2	6	35	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	164	28	34	39	(14)	-	33	-	13	8	0	-	24
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	2,952	487	623	712	(275)	-	604	-	231	142	1	-	428
464	Fed & St Permanent Differences	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(801)	(292)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(97)	(3)	(33)	(33)	49	-	(33)	-	(13)	(8)	(0)	-	(24)
467	Fed. Taxable Income	Ln 463:466	2,092	205	570	610	(622)	-	570	-	218	134	1	-	404
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	439	43	120	128	(131)	-	120	-	46	28	0	-	85
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	439	43	120	128	(131)	-	120	-	46	28	0	-	85
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	168	61	4	15	87	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(93)	(34)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	500	65	121	134	(99)	-	120	-	46	28	0	-	85
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	537	46	152	162	(179)	-	153	-	59	36	0	-	108
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	221	81	6	20	115	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(93)	(34)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(13)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	633	81	155	170	(129)	-	153	-	59	36	0	-	108
487															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.65%	26.02%	25.38%	25.46%	23.66%	#DIV/0!	25.35%	#DIV/0!	25.35%	25.35%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,894	649	52	196	996	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(547)	(187)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(106)	(39)	(3)	(9)	(55)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(801)	(292)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	168	61	4	15	87	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	628	199	18	75	336	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	167	53	5	20	89	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(93)	(34)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	73	19	2	12	41	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	168	61	4	15	87	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	241	80	7	27	128	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,894	649	52	196	996	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(547)	(187)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,221)	(446)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	67	25	2	6	35	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	241	80	7	27	128	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(13)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	441	123	13	63	242	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	26	7	1	4	14	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	67	25	2	6	35	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	93	32	3	10	49	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(13)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	303	100	8	34	161	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.33109	0.02778	0.11047	0.52995	0.00000	0.00000	0.00000	0.00000	0.00068	0.00000	0.00000	0.00003
529															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		166	-	166	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		232	35	196	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		111	-	-	-	111	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		353	36	196	10	111	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		353	36	196	10	111	0	0	0	0	0	0	0	0
548	Admin & General		169	17	94	5	53	-	-	-	-	0	-	-	0
549	Total		$522	$53	$290	$14	$164	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.10096	0.55652	0.02775	0.31421	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00022

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	677,831	389,748	16,527	144,115	110,889	-	11,956	-	27	977	3,564	-	27
3	Accum. Depreciation & Amort.	Line 163	(178,816)	(117,224)	(7,587)	(24,524)	(24,496)	-	(3,898)	-	(10)	(185)	(882)	-	(9)
4	Net Plant in Service		499,015	272,524	8,940	119,591	86,393	-	8,058	-	16	792	2,682	-	19
5	Construction Work in Progress	Line 207	16,424	8,458	896	5,231	172	-	1,659	-	0	2	6	-	1
6	Plant Held for Future Use	Line 217	1,241	183	32	929	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	16,877	6,110	3,611	5,132	1,712	-	144	-	(0)	96	55	-	16
8	Total Rate Base		533,558	287,275	13,478	130,884	88,373	-	9,863	-	16	890	2,743	-	36
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	67,487	41,346	(10,077)	9,231	12,633	-	6,156	-	2,358	1,469	7	-	4,364
12	Other Operating Revenue	Line 283	644	10	0	532	56	-	44	-	2	0	0	-	0
13	Total Revenue		68,132	41,356	(10,077)	9,763	12,689	-	6,200	-	2,360	1,469	8	-	4,364
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,663	3,032	11,935	1,568	2,721	-	298	-	2	21	78	-	9
17	Depreciation	Line 432	25,130	17,055	1,216	3,374	3,046	-	376	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	5,712	3,085	437	1,145	910	-	98	-	0	8	29	-	1
19	Operating Expense before Tax		50,505	23,171	13,587	6,087	6,677	-	772	-	3	81	115	-	12
20	Income Tax Expense	Line 486	123	2,198	(6,106)	(70)	808	-	1,297	-	597	345	(50)	-	1,103
21	Total Operating Expense		50,628	25,369	7,481	6,017	7,485	-	2,069	-	600	426	66	-	1,115
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	17,504	15,987	(17,558)	3,745	5,204	-	4,131	-	1,760	1,042	(58)	-	3,250
25	Net Operating Income Required	Ln 8 x Ln 33	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(14,992)	(1,509)	(18,379)	(4,226)	(178)	-	3,531	-	1,759	988	(225)	-	3,247
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(20,136)	(2,027)	(24,684)	(5,676)	(240)	-	4,742	-	2,362	1,327	(302)	-	4,361
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	82,479	42,855	8,302	13,457	12,812	-	2,625	-	599	480	232	-	1,117
31															
32	Rate of Return Earned	Ln 24 / Ln 8	3.28%	5.57%	-130.27%	2.86%	5.89%	0.00%	41.89%	0.00%	10748.34%	117.14%	-2.11%	0.00%	9126.83%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		277,162	277,162	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		21,830	21,830	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		26,629	26,629	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		54,587	54,587	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		380,208	380,208	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,567	3,567	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		728	728	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		142,005	-	-	142,005	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		146,466	4,452	0	142,005	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03040	0.00000	0.96954	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		526,673	384,660	0	142,005	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73036	0.00000	0.26963	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		107,710	-	-	-	107,710	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		11,614	-	-	-	-	-	11,614	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
69	Distribution Metering		949	-	-	-	-	-	-	-	-	949	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87031	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
74															
75	Total Trans and Dist Plant		123,761	0	0	1	107,710	0	11,614	0	25	949	3,463	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87030	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		503,969	380,208	0	1	107,710	0	11,614	0	25	949	3,463	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75443	0.00000	0.00000	0.21372	0.00000	0.02305	0.00000	0.00005	0.00188	0.00687	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		27,480	5,105	16,582	2,118	3,182	-	343	-	2	29	102	-	17
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		27,490	5,105	16,582	2,118	3,182	0	343	0	2	29	102	0	27
86	General & Intangible Plant Allocators		1.00000	0.18571	0.60322	0.07703	0.11574	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00099
87															
88	Other														
89	Labor		(92)	(17)	(56)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(92)	(17)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		677,831	389,748	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
98	Total Gross Electric Plant Allocators		1.00000	0.57499	0.02438	0.21261	0.16359	0.00000	0.01764	0.00000	0.00004	0.00144	0.00526	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		80,919	80,919	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		16,079	16,079	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		2,848	2,848	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,760	2,760	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,844	1,844	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,714	1,714	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		114,465	114,465	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		323	323	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		23,555	-	-	23,555	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		23,980	424	0	23,555	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01767	0.00000	0.98229	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		138,445	114,888	0	23,555	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82985	0.00000	0.17014	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		23,039	-	-	-	23,039	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,741	-	-	-	-	-	3,741	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		9	-	-	-	-	-	-	-	9	-	-	-	-
135	Distribution Metering		172	-	-	-	-	-	-	-	-	172	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		27,797	0	0	0	23,039	0	3,741	0	9	172	835	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.82883	0.00000	0.13459	0.00000	0.00034	0.00619	0.03005	0.00000	0.00000
140															
141	Total Trans and Dist Plant		51,777	424	0	23,555	23,040	0	3,741	0	9	172	835	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00818	0.00000	0.45494	0.44499	0.00000	0.07225	0.00000	0.00018	0.00333	0.01613	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		166,242	114,888	0	23,555	23,040	0	3,741	0	9	172	835	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.69109	0.00000	0.14169	0.13859	0.00000	0.02250	0.00000	0.00006	0.00104	0.00503	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		12,531	2,328	7,562	966	1,451	-	156	-	1	13	47	-	8
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		12,532	2,328	7,562	966	1,451	0	156	0	1	13	47	0	9
152	General & Intangible Plant Allocators		1.00000	0.18576	0.60340	0.07706	0.11577	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00070
153															
154	Other														
155	Labor		42	8	25	3	5	-	1	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		42	8	25	3	5	0	1	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		178,816	117,224	7,587	24,524	24,496	0	3,898	0	10	185	882	0	9
164	Total Accum Deprec Allocators		1.00000	0.65556	0.04243	0.13715	0.13699	0.00000	0.02180	0.00000	0.00006	0.00104	0.00493	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		380,208	380,208	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(114,465)	(114,465)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		265,743	265,743	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		146,466	4,452	0	142,005	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(23,980)	(424)	0	(23,555)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		122,485	4,029	0	118,449	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03289	0.00000	0.96705	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
179	Distribution Reserve		(27,797)	0	0	0	(23,039)	0	(3,741)	0	(9)	(172)	(835)	0	0
180	Distribution Net Plant		95,963	0	0	0	84,671	0	7,873	0	15	777	2,627	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88233	0.00000	0.08205	0.00000	0.00016	0.00809	0.02738	0.00000	0.00000
182															
183	General & Intangible Gross Plant		27,490	5,105	16,582	2,118	3,182	0	343	0	2	29	102	0	27
184	General & Intangible Reserve		(12,532)	(2,328)	(7,562)	(966)	(1,451)	0	(156)	0	(1)	(13)	(47)	0	(9)
185	General & Intangible Net Plant		14,958	2,777	9,021	1,152	1,731	0	187	0	1	16	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.18567	0.60308	0.07702	0.11571	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00123
187															
188	Other Gross Plant		(92)	(17)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(42)	(8)	(25)	(3)	(5)	0	(1)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(134)	(25)	(81)	(10)	(16)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.18610	0.60447	0.07719	0.11598	0.00000	0.01251	0.00000	0.00007	0.00104	0.00373	0.00000	(0.00108)
192															
193	Total Gross Plant		677,831	389,748	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
194	Total Reserve		(178,816)	(117,224)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
195	Total Net Plant in Service		499,015	272,524	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
196	Total Net Plant Allocators		1.00000	0.54612	0.01791	0.23965	0.17313	0.00000	0.01615	0.00000	0.00003	0.00159	0.00538	0.00000	0.00004
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		112	112	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		8,042	8,042	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		5,117	-	-	5,117	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,641	-	-	-	-	-	1,641	-	-	-	-	-	-
206	Labor		1,484	276	896	114	172	-	19	-	0	2	6	-	1
207	Total Construction Work in Progress		16,424	8,458	896	5,231	172	0	1,659	0	0	2	6	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.51495	0.05453	0.31852	0.01046	0.00000	0.10104	0.00000	0.00001	0.00009	0.00034	0.00000	0.00006
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		925	-	-	925	-	-	-	-	-	-	-	-	-
215	Distribution Primary		89	-	-	-	89	-	-	-	-	-	-	-	-
216	Labor		53	10	32	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,241	183	32	929	96	0	1	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.14754	0.02581	0.74885	0.07703	0.00000	0.00053	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		1,976	1,976	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,217	-	2,217	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,823	-	4,823	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(14)	(14)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(6,474)	(998)	(3,930)	(516)	(896)	-	(98)	-	(1)	(7)	(26)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(8,557)	(8,557)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		15,416	8,419	276	3,694	2,669	-	249	-	1	24	83	-	1
235	Retail 100%, Class = T&D		(1,797)	(0)	-	(0)	(1,564)	-	(169)	-	(0)	(14)	(50)	-	-
236	Retail 100%, Class = Metering		79	-	-	-	-	-	-	-	-	79	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		9,189	5,284	224	1,954	1,503	-	162	-	0	13	48	-	0
241	Total Working Capital		16,877	6,110	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
242	Total Working Capital Allocator		1.00000	0.36205	0.21394	0.30407	0.10146	0.00000	0.00855	0.00000	(0.00000)	0.00571	0.00327	0.00000	0.00095
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		677,831	389,748	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
247	Accumulated Depreciation		(178,816)	(117,224)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
248	Net Electric Plant in Service		499,015	272,524	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
249	Construction Work in Progress		16,424	8,458	896	5,231	172	0	1,659	0	0	2	6	0	1
250	Plant Held for Future Use		1,241	183	32	929	96	0	1	0	0	0	0	0	0
251	Working Capital		16,877	6,110	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
252	Total Rate Base		1,032,573	559,799	22,418	250,475	174,767	0	17,921	0	33	1,682	5,425	0	54
253	Total Rate Base Allocator		1.00000	0.54214	0.02171	0.24257	0.16925	0.00000	0.01736	0.00000	0.00003	0.00163	0.00525	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		66,819	40,678	(10,077)	9,231	12,633	-	6,156	-	2,358	1,469	7	-	4,364
258	Clean Energy Connect		668	668	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		67,487	41,346	(10,077)	9,231	12,633	-	6,156	-	2,358	1,469	7	-	4,364
262	Wholesale Revenue														

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		67,487	41,346	(10,077)	9,231	12,633	0	6,156	0	2,358	1,469	7	0	4,364
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.61265	(0.14932)	0.13678	0.18719	0.00000	0.09122	0.00000	0.03494	0.02176	0.00011	0.00000	0.06467
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		83,001	40,667	14,408	14,059	12,059	-	1,372	-	4	136	282	-	14
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		83,001	40,667	14,408	14,059	12,059	-	1,372	-	4	136	282	-	14
270	Function Allocator for Electric Revenue		1.00000	0.48996	0.17359	0.16938	0.14529	0.00000	0.01653	0.00000	0.00004	0.00163	0.00340	0.00000	0.00017
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		527	-	-	527	-	-	-	-	-	-	-	-	-
275	Distribution Primary		52	-	-	-	52	-	-	-	-	-	-	-	-
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		2	-	-	-	-	-	-	-	2	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		18	10	0	4	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		644	10	0	532	56	0	44	0	2	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01539	0.00062	0.82571	0.08630	0.00000	0.06891	0.00000	0.00287	0.00005	0.00015	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		958	958	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		178	178	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		265	265	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		349	349	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,750	1,750	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,192	-	6,192	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		638	-	638	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,552	-	1,552	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		368	-	368	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,750	0	8,750	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,500	1,750	8,750	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.16667	0.83333	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,058	-	-	1,058	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,082	23	0	1,058	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02133	0.00000	0.97867	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,226	-	-	-	1,226	-	-	-	-	-	-	-	-
318	Distribution Secondary		137	-	-	-	-	-	137	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		1,402	0	0	0	1,226	0	137	0	1	8	30	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87487	0.00000	0.09757	0.00000	0.00052	0.00563	0.02141	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		1	-	-	-	-	-	-	-	-	-	-	-	1
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10183	0.04282	0.00000	0.00000	0.85535
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,259	977	3,173	405	609	-	66	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		490	282	12	104	80	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		925	0	-	0	805	-	87	-	0	7	26	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		6,674	1,259	3,185	509	1,494	0	161	0	1	13	48	0	4
355	Admin & General O&M Allocators		1.00000	0.18856	0.47722	0.07632	0.22388	0.00000	0.02414	0.00000	0.00009	0.00199	0.00720	0.00000	0.00060
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,663	3,032	11,935	1,568	2,721	0	298	0	2	21	78	0	9
362	Total O&M Allocators		1.00000	0.15418	0.60697	0.07974	0.13837	0.00000	0.01515	0.00000	0.00009	0.00108	0.00397	0.00000	0.00045
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		19,663	3,032	11,935	1,568	2,721	-	298	-	2	21	78	-	9
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		12,113	12,113	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,728	1,728	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		745	745	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		1,827	1,827	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		16,570	16,570	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,213	-	-	3,213	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,294	81	0	3,213	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02446	0.00000	0.97549	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		19,864	16,650	0	3,213	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83823	0.00000	0.16176	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		2,793	-	-	-	2,793	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		349	-	-	-	-	-	349	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,192	0	0	0	2,793	0	349	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87507	0.00000	0.10918	0.00000	0.00019	0.01557	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		6,486	81	0	3,213	2,794	0	349	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01242	0.00000	0.49539	0.43070	0.00000	0.05373	0.00000	0.00009	0.00766	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,056	16,650	0	3,213	2,794	0	349	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72217	0.00000	0.13937	0.12117	0.00000	0.01512	0.00000	0.00003	0.00216	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		2,014	374	1,215	155	233	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		2,014	374	1,215	155	233	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.18572	0.60324	0.07704	0.11574	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00095
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		25	14	0	6	4	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		17	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		60	30	0	6	19	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		25,130	17,055	1,216	3,374	3,046	0	376	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.67866	0.04837	0.13428	0.12121	0.00000	0.01495	0.00000	0.00003	0.00207	0.00032	0.00000	0.00010
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		513	95	310	40	59	-	6	-	0	1	2	-	0
438	Gross Total Plant		5,199	2,989	127	1,105	851	-	92	-	0	7	27	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		5,712	3,085	437	1,145	910	0	98	0	0	8	29	0	1
441	Total Taxes Other Allocator		1.00000	0.54001	0.07643	0.20043	0.15930	0.00000	0.01718	0.00000	0.00004	0.00141	0.00512	0.00000	0.00009
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	68,132	41,356	(10,077)	9,763	12,689	0	6,200	0	2,360	1,469	8	0	4,364
446	Total Oper. Exp. Before Tax	Line 19	50,505	23,171	13,587	6,087	6,677	0	772	0	3	81	115	0	12
447	Net Oper. Income (NOI) before Tax		17,627	18,185	(23,664)	3,675	6,012	0	5,429	0	2,357	1,387	(108)	0	4,352
448	Interest Expense	Line 8 x WACC	9,391	5,056	237	2,304	1,555	-	174	-	0	16	48	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	8,236	13,129	(23,901)	1,372	4,457	-	5,255	-	2,357	1,372	(156)	-	4,352
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	8,236	13,129	(23,901)	1,372	4,457	0	5,255	0	2,357	1,372	(156)	0	4,352
453	Fed & St Permanent Differences	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(20,913)	(12,025)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
455	State Taxable Income	Ln 452:454	(12,022)	1,481	(24,395)	(2,935)	1,143	0	4,898	0	2,356	1,342	(263)	0	4,351
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(661)	81	(1,342)	(161)	63	-	269	-	130	74	(14)	-	239
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,150	661	28	245	188	-	20	-	0	2	6	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	489	743	(1,314)	83	251	-	290	-	130	75	(8)	-	239
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	8,236	13,129	(23,901)	1,372	4,457	-	5,255	-	2,357	1,372	(156)	-	4,352
464	Fed & St Permanent Differences	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(13,716)	(7,886)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	661	(81)	1,342	161	(63)	-	(269)	-	(130)	(74)	14	-	(239)
467	Fed. Taxable Income	Ln 463:466	(4,164)	5,538	(22,877)	(1,244)	2,257	-	4,755	-	2,226	1,279	(210)	-	4,112
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	(874)	1,163	(4,804)	(261)	474	-	999	-	468	269	(44)	-	864
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	(874)	1,163	(4,804)	(261)	474	-	999	-	468	269	(44)	-	864
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,880	1,656	70	612	471	-	51	-	0	4	15	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(242)	(139)	(6)	(51)	(40)	-	(4)	-	(0)	(0)	(1)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,589)	(914)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	163	1,759	(4,779)	(41)	644	-	1,017	-	468	270	(39)	-	864
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	(1,536)	1,244	(6,146)	(423)	537	-	1,268	-	597	342	(59)	-	1,103
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,789	2,179	92	806	620	-	67	-	0	5	20	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,589)	(914)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(228)	(131)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	123	2,198	(6,106)	(70)	808	-	1,297	-	597	345	(50)	-	1,103
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	27.21%	26.02%	25.33%	27.72%	25.91%	#DIV/0!	25.40%	#DIV/0!	25.35%	25.36%	24.83%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
493	Interest Expense	Line 8 x WACC	(9,391)	(5,056)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,817)	(1,045)	(44)	(386)	(297)	-	(32)	-	(0)	(3)	(10)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(13,716)	(7,886)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	2,880	1,656	70	612	471	-	51	-	0	4	15	-	0
500	Base for FIT Computation	Ln 492:499	10,794	5,361	283	3,050	1,813	-	210	-	0	21	54	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,869	1,425	75	811	482	-	56	-	0	6	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(1,589)	(914)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,268	504	36	470	220	-	28	-	(0)	3	6	-	0
506	Total FIT - Deferred	Line 499	2,880	1,656	70	612	471	-	51	-	0	4	15	-	0
507	Total FIT - Current & Deferred	Ln 505:506	4,148	2,160	107	1,083	691	-	78	-	0	7	21	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
511	Interest Expense	Line 26 x WACC	(9,391)	(5,056)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(20,913)	(12,025)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,150	661	28	245	188	-	20	-	0	2	6	-	0
515	Net FIT Allowable	Line 507	4,148	2,160	107	1,083	691	-	78	-	0	7	21	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(228)	(131)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	7,616	3,309	211	2,575	1,306	-	159	-	0	18	37	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	443	193	12	150	76	-	9	-	0	1	2	-	0
521	Total SIT - Deferred	Line 514	1,150	661	28	245	188	-	20	-	0	2	6	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,593	854	40	394	264	-	30	-	0	3	8	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(228)	(131)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	5,213	2,710	134	1,365	869	-	99	-	0	9	26	-	0
528	Total Income Tax Allocator		1.00000	0.51995	0.02570	0.26181	0.16666	0.00000	0.01891	0.00000	0.00003	0.00178	0.00508	0.00000	0.00008
529															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		629	629	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		130	130	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		149	149	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,638	-	2,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		295	-	295	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		90	-	90	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,072	953	3,119	0	0	0	0	0	0	0	0	0	0
541	Transmission		406	7	-	398	0	-	-	-	-	-	-	-	-
542	Distribution		688	-	-	-	598	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,166	960	3,119	398	598	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,169	960	3,119	398	598	0	65	0	0	5	19	0	3
548	Admin & General		2,478	460	1,495	191	287	-	31	-	0	3	9	-	2
549	Total		$7,647	$1,421	$4,615	$589	$885	$0	$95	$0	$1	$8	$28	$0	$5
550	Total Labor Allocator		1.00000	0.18578	0.60344	0.07706	0.11578	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00064

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	31,872	22,504	2,490	1,910	1,718	-	407	-	367	274	-	-	2,201
3	Accum. Depreciation & Amort.	Line 163	(9,661)	(6,768)	(1,143)	(325)	(379)	-	(133)	-	(142)	(63)	-	-	(708)
4	Net Plant in Service		22,211	15,735	1,347	1,585	1,338	-	275	-	226	212	-	-	1,493
5	Construction Work in Progress	Line 207	832	488	135	69	3	-	57	-	1	3	-	-	76
6	Plant Held for Future Use	Line 217	32	11	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,306	353	544	68	27	-	5	-	(1)	17	-	-	1,294
8	Total Rate Base		25,381	16,587	2,031	1,734	1,369	-	336	-	226	231	-	-	2,866
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	10,749	2,387	2,556	1,480	2,025	-	987	-	378	235	1	-	700
12	Other Operating Revenue	Line 283	36	1	0	7	1	-	2	-	26	0	-	-	0
13	Total Revenue		10,785	2,388	2,556	1,487	2,026	-	988	-	404	235	1	-	700
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,813	175	1,798	21	42	-	10	-	24	27	-	-	715
17	Depreciation	Line 432	1,501	985	183	45	47	-	13	-	10	15	-	-	202
18	Tax Other Than Income Tax	Line 440	326	178	66	15	14	-	3	-	3	3	-	-	43
19	Operating Expense before Tax		4,639	1,338	2,047	81	103	-	26	-	38	46	-	-	961
20	Income Tax Expense	Line 486	1,352	127	113	343	476	-	241	-	91	46	0	-	(85)
21	Total Operating Expense		5,991	1,465	2,160	424	580	-	267	-	128	92	0	-	875
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	4,793	923	396	1,063	1,446	-	721	-	275	143	1	-	(176)
25	Net Operating Income Required	Ln 8 x Ln 33	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	3,248	(87)	273	957	1,363	-	700	-	262	129	1	-	(350)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	4,362	(117)	366	1,286	1,830	-	941	-	351	174	1	-	(470)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	7,501	2,474	2,284	522	662	-	286	-	116	106	0	-	1,050
31															
32	Rate of Return Earned	Ln 24 / Ln 8	18.89%	5.57%	19.52%	61.28%	105.66%	0.00%	214.45%	0.00%	121.61%	61.97%	0.00%	0.00%	-6.13%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		16,003	16,003	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,260	1,260	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,538	1,538	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		3,152	3,152	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		21,953	21,953	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		206	206	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,882	-	-	1,882	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,139	257	0	1,882	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.12019	0.00000	0.87975	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		24,092	22,210	0	1,882	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.92189	0.00000	0.07811	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,668	-	-	-	1,668	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		396	-	-	-	-	-	396	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		341	-	-	-	-	-	-	-	341	-	-	-	-
69	Distribution Metering		228	-	-	-	-	-	-	-	-	228	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.63349	0.00000	0.15030	0.00000	0.12958	0.08663	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,635	0	0	1	1,668	0	396	0	341	228	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00005	0.00000	0.00033	0.63325	0.00000	0.15025	0.00000	0.12953	0.08660	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		24,588	21,953	0	1	1,668	0	396	0	341	228	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89285	0.00000	0.00004	0.06785	0.00000	0.01610	0.00000	0.01388	0.00928	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,360	295	2,499	28	49	-	12	-	26	46	-	-	1,405
83	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	782

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,142	295	2,499	28	49	0	12	0	26	46	0	0	2,187
86	General & Intangible Plant Allocators		1.00000	0.05732	0.48588	0.00546	0.00958	0.00000	0.00227	0.00000	0.00511	0.00902	0.00000	0.00000	0.42536
87															
88	Other														
89	Labor		(15)	(1)	(8)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		4	(1)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		31,872	22,504	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
98	Total Gross Electric Plant Allocators		1.00000	0.70607	0.07813	0.05992	0.05389	0.00000	0.01279	0.00000	0.01153	0.00861	0.00000	0.00000	0.06906
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		4,672	4,672	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		478	478	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		928	928	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		164	164	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		159	159	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		99	99	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		6,609	6,609	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		337	24	0	312	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.07268	0.00000	0.92727	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		6,946	6,634	0	312	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.95506	0.00000	0.04494	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		357	-	-	-	357	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		128	-	-	-	-	-	128	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		130	-	-	-	-	-	-	-	130	-	-	-	-
135	Distribution Metering		41	-	-	-	-	-	-	-	-	41	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		655	0	0	0	357	0	128	0	130	41	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54451	0.00000	0.19455	0.00000	0.19776	0.06317	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		992	24	0	312	357	0	128	0	130	41	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.02466	0.00000	0.31466	0.35975	0.00000	0.12853	0.00000	0.13065	0.04174	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		7,601	6,634	0	312	357	0	128	0	130	41	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.87271	0.00000	0.04107	0.04695	0.00000	0.01677	0.00000	0.01705	0.00545	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,988	134	1,139	13	22	-	5	-	12	21	-	-	641
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
151	General & Intangible Plant Total		2,053	134	1,139	13	22	0	5	0	12	21	0	0	706
152	General & Intangible Plant Allocators		1.00000	0.06547	0.55495	0.00623	0.01095	0.00000	0.00260	0.00000	0.00584	0.01030	0.00000	0.00000	0.34366
153															
154	Other														
155	Labor		7	0	4	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		7	0	4	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		9,661	6,768	1,143	325	379	0	133	0	142	63	0	0	708
164	Total Accum Deprec Allocators		1.00000	0.70061	0.11833	0.03364	0.03927	0.00000	0.01375	0.00000	0.01466	0.00648	0.00000	0.00000	0.07326
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		21,953	21,953	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(6,609)	(6,609)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		15,344	15,344	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,139	257	0	1,882	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(337)	(24)	0	(312)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,802	233	0	1,570	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.12906	0.00000	0.87088	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
179	Distribution Reserve		(655)	0	0	0	(357)	0	(128)	0	(130)	(41)	0	0	0
180	Distribution Net Plant		1,978	0	0	0	1,311	0	268	0	212	187	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.66296	0.00000	0.13564	0.00000	0.10699	0.09441	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,142	295	2,499	28	49	0	12	0	26	46	0	0	2,187
184	General & Intangible Reserve		(2,053)	(134)	(1,139)	(13)	(22)	0	(5)	0	(12)	(21)	0	0	(706)
185	General & Intangible Net Plant		3,089	160	1,359	15	27	0	6	0	14	25	0	0	1,482
186	General & Intangible Net Plant Allocators		1.00000	0.05191	0.43997	0.00494	0.00868	0.00000	0.00206	0.00000	0.00463	0.00817	0.00000	0.00000	0.47965
187															
188	Other Gross Plant		4	(1)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
189	Other Reserve		(7)	(0)	(4)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		(3)	(1)	(12)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	12
191	Other Net Plant Allocators		1.00000	0.51292	4.34769	0.04883	0.08575	0.00000	0.02034	0.00000	0.04573	0.08073	0.00000	0.00000	(4.14199)
192															
193	Total Gross Plant		31,872	22,504	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
194	Total Reserve		(9,661)	(6,768)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
195	Total Net Plant in Service		22,211	15,735	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
196	Total Net Plant Allocators		1.00000	0.70845	0.06065	0.07135	0.06025	0.00000	0.01236	0.00000	0.01017	0.00953	0.00000	0.00000	0.06724
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		464	464	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		56	-	-	-	-	-	56	-	-	-	-	-	-
206	Labor		235	16	135	2	3	-	1	-	1	3	-	-	76
207	Total Construction Work in Progress		832	488	135	69	3	0	57	0	1	3	0	0	76
208	Total Construction Work in Progress Allocator		1.00000	0.58719	0.16228	0.08336	0.00320	0.00000	0.06800	0.00000	0.00171	0.00301	0.00000	0.00000	0.09125
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		8	1	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		32	11	5	12	1	0	0	0	0	0	0	0	3

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.32964	0.15050	0.38398	0.04617	0.00000	0.00070	0.00000	0.00158	0.00279	0.00000	0.00000	0.08463
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		334	-	334	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		727	-	727	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(926)	(58)	(592)	(7)	(14)	-	(3)	-	(8)	(9)	-	-	(235)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,453	-	-	-	-	-	-	-	-	-	-	-	1,453
233	Retail 100%, Class = Prod		(494)	(494)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		686	486	42	49	41	-	8	-	7	7	-	-	46
235	Retail 100%, Class = T&D		(38)	(0)	-	(0)	(24)	-	(6)	-	(5)	(3)	-	-	-
236	Retail 100%, Class = Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		432	305	34	26	23	-	6	-	5	4	-	-	30
241	Total Working Capital		2,306	353	544	68	27	0	5	0	(1)	17	0	0	1,294
242	Total Working Capital Allocator		1.00000	0.15297	0.23589	0.02948	0.01150	0.00000	0.00213	0.00000	(0.00039)	0.00738	0.00000	0.00000	0.56104
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		31,872	22,504	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
247	Accumulated Depreciation		(9,661)	(6,768)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
248	Net Electric Plant in Service		22,211	15,735	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
249	Construction Work in Progress		832	488	135	69	3	0	57	0	1	3	0	0	76
250	Plant Held for Future Use		32	11	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,306	353	544	68	27	0	5	0	(1)	17	0	0	1,294
252	Total Rate Base		47,592	32,323	3,378	3,319	2,707	0	611	0	452	443	0	0	4,359
253	Total Rate Base Allocator		1.00000	0.67916	0.07098	0.06974	0.05688	0.00000	0.01283	0.00000	0.00950	0.00931	0.00000	0.00000	0.09160
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		10,710	2,349	2,556	1,480	2,025	-	987	-	378	235	1	-	700
258	Clean Energy Connect		39	39	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		10,749	2,387	2,556	1,480	2,025	-	987	-	378	235	1	-	700
262	Wholesale Revenue														

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		10,749	2,387	2,556	1,480	2,025	0	987	0	378	235	1	0	700
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.22210	0.23782	0.13765	0.18839	0.00000	0.09180	0.00000	0.03516	0.02190	0.00011	0.00000	0.06508
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		6,185	2,348	2,171	186	187	-	47	-	51	60	-	-	1,135
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		6,185	2,348	2,171	186	187	-	47	-	51	60	-	-	1,135
270	Function Allocator for Electric Revenue		1.00000	0.37963	0.35099	0.03012	0.03020	0.00000	0.00756	0.00000	0.00830	0.00968	0.00000	0.00000	0.18352
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		26	-	-	-	-	-	-	-	26	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		36	1	0	7	1	0	2	0	26	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01602	0.00167	0.19724	0.02410	0.00000	0.04233	0.00000	0.71626	0.00022	0.00000	0.00000	0.00216
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		101	101	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		933	-	933	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		234	-	234	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,318	0	1,318	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,419	101	1,318	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07118	0.92882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		15	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.08672	0.00000	0.91328	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		5	-	-	-	-	-	5	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		36	0	0	0	19	0	5	0	10	2	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.53211	0.00000	0.13058	0.00000	0.28418	0.05313	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		106	-	-	-	-	-	-	-	-	-	-	-	106
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
332	Customer Accounting O&M		315	0	0	0	0	0	0	0	6	15	0	0	294
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01910	0.04676	0.00000	0.00000	0.93413
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		834	56	478	5	9	-	2	-	5	9	-	-	269
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		23	16	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		55	-	-	-	-	-	-	-	-	-	-	-	55
351	Retail 100%, Class = T&D		20	0	-	0	12	-	3	-	3	2	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		932	73	480	7	23	0	5	0	8	11	0	0	325
355	Admin & General O&M Allocators		1.00000	0.07801	0.51519	0.00725	0.02484	0.00000	0.00589	0.00000	0.00842	0.01157	0.00000	0.00000	0.34882
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,813	175	1,798	21	42	0	10	0	24	27	0	0	715
362	Total O&M Allocators		1.00000	0.06223	0.63931	0.00739	0.01498	0.00000	0.00361	0.00000	0.00854	0.00975	0.00000	0.00000	0.25421
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,813	175	1,798	21	42	-	10	-	24	27	-	-	715
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		699	699	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		100	100	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		957	957	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		43	-	-	43	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		47	5	0	43	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.09849	0.00000	0.90146	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,004	961	0	43	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.95759	0.00000	0.04241	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		43	-	-	-	43	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		12	-	-	-	-	-	12	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		75	0	0	0	43	0	12	0	8	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57432	0.00000	0.15766	0.00000	0.10940	0.15862	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		123	5	0	43	43	0	12	0	8	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.03795	0.00000	0.34738	0.35302	0.00000	0.09691	0.00000	0.06724	0.09750	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,079	961	0	43	43	0	12	0	8	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89074	0.00000	0.03945	0.04009	0.00000	0.01101	0.00000	0.00764	0.01107	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		319	22	183	2	4	-	1	-	2	3	-	-	103
415	Retail 100%, Class = # Bills		51	-	-	-	-	-	-	-	-	-	-	-	51
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		371	22	183	2	4	0	1	0	2	3	0	0	154
418	General & Intangible Plant Allocators		1.00000	0.05824	0.49365	0.00554	0.00974	0.00000	0.00231	0.00000	0.00519	0.00917	0.00000	0.00000	0.41616
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		48	-	-	-	-	-	-	-	-	-	-	-	48
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		50	2	0	0	0	0	0	0	0	0	0	0	48
431															
432	Total Depreciation Expense		1,501	985	183	45	47	0	13	0	10	15	0	0	202
433	Total Depreciation Expense Allocators		1.00000	0.65623	0.12206	0.02980	0.03144	0.00000	0.00853	0.00000	0.00682	0.01026	0.00000	0.00000	0.13487
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		81	6	47	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		244	173	19	15	13	-	3	-	3	2	-	-	17
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		326	178	66	15	14	0	3	0	3	3	0	0	43
441	Total Taxes Other Allocator		1.00000	0.54648	0.20185	0.04655	0.04324	0.00000	0.01026	0.00000	0.01015	0.00912	0.00000	0.00000	0.13235
442															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	10,785	2,388	2,556	1,487	2,026	0	988	0	404	235	1	0	700
446	Total Oper. Exp. Before Tax	Line 19	4,639	1,338	2,047	81	103	0	26	0	38	46	0	0	961
447	Net Oper. Income (NOI) before Tax		6,145	1,050	509	1,406	1,922	0	962	0	366	190	1	0	(261)
448	Interest Expense	Line 8 x WACC	447	292	36	31	24	-	6	-	4	4	-	-	50
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	5,699	758	473	1,375	1,898	-	956	-	362	186	1	-	(311)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	5,699	758	473	1,375	1,898	0	956	0	362	186	1	0	(311)
453	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(983)	(694)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
455	State Taxable Income	Ln 452:454	4,746	86	399	1,318	1,847	0	944	0	351	177	1	0	(377)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	261	5	22	73	102	-	52	-	19	10	0	-	(21)
458	State Income Tax (Def.)	Ln 454 x Ln 456	54	38	4	3	3	-	1	-	1	0	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	315	43	26	76	104	-	53	-	20	10	0	-	(17)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	5,699	758	473	1,375	1,898	-	956	-	362	186	1	-	(311)
464	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(645)	(455)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
466	State Income Tax Exp. (Cur.)	Line 457	(261)	(5)	(22)	(73)	(102)	-	(52)	-	(19)	(10)	(0)	-	21
467	Fed. Taxable Income	Ln 463:466	4,823	320	403	1,266	1,764	-	896	-	336	171	1	-	(333)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	1,013	67	85	266	370	-	188	-	70	36	0	-	(70)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	1,013	67	85	266	370	-	188	-	70	36	0	-	(70)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	135	96	11	8	7	-	2	-	2	1	-	-	9
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(75)	(53)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	1,062	102	89	269	373	-	189	-	71	36	0	-	(67)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	1,274	72	107	338	472	-	240	-	90	46	0	-	(91)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	178	126	14	11	10	-	2	-	2	2	-	-	12
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(75)	(53)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	1,352	127	113	343	476	-	241	-	91	46	0	-	(85)
487															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.47%	26.02%	25.46%	25.38%	25.37%	#DIV/0!	25.35%	#DIV/0!	25.37%	25.38%	25.35%	#DIV/0!	25.19%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
493	Interest Expense	Line 8 x WACC	(447)	(292)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
494	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(85)	(60)	(7)	(5)	(5)	-	(1)	-	(1)	(1)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(645)	(455)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
499	Deferred Tax Federal	Ln 498 x Ln 468	135	96	11	8	7	-	2	-	2	1	-	-	9
500	Base for FIT Computation	Ln 492:499	520	310	43	40	28	-	7	-	3	5	-	-	84
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	138	82	11	11	7	-	2	-	1	1	-	-	22
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(75)	(53)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	63	29	5	6	3	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	135	96	11	8	7	-	2	-	2	1	-	-	9
507	Total FIT - Current & Deferred	Ln 505:506	198	125	16	14	11	-	3	-	2	2	-	-	27
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
511	Interest Expense	Line 26 x WACC	(447)	(292)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
512	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(983)	(694)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
514	State Deferred Tax	Ln 513 x Ln 456	54	38	4	3	3	-	1	-	1	0	-	-	4
515	Net FIT Allowable	Line 507	198	125	16	14	11	-	3	-	2	2	-	-	27
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	374	191	32	34	20	-	5	-	1	4	-	-	87
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	22	11	2	2	1	-	0	-	0	0	-	-	5
521	Total SIT - Deferred	Line 514	54	38	4	3	3	-	1	-	1	0	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	76	49	6	5	4	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	249	156	20	18	13	-	3	-	2	2	-	-	34
528	Total Income Tax Allocator		1.00000	0.62745	0.08095	0.07251	0.05395	0.00000	0.01347	0.00000	0.00762	0.00937	0.00000	0.00000	0.13468
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		36	36	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		398	-	398	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		525	55	470	0	0	0	0	0	0	0	0	0	0
541	Transmission		6	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	9	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		545	55	470	5	9	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	149
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		820	55	470	5	9	0	2	0	5	9	0	0	264
548	Admin & General		393	27	225	3	4	-	1	-	2	4	-	-	127
549	Total		$1,213	$82	$695	$8	$14	$0	$3	$0	$7	$13	$0	$0	$391
550	Total Labor Allocator		1.00000	0.06761	0.57307	0.00644	0.01130	0.00000	0.00268	0.00000	0.00603	0.01064	0.00000	0.00000	0.32224

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	571,331	-	-	-	-	-	-	-	-	-	-	571,331	-
3	Accum. Depreciation & Amort.	Line 163	(225,692)	-	-	-	-	-	-	-	-	-	-	(225,692)	-
4	Net Plant in Service		345,639	-	-	-	-	-	-	-	-	-	-	345,639	-
5	Construction Work in Progress	Line 207	885	-	-	-	-	-	-	-	-	-	-	885	-
6	Plant Held for Future Use	Line 217	32	-	-	-	-	-	-	-	-	-	-	32	-
7	Working Capital	Line 241	1,884	-	-	-	-	-	-	-	-	-	-	1,884	-
8	Total Rate Base		348,440	-	-	-	-	-	-	-	-	-	-	348,440	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	87,446	-	-	-	-	-	-	-	-	-	-	87,446	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		87,458	-	-	-	-	-	-	-	-	-	-	87,458	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	25,757	-	-	-	-	-	-	-	-	-	-	25,757	-
17	Depreciation	Line 432	24,529	-	-	-	-	-	-	-	-	-	-	24,529	-
18	Tax Other Than Income Tax	Line 440	4,688	-	-	-	-	-	-	-	-	-	-	4,688	-
19	Operating Expense before Tax		54,974	-	-	-	-	-	-	-	-	-	-	54,974	-
20	Income Tax Expense	Line 486	5,023	-	-	-	-	-	-	-	-	-	-	5,023	-
21	Total Operating Expense		59,997	-	-	-	-	-	-	-	-	-	-	59,997	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	27,462	-	-	-	-	-	-	-	-	-	-	27,462	-
25	Net Operating Income Required	Ln 8 x Ln 33	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	6,240	-	-	-	-	-	-	-	-	-	-	6,240	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	8,381	-	-	-	-	-	-	-	-	-	-	8,381	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	81,206	-	-	-	-	-	-	-	-	-	-	81,206	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	7.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.88%	0.00%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,393	-	-	-	-	-	-	-	-	-	-	16,393	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
87															
88	Other														
89	Labor		(55)	-	-	-	-	-	-	-	-	-	-	(55)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
96															
97	Total Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,475	-	-	-	-	-	-	-	-	-	-	7,475	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,475	0	0	0	0	0	0	0	0	0	0	7,475	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		25	-	-	-	-	-	-	-	-	-	-	25	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		25	0	0	0	0	0	0	0	0	0	0	25	0
162															
163	Total Accumulated Depreciation		225,692	0	0	0	0	0	0	0	0	0	0	225,692	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
179	Distribution Reserve		(218,192)	0	0	0	0	0	0	0	0	0	0	(218,192)	0
180	Distribution Net Plant		336,801	0	0	0	0	0	0	0	0	0	0	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
184	General & Intangible Reserve		(7,475)	0	0	0	0	0	0	0	0	0	0	(7,475)	0
185	General & Intangible Net Plant		8,918	0	0	0	0	0	0	0	0	0	0	8,918	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
189	Other Reserve		(25)	0	0	0	0	0	0	0	0	0	0	(25)	0
190	Other Net Plant		(80)	0	0	0	0	0	0	0	0	0	0	(80)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
194	Total Reserve		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
195	Total Net Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		885	-	-	-	-	-	-	-	-	-	-	885	-
207	Total Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		32	-	-	-	-	-	-	-	-	-	-	32	-
217	Plant Held for Future Use Total		32	0	0	0	0	0	0	0	0	0	0	32	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(8,480)	-	-	-	-	-	-	-	-	-	-	(8,480)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,677	-	-	-	-	-	-	-	-	-	-	10,677	-
235	Retail 100%, Class = T&D		(8,058)	-	-	-	-	-	-	-	-	-	-	(8,058)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,745	-	-	-	-	-	-	-	-	-	-	7,745	-
241	Total Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
247	Accumulated Depreciation		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
248	Net Electric Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
249	Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
250	Plant Held for Future Use		32	0	0	0	0	0	0	0	0	0	0	32	0
251	Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
252	Total Rate Base		694,078	0	0	0	0	0	0	0	0	0	0	694,078	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,446											87,446	
261	Retail Revenue		87,446	-	-	-	-	-	-	-	-	-	-	87,446	-
262	Wholesale Revenue														

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		87,446	0	0	0	0	0	0	0	0	0	0	87,446	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		76,195	-	-	-	-	-	-	-	-	-	-	76,195	-
268	Less Lighting Facilities		(76,195)											(76,195)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		18,057	0	0	0	0	0	0	0	0	0	0	18,057	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,137	-	-	-	-	-	-	-	-	-	-	3,137	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		413	-	-	-	-	-	-	-	-	-	-	413	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		4,150	-	-	-	-	-	-	-	-	-	-	4,150	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		7,699	0	0	0	0	0	0	0	0	0	0	7,699	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		25,757	0	0	0	0	0	0	0	0	0	0	25,757	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		25,757	-	-	-	-	-	-	-	-	-	-	25,757	-
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,201	-	-	-	-	-	-	-	-	-	-	1,201	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,201	0	0	0	0	0	0	0	0	0	0	1,201	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		18	-	-	-	-	-	-	-	-	-	-	18	-
425	Retail 100%, Class = T&D		77	-	-	-	-	-	-	-	-	-	-	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		95	0	0	0	0	0	0	0	0	0	0	95	0
431															
432	Total Depreciation Expense		24,529	0	0	0	0	0	0	0	0	0	0	24,529	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		306	-	-	-	-	-	-	-	-	-	-	306	-
438	Gross Total Plant		4,382	-	-	-	-	-	-	-	-	-	-	4,382	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,688	0	0	0	0	0	0	0	0	0	0	4,688	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	87,458	0	0	0	0	0	0	0	0	0	0	87,458	0
446	Total Oper. Exp. Before Tax	Line 19	54,974	0	0	0	0	0	0	0	0	0	0	54,974	0
447	Net Oper. Income (NOI) before Tax		32,485	0	0	0	0	0	0	0	0	0	0	32,485	0
448	Interest Expense	Line 8 x WACC	6,133	-	-	-	-	-	-	-	-	-	-	6,133	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	26,352	-	-	-	-	-	-	-	-	-	-	26,352	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	26,352	0	0	0	0	0	0	0	0	0	0	26,352	0
453	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
454	State Temporary Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
455	State Taxable Income	Ln 452:454	9,277	0	0	0	0	0	0	0	0	0	0	9,277	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	510	-	-	-	-	-	-	-	-	-	-	510	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
459	State Portion of Direct Adjs.	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	1,480	-	-	-	-	-	-	-	-	-	-	1,480	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	26,352	-	-	-	-	-	-	-	-	-	-	26,352	-
464	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
465	Fed Temporary Differences	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
466	State Income Tax Exp. (Cur.)	Line 457	(510)	-	-	-	-	-	-	-	-	-	-	(510)	-
467	Fed. Taxable Income	Ln 463:466	14,833	-	-	-	-	-	-	-	-	-	-	14,833	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	3,115	-	-	-	-	-	-	-	-	-	-	3,115	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	3,115	-	-	-	-	-	-	-	-	-	-	3,115	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(204)	-	-	-	-	-	-	-	-	-	-	(204)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
477	Total Federal Income Tax Exp.	Ln 471:476	3,989	-	-	-	-	-	-	-	-	-	-	3,989	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	3,625	-	-	-	-	-	-	-	-	-	-	3,625	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,194	-	-	-	-	-	-	-	-	-	-	3,194	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
485	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
486	Total Income Tax Expense	Ln 479:485	5,023	-	-	-	-	-	-	-	-	-	-	5,023	-
487															

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.83%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.83%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
493	Interest Expense	Line 8 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
494	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
495	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
496	Amort of Excess ADIT	Sch. 13	(1,531)	-	-	-	-	-	-	-	-	-	-	(1,531)	-
497	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
498	Temporary Diff Federal	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
500	Base for FIT Computation	Ln 492:499	4,712	-	-	-	-	-	-	-	-	-	-	4,712	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	1,252	-	-	-	-	-	-	-	-	-	-	1,252	-
503	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
504	Amort of Excess ADIT	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
505	Total FIT before Adding Deferred	Ln 502:504	(97)	-	-	-	-	-	-	-	-	-	-	(97)	-
506	Total FIT - Deferred	Line 499	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
507	Total FIT - Current & Deferred	Ln 505:506	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
511	Interest Expense	Line 26 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
512	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
513	Temporary State Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
514	State Deferred Tax	Ln 513 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
515	Net FIT Allowable	Line 507	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
517	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
518	Base for SIT Computation	Ln 510:517	867	-	-	-	-	-	-	-	-	-	-	867	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	50	-	-	-	-	-	-	-	-	-	-	50	-
521	Total SIT - Deferred	Line 514	969	-	-	-	-	-	-	-	-	-	-	969	-
522	Total SIT - Current & Deferred	Ln 520:521	1,020	-	-	-	-	-	-	-	-	-	-	1,020	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
525	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		3,084	-	-	-	-	-	-	-	-	-	-	3,084	-
543	Subtotal Prod, Trans and Dist		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
548	Admin & General		1,478	-	-	-	-	-	-	-	-	-	-	1,478	-
549	Total		$4,562	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,562	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	(1)	(2)	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
1	Rate Base																
2	Electric Plant in Service	Line 97			24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
3	Accum. Depreciation & Amort.	Line 163			(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,595,008)	(310,119)	(17,580)	(1,301,024)	(9,964)	(178,816)	(9,661)	(225,692)
4	Net Plant in Service				18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,857,017	846,288	46,582	3,658,911	29,613	499,015	22,211	345,639
5	Construction Work in Progress	Line 207			1,229,347	(528,383)	700,964	66,175	634,789	439,532	38,806	1,548	136,232	530	16,424	832	885
6	Plant Held for Future Use	Line 217			135,780	(94,072)	41,707	9,406	32,301	20,415	1,780	98	8,654	49	1,241	32	32
7	Working Capital	Line 241			590,717	109,218	699,935	61,259	638,676	453,413	38,469	2,986	121,841	899	16,877	2,306	1,884
8	Total Rate Base				20,105,168	(1,696,417)	18,408,752	1,797,710	16,611,041	10,770,378	925,342	51,214	3,925,637	31,092	533,558	25,381	348,440
9																	
10	Revenue																
11	Sales of Electric & Lighting Rev.	Line 263			5,017,000	(2,166,822)	2,850,178	139,758	2,710,420	1,747,059	149,182	9,113	626,719	5,271	87,623	6,387	79,065
12	Other Operating Revenue	Line 283			220,610	-	220,610	152,774	67,837	55,728	4,570	409	6,414	24	644	36	12
13	Total Revenue				5,237,610	(2,166,822)	3,070,788	292,532	2,778,256	1,802,787	153,752	9,522	633,133	5,295	88,267	6,423	79,077
14																	
15	Operating Expense																
16	Operations & Maintenance	Line 365			2,610,551	(1,919,580)	690,971	30,211	660,760	437,449	36,271	2,819	134,566	1,403	19,717	2,801	25,734
17	Depreciation	Line 432			741,994	89,324	831,318	66,065	765,253	488,558	42,158	2,509	179,513	1,357	25,130	1,501	24,529
18	Tax Other Than Income Tax	Line 440			433,141	(238,280)	194,861	17,163	177,699	114,701	9,852	572	41,509	339	5,712	326	4,688
19	Operating Expense before Tax				3,785,686	(2,068,536)	1,717,150	113,439	1,603,711	1,040,708	88,280	5,899	355,588	3,098	50,559	4,628	54,951
20	Income Tax Expense	Line 486			240,115	(42,788)	197,327	34,467	162,860	106,116	9,114	504	38,457	303	5,213	249	2,904
21	Total Operating Expense				4,025,801	(2,111,324)	1,914,477	147,906	1,766,571	1,146,824	97,395	6,403	394,045	3,401	55,771	4,877	57,856
22																	
23	Return																
24	Net Operating Income Earned	Ln 13 - Ln 21			1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
25	Net Operating Income Required	Ln 8 x Ln 33			1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
26	Return Excess/(Deficiency)	Ln 24 - Ln 25			-	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44			1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27			-	-	-	-	-	-	-	-	-	-	-	-	-
29																	
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12			5,017,000	(2,166,822)	2,850,178	139,758	2,710,420	1,747,059	149,182	9,113	626,719	5,271	87,623	6,387	79,065
31																	
32	Rate of Return Earned	Ln 24 / Ln 8							6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
33	Rate of Return Requested	Sch. 14							6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34																	
35	Revenues @ Cost of Service	Ln 11							2,710,420	1,747,059	149,182	9,113	626,719	5,271	87,623	6,387	79,065
36	Increase/(Decrease) Justified	Ln 28							-	-	-	-	-	-	-	-	-
37	Percent Increase/(Decrease)	Ln 36 / Ln 35							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38																	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,709,827	(4,446)	6,705,381	478,429	6,226,952	3,775,401	338,871	21,234	1,788,007	10,274	277,162	16,003	-
43	Production Intermediate Demand		555,303	0	555,303	64,855	490,448	297,359	26,690	1,672	140,827	809	21,830	1,260	-
44	Production Peaking Demand		659,766	0	659,766	61,501	598,265	362,728	32,558	2,040	171,786	987	26,629	1,538	-
45	Production Solar Demand		1,320,639	0	1,320,639	94,232	1,226,407	743,571	66,741	4,182	352,151	2,024	54,587	3,152	-
46	Retail 100%, Removed		51,894	(51,894)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,179,058	464,860	29,128	2,452,771	14,094	380,208	21,953	0
48	Production Plant Allocators						0.92436	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	6,158	80,147	48,593	4,362	273	23,013	132	3,567	206	-
52	Production Intermediate Demand		2,476		2,476	289	2,187	1,326	119	7	628	4	97	6	-
53	Production Peaking Demand		18,046		18,046	1,682	16,364	9,921	891	56	4,699	27	728	42	-
54	Production Solar Demand		1,434		1,434	102	1,332	808	72	5	382	2	59	3	-
55	Transmission		5,043,911	(122,361)	4,921,550	1,378,312	3,543,238	2,216,727	196,668	10,510	971,958	3,488	142,005	1,882	-
56	Distribution Primary		332		332	-	332	225	17	1	79	2	8	0	-
57	Transmission Plant Total		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,277,599	202,129	10,852	1,000,759	3,655	146,466	2,139	0
58	Transmission Plant Allocators						0.72435	0.62510	0.05548	0.00298	0.27466	0.00100	0.04020	0.00059	0.00000
59															
60	Total Prod and Trans Plant		14,449,932	(178,701)	14,271,231	2,085,561	12,185,670	7,456,658	666,988	39,981	3,453,529	17,749	526,673	24,092	0
61	Prod and Trans Plant Allocators						0.85386	0.61192	0.05474	0.00328	0.28341	0.00146	0.04322	0.00198	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,745,579	(457,563)	4,288,016	-	4,288,016	2,910,776	222,419	9,318	1,016,185	19,939	107,710	1,668	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,033,059	(92,382)	1,940,677	-	1,940,677	1,521,012	133,610	2,211	271,834	-	11,614	396	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	0	595,612	-	595,612	532,679	42,583	4,744	15,240	-	25	341	-
69	Distribution Metering		370,029	0	370,029	4,620	365,409	315,341	30,646	2,791	15,432	21	949	228	-
70	Lighting Facilities		554,993	0	554,993	-	554,993	-	-	-	-	-	-	-	554,993
71	Distribution IS Equipment		3,463	0	3,463	-	3,463	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
73	Distribution Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
74															
75	Total Trans and Dist Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,761	2,634	554,993
76	Total Trans and Dist Plant Allocators						0.99940	0.68143	0.05540	0.00246	0.17019	0.00258	0.01597	0.00034	0.07163
78	Total Prod, Trans and Dist Plant		17,600,164	(606,285)	16,993,879	703,637	16,290,242	10,458,867	894,118	48,193	3,771,463	34,054	503,968	24,587	554,993
79	Total Prod, Trans and Dist Plant Allocators						0.95859	0.64203	0.05489	0.00296	0.23152	0.00209	0.03094	0.00151	0.03407
80															
81	General & Intangible Plant														
82	Labor		970,830	(17,816)	953,015	43,700	909,315	616,840	52,564	4,263	185,541	1,874	27,480	4,360	16,393
83	Retail 100%, Class = # Bills		107,131		107,131	-	107,131	95,167	7,593	848	2,731	0	10	782	-

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
84	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,077,961	(17,816)	1,060,146	43,700	1,016,446	712,007	60,157	5,111	188,272	1,875	27,490	5,142	16,393
86	General & Intangible Plant Allocators						0.95878	0.70049	0.05918	0.00503	0.18523	0.00184	0.02704	0.00506	0.01613
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(147)	(3,053)	(2,071)	(176)	(14)	(623)	(6)	(92)	(15)	(55)
90	Retail 100%, Class = # Bills		2,531	0	2,531	-	2,531	2,249	179	20	65	0	0	18	-
91	Retail 100%, Resid, Dem		0	3,375	3,375	-	3,375	3,375	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		31,639	(31,639)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		726,328	(726,110)	217	(2,636)	2,854	3,553	3	6	(558)	(6)	(92)	4	(55)
96															
97	Total Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
98	Total Gross Electric Plant Allocators						0.90768	0.64201	0.05519	0.00306	0.23672	0.00189	0.03235	0.00152	0.02727
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,896,975	60,711	1,957,686	139,681	1,818,005	1,102,256	98,936	6,199	522,022	3,000	80,919	4,672	-
104	Production Intermediate Demand		194,447	16,038	210,485	24,583	185,902	112,712	10,117	634	53,380	307	8,275	478	-
105	Production Peaking Demand		396,958	1,434	398,392	37,137	361,255	219,029	19,659	1,232	103,731	596	16,079	928	-
106	Production Solar Demand		65,204	3,709	68,913	4,917	63,996	38,801	3,483	218	18,376	106	2,848	164	-
107	Retail 100%, Removed		6,612	(6,612)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		66,771		66,771	4,764	62,007	37,595	3,374	211	17,805	102	2,760	159	-
110	Production Intermediate Demand		46,904		46,904	5,478	41,426	25,117	2,254	141	11,895	68	1,844	106	-
111	Production Peaking Demand		42,476		42,476	3,959	38,517	23,353	2,096	131	11,060	64	1,714	99	-
112	Production Solar Demand		594		594	42	552	335	30	2	158	1	25	1	-
113	Production Plant Total		2,716,941	75,280	2,792,221	220,562	2,571,659	1,559,197	139,950	8,769	738,426	4,243	114,465	6,609	0
114	Production Plant Allocators						0.92101	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	557	7,250	4,396	395	25	2,082	12	323	19	-
118	Production Intermediate Demand		1,279		1,279	149	1,130	685	61	4	324	2	50	3	-
119	Production Peaking Demand		1,256		1,256	117	1,139	690	62	4	327	2	51	3	-
120	Production Solar Demand		3		3	0	2	1	0	0	1	0	0	0	-
121	Transmission		818,505	(2,130)	816,375	228,631	587,744	367,705	32,623	1,743	161,226	579	23,555	312	-
122	Distribution Primary		40		40	-	40	27	2	0	9	0	1	0	-
123	Transmission Plant Total		828,889	(2,130)	826,759	229,455	597,304	373,505	33,143	1,776	163,969	595	23,980	337	0
124	Transmission Plant Allocators						0.72246	0.62532	0.05549	0.00297	0.27452	0.00100	0.04015	0.00056	0.00000
125															
126	Total Prod and Trans Plant		3,545,830	73,150	3,618,980	450,016	3,168,963	1,932,702	173,093	10,545	902,395	4,838	138,445	6,946	0
127	Prod and Trans Plant Allocators						0.87565	0.60988	0.05462	0.00333	0.28476	0.00153	0.04369	0.00219	0.00000

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		926,124	(8,914)	917,209	-	917,209	622,617	47,576	1,993	217,363	4,265	23,039	357	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		627,108	(2,002)	625,107	-	625,107	489,929	43,037	712	87,560	-	3,741	128	-
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	0	226,218	-	226,218	202,315	16,173	1,802	5,788	-	9	130	-
135	Distribution Metering		67,146	0	67,146	838	66,307	57,222	5,561	507	2,800	4	172	41	-
136	Lighting Facilities		215,838	2,354	218,192	-	218,192	-	-	-	-	-	-	-	218,192
137	Distribution IS Equipment		835	0	835	-	835	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,063,269	(8,562)	2,054,707	838	2,053,869	1,372,084	112,347	5,014	313,511	4,269	27,797	655	218,192
139	Distribution Plant Allocators						0.99959	0.66805	0.05470	0.00244	0.15264	0.00208	0.01353	0.00032	0.10623
140															
141	Total Trans and Dist Plant		2,892,158	(10,692)	2,881,466	230,293	2,651,173	1,745,588	145,490	6,790	477,480	4,863	51,777	992	218,192
142	Total Trans and Dist Plant Allocators						0.92008	0.65842	0.05488	0.00256	0.18010	0.00183	0.01953	0.00037	0.08230
143															
144	Total Prod, Trans and Dist Plant		5,609,099	64,587	5,673,687	450,855	5,222,832	3,304,785	285,440	15,559	1,215,907	9,106	166,242	7,601	218,192
145	Total Prod, Trans and Dist Plant Allocators						0.92054	0.63276	0.05465	0.00298	0.23281	0.00174	0.03183	0.00146	0.04178
146															
147	General & Intangible Plant														
148	Labor		452,925	(18,344)	434,580	19,927	414,653	281,283	23,970	1,944	84,608	855	12,531	1,988	7,475
149	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888		8,888	-	8,888	7,896	630	70	227	0	1	65	-
151	General & Intangible Plant Total		461,813	(18,344)	443,469	19,927	423,541	289,178	24,600	2,014	84,834	855	12,532	2,053	7,475
152	General & Intangible Plant Allocators						0.95507	0.68276	0.05808	0.00476	0.20030	0.00202	0.02959	0.00485	0.01765
153															
154	Other														
155	Labor		1,455		1,455	67	1,388	942	80	7	283	3	42	7	25
156	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		0	103	103	-	103	103	-	-	-	-	-	-	-
158	Retail 100%, Removed		335,740	(335,740)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		336,720	(335,637)	1,083	(408)	1,491	1,045	80	7	283	3	42	7	25
162															
163	Total Accumulated Depreciation		6,407,632	(289,394)	6,118,238	470,374	5,647,864	3,595,008	310,119	17,580	1,301,024	9,964	178,816	9,661	225,692
164	Total Accum Deprec Allocators						0.92312	0.63653	0.05491	0.00311	0.23036	0.00176	0.03166	0.00171	0.03996
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,297,429	(56,340)	9,241,089	699,017	8,542,072	5,179,058	464,860	29,128	2,452,771	14,094	380,208	21,953	0
169	Production Reserve		(2,716,941)	(75,280)	(2,792,221)	(220,562)	(2,571,659)	(1,559,197)	(139,950)	(8,769)	(738,426)	(4,243)	(114,465)	(6,609)	0
170	Production Net Plant		6,580,488	(131,620)	6,448,868	478,455	5,970,413	3,619,861	324,910	20,359	1,714,344	9,851	265,743	15,344	0
171	Production Net Plant Allocators						0.92581	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
172															

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		5,152,503	(122,361)	5,030,142	1,386,544	3,643,598	2,277,599	202,129	10,852	1,000,759	3,655	146,466	2,139	0
174	Transmission Reserve		(828,889)	2,130	(826,759)	(229,455)	(597,304)	(373,505)	(33,143)	(1,776)	(163,969)	(595)	(23,980)	(337)	0
175	Transmission Net Plant		4,323,615	(120,231)	4,203,383	1,157,089	3,046,294	1,904,095	168,986	9,076	836,790	3,060	122,485	1,802	0
176	Transmission Net Plant Allocators						0.72472	0.62505	0.05547	0.00298	0.27469	0.00100	0.04021	0.00059	0.00000
177															
178	Distribution Gross Plant		8,302,735	(549,945)	7,752,790	4,620	7,748,170	5,279,808	429,258	19,064	1,318,692	19,960	123,760	2,634	554,993
179	Distribution Reserve		(2,063,269)	8,562	(2,054,707)	(838)	(2,053,869)	(1,372,084)	(112,347)	(5,014)	(313,511)	(4,269)	(27,797)	(655)	(218,192)
180	Distribution Net Plant		6,239,466	(541,383)	5,698,083	3,782	5,694,301	3,907,724	316,912	14,051	1,005,181	15,691	95,963	1,978	336,801
181	Distribution Net Plant Allocators						0.99934	0.68625	0.05565	0.00247	0.17652	0.00276	0.01685	0.00035	0.05915
182															
183	General & Intangible Gross Plant		1,077,961	(17,816)	1,060,146	43,700	1,016,446	712,007	60,157	5,111	188,272	1,875	27,490	5,142	16,393
184	General & Intangible Reserve		(461,813)	18,344	(443,469)	(19,927)	(423,541)	(289,178)	(24,600)	(2,014)	(84,834)	(855)	(12,532)	(2,053)	(7,475)
185	General & Intangible Net Plant		616,148	529	616,677	23,772	592,905	422,829	35,558	3,096	103,437	1,020	14,958	3,089	8,918
186	General & Intangible Net Plant Allocators						0.96145	0.71315	0.05997	0.00522	0.17446	0.00172	0.02523	0.00521	0.01504
187															
188	Other Gross Plant		726,328	(726,110)	217	(2,636)	2,854	3,553	3	6	(558)	(6)	(92)	4	(55)
189	Other Reserve		(336,720)	335,637	(1,083)	408	(1,491)	(1,045)	(80)	(7)	(283)	(3)	(42)	(7)	(25)
190	Other Net Plant		389,608	(390,474)	(866)	(2,228)	1,362	2,508	(77)	(1)	(842)	(9)	(134)	(3)	(80)
191	Other Net Plant Allocators						(1.57334)	1.84101	(0.05675)	(0.00058)	(0.61779)	(0.00672)	(0.09835)	(0.00206)	(0.05877)
192															
193	Total Gross Plant		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
194	Total Reserve		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,595,008)	(310,119)	(17,580)	(1,301,024)	(9,964)	(178,816)	(9,661)	(225,692)
195	Total Net Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,857,017	846,288	46,582	3,658,911	29,613	499,015	22,211	345,639
196	Total Net Plant Allocators						0.90211	0.64403	0.05529	0.00304	0.23906	0.00193	0.03260	0.00145	0.02258
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,702	0	2,702	193	2,509	1,521	137	9	720	4	112	6	-
201	Production Intermediate Demand		314	0	314	37	277	168	15	1	80	0	12	1	-
202	Production Peaking Demand		386	0	386	36	350	212	19	1	101	1	16	1	-
203	Production Solar Demand		213,781	(19,216)	194,565	13,883	180,682	109,548	9,833	616	51,881	298	8,042	464	-
204	Transmission		652,767	(475,424)	177,344	49,666	127,677	79,878	7,087	379	35,024	126	5,117	68	-
205	Distribution Secondary		307,693	(33,515)	274,178	-	274,178	214,888	18,876	312	38,405	-	1,641	56	-
206	Labor		51,704	(229)	51,475	2,360	49,115	33,317	2,839	230	10,022	101	1,484	235	885
207	Total Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	439,532	38,806	1,548	136,232	530	16,424	832	885
208	Total Construction Work in Progress Allocator						0.90559	0.69241	0.06113	0.00244	0.21461	0.00084	0.02587	0.00131	0.00139
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	180	2,342	1,420	127	8	673	4	104	6	-
213	Production Peaking Demand		1,710	0	1,710	159	1,551	940	84	5	445	3	69	4	-
214	Transmission		32,072	0	32,072	8,982	23,090	14,446	1,282	68	6,334	23	925	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,418	185	8	844	17	89	1	-
216	Labor		1,841	0	1,841	84	1,757	1,192	102	8	358	4	53	8	32
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,406	32,301	20,415	1,780	98	8,654	49	1,241	32	32

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator						0.77448	0.63203	0.05510	0.00303	0.26792	0.00153	0.03843	0.00099	0.00098
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	3,412	44,403	26,921	2,416	151	12,750	73	1,976	114	-
223	Production Base Energy		39,774	0	39,774	1,427	38,347	21,027	1,961	182	12,486	139	2,217	334	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,818	0	86,818	3,385	83,433	45,750	4,267	396	27,166	303	4,823	727	-
226	Production Solar Demand		(327)	0	(327)	(23)	(304)	(184)	(17)	(1)	(87)	(1)	(14)	(1)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(416,101)	416,101	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(348,864)	121,417	(227,447)	(9,947)	(217,500)	(144,028)	(11,956)	(927)	(44,244)	(463)	(6,474)	(926)	(8,480)
231	EV C&I		0	1,483	1,483	-	1,483	-	-	-	1,483	-	-	-	-
232	Retail 100%, Class = # Bills		202,798	(3,781)	199,017	-	199,017	176,791	14,106	1,574	5,074	0	18	1,453	-
233	Retail 100%, Class = Prod		(155,872)	(36,368)	(192,240)	-	(192,240)	(116,555)	(10,462)	(656)	(55,200)	(317)	(8,557)	(494)	-
234	Retail 100%, Class = Net Plant		466,409	6,400	472,809	-	472,809	304,502	26,143	1,439	113,031	915	15,416	686	10,677
235	Retail 100%, Class = T&D		(118,470)	5,970	(112,501)	-	(112,501)	(76,661)	(6,233)	(277)	(19,147)	(290)	(1,797)	(38)	(8,058)
236	Retail 100%, Class = Metering		30,595	0	30,595	-	30,595	26,403	2,566	234	1,292	2	79	19	-
237	Retail 100%, Resid, Dem		7,087	0	7,087	-	7,087	7,087	-	-	-	-	-	-	-
238	Retail 100%, Removed		396,871	(396,871)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		312,937	0	312,937	28,892	284,045	182,359	15,677	870	67,238	537	9,189	432	7,745
241	Total Working Capital		590,717	109,218	699,935	61,259	638,676	453,413	38,469	2,986	121,841	899	16,877	2,306	1,884
242	Total Working Capital Allocator						0.91248	0.70993	0.06023	0.00468	0.19077	0.00141	0.02643	0.00361	0.00295
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		24,556,957	(1,472,572)	23,084,384	2,131,244	20,953,140	13,452,025	1,156,407	64,161	4,959,935	39,577	677,831	31,872	571,331
247	Accumulated Depreciation		(6,407,632)	289,394	(6,118,238)	(470,374)	(5,647,864)	(3,595,008)	(310,119)	(17,580)	(1,301,024)	(9,964)	(178,816)	(9,661)	(225,692)
248	Net Electric Plant in Service		18,149,325	(1,183,179)	16,966,146	1,660,871	15,305,275	9,857,017	846,288	46,582	3,658,911	29,613	499,015	22,211	345,639
249	Construction Work in Progress		1,229,347	(528,383)	700,964	66,175	634,789	439,532	38,806	1,548	136,232	530	16,424	832	885
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,406	32,301	20,415	1,780	98	8,654	49	1,241	32	32
251	Working Capital		590,717	109,218	699,935	61,259	638,676	453,413	38,469	2,986	121,841	899	16,877	2,306	1,884
252	Total Rate Base		38,254,493	(2,879,595)	35,374,898	3,458,581	31,916,317	20,627,395	1,771,630	97,795	7,584,548	60,705	1,032,573	47,592	694,078
253	Total Rate Base Allocator						0.90223	0.64630	0.05551	0.00306	0.23764	0.00190	0.03235	0.00149	0.02175
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		4,783,166	(2,167,625)	2,615,542	-	2,615,542	1,737,547	148,365	9,061	622,018	5,246	86,955	6,349	-
258	Clean Energy Connect		15,010	-	15,010	-	15,010	9,101	817	51	4,310	25	668	39	-
259	EV Revenues		-	803	803	-	803	412	-	-	391	-	-	-	-
260	Lighting Facilities Revenue		79,065	-	79,065	-	79,065	-	-	-	-	-	-	-	79,065
261	Retail Revenue		4,877,241	(2,166,822)	2,710,420	-	2,710,420	1,747,059	149,182	9,113	626,719	5,271	87,623	6,387	79,065
262	Wholesale Revenue		139,758	-	139,758	139,758	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
263	Total Revenue from Sales of Electric & Lighting		5,017,000	(2,166,822)	2,850,178	139,758	2,710,420	1,747,059	149,182	9,113	626,719	5,271	87,623	6,387	79,065
264	Total Retail Sales of Electric & Lighting Allocator						0.95097	0.66432	0.05672	0.00346	0.23782	0.00201	0.03325	0.00243	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,997,495	(2,124,034)	2,873,461	258,065	2,615,396	1,696,671	144,638	9,018	594,676	4,991	83,055	6,174	76,173
268	Less Lighting Facilities		(76,173)		(76,173)		(76,173)								(76,173)
269	Return & Pretax Op Exp net of Lighting Fac.		4,921,322	(2,124,034)	2,797,288	258,065	2,539,223	1,696,671	144,638	9,018	594,676	4,991	83,055	6,174	-
270	Function Allocator for Electric Revenue						1.00000	0.66819	0.05696	0.00355	0.23420	0.00197	0.03271	0.00243	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		18,280	0	18,280	5,119	13,160	8,233	730	39	3,610	13	527	7	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,419	108	5	495	10	52	1	-
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,771	507	8	1,031	-	44	2	-
277	Distribution Service		44,658	0	44,658	-	44,658	39,939	3,193	356	1,143	-	2	26	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	0	0	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		147,593	0	147,593	147,593	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	61	565	365	31	2	134	1	18	1	12
283	Total Other Revenue		220,610	0	220,610	152,774	67,837	55,728	4,570	409	6,414	24	644	36	12
284	Total Other Revenue Allocator						0.30750	0.82150	0.06737	0.00603	0.09455	0.00035	0.00950	0.00053	0.00018
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,168		23,168		21,515	13,044	1,171	73	6,178	35	958	55	-
290	Production Intermediate Demand		4,525		4,525		3,996	2,423	217	14	1,147	7	178	10	-
291	Production Peaking Demand		6,577		6,577		5,964	3,616	325	20	1,712	10	265	15	-
292	Production Solar Demand		8,443		8,443		7,841	4,754	427	27	2,251	13	349	20	-
293	Production Demand O&M Subtotal		42,713	0	42,713	0	39,316	23,837	2,140	134	11,289	65	1,750	101	0
294	Production Demand O&M Allocators						0.92047	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
295															
296	Production Energy														
297	Production Base Energy		111,085		111,085		107,100	58,729	5,477	509	34,872	389	6,192	933	-
298	Production Intermediate Energy		12,109		12,109		11,034	6,050	564	52	3,593	40	638	96	-
299	Production Peaking Energy		27,933		27,933		26,843	14,720	1,373	127	8,740	98	1,552	234	-
300	Production Solar Energy		6,559		6,559		6,372	3,494	326	30	2,075	23	368	56	-
301	Production Energy O&M Subtotal		157,686	0	157,686	0	151,350	82,993	7,740	719	49,279	550	8,750	1,318	0
302	Production Energy O&M Allocators						0.95982	0.54835	0.05114	0.00475	0.32560	0.00364	0.05781	0.00871	0.00000
303															
304	Production O&M Total		200,399	0	200,399	0	190,665	106,830	9,880	853	60,569	615	10,500	1,419	0
305	Production O&M Total Allocators						0.95143	0.56030	0.05182	0.00447	0.31767	0.00323	0.05507	0.00744	0.00000
306															
307	Transmission														

Line No.	Retail by Class (Revenue = COS)	Ref.	(1)	(2)	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
308	Production Base Demand				414		414	30	385	233	21	1	110	1	17	1	-
309	Production Intermediate Demand				35		35	4	31	19	2	0	9	0	1	0	-
310	Production Peaking Demand				40		40	4	36	22	2	0	10	0	2	0	-
311	Production Solar Demand				71		71	5	66	40	4	0	19	0	3	0	-
312	Transmission				36,685		36,685	10,274	26,411	16,523	1,466	78	7,245	26	1,058	14	-
313	Transmission O&M Total				37,245	0	37,245	10,316	26,929	16,837	1,494	80	7,394	27	1,082	15	0
314	Transmission O&M Allocators								0.72302	0.62525	0.05548	0.00297	0.27456	0.00100	0.04016	0.00057	0.00000
315																	
316	Distribution																
317	Distribution Primary				48,825		48,825	-	48,825	33,143	2,533	106	11,571	227	1,226	19	-
318	Distribution Secondary				22,855		22,855	-	22,855	17,912	1,573	26	3,201	-	137	5	-
319	Distribution Service				17,707		17,707	-	17,707	15,836	1,266	141	453	-	1	10	-
320	Distribution Metering				3,076		3,076	38	3,038	2,622	255	23	128	0	8	2	-
321	Lighting Facilities				18,057		18,057	-	18,057	-	-	-	-	-	-	-	18,057
322	Distribution IS Equipment				30		30	-	30	-	-	-	-	-	30	-	-
323	Distribution O&M Total				110,550	0	110,550	38	110,511	69,513	5,627	296	15,353	227	1,402	36	18,057
324	Distribution O&M Allocators								0.99965	0.62901	0.05092	0.00268	0.13893	0.00206	0.01268	0.00032	0.16340
325																	
326	Customer Accounting																
327	Distribution Service				10,506		10,506		10,506	9,396	751	84	269	-	0	6	-
328	Meter Reading				2,018		2,018		2,018	1,792	143	16	51	0	0	15	-
329	Customer Records				14,507		14,507		14,505	12,886	1,028	115	370	0	1	106	-
330	Customer Billing				13,391		13,391		13,172	11,701	934	104	336	0	1	96	-
331	Retail 100%, Class = # Bills				12,623		12,623		12,623	11,214	895	100	322	0	1	92	-
332	Customer Accounting O&M				53,045	0	53,045	0	52,825	46,989	3,751	418	1,348	0	4	315	0
333	Customer Accounting O&M Allocators								0.99585	0.88952	0.07100	0.00792	0.02551	0.00000	0.00008	0.00596	0.00000
334																	
335	Customer Serv & Info.																
336	Retail 100%, Class = # Bills				2,109		2,109		2,109	1,873	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M				2,109	0	2,109	0	2,109	1,873	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators								1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
339																	
340	Sales																
341	Retail 100%, Class = # Bills				11,005		11,005		11,005	9,776	780	87	281	0	1	80	-
342	Sales O&M				11,005	0	11,005	0	11,005	9,776	780	87	281	0	1	80	0
343	Sales O&M Allocators								1.00000	0.88832	0.07088	0.00791	0.02549	0.00000	0.00009	0.00730	0.00000
344																	
345	Admin and General																
346	Labor				201,695	(19,325)	182,370		174,007	118,039	10,059	816	35,505	359	5,259	834	3,137
347	Distribution Primary				0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant				16,679	0	16,679		15,139	9,720	836	46	3,584	29	490	23	413
349	EV O&M				0	1,563	1,563		1,563	1,323	-	-	240	-	-	-	-
350	Retail 100%, Class = # Bills				5,276	2,187	7,463		7,463	6,629	529	59	190	0	1	55	-
351	Retail 100%, Class = T&D				57,932	0	57,932		57,932	39,476	3,209	143	9,860	149	925	20	4,150
352	Retail 100%, Resid, Cust				0	10,432	10,432		10,432	10,432	-	-	-	-	-	-	-

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-
354	Admin & General O&M		281,582	(5,144)	276,438	0	266,536	185,619	14,633	1,064	49,379	537	6,674	932	7,699
355	Admin & General O&M Allocators						0.96418	0.69641	0.05490	0.00399	0.18526	0.00201	0.02504	0.00350	0.02889
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,914,436	(1,914,436)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,914,436	(1,914,436)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,610,371	(1,919,580)	690,791	10,355	660,580	437,437	36,313	2,815	134,377	1,406	19,663	2,813	25,757
362	Total O&M Allocators						0.95627	0.66220	0.05497	0.00426	0.20342	0.00213	0.02977	0.00426	0.03899
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		180		180		180	12	(42)	4	190	(3)	54	(12)	(22)
365	Total Adjusted O&M		2,610,551	(1,919,580)	690,971	10,355	660,760	437,449	36,271	2,819	134,566	1,403	19,717	2,801	25,734
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		170,536	122,526	293,061	20,910	272,151	165,005	14,810	928	78,146	449	12,113	699	-
371	Production Intermediate Demand		12,150	31,808	43,958	5,134	38,824	23,539	2,113	132	11,148	64	1,728	100	-
372	Production Peaking Demand		16,763	1,688	18,452	1,720	16,732	10,144	911	57	4,804	28	745	43	-
373	Production Solar Demand		43,908	300	44,208	3,154	41,053	24,891	2,234	140	11,788	68	1,827	106	-
374	Production Base Demand		2,047		2,047	146	1,901	1,153	103	6	546	3	85	5	-
375	Production Intermediate Demand		1,035		1,035	121	914	554	50	3	263	2	41	2	-
376	Production Peaking Demand		763		763	71	692	419	38	2	199	1	31	2	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		247,978	155,546	403,524	31,256	372,268	225,706	20,259	1,269	106,893	614	16,570	957	0
380	Production Plant Allocators						0.92254	0.60630	0.05442	0.00341	0.28714	0.00165	0.04451	0.00257	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	111	1,450	879	79	5	416	2	65	4	-
384	Production Intermediate Demand		45		45	5	40	24	2	0	11	0	2	0	-
385	Production Peaking Demand		327		327	30	296	180	16	1	85	0	13	1	-
386	Production Solar Demand		26		26	2	24	15	1	0	7	0	1	0	-
387	Transmission		115,843	(4,481)	111,362	31,188	80,174	50,159	4,450	238	21,993	79	3,213	43	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		117,808	(4,481)	113,327	31,337	81,991	51,260	4,549	244	22,514	82	3,294	47	0
390	Transmission Plant Allocators						0.72349	0.62520	0.05548	0.00298	0.27459	0.00100	0.04017	0.00058	0.00000
391															
392	Total Prod and Trans Plant		365,785	151,066	516,851	62,593	454,258	276,966	24,808	1,513	129,407	696	19,864	1,004	0
393	Prod and Trans Plant Allocators						0.87890	0.60971	0.05461	0.00333	0.28488	0.00153	0.04373	0.00221	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		129,364	(18,155)	111,209	-	111,209	75,490	5,768	242	26,355	517	2,793	43	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		62,238	(4,003)	58,234	-	58,234	45,641	4,009	66	8,157	-	349	12	-
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	0	14,386	-	14,386	12,866	1,029	115	368	-	1	8	-
401	Distribution Metering		19,381	0	19,381	242	19,139	16,516	1,605	146	808	1	50	12	-
402	Lighting Facilities		18,504	4,729	23,233	-	23,233	-	-	-	-	-	-	-	23,233
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		243,873	(17,429)	226,443	242	226,201	150,514	12,411	569	35,688	518	3,192	75	23,233
405	Distribution Plant Allocators						0.99893	0.66540	0.05487	0.00251	0.15777	0.00229	0.01411	0.00033	0.10271
406															
407	Total Trans and Dist Plant		361,680	(21,910)	339,770	31,579	308,192	201,775	16,960	813	58,202	600	6,486	123	23,233
408	Total Trans and Dist Plant Allocators						0.90706	0.65470	0.05503	0.00264	0.18885	0.00195	0.02105	0.00040	0.07539
409															
410	Total Prod, Trans and Dist Plant		609,658	133,636	743,294	62,835	680,459	427,480	37,219	2,082	165,095	1,214	23,056	1,079	23,233
411	Total Prod, Trans and Dist Plant Allocators						0.91546	0.62822	0.05470	0.00306	0.24262	0.00178	0.03388	0.00159	0.03414
412															
413	General & Intangible Plant														
414	Labor		71,750	(1,917)	69,833	3,202	66,631	45,200	3,852	312	13,596	137	2,014	319	1,201
415	Retail 100%, Class = # Bills		7,038		7,038	-	7,038	6,252	499	56	179	0	1	51	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		78,787	(1,917)	76,871	3,202	73,669	51,451	4,351	368	13,775	137	2,014	371	1,201
418	General & Intangible Plant Allocators						0.95834	0.69841	0.05906	0.00500	0.18699	0.00186	0.02734	0.00503	0.01631
419															
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,278	290	6,568	-	6,568	5,834	465	52	167	0	1	48	-
423	Retail 100%, Resid, Dem		2,025	309	2,334	-	2,334	2,334	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	503	43	2	187	2	25	1	18
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	732	60	3	183	3	17	0	77
426	Retail 100%, Removed		44,849	(44,849)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	28	368	223	20	1	106	1	16	1	-
430	Other Plant Total		53,548	(42,395)	11,153	28	11,125	9,626	588	58	643	5	60	50	95
431															
432	Total Depreciation Expense		741,994	89,324	831,318	66,065	765,253	488,558	42,158	2,509	179,513	1,357	25,130	1,501	24,529
433	Total Depreciation Expense Allocators						0.92053	0.63843	0.05509	0.00328	0.23458	0.00177	0.03284	0.00196	0.03205
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	817	16,991	11,526	982	80	3,467	35	513	81	306
438	Gross Total Plant		177,344	(290)	177,054	16,346	160,708	103,175	8,869	492	38,042	304	5,199	244	4,382
439	Retail 100%, Removed		237,990	(237,990)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		433,141	(238,280)	194,861	17,163	177,699	114,701	9,852	572	41,509	339	5,712	326	4,688
441	Total Taxes Other Allocator						0.91192	0.64548	0.05544	0.00322	0.23359	0.00191	0.03215	0.00183	0.02638
442															

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,237,610	(2,166,822)	3,070,788	292,532	2,778,256	1,802,787	153,752	9,522	633,133	5,295	88,267	6,423	79,077
446	Total Oper. Exp. Before Tax	Line 19	3,785,686	(2,068,536)	1,717,150	113,439	1,603,711	1,040,708	88,280	5,899	355,588	3,098	50,559	4,628	54,951
447	Net Oper. Income (NOI) before Tax		1,451,924	(98,286)	1,353,638	179,093	1,174,545	762,079	65,472	3,623	277,545	2,197	37,709	1,795	24,126
448	Interest Expense	Line 8 x WACC	323,273	722	323,995	31,640	292,355	189,559	16,286	901	69,091	547	9,391	447	6,133
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,128,650	(99,008)	1,029,643	147,453	882,190	572,519	49,186	2,722	208,454	1,650	28,318	1,349	17,993
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,128,650	(99,008)	1,029,643	147,453	882,190	572,519	49,186	2,722	208,454	1,650	28,318	1,349	17,993
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
454	State Temporary Differences	Sch. 13	(712,205)		(712,205)	(65,754)	(646,452)	(415,025)	(35,678)	(1,980)	(153,025)	(1,221)	(20,913)	(983)	(17,627)
455	State Taxable Income	Ln 452:454	438,723	(99,008)	339,716	83,756	255,960	170,476	14,624	804	60,215	467	8,059	396	918
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	24,130	(5,445)	18,684	4,607	14,078	9,376	804	44	3,312	26	443	22	50
458	State Income Tax (Def.)	Ln 454 x Ln 456	39,171		39,171	3,616	35,555	22,826	1,962	109	8,416	67	1,150	54	969
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	63,301	(5,445)	57,856	8,223	49,633	32,203	2,767	153	11,728	93	1,593	76	1,020
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,128,650	(99,008)	1,029,643	147,453	882,190	572,519	49,186	2,722	208,454	1,650	28,318	1,349	17,993
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
465	Fed Temporary Differences	Sch. 13	(467,102)		(467,102)	(43,125)	(423,977)	(272,196)	(23,399)	(1,298)	(100,362)	(801)	(13,716)	(645)	(11,561)
466	State Income Tax Exp. (Cur.)	Line 457	(24,130)	5,445	(18,684)	(4,607)	(14,078)	(9,376)	(804)	(44)	(3,312)	(26)	(443)	(22)	(50)
467	Fed. Taxable Income	Ln 463:466	659,697	(93,562)	566,135	101,778	464,356	303,930	26,098	1,441	109,567	862	14,813	713	6,934
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	138,536	(19,648)	118,888	21,373	97,515	63,825	5,481	303	23,009	181	3,111	150	1,456
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	138,536	(19,648)	118,888	21,373	97,515	63,825	5,481	303	23,009	181	3,111	150	1,456
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	98,091	-	98,091	9,056	89,035	57,161	4,914	273	21,076	168	2,880	135	2,428
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(8,226)	-	(8,226)	(759)	(7,467)	(4,794)	(412)	(23)	(1,767)	(14)	(242)	(11)	(204)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(51,159)		(51,159)	(2,045)	(49,114)	(31,531)	(2,711)	(150)	(11,626)	(93)	(1,589)	(75)	(1,339)
477	Total Federal Income Tax Exp.	Ln 471:476	176,814	(19,648)	157,166	27,585	129,580	84,411	7,250	401	30,599	241	4,148	198	2,330
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	162,666	(25,093)	137,573	25,980	111,593	73,201	6,285	347	26,321	207	3,554	171	1,507
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	129,037	-	129,037	11,913	117,124	75,194	6,464	359	27,725	221	3,789	178	3,194
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,531)	(2,711)	(150)	(11,626)	(93)	(1,589)	(75)	(1,339)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,522)	(389)	(22)	(1,667)	(13)	(228)	(11)	(192)
485	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
486	Total Income Tax Expense	Ln 479:485	240,115	(42,788)	197,327	34,467	162,860	106,116	9,114	504	38,457	303	5,213	249	2,904
487			-												

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.35%	25.85%	25.67%	25.88%	25.88%	25.88%	25.88%	25.88%	25.89%	25.89%	25.88%	26.06%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
493	Interest Expense	Line 8 x WACC	(323,273)	(722)	(323,995)	(31,640)	(292,355)	(189,559)	(16,286)	(901)	(69,091)	(547)	(9,391)	(447)	(6,133)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
496	Amort of Excess ADIT	Sch. 13	(51,159)	(7,378)	(58,537)	(2,381)	(56,157)	(36,053)	(3,099)	(172)	(13,293)	(106)	(1,817)	(85)	(1,531)
497	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
498	Temporary Diff Federal	Sch. 13	(467,102)	-	(467,102)	(43,125)	(423,977)	(272,196)	(23,399)	(1,298)	(100,362)	(801)	(13,716)	(645)	(11,561)
499	Deferred Tax Federal	Ln 498 x Ln 468	98,091	-	98,091	9,056	89,035	57,161	4,914	273	21,076	168	2,880	135	2,428
500	Base for FIT Computation	Ln 492:499	490,215	(73,914)	416,301	77,548	338,753	222,072	19,067	1,052	79,909	628	10,794	520	4,712
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	130,310	(19,648)	110,662	20,614	90,048	59,032	5,068	280	21,242	167	2,869	138	1,252
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(40)	(390)	(250)	(21)	(1)	(92)	(1)	(13)	(1)	(11)
504	Amort of Excess ADIT	Sch. 13	(51,159)	-	(51,159)	(2,045)	(49,114)	(31,531)	(2,711)	(150)	(11,626)	(93)	(1,589)	(75)	(1,339)
505	Total FIT before Adding Deferred	Ln 502:504	78,722	(19,648)	59,074	18,529	40,545	27,250	2,336	128	9,523	73	1,268	63	(97)
506	Total FIT - Deferred	Line 499	98,091	-	98,091	9,056	89,035	57,161	4,914	273	21,076	168	2,880	135	2,428
507	Total FIT - Current & Deferred	Ln 505:506	176,814	(19,648)	157,166	27,585	129,580	84,411	7,250	401	30,599	241	4,148	198	2,330
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,211,809	(55,498)	1,156,311	144,626	1,011,685	655,963	56,357	3,119	239,088	1,894	32,496	1,546	21,221
511	Interest Expense	Line 26 x WACC	(323,273)	(722)	(323,995)	(31,640)	(292,355)	(189,559)	(16,286)	(901)	(69,091)	(547)	(9,391)	(447)	(6,133)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	2,057	20,221	12,982	1,116	62	4,787	38	654	31	551
513	Temporary State Differences	Sch. 13	(712,205)	-	(712,205)	(65,754)	(646,452)	(415,025)	(35,678)	(1,980)	(153,025)	(1,221)	(20,913)	(983)	(17,627)
514	State Deferred Tax	Ln 513 x Ln 456	39,171	-	39,171	3,616	35,555	22,826	1,962	109	8,416	67	1,150	54	969
515	Net FIT Allowable	Line 507	176,814	(19,648)	157,166	27,585	129,580	84,411	7,250	401	30,599	241	4,148	198	2,330
516	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,522)	(389)	(22)	(1,667)	(13)	(228)	(11)	(192)
517	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
518	Base for SIT Computation	Ln 510:517	414,593	(93,562)	321,031	79,149	241,882	161,100	13,820	760	56,903	441	7,616	374	867
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	24,130	(5,445)	18,684	4,607	14,078	9,376	804	44	3,312	26	443	22	50
521	Total SIT - Deferred	Line 514	39,171	-	39,171	3,616	35,555	22,826	1,962	109	8,416	67	1,150	54	969
522	Total SIT - Current & Deferred	Ln 520:521	63,301	(5,445)	57,856	8,223	49,633	32,203	2,767	153	11,728	93	1,593	76	1,020
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,378)	(7,378)	(335)	(7,043)	(4,522)	(389)	(22)	(1,667)	(13)	(228)	(11)	(192)
525	Parent Debt Tax Adjustment	Sch. 13	-	(10,316)	(10,316)	(1,006)	(9,310)	(5,977)	(514)	(29)	(2,204)	(18)	(301)	(14)	(254)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	240,115	(42,788)	197,327	34,467	162,860	106,116	9,114	504	38,457	303	5,213	249	2,904
528	Total Income Tax Allocator						0.82533	0.65157	0.05596	0.00309	0.23613	0.00186	0.03201	0.00153	0.01783
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.92865	14,139	8,573	769	48	4,060	23	629	36	-
533	Production Intermediate Demand				3,315	0.88321	2,928	1,775	159	10	841	5	130	8	-
534	Production Peaking Demand				3,698	0.90678	3,353	2,033	182	11	963	6	149	9	-
535	Production Solar Demand				1,070	0.92865	994	603	54	3	285	2	44	3	-
536	Production Base Energy				47,336	0.96413	45,638	25,026	2,334	217	14,860	166	2,638	398	-
537	Production Intermediate Energy				5,593	0.91120	5,096	2,794	261	24	1,659	19	295	44	-
538	Production Peaking Energy				1,736	0.96101	1,669	915	85	8	543	6	96	15	-
539	Production Solar Energy				1,600	0.97148	1,554	852	79	7	506	6	90	14	-
540	Subtotal Production				79,574	0.94718	75,371	42,571	3,925	329	23,717	232	4,072	525	0
541	Transmission				13,981	0.72246	10,101	6,316	560	30	2,773	10	406	6	-
542	Distribution				43,076	0.99940	43,051	29,336	2,385	106	7,327	111	688	15	3,084
543	Subtotal Prod, Trans and Dist				136,631	0.94065	128,523	78,223	6,870	465	33,817	353	5,166	545	3,084
544	Customer Accounts				26,856	0.99585	26,744	23,789	1,899	212	682	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,900	630	70	227	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,120	488	55	176	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.95415	171,050	116,033	9,888	802	34,902	353	5,169	820	3,084
548	Admin & General				85,939	0.95415	81,999	55,624	4,740	384	16,731	169	2,478	393	1,478
549	Total				$265,209	0.95415	$253,048	$171,657	$14,628	$1,186	$51,633	$522	$7,647	$1,213	$4,562
550	Total Labor Allocator						0.95415	0.67836	0.05781	0.00469	0.20404	0.00206	0.03022	0.00479	0.01803

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	20,953,140	8,756,412	285,876	3,595,899	4,414,582	-	2,001,182	-	641,327	381,578	3,564	571,331	301,388
3	Accum. Depreciation & Amort.	Line 163	(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	-	(651,437)	-	(247,204)	(73,730)	(882)	(225,692)	(96,904)
4	Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	-	1,349,746	-	394,123	307,848	2,682	345,639	204,483
5	Construction Work in Progress	Line 207	634,789	190,014	15,493	130,531	6,841	-	277,274	-	2,478	876	6	885	10,391
6	Plant Held for Future Use	Line 217	32,301	4,114	554	23,192	3,806	-	111	-	89	31	0	32	372
7	Working Capital	Line 241	638,676	137,282	62,458	128,047	68,171	-	32,313	-	(1,577)	36,295	55	1,884	173,748
8	Total Rate Base		16,611,041	6,454,165	233,143	3,265,751	3,518,200	-	1,659,443	-	395,112	345,050	2,743	348,440	388,994
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,710,420	974,330	251,535	371,565	512,450	-	243,147	-	48,244	59,386	309	79,065	170,390
12	Other Operating Revenue	Line 283	67,837	223	7	13,271	2,213	-	7,417	-	44,672	12	0	12	11
13	Total Revenue		2,778,256	974,553	251,542	384,835	514,663	-	250,564	-	92,916	59,398	309	79,077	170,400
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	660,760	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,734	108,542
17	Depreciation	Line 432	765,253	383,163	21,026	84,198	121,266	-	65,107	-	17,850	20,394	8	24,529	27,712
18	Tax Other Than Income Tax	Line 440	177,699	69,304	7,552	28,567	36,226	-	16,420	-	5,776	3,230	29	4,688	5,906
19	Operating Expense before Tax		1,603,711	520,575	235,024	151,886	265,805	-	132,870	-	65,533	34,791	115	54,951	142,160
20	Income Tax Expense	Line 486	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
21	Total Operating Expense		1,766,571	581,466	237,342	185,937	300,389	-	149,497	-	68,852	38,383	142	57,856	146,709
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
25	Net Operating Income Required	Ln 8 x Ln 33	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,710,420	974,330	251,535	371,565	512,450	-	243,147	-	48,244	59,386	309	79,065	170,390
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	6.09%	6.09%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,226,952	6,226,952	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		490,448	490,448	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		598,265	598,265	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,226,407	1,226,407	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		80,147	80,147	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,187	2,187	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		16,364	16,364	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,332	1,332	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,543,238	-	-	3,543,238	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02745	0.00000	0.97246	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		12,185,670	8,642,101	0	3,543,238	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70920	0.00000	0.29077	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,288,016	-	-	-	4,288,016	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,940,677	-	-	-	-	-	1,940,677	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		595,612	-	-	-	-	-	-	-	595,612	-	-	-	-
69	Distribution Metering		365,409	-	-	-	-	-	-	-	-	365,409	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
74															
75	Total Trans and Dist Plant		7,748,171	0	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55342	0.00000	0.25047	0.00000	0.07687	0.04716	0.00045	0.07163	0.00000
78	Total Prod, Trans and Dist Plant		16,290,243	8,542,072	0	1	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52437	0.00000	0.00000	0.26323	0.00000	0.11913	0.00000	0.03656	0.02243	0.00021	0.03407	0.00000
80															
81	General & Intangible Plant														
82	Labor		909,315	114,696	286,839	52,839	126,660	-	57,322	-	45,869	16,223	102	16,393	192,371
83	Retail 100%, Class = # Bills		107,131	-	-	-	-	-	-	-	-	-	-	-	107,131

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
86	General & Intangible Plant Allocators		1.00000	0.11284	0.28220	0.05198	0.12461	0.00000	0.05639	0.00000	0.04513	0.01596	0.00010	0.01613	0.29466
87															
88	Other														
89	Labor		(3,053)	(385)	(963)	(177)	(425)	-	(192)	-	(154)	(54)	(0)	(55)	(646)
90	Retail 100%, Class = # Bills		2,531	-	-	-	-	-	-	-	-	-	-	-	2,531
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
96															
97	Total Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
98	Total Gross Electric Plant Allocators		1.00000	0.41790	0.01364	0.17162	0.21069	0.00000	0.09551	0.00000	0.03061	0.01821	0.00017	0.02727	0.01438
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,818,005	1,818,005	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		185,902	185,902	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		361,255	361,255	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		63,996	63,996	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		62,007	62,007	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		41,426	41,426	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		38,517	38,517	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		552	552	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		2,571,659	2,571,659	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,250	7,250	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,130	1,130	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,139	1,139	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		587,744	-	-	587,744	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		597,304	9,520	0	587,744	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01594	0.00000	0.98399	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,168,963	2,581,180	0	587,744	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81452	0.00000	0.18547	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		917,209	-	-	-	917,209	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		625,107	-	-	-	-	-	625,107	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		226,218	-	-	-	-	-	-	-	226,218	-	-	-	-
135	Distribution Metering		66,307	-	-	-	-	-	-	-	-	66,307	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		2,053,869	0	0	0	917,209	0	625,107	0	226,218	66,307	835	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44658	0.00000	0.30436	0.00000	0.11014	0.03228	0.00041	0.10623	0.00000
140															
141	Total Trans and Dist Plant		2,651,173	9,520	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00359	0.00000	0.22169	0.34598	0.00000	0.23578	0.00000	0.08533	0.02501	0.00032	0.08230	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,222,832	2,581,180	0	587,744	917,249	0	625,107	0	226,218	66,307	835	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49421	0.00000	0.11253	0.17562	0.00000	0.11969	0.00000	0.04331	0.01270	0.00016	0.04178	0.00000
146															
147	General & Intangible Plant														
148	Labor		414,653	52,302	130,800	24,095	57,758	-	26,139	-	20,916	7,398	47	7,475	87,723
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		8,888	-	-	-	-	-	-	-	-	-	-	-	8,888
151	General & Intangible Plant Total		423,541	52,302	130,800	24,095	57,758	0	26,139	0	20,916	7,398	47	7,475	96,611
152	General & Intangible Plant Allocators		1.00000	0.12349	0.30883	0.05689	0.13637	0.00000	0.06172	0.00000	0.04938	0.01747	0.00011	0.01765	0.22810
153															
154	Other														
155	Labor		1,388	175	438	81	193	-	88	-	70	25	0	25	294
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,491	175	438	81	193	0	191	0	70	25	0	25	294
162															
163	Total Accumulated Depreciation		5,647,864	2,633,657	131,238	611,919	975,201	0	651,437	0	247,204	73,730	882	225,692	96,904
164	Total Accum Deprec Allocators		1.00000	0.46631	0.02324	0.10835	0.17267	0.00000	0.11534	0.00000	0.04377	0.01305	0.00016	0.03996	0.01716
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		8,542,072	8,542,072	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(2,571,659)	(2,571,659)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		5,970,413	5,970,413	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		3,643,598	100,029	0	3,543,238	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(597,304)	(9,520)	0	(587,744)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,046,294	90,509	0	2,955,494	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02971	0.00000	0.97019	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		7,748,170	0	0	0	4,288,016	0	1,940,677	0	595,612	365,409	3,463	554,993	0
179	Distribution Reserve		(2,053,869)	0	0	0	(917,209)	0	(625,107)	0	(226,218)	(66,307)	(835)	(218,192)	0
180	Distribution Net Plant		5,694,301	0	0	0	3,370,806	0	1,315,571	0	369,394	299,102	2,627	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59196	0.00000	0.23103	0.00000	0.06487	0.05253	0.00046	0.05915	0.00000
182															
183	General & Intangible Gross Plant		1,016,446	114,696	286,839	52,839	126,660	0	57,322	0	45,869	16,223	102	16,393	299,503
184	General & Intangible Reserve		(423,541)	(52,302)	(130,800)	(24,095)	(57,758)	0	(26,139)	0	(20,916)	(7,398)	(47)	(7,475)	(96,611)
185	General & Intangible Net Plant		592,905	62,394	156,039	28,744	68,902	0	31,183	0	24,952	8,825	56	8,918	202,892
186	General & Intangible Net Plant Allocators		1.00000	0.10523	0.26318	0.04848	0.11621	0.00000	0.05259	0.00000	0.04208	0.01488	0.00009	0.01504	0.34220
187															
188	Other Gross Plant		2,854	(385)	(963)	(177)	(425)	0	3,183	0	(154)	(54)	(0)	(55)	1,885
189	Other Reserve		(1,491)	(175)	(438)	(81)	(193)	0	(191)	0	(70)	(25)	(0)	(25)	(294)
190	Other Net Plant		1,362	(560)	(1,401)	(258)	(619)	0	2,992	0	(224)	(79)	(0)	(80)	1,592
191	Other Net Plant Allocators		1.00000	(0.41119)	(1.02831)	(0.18943)	(0.45408)	0.00000	2.19628	0.00000	(0.16444)	(0.05816)	(0.00037)	(0.05877)	1.16845
192															
193	Total Gross Plant		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
194	Total Reserve		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
195	Total Net Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
196	Total Net Plant Allocators		1.00000	0.40004	0.01010	0.19496	0.22472	0.00000	0.08819	0.00000	0.02575	0.02011	0.00018	0.02258	0.01336
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,509	2,509	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		180,682	180,682	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		127,677	-	-	127,677	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		274,178	-	-	-	-	-	274,178	-	-	-	-	-	-
206	Labor		49,115	6,195	15,493	2,854	6,841	-	3,096	-	2,478	876	6	885	10,391
207	Total Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
208	Total Construction Work in Progress Allocator		1.00000	0.29933	0.02441	0.20563	0.01078	0.00000	0.43680	0.00000	0.00390	0.00138	0.00001	0.00139	0.01637
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,342	2,342	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,551	1,551	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,090	-	-	23,090	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,757	222	554	102	245	-	111	-	89	31	0	32	372
217	Plant Held for Future Use Total		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	(1) Total Retail	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.12737	0.01716	0.71799	0.11784	0.00000	0.00343	0.00000	0.00274	0.00097	0.00001	0.00098	0.01151
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		44,403	44,403	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		38,347	-	38,347	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		83,433	-	83,433	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(304)	(304)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(217,500)	(22,425)	(67,973)	(12,881)	(35,663)	-	(16,905)	-	(13,798)	(3,677)	(26)	(8,480)	(35,671)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		199,017	-	-	-	-	-	-	-	-	-	-	-	199,017
233	Retail 100%, Class = Prod		(192,240)	(192,240)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		472,809	189,144	4,777	92,181	106,249	-	41,696	-	12,175	9,510	83	10,677	6,317
235	Retail 100%, Class = T&D		(112,501)	(0)	-	(0)	(62,260)	-	(28,178)	-	(8,648)	(5,306)	(50)	(8,058)	-
236	Retail 100%, Class = Metering		30,595	-	-	-	-	-	-	-	-	30,595	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		284,045	118,704	3,875	48,747	59,845	-	27,128	-	8,694	5,173	48	7,745	4,086
241	Total Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
242	Total Working Capital Allocator		1.00000	0.21495	0.09779	0.20049	0.10674	0.00000	0.05059	0.00000	(0.00247)	0.05683	0.00009	0.00295	0.27204
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		20,953,140	8,756,412	285,876	3,595,899	4,414,582	0	2,001,182	0	641,327	381,578	3,564	571,331	301,388
247	Accumulated Depreciation		(5,647,864)	(2,633,657)	(131,238)	(611,919)	(975,201)	0	(651,437)	0	(247,204)	(73,730)	(882)	(225,692)	(96,904)
248	Net Electric Plant in Service		15,305,275	6,122,756	154,638	2,983,980	3,439,381	0	1,349,746	0	394,123	307,848	2,682	345,639	204,483
249	Construction Work in Progress		634,789	190,014	15,493	130,531	6,841	0	277,274	0	2,478	876	6	885	10,391
250	Plant Held for Future Use		32,301	4,114	554	23,192	3,806	0	111	0	89	31	0	32	372
251	Working Capital		638,676	137,282	62,458	128,047	68,171	0	32,313	0	(1,577)	36,295	55	1,884	173,748
252	Total Rate Base		31,916,317	12,576,921	387,781	6,249,731	6,957,582	0	3,009,189	0	789,234	652,898	5,425	694,078	593,477
253	Total Rate Base Allocator		1.00000	0.39406	0.01215	0.19582	0.21799	0.00000	0.09428	0.00000	0.02473	0.02046	0.00017	0.02175	0.01859
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		2,615,542	959,320	251,535	371,565	512,450	-	242,344	-	48,244	59,386	309	-	170,390
258	Clean Energy Connect		15,010	15,010	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		803	-	-	-	-	-	803	-	-	-	-	-	-
260	Lighting Facilities Revenue		79,065											79,065	
261	Retail Revenue		2,710,420	974,330	251,535	371,565	512,450	-	243,147	-	48,244	59,386	309	79,065	170,390
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		2,710,420	974,330	251,535	371,565	512,450	0	243,147	0	48,244	59,386	309	79,065	170,390
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35948	0.09280	0.13709	0.18907	0.00000	0.08971	0.00000	0.01780	0.02191	0.00011	0.02917	0.06286
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,615,396	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	76,173	165,851
268	Less Lighting Facilities		(76,173)											(76,173)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,539,223	913,662	249,224	350,784	480,079	-	233,937	-	89,597	55,806	282	-	165,851
270	Function Allocator for Electric Revenue		1.00000	0.35982	0.09815	0.13815	0.18907	0.00000	0.09213	0.00000	0.03529	0.02198	0.00011	0.00000	0.06532
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		13,160	-	-	13,160	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		44,658	-	-	-	-	-	-	-	44,658	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		565	223	7	111	123	-	53	-	14	12	0	12	11
283	Total Other Revenue		67,837	223	7	13,271	2,213	0	7,417	0	44,672	12	0	12	11
284	Total Other Revenue Allocator		1.00000	0.00328	0.00010	0.19563	0.03262	0.00000	0.10933	0.00000	0.65852	0.00017	0.00000	0.00018	0.00015
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		21,515	21,515	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		3,996	3,996	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		5,964	5,964	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		7,841	7,841	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		39,316	39,316	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,100	-	107,100	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,034	-	11,034	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		26,843	-	26,843	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		6,372	-	6,372	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		151,350	0	151,350	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		190,665	39,316	151,350	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20620	0.79380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		385	385	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		36	36	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,411	-	-	26,411	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		26,929	518	0	26,411	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01924	0.00000	0.98076	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		48,825	-	-	-	48,825	-	-	-	-	-	-	-	-
318	Distribution Secondary		22,855	-	-	-	-	-	22,855	-	-	-	-	-	-
319	Distribution Service		17,707	-	-	-	-	-	-	-	17,707	-	-	-	-
320	Distribution Metering		3,038	-	-	-	-	-	-	-	-	3,038	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		110,511	0	0	0	48,825	0	22,855	0	17,707	3,038	30	18,057	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44181	0.00000	0.20681	0.00000	0.16023	0.02749	0.00027	0.16340	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,506	-	-	-	-	-	-	-	10,506	-	-	-	-
328	Meter Reading		2,018	-	-	-	-	-	-	-	-	2,018	-	-	-
329	Customer Records		14,505	-	-	-	-	-	-	-	-	-	-	-	14,505
330	Customer Billing		13,172	-	-	-	-	-	-	-	-	-	-	-	13,172
331	Retail 100%, Class = # Bills		12,623	-	-	-	-	-	-	-	-	-	-	-	12,623
332	Customer Accounting O&M		52,825	0	0	0	0	0	0	0	10,506	2,018	0	0	40,301
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19888	0.03819	0.00000	0.00000	0.76292
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		11,005	-	-	-	-	-	-	-	-	-	-	-	11,005
342	Sales O&M		11,005	0	0	0	0	0	0	0	0	0	0	0	11,005
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		174,007	21,948	54,890	10,111	24,238	-	10,969	-	8,777	3,104	20	3,137	36,812
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,139	6,327	207	2,598	3,190	-	1,446	-	463	276	3	413	218
349	EV O&M		1,563	-	-	-	-	-	1,563	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		7,463	-	-	-	-	-	-	-	-	-	-	-	7,463
351	Retail 100%, Class = T&D		57,932	0	-	0	32,061	-	14,510	-	4,453	2,732	26	4,150	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		266,536	28,275	55,096	12,709	59,488	0	28,488	0	13,694	6,112	48	7,699	54,925
355	Admin & General O&M Allocators		1.00000	0.10608	0.20671	0.04768	0.22319	0.00000	0.10688	0.00000	0.05138	0.02293	0.00018	0.02889	0.20607
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		660,580	68,109	206,446	39,120	108,313	0	51,343	0	41,907	11,168	78	25,757	108,340
362	Total O&M Allocators		1.00000	0.10310	0.31252	0.05922	0.16397	0.00000	0.07772	0.00000	0.06344	0.01691	0.00012	0.03899	0.16401
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		180											(22)	202
365	Total Adjusted O&M		660,760	68,109	206,446	39,120	108,313	-	51,343	-	41,907	11,168	78	25,734	108,542
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		272,151	272,151	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		38,824	38,824	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		16,732	16,732	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		41,053	41,053	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,901	1,901	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		914	914	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		692	692	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		372,268	372,268	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,450	1,450	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		296	296	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		80,174	-	-	80,174	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		81,991	1,810	0	80,174	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02208	0.00000	0.97785	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		454,258	374,078	0	80,174	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82349	0.00000	0.17649	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		111,209	-	-	-	111,209	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		58,234	-	-	-	-	-	58,234	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		14,386	-	-	-	-	-	-	-	14,386	-	-	-	-
401	Distribution Metering		19,139	-	-	-	-	-	-	-	-	19,139	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		226,201	0	0	0	111,209	0	58,234	0	14,386	19,139	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.49164	0.00000	0.25745	0.00000	0.06360	0.08461	0.00000	0.10271	0.00000
406															
407	Total Trans and Dist Plant		308,192	1,810	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00587	0.00000	0.26014	0.36086	0.00000	0.18896	0.00000	0.04668	0.06210	0.00000	0.07539	0.00000
409															
410	Total Prod, Trans and Dist Plant		680,459	374,078	0	80,174	111,215	0	58,234	0	14,386	19,139	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54974	0.00000	0.11782	0.16344	0.00000	0.08558	0.00000	0.02114	0.02813	0.00000	0.03414	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,631	8,404	21,018	3,872	9,281	-	4,200	-	3,361	1,189	7	1,201	14,096
415	Retail 100%, Class = # Bills		7,038	-	-	-	-	-	-	-	-	-	-	-	7,038
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,669	8,404	21,018	3,872	9,281	0	4,200	0	3,361	1,189	7	1,201	21,134
418	General & Intangible Plant Allocators		1.00000	0.11408	0.28531	0.05256	0.12599	0.00000	0.05702	0.00000	0.04562	0.01614	0.00010	0.01631	0.28688
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		6,568	-	-	-	-	-	-	-	-	-	-	-	6,568
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	312	8	152	175	-	69	-	20	16	0	18	10
425	Retail 100%, Class = T&D		1,074	0	-	0	594	-	269	-	83	51	0	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		368	368	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		11,125	681	8	152	770	0	2,672	0	103	66	1	95	6,578
431															
432	Total Depreciation Expense		765,253	383,163	21,026	84,198	121,266	0	65,107	0	17,850	20,394	8	24,529	27,712
433	Total Depreciation Expense Allocators		1.00000	0.50070	0.02748	0.11003	0.15847	0.00000	0.08508	0.00000	0.02333	0.02665	0.00001	0.03205	0.03621
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		16,991	2,143	5,360	987	2,367	-	1,071	-	857	303	2	306	3,595
438	Gross Total Plant		160,708	67,160	2,193	27,580	33,859	-	15,349	-	4,919	2,927	27	4,382	2,312
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		177,699	69,304	7,552	28,567	36,226	0	16,420	0	5,776	3,230	29	4,688	5,906
441	Total Taxes Other Allocator		1.00000	0.39001	0.04250	0.16076	0.20386	0.00000	0.09240	0.00000	0.03250	0.01818	0.00016	0.02638	0.03324
442															

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,778,256	974,553	251,542	384,835	514,663	0	250,564	0	92,916	59,398	309	79,077	170,400
446	Total Oper. Exp. Before Tax	Line 19	1,603,711	520,575	235,024	151,886	265,805	0	132,870	0	65,533	34,791	115	54,951	142,160
447	Net Oper. Income (NOI) before Tax		1,174,545	453,977	16,517	232,949	248,858	0	117,694	0	27,383	24,606	194	24,126	28,240
448	Interest Expense	Line 8 x WACC	292,355	113,594	4,103	57,477	61,921	-	29,206	-	6,954	6,073	48	6,133	6,846
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	882,190	340,384	12,414	175,472	186,937	-	88,488	-	20,429	18,534	145	17,993	21,394
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	882,190	340,384	12,414	175,472	186,937	0	88,488	0	20,429	18,534	145	17,993	21,394
453	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
454	State Temporary Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
455	State Taxable Income	Ln 452:454	255,960	78,679	3,870	68,001	54,998	0	28,678	0	1,261	7,129	39	918	12,386
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	14,078	4,327	213	3,740	3,025	-	1,577	-	69	392	2	50	681
458	State Income Tax (Def.)	Ln 454 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	49,633	19,186	698	9,842	10,516	-	4,973	-	1,158	1,040	8	1,020	1,193
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	882,190	340,384	12,414	175,472	186,937	-	88,488	-	20,429	18,534	145	17,993	21,394
464	Fed & St Permanent Differences	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
465	Fed Temporary Differences	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
466	State Income Tax Exp. (Cur.)	Line 457	(14,078)	(4,327)	(213)	(3,740)	(3,025)	-	(1,577)	-	(69)	(392)	(2)	(50)	(681)
467	Fed. Taxable Income	Ln 463:466	464,356	167,325	6,692	102,441	98,846	-	48,349	-	8,002	10,789	74	6,934	14,905
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	97,515	35,138	1,405	21,513	20,758	-	10,153	-	1,680	2,266	16	1,456	3,130
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	97,515	35,138	1,405	21,513	20,758	-	10,153	-	1,680	2,266	16	1,456	3,130
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(7,467)	(3,120)	(102)	(1,281)	(1,573)	-	(713)	-	(229)	(136)	(1)	(204)	(107)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
477	Total Federal Income Tax Exp.	Ln 471:476	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	111,593	39,466	1,618	25,253	23,782	-	11,731	-	1,750	2,658	18	1,507	3,811
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	117,124	48,946	1,598	20,100	24,677	-	11,186	-	3,585	2,133	20	3,194	1,685
481	Total Direct Adjs.	Ln 459 + Ln 475	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
485	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
486	Total Income Tax Expense	Ln 479:485	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	25.90%	26.06%	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
493	Interest Expense	Line 8 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
494	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
495	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
496	Amort of Excess ADIT	Sch. 13	(56,157)	(23,468)	(766)	(9,637)	(11,832)	-	(5,363)	-	(1,719)	(1,023)	(10)	(1,531)	(808)
497	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
498	Temporary Diff Federal	Sch. 13	(423,977)	(177,182)	(5,785)	(72,761)	(89,327)	-	(40,493)	-	(12,977)	(7,721)	(72)	(11,561)	(6,098)
499	Deferred Tax Federal	Ln 498 x Ln 468	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
500	Base for FIT Computation	Ln 492:499	338,753	120,449	4,904	76,108	72,170	-	35,513	-	5,461	8,011	54	4,712	11,371
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	90,048	32,018	1,304	20,231	19,184	-	9,440	-	1,452	2,130	14	1,252	3,023
503	Federal Portion of Direct Adjs.	Sch. 13	(390)	(163)	(5)	(67)	(82)	-	(37)	-	(12)	(7)	(0)	(11)	(6)
504	Amort of Excess ADIT	Sch. 13	(49,114)	(20,525)	(670)	(8,429)	(10,348)	-	(4,691)	-	(1,503)	(894)	(8)	(1,339)	(706)
505	Total FIT before Adding Deferred	Ln 502:504	40,545	11,330	628	11,736	8,755	-	4,712	-	(63)	1,228	6	(97)	2,311
506	Total FIT - Deferred	Line 499	89,035	37,208	1,215	15,280	18,759	-	8,504	-	2,725	1,621	15	2,428	1,281
507	Total FIT - Current & Deferred	Ln 505:506	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,011,685	393,087	14,199	198,898	214,274	-	101,067	-	24,064	21,015	167	21,221	23,691
511	Interest Expense	Line 26 x WACC	(292,355)	(113,594)	(4,103)	(57,477)	(61,921)	-	(29,206)	-	(6,954)	(6,073)	(48)	(6,133)	(6,846)
512	Permanent Diff Fed & State	Sch. 13	20,221	8,451	276	3,470	4,260	-	1,931	-	619	368	3	551	291
513	Temporary State Differences	Sch. 13	(646,452)	(270,155)	(8,820)	(110,942)	(136,200)	-	(61,741)	-	(19,786)	(11,773)	(110)	(17,627)	(9,298)
514	State Deferred Tax	Ln 513 x Ln 456	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
515	Net FIT Allowable	Line 507	129,580	48,539	1,843	27,016	27,513	-	13,216	-	2,662	2,850	21	2,330	3,591
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
517	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
518	Base for SIT Computation	Ln 510:517	241,882	74,352	3,657	64,261	51,973	-	27,101	-	1,192	6,737	37	867	11,705
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,078	4,327	213	3,740	3,025	-	1,577	-	69	392	2	50	681
521	Total SIT - Deferred	Line 514	35,555	14,859	485	6,102	7,491	-	3,396	-	1,088	647	6	969	511
522	Total SIT - Current & Deferred	Ln 520:521	49,633	19,186	698	9,842	10,516	-	4,973	-	1,158	1,040	8	1,020	1,193
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,043)	(2,943)	(96)	(1,209)	(1,484)	-	(673)	-	(216)	(128)	(1)	(192)	(101)
525	Parent Debt Tax Adjustment	Sch. 13	(9,310)	(3,891)	(127)	(1,598)	(1,961)	-	(889)	-	(285)	(170)	(2)	(254)	(134)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	162,860	60,891	2,318	34,051	34,584	-	16,627	-	3,319	3,591	26	2,904	4,549
528	Total Income Tax Allocator		1.00000	0.37388	0.01423	0.20908	0.21235	0.00000	0.10209	0.00000	0.02038	0.02205	0.00016	0.01783	0.02793
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		14,139	14,139	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		2,928	2,928	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,353	3,353	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		994	994	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		45,638	-	45,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,096	-	5,096	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,669	-	1,669	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,554	-	1,554	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		75,371	21,414	53,957	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,101	161	-	9,939	1	-	-	-	-	-	-	-	-
542	Distribution		43,051	-	-	-	23,825	-	10,783	-	3,309	2,030	19	3,084	-
543	Subtotal Prod, Trans and Dist		128,523	21,575	53,957	9,939	23,826	0	10,783	0	3,309	2,030	19	3,084	0
544	Customer Accounts		26,744	-	-	-	-	-	-	-	5,319	1,021	-	-	20,404
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		171,050	21,575	53,957	9,939	23,826	0	10,783	0	8,628	3,052	19	3,084	36,187
548	Admin & General		81,999	10,343	25,866	4,765	11,422	-	5,169	-	4,136	1,463	9	1,478	17,347
549	Total		$253,048	$31,918	$79,823	$14,704	$35,248	$0	$15,952	$0	$12,765	$4,515	$28	$4,562	$53,534
550	Total Labor Allocator		1.00000	0.12613	0.31544	0.05811	0.13929	0.00000	0.06304	0.00000	0.05044	0.01784	0.00011	0.01803	0.21156

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	13,452,025	5,309,013	156,760	2,249,673	2,996,691	-	1,569,163	-	573,564	329,432	-	-	267,730
3	Accum. Depreciation & Amort.	Line 163	(3,595,008)	(1,596,786)	(71,965)	(382,830)	(661,982)	-	(510,588)	-	(221,084)	(63,691)	-	-	(86,083)
4	Net Plant in Service		9,857,017	3,712,227	84,796	1,866,843	2,334,709	-	1,058,575	-	352,479	265,741	-	-	181,647
5	Construction Work in Progress	Line 207	439,532	115,205	8,496	81,663	4,644	-	217,314	-	2,216	764	-	-	9,230
6	Plant Held for Future Use	Line 217	20,415	2,495	304	14,510	2,584	-	87	-	79	27	-	-	330
7	Working Capital	Line 241	453,413	83,234	34,249	80,109	46,276	-	25,695	-	(1,410)	31,301	-	-	153,961
8	Total Rate Base		10,770,378	3,913,160	127,845	2,043,125	2,388,212	-	1,301,671	-	353,364	297,833	-	-	345,169
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,747,059	590,736	137,930	232,459	347,859	-	191,255	-	43,147	51,345	-	-	152,330
12	Other Operating Revenue	Line 283	55,728	135	4	8,303	1,502	-	5,813	-	39,952	10	-	-	9
13	Total Revenue		1,802,787	590,871	137,933	240,761	349,361	-	197,068	-	83,098	51,355	-	-	152,339
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	437,449	41,294	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,418
17	Depreciation	Line 432	488,558	232,312	11,530	52,676	82,317	-	51,533	-	15,964	17,610	-	-	24,617
18	Tax Other Than Income Tax	Line 440	114,701	42,019	4,141	17,872	24,591	-	12,875	-	5,166	2,791	-	-	5,247
19	Operating Expense before Tax		1,040,708	315,625	128,876	95,023	180,433	-	104,746	-	58,609	30,116	-	-	127,282
20	Income Tax Expense	Line 486	106,116	36,918	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
21	Total Operating Expense		1,146,824	352,543	130,147	116,326	203,909	-	117,790	-	61,577	33,215	-	-	131,317
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
25	Net Operating Income Required	Ln 8 x Ln 33	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	(0)	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	(0)	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,747,059	590,736	137,930	232,459	347,859	-	191,255	-	43,147	51,345	-	-	152,330
31															
32		Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		3,775,401	3,775,401	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		297,359	297,359	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		362,728	362,728	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		743,571	743,571	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,179,058	5,179,058	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		48,593	48,593	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,326	1,326	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		9,921	9,921	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		808	808	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,216,727	-	-	2,216,727	-	-	-	-	-	-	-	-	-
56	Distribution Primary		225	-	-	-	225	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,277,599	60,648	0	2,216,727	225	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02663	0.00000	0.97327	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		7,456,658	5,239,706	0	2,216,727	225	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70269	0.00000	0.29728	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		2,910,776	-	-	-	2,910,776	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,521,012	-	-	-	-	-	1,521,012	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		532,679	-	-	-	-	-	-	-	532,679	-	-	-	-
69	Distribution Metering		315,341	-	-	-	-	-	-	-	-	315,341	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,279,809	0	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55130	0.00000	0.28808	0.00000	0.10089	0.05973	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		10,458,867	5,179,058	0	1	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49518	0.00000	0.00000	0.27831	0.00000	0.14543	0.00000	0.05093	0.03015	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		616,840	69,540	157,289	33,057	85,979	-	44,927	-	41,022	14,138	-	-	170,888
83	Retail 100%, Class = # Bills		95,167	-	-	-	-	-	-	-	-	-	-	-	95,167

Line No.	Residential by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		712,007	69,540	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
86	General & Intangible Plant Allocators		1.00000	0.09767	0.22091	0.04643	0.12076	0.00000	0.06310	0.00000	0.05761	0.01986	0.00000	0.00000	0.37367
87															
88	Other														
89	Labor		(2,071)	(233)	(528)	(111)	(289)	-	(151)	-	(138)	(47)	-	-	(574)
90	Retail 100%, Class = # Bills		2,249	-	-	-	-	-	-	-	-	-	-	-	2,249
91	Retail 100%, Resid, Dem		3,375	-	-	-	-	-	3,375	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3,553	(233)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
96															
97	Total Gross Electric Plant in Service		13,452,025	5,309,013	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
98	Total Gross Electric Plant Allocators		1.00000	0.39466	0.01165	0.16724	0.22277	0.00000	0.11665	0.00000	0.04264	0.02449	0.00000	0.00000	0.01990
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,102,256	1,102,256	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		112,712	112,712	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		219,029	219,029	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		38,801	38,801	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		37,595	37,595	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		25,117	25,117	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		23,353	23,353	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		335	335	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,559,197	1,559,197	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,396	4,396	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		685	685	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		690	690	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		367,705	-	-	367,705	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		373,505	5,772	0	367,705	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01545	0.00000	0.98447	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,932,702	1,564,969	0	367,705	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.80973	0.00000	0.19025	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		622,617	-	-	-	622,617	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		489,929	-	-	-	-	-	489,929	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		202,315	-	-	-	-	-	-	-	202,315	-	-	-	-
135	Distribution Metering		57,222	-	-	-	-	-	-	-	-	57,222	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,372,084	0	0	0	622,617	0	489,929	0	202,315	57,222	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45377	0.00000	0.35707	0.00000	0.14745	0.04170	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,745,588	5,772	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00331	0.00000	0.21065	0.35670	0.00000	0.28067	0.00000	0.11590	0.03278	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,304,785	1,564,969	0	367,705	622,644	0	489,929	0	202,315	57,222	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.47355	0.00000	0.11126	0.18841	0.00000	0.14825	0.00000	0.06122	0.01731	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		281,283	31,711	71,724	15,074	39,207	-	20,487	-	18,706	6,447	-	-	77,926
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		7,896	-	-	-	-	-	-	-	-	-	-	-	7,896
151	General & Intangible Plant Total		289,178	31,711	71,724	15,074	39,207	0	20,487	0	18,706	6,447	0	0	85,822
152	General & Intangible Plant Allocators		1.00000	0.10966	0.24803	0.05213	0.13558	0.00000	0.07084	0.00000	0.06469	0.02229	0.00000	0.00000	0.29678
153															
154	Other														
155	Labor		942	106	240	50	131	-	69	-	63	22	-	-	261
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		103	-	-	-	-	-	103	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,045	106	240	50	131	0	172	0	63	22	0	0	261
162															
163	Total Accumulated Depreciation		3,595,008	1,596,786	71,965	382,830	661,982	0	510,588	0	221,084	63,691	0	0	86,083
164	Total Accum Deprec Allocators		1.00000	0.44417	0.02002	0.10649	0.18414	0.00000	0.14203	0.00000	0.06150	0.01772	0.00000	0.00000	0.02395
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		5,179,058	5,179,058	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,559,197)	(1,559,197)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,619,861	3,619,861	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,277,599	60,648	0	2,216,727	225	0	0	0	0	0	0	0	0
174	Transmission Reserve		(373,505)	(5,772)	0	(367,705)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,904,095	54,875	0	1,849,021	198	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02882	0.00000	0.97108	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,279,808	0	0	0	2,910,776	0	1,521,012	0	532,679	315,341	0	0	0
179	Distribution Reserve		(1,372,084)	0	0	0	(622,617)	0	(489,929)	0	(202,315)	(57,222)	0	0	0
180	Distribution Net Plant		3,907,724	0	0	0	2,288,159	0	1,031,083	0	330,364	258,119	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.58555	0.00000	0.26386	0.00000	0.08454	0.06605	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		712,007	69,540	157,289	33,057	85,979	0	44,927	0	41,022	14,138	0	0	266,055
184	General & Intangible Reserve		(289,178)	(31,711)	(71,724)	(15,074)	(39,207)	0	(20,487)	0	(18,706)	(6,447)	0	0	(85,822)
185	General & Intangible Net Plant		422,829	37,830	85,564	17,983	46,772	0	24,440	0	22,316	7,691	0	0	180,233
186	General & Intangible Net Plant Allocators		1.00000	0.08947	0.20236	0.04253	0.11062	0.00000	0.05780	0.00000	0.05278	0.01819	0.00000	0.00000	0.42626
187															
188	Other Gross Plant		3,553	(233)	(528)	(111)	(289)	0	3,224	0	(138)	(47)	0	0	1,675
189	Other Reserve		(1,045)	(106)	(240)	(50)	(131)	0	(172)	0	(63)	(22)	0	0	(261)
190	Other Net Plant		2,508	(340)	(768)	(161)	(420)	0	3,052	0	(200)	(69)	0	0	1,414
191	Other Net Plant Allocators		1.00000	(0.13542)	(0.30629)	(0.06437)	(0.16743)	0.00000	1.21711	0.00000	(0.07988)	(0.02753)	0.00000	0.00000	0.56380
192															
193	Total Gross Plant		13,452,025	5,309,013	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
194	Total Reserve		(3,595,008)	(1,596,786)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
195	Total Net Plant in Service		9,857,017	3,712,227	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
196	Total Net Plant Allocators		1.00000	0.37661	0.00860	0.18939	0.23686	0.00000	0.10739	0.00000	0.03576	0.02696	0.00000	0.00000	0.01843
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,521	1,521	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		212	212	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		109,548	109,548	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		79,878	-	-	79,878	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		214,888	-	-	-	-	-	214,888	-	-	-	-	-	-
206	Labor		33,317	3,756	8,496	1,786	4,644	-	2,427	-	2,216	764	-	-	9,230
207	Total Construction Work in Progress		439,532	115,205	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
208	Total Construction Work in Progress Allocator		1.00000	0.26211	0.01933	0.18580	0.01057	0.00000	0.49442	0.00000	0.00504	0.00174	0.00000	0.00000	0.02100
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,420	1,420	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		940	940	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,446	-	-	14,446	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,418	-	-	-	2,418	-	-	-	-	-	-	-	-
216	Labor		1,192	134	304	64	166	-	87	-	79	27	-	-	330
217	Plant Held for Future Use Total		20,415	2,495	304	14,510	2,584	0	87	0	79	27	0	0	330

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.12219	0.01489	0.71072	0.12656	0.00000	0.00425	0.00000	0.00388	0.00134	0.00000	0.00000	0.01617
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		26,921	26,921	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,027	-	21,027	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		45,750	-	45,750	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(184)	(184)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(144,028)	(13,596)	(37,273)	(8,058)	(24,208)	-	(13,282)	-	(12,340)	(3,199)	-	-	(32,071)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		176,791	-	-	-	-	-	-	-	-	-	-	-	176,791
233	Retail 100%, Class = Prod		(116,555)	(116,555)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		304,502	114,678	2,620	57,670	72,124	-	32,701	-	10,889	8,209	-	-	5,611
235	Retail 100%, Class = T&D		(76,661)	(0)	-	(0)	(42,263)	-	(22,085)	-	(7,734)	(4,579)	-	-	-
236	Retail 100%, Class = Metering		26,403	-	-	-	-	-	-	-	-	26,403	-	-	-
237	Retail 100%, Resid, Dem		7,087	-	-	-	-	-	7,087	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		182,359	71,970	2,125	30,497	40,624	-	21,272	-	7,775	4,466	-	-	3,629
241	Total Working Capital		453,413	83,234	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
242	Total Working Capital Allocator		1.00000	0.18357	0.07554	0.17668	0.10206	0.00000	0.05667	0.00000	(0.00311)	0.06903	0.00000	0.00000	0.33956
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		13,452,025	5,309,013	156,760	2,249,673	2,996,691	0	1,569,163	0	573,564	329,432	0	0	267,730
247	Accumulated Depreciation		(3,595,008)	(1,596,786)	(71,965)	(382,830)	(661,982)	0	(510,588)	0	(221,084)	(63,691)	0	0	(86,083)
248	Net Electric Plant in Service		9,857,017	3,712,227	84,796	1,866,843	2,334,709	0	1,058,575	0	352,479	265,741	0	0	181,647
249	Construction Work in Progress		439,532	115,205	8,496	81,663	4,644	0	217,314	0	2,216	764	0	0	9,230
250	Plant Held for Future Use		20,415	2,495	304	14,510	2,584	0	87	0	79	27	0	0	330
251	Working Capital		453,413	83,234	34,249	80,109	46,276	0	25,695	0	(1,410)	31,301	0	0	153,961
252	Total Rate Base		20,627,395	7,625,387	212,640	3,909,968	4,722,921	0	2,360,246	0	705,843	563,574	0	0	526,816
253	Total Rate Base Allocator		1.00000	0.36967	0.01031	0.18955	0.22896	0.00000	0.11442	0.00000	0.03422	0.02732	0.00000	0.00000	0.02554
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		1,737,547	581,636	137,930	232,459	347,859	-	190,843	-	43,147	51,345	-	-	152,330
258	Clean Energy Connect		9,101	9,101	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		412	-	-	-	-	-	412	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,747,059	590,736	137,930	232,459	347,859	-	191,255	-	43,147	51,345	-	-	152,330
262	Wholesale Revenue														

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		1,747,059	590,736	137,930	232,459	347,859	0	191,255	0	43,147	51,345	0	0	152,330
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33813	0.07895	0.13306	0.19911	0.00000	0.10947	0.00000	0.02470	0.02939	0.00000	0.00000	0.08719
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,696,671	553,953	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,304
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,696,671	553,953	136,662	219,458	325,885	-	184,023	-	80,130	48,255	-	-	148,304
270	Function Allocator for Electric Revenue		1.00000	0.32649	0.08055	0.12935	0.19207	0.00000	0.10846	0.00000	0.04723	0.02844	0.00000	0.00000	0.08741
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		8,233	-	-	8,233	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,419	-	-	-	1,419	-	-	-	-	-	-	-	-
276	Distribution Secondary		5,771	-	-	-	-	-	5,771	-	-	-	-	-	-
277	Distribution Service		39,939	-	-	-	-	-	-	-	39,939	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		365	135	4	69	84	-	42	-	13	10	-	-	9
283	Total Other Revenue		55,728	135	4	8,303	1,502	0	5,813	0	39,952	10	0	0	9
284	Total Other Revenue Allocator		1.00000	0.00242	0.00007	0.14899	0.02696	0.00000	0.10431	0.00000	0.71691	0.00018	0.00000	0.00000	0.00017
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,044	13,044	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,423	2,423	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,616	3,616	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		4,754	4,754	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		23,837	23,837	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,729	-	58,729	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,050	-	6,050	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,720	-	14,720	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,494	-	3,494	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		82,993	0	82,993	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		106,830	23,837	82,993	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22313	0.77687	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		233	233	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,523	-	-	16,523	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,837	314	0	16,523	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01866	0.00000	0.98134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		33,143	-	-	-	33,143	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,912	-	-	-	-	-	17,912	-	-	-	-	-	-
319	Distribution Service		15,836	-	-	-	-	-	-	-	15,836	-	-	-	-
320	Distribution Metering		2,622	-	-	-	-	-	-	-	-	2,622	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		69,513	0	0	0	33,143	0	17,912	0	15,836	2,622	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.47679	0.00000	0.25768	0.00000	0.22782	0.03771	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,396	-	-	-	-	-	-	-	9,396	-	-	-	-
328	Meter Reading		1,792	-	-	-	-	-	-	-	-	1,792	-	-	-
329	Customer Records		12,886	-	-	-	-	-	-	-	-	-	-	-	12,886
330	Customer Billing		11,701	-	-	-	-	-	-	-	-	-	-	-	11,701
331	Retail 100%, Class = # Bills		11,214	-	-	-	-	-	-	-	-	-	-	-	11,214
332	Customer Accounting O&M		46,989	0	0	0	0	0	0	0	9,396	1,792	0	0	35,801
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,873	-	-	-	-	-	-	-	-	-	-	-	1,873
337	Customer Serv & Info. O&M		1,873	0	0	0	0	0	0	0	0	0	0	0	1,873
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,776	-	-	-	-	-	-	-	-	-	-	-	9,776
342	Sales O&M		9,776	0	0	0	0	0	0	0	0	0	0	0	9,776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		118,039	13,307	30,099	6,326	16,453	-	8,597	-	7,850	2,705	-	-	32,701
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,720	3,836	113	1,625	2,165	-	1,134	-	414	238	-	-	193
349	EV O&M		1,323	-	-	-	-	-	1,323	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		6,629	-	-	-	-	-	-	-	-	-	-	-	6,629
351	Retail 100%, Class = T&D		39,476	0	-	0	21,763	-	11,372	-	3,983	2,358	-	-	-
352	Retail 100%, Resid, Cust		10,432	-	-	-	-	-	-	-	-	-	-	-	10,432

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		185,619	17,143	30,212	7,951	40,382	0	22,426	0	12,247	5,301	0	0	49,956
355	Admin & General O&M Allocators		1.00000	0.09236	0.16276	0.04284	0.21755	0.00000	0.12082	0.00000	0.06598	0.02856	0.00000	0.00000	0.26913
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		437,437	41,294	113,205	24,475	73,525	0	40,338	0	37,479	9,715	0	0	97,406
362	Total O&M Allocators		1.00000	0.09440	0.25879	0.05595	0.16808	0.00000	0.09222	0.00000	0.08568	0.02221	0.00000	0.00000	0.22267
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		12												12
365	Total Adjusted O&M		437,449	41,294	113,205	24,475	73,525	-	40,338	-	37,479	9,715	-	-	97,418
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		165,005	165,005	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		23,539	23,539	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		10,144	10,144	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		24,891	24,891	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,153	1,153	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		554	554	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		419	419	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		225,706	225,706	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		879	879	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		180	180	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		50,159	-	-	50,159	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		51,260	1,097	0	50,159	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02141	0.00000	0.97851	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		276,966	226,803	0	50,159	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.81888	0.00000	0.18110	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		75,490	-	-	-	75,490	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		45,641	-	-	-	-	-	45,641	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,866	-	-	-	-	-	-	-	12,866	-	-	-	-
401	Distribution Metering		16,516	-	-	-	-	-	-	-	-	16,516	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		150,514	0	0	0	75,490	0	45,641	0	12,866	16,516	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50155	0.00000	0.30324	0.00000	0.08548	0.10973	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		201,775	1,097	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00544	0.00000	0.24859	0.37415	0.00000	0.22620	0.00000	0.06376	0.08186	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		427,480	226,803	0	50,159	75,495	0	45,641	0	12,866	16,516	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53056	0.00000	0.11734	0.17660	0.00000	0.10677	0.00000	0.03010	0.03864	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		45,200	5,096	11,525	2,422	6,300	-	3,292	-	3,006	1,036	-	-	12,522
415	Retail 100%, Class = # Bills		6,252	-	-	-	-	-	-	-	-	-	-	-	6,252
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,451	5,096	11,525	2,422	6,300	0	3,292	0	3,006	1,036	0	0	18,774
418	General & Intangible Plant Allocators		1.00000	0.09904	0.22401	0.04708	0.12245	0.00000	0.06398	0.00000	0.05842	0.02014	0.00000	0.00000	0.36488
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		5,834	-	-	-	-	-	-	-	-	-	-	-	5,834
423	Retail 100%, Resid, Dem		2,334	-	-	-	-	-	2,334	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		503	189	4	95	119	-	54	-	18	14	-	-	9
425	Retail 100%, Class = T&D		732	0	-	0	404	-	211	-	74	44	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		223	223	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		9,626	413	4	95	523	0	2,599	0	92	57	0	0	5,843
431															
432	Total Depreciation Expense		488,558	232,312	11,530	52,676	82,317	0	51,533	0	15,964	17,610	0	0	24,617
433	Total Depreciation Expense Allocators		1.00000	0.47550	0.02360	0.10782	0.16849	0.00000	0.10548	0.00000	0.03268	0.03604	0.00000	0.00000	0.05039
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,526	1,299	2,939	618	1,607	-	839	-	767	264	-	-	3,193
438	Gross Total Plant		103,175	40,719	1,202	17,255	22,984	-	12,035	-	4,399	2,527	-	-	2,053
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		114,701	42,019	4,141	17,872	24,591	0	12,875	0	5,166	2,791	0	0	5,247
441	Total Taxes Other Allocator		1.00000	0.36633	0.03611	0.15582	0.21439	0.00000	0.11225	0.00000	0.04504	0.02433	0.00000	0.00000	0.04574
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,802,787	590,871	137,933	240,761	349,361	0	197,068	0	83,098	51,355	0	0	152,339
446	Total Oper. Exp. Before Tax	Line 19	1,040,708	315,625	128,876	95,023	180,433	0	104,746	0	58,609	30,116	0	0	127,282
447	Net Oper. Income (NOI) before Tax		762,079	275,247	9,057	145,738	168,929	0	92,322	0	24,490	21,239	0	0	25,057
448	Interest Expense	Line 8 x WACC	189,559	68,872	2,250	35,959	42,033	-	22,909	-	6,219	5,242	-	-	6,075
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	572,519	206,375	6,807	109,779	126,896	-	69,412	-	18,270	15,997	-	-	18,982
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	572,519	206,375	6,807	109,779	126,896	0	69,412	0	18,270	15,997	0	0	18,982
453	Fed & St Permanent Differences	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
454	State Temporary Differences	Sch. 13	(415,025)	(163,795)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
455	State Taxable Income	Ln 452:454	170,476	47,703	2,122	42,543	37,333	0	22,515	0	1,128	6,151	0	0	10,981
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	9,376	2,624	117	2,340	2,053	-	1,238	-	62	338	-	-	604
458	State Income Tax (Def.)	Ln 454 x Ln 456	22,826	9,009	266	3,817	5,085	-	2,663	-	973	559	-	-	454
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	32,203	11,632	383	6,157	7,138	-	3,901	-	1,035	897	-	-	1,058
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	572,519	206,375	6,807	109,779	126,896	-	69,412	-	18,270	15,997	-	-	18,982
464	Fed & St Permanent Differences	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
465	Fed Temporary Differences	Sch. 13	(272,196)	(107,425)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
466	State Income Tax Exp. (Cur.)	Line 457	(9,376)	(2,624)	(117)	(2,340)	(2,053)	-	(1,238)	-	(62)	(338)	-	-	(604)
467	Fed. Taxable Income	Ln 463:466	303,930	101,449	3,670	64,089	67,098	-	37,937	-	7,156	9,311	-	-	13,219
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	63,825	21,304	771	13,459	14,091	-	7,967	-	1,503	1,955	-	-	2,776
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	63,825	21,304	771	13,459	14,091	-	7,967	-	1,503	1,955	-	-	2,776
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	57,161	22,559	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(4,794)	(1,892)	(56)	(802)	(1,068)	-	(559)	-	(204)	(117)	-	-	(95)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(31,531)	(12,444)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
477	Total Federal Income Tax Exp.	Ln 471:476	84,411	29,429	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	73,201	23,928	887	15,799	16,144	-	9,205	-	1,565	2,294	-	-	3,380
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	75,194	29,676	876	12,575	16,751	-	8,771	-	3,206	1,841	-	-	1,497
481	Total Direct Adjs.	Ln 459 + Ln 475	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(31,531)	(12,444)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,522)	(1,785)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
485	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
486	Total Income Tax Expense	Ln 479:485	106,116	36,918	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
487															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
493	Interest Expense	Line 8 x WACC	(189,559)	(68,872)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
494	Permanent Diff Fed & State	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
495	Federal Portion of Direct Adjs.	Sch. 13	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(36,053)	(14,229)	(420)	(6,029)	(8,031)	-	(4,206)	-	(1,537)	(883)	-	-	(718)
497	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
498	Temporary Diff Federal	Sch. 13	(272,196)	(107,425)	(3,172)	(45,521)	(60,637)	-	(31,751)	-	(11,606)	(6,666)	-	-	(5,417)
499	Deferred Tax Federal	Ln 498 x Ln 468	57,161	22,559	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
500	Base for FIT Computation	Ln 492:499	222,072	73,028	2,689	47,615	48,990	-	27,867	-	4,884	6,914	-	-	10,084
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	59,032	19,412	715	12,657	13,023	-	7,408	-	1,298	1,838	-	-	2,681
503	Federal Portion of Direct Adjs.	Sch. 13	(250)	(99)	(3)	(42)	(56)	-	(29)	-	(11)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(31,531)	(12,444)	(367)	(5,273)	(7,024)	-	(3,678)	-	(1,344)	(772)	-	-	(628)
505	Total FIT before Adding Deferred	Ln 502:504	27,250	6,870	344	7,342	5,943	-	3,700	-	(57)	1,060	-	-	2,048
506	Total FIT - Deferred	Line 499	57,161	22,559	666	9,559	12,734	-	6,668	-	2,437	1,400	-	-	1,138
507	Total FIT - Current & Deferred	Ln 505:506	84,411	29,429	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	655,963	238,329	7,786	124,435	145,453	-	79,277	-	21,521	18,139	-	-	21,022
511	Interest Expense	Line 26 x WACC	(189,559)	(68,872)	(2,250)	(35,959)	(42,033)	-	(22,909)	-	(6,219)	(5,242)	-	-	(6,075)
512	Permanent Diff Fed & State	Sch. 13	12,982	5,124	151	2,171	2,892	-	1,514	-	554	318	-	-	258
513	Temporary State Differences	Sch. 13	(415,025)	(163,795)	(4,836)	(69,407)	(92,455)	-	(48,412)	-	(17,696)	(10,164)	-	-	(8,260)
514	State Deferred Tax	Ln 513 x Ln 456	22,826	9,009	266	3,817	5,085	-	2,663	-	973	559	-	-	454
515	Net FIT Allowable	Line 507	84,411	29,429	1,011	16,902	18,677	-	10,368	-	2,381	2,459	-	-	3,186
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,522)	(1,785)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
517	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
518	Base for SIT Computation	Ln 510:517	161,100	45,080	2,005	40,203	35,280	-	21,276	-	1,066	5,813	-	-	10,377
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	9,376	2,624	117	2,340	2,053	-	1,238	-	62	338	-	-	604
521	Total SIT - Deferred	Line 514	22,826	9,009	266	3,817	5,085	-	2,663	-	973	559	-	-	454
522	Total SIT - Current & Deferred	Ln 520:521	32,203	11,632	383	6,157	7,138	-	3,901	-	1,035	897	-	-	1,058
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,522)	(1,785)	(53)	(756)	(1,007)	-	(527)	-	(193)	(111)	-	-	(90)
525	Parent Debt Tax Adjustment	Sch. 13	(5,977)	(2,359)	(70)	(1,000)	(1,331)	-	(697)	-	(255)	(146)	-	-	(119)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	106,116	36,918	1,271	21,303	23,476	-	13,045	-	2,968	3,100	-	-	4,035
528	Total Income Tax Allocator		1.00000	0.34790	0.01198	0.20075	0.22123	0.00000	0.12293	0.00000	0.02797	0.02921	0.00000	0.00000	0.03803
529															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		8,573	8,573	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,775	1,775	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,033	2,033	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		603	603	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,026	-	25,026	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,794	-	2,794	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		915	-	915	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		852	-	852	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		42,571	12,983	29,587	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,316	98	-	6,218	0	-	-	-	-	-	-	-	-
542	Distribution		29,336	-	-	-	16,173	-	8,451	-	2,960	1,752	-	-	-
543	Subtotal Prod, Trans and Dist		78,223	13,081	29,587	6,218	16,173	0	8,451	0	2,960	1,752	0	0	0
544	Customer Accounts		23,789	-	-	-	-	-	-	-	4,757	907	-	-	18,125
545	Customer Service & Info.		7,900	-	-	-	-	-	-	-	-	-	-	-	7,900
546	Sales		6,120	-	-	-	-	-	-	-	-	-	-	-	6,120
547	Subtotal before Admin & Gen		116,033	13,081	29,587	6,218	16,173	0	8,451	0	7,717	2,659	0	0	32,145
548	Admin & General		55,624	6,271	14,184	2,981	7,753	-	4,051	-	3,699	1,275	-	-	15,410
549	Total		$171,657	$19,352	$43,771	$9,199	$23,927	$0	$12,502	$0	$11,416	$3,934	$0	$0	$47,556
550	Total Labor Allocator		1.00000	0.11274	0.25499	0.05359	0.13939	0.00000	0.07283	0.00000	0.06650	0.02292	0.00000	0.00000	0.27704

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,156,407	476,524	14,620	199,591	228,984	-	137,543	-	45,852	31,932	-	-	21,361
3	Accum. Depreciation & Amort.	Line 163	(310,119)	(143,324)	(6,712)	(33,965)	(50,584)	-	(44,842)	-	(17,674)	(6,151)	-	-	(6,868)
4	Net Plant in Service		846,288	333,200	7,908	165,626	178,400	-	92,701	-	28,178	25,781	-	-	14,493
5	Construction Work in Progress	Line 207	38,806	10,341	792	7,245	355	-	19,089	-	177	70	-	-	736
6	Plant Held for Future Use	Line 217	1,780	224	28	1,287	197	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	38,469	7,471	3,194	7,107	3,536	-	1,660	-	(113)	3,055	-	-	12,558
8	Total Rate Base		925,342	351,236	11,923	181,266	182,489	-	113,458	-	28,249	28,908	-	-	27,814
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	149,182	53,023	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,299
12	Other Operating Revenue	Line 283	4,570	12	0	737	115	-	511	-	3,194	1	-	-	1
13	Total Revenue		153,752	53,035	12,864	21,360	26,696	-	16,921	-	6,643	4,933	-	-	11,300
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	36,271	3,706	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,897
17	Depreciation	Line 432	42,158	20,852	1,075	4,673	6,290	-	4,322	-	1,276	1,705	-	-	1,964
18	Tax Other Than Income Tax	Line 440	9,852	3,772	386	1,586	1,879	-	1,129	-	413	269	-	-	419
19	Operating Expense before Tax		88,280	28,330	12,020	8,430	13,787	-	8,877	-	4,685	2,871	-	-	9,280
20	Income Tax Expense	Line 486	9,114	3,314	119	1,890	1,794	-	1,134	-	237	301	-	-	326
21	Total Operating Expense		97,395	31,643	12,138	10,320	15,581	-	10,011	-	4,923	3,172	-	-	9,606
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
25	Net Operating Income Required	Ln 8 x Ln 33	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	149,182	53,023	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,299
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		338,871	338,871	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		26,690	26,690	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		32,558	32,558	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		66,741	66,741	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		464,860	464,860	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,362	4,362	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		119	119	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		891	891	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		72	72	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		196,668	-	-	196,668	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		202,129	5,444	0	196,668	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02693	0.00000	0.97298	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		666,988	470,303	0	196,668	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70511	0.00000	0.29486	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		222,419	-	-	-	222,419	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		133,610	-	-	-	-	-	133,610	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		42,583	-	-	-	-	-	-	-	42,583	-	-	-	-
69	Distribution Metering		30,646	-	-	-	-	-	-	-	-	30,646	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		429,259	0	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51815	0.00000	0.31126	0.00000	0.09920	0.07139	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		894,119	464,860	0	1	222,419	0	133,610	0	42,583	30,646	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51991	0.00000	0.00000	0.24876	0.00000	0.14943	0.00000	0.04763	0.03428	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		52,564	6,242	14,669	2,933	6,570	-	3,946	-	3,279	1,290	-	-	13,635
83	Retail 100%, Class = # Bills		7,593	-	-	-	-	-	-	-	-	-	-	-	7,593

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		60,157	6,242	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
86	General & Intangible Plant Allocators		1.00000	0.10376	0.24385	0.04875	0.10921	0.00000	0.06560	0.00000	0.05451	0.02144	0.00000	0.00000	0.35287
87															
88	Other														
89	Labor		(176)	(21)	(49)	(10)	(22)	-	(13)	-	(11)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
96															
97	Total Gross Electric Plant in Service		1,156,407	476,524	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
98	Total Gross Electric Plant Allocators		1.00000	0.41207	0.01264	0.17260	0.19801	0.00000	0.11894	0.00000	0.03965	0.02761	0.00000	0.00000	0.01847
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		98,936	98,936	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		10,117	10,117	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		19,659	19,659	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		3,483	3,483	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,374	3,374	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,254	2,254	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,096	2,096	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		139,950	139,950	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		395	395	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		61	61	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		62	62	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		32,623	-	-	32,623	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		33,143	518	0	32,623	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01563	0.00000	0.98431	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		173,093	140,468	0	32,623	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.81152	0.00000	0.18847	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		47,576	-	-	-	47,576	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,037	-	-	-	-	-	43,037	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,173	-	-	-	-	-	-	-	16,173	-	-	-	-
135	Distribution Metering		5,561	-	-	-	-	-	-	-	-	5,561	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		112,347	0	0	0	47,576	0	43,037	0	16,173	5,561	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42347	0.00000	0.38307	0.00000	0.14396	0.04950	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		145,490	518	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00356	0.00000	0.22423	0.32702	0.00000	0.29581	0.00000	0.11117	0.03822	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		285,440	140,468	0	32,623	47,578	0	43,037	0	16,173	5,561	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49211	0.00000	0.11429	0.16668	0.00000	0.15077	0.00000	0.05666	0.01948	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		23,970	2,846	6,689	1,337	2,996	-	1,800	-	1,495	588	-	-	6,217
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		630	-	-	-	-	-	-	-	-	-	-	-	630
151	General & Intangible Plant Total		24,600	2,846	6,689	1,337	2,996	0	1,800	0	1,495	588	0	0	6,847
152	General & Intangible Plant Allocators		1.00000	0.11570	0.27193	0.05437	0.12179	0.00000	0.07316	0.00000	0.06079	0.02391	0.00000	0.00000	0.27835
153															
154	Other														
155	Labor		80	10	22	4	10	-	6	-	5	2	-	-	21
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		80	10	22	4	10	0	6	0	5	2	0	0	21
162															
163	Total Accumulated Depreciation		310,119	143,324	6,712	33,965	50,584	0	44,842	0	17,674	6,151	0	0	6,868
164	Total Accum Deprec Allocators		1.00000	0.46216	0.02164	0.10952	0.16311	0.00000	0.14460	0.00000	0.05699	0.01984	0.00000	0.00000	0.02215
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		464,860	464,860	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(139,950)	(139,950)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		324,910	324,910	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		202,129	5,444	0	196,668	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(33,143)	(518)	0	(32,623)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		168,986	4,925	0	164,045	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02915	0.00000	0.97076	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		429,258	0	0	0	222,419	0	133,610	0	42,583	30,646	0	0	0
179	Distribution Reserve		(112,347)	0	0	0	(47,576)	0	(43,037)	0	(16,173)	(5,561)	0	0	0
180	Distribution Net Plant		316,912	0	0	0	174,843	0	90,573	0	26,410	25,085	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.55171	0.00000	0.28580	0.00000	0.08334	0.07916	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		60,157	6,242	14,669	2,933	6,570	0	3,946	0	3,279	1,290	0	0	21,228
184	General & Intangible Reserve		(24,600)	(2,846)	(6,689)	(1,337)	(2,996)	0	(1,800)	0	(1,495)	(588)	0	0	(6,847)
185	General & Intangible Net Plant		35,558	3,395	7,980	1,595	3,574	0	2,147	0	1,784	702	0	0	14,380
186	General & Intangible Net Plant Allocators		1.00000	0.09549	0.22443	0.04487	0.10051	0.00000	0.06038	0.00000	0.05017	0.01974	0.00000	0.00000	0.40442
187															
188	Other Gross Plant		3	(21)	(49)	(10)	(22)	0	(13)	0	(11)	(4)	0	0	134
189	Other Reserve		(80)	(10)	(22)	(4)	(10)	0	(6)	0	(5)	(2)	0	0	(21)
190	Other Net Plant		(77)	(30)	(72)	(14)	(32)	0	(19)	0	(16)	(6)	0	0	113
191	Other Net Plant Allocators		1.00000	0.39432	0.92673	0.18528	0.41505	0.00000	0.24932	0.00000	0.20717	0.08150	0.00000	0.00000	(1.45937)
192															
193	Total Gross Plant		1,156,407	476,524	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
194	Total Reserve		(310,119)	(143,324)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
195	Total Net Plant in Service		846,288	333,200	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
196	Total Net Plant Allocators		1.00000	0.39372	0.00934	0.19571	0.21080	0.00000	0.10954	0.00000	0.03330	0.03046	0.00000	0.00000	0.01713
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		137	137	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		9,833	9,833	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		7,087	-	-	7,087	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		18,876	-	-	-	-	-	18,876	-	-	-	-	-	-
206	Labor		2,839	337	792	158	355	-	213	-	177	70	-	-	736
207	Total Construction Work in Progress		38,806	10,341	792	7,245	355	0	19,089	0	177	70	0	0	736
208	Total Construction Work in Progress Allocator		1.00000	0.26647	0.02042	0.18670	0.00914	0.00000	0.49193	0.00000	0.00456	0.00180	0.00000	0.00000	0.01898
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,282	-	-	1,282	-	-	-	-	-	-	-	-	-
215	Distribution Primary		185	-	-	-	185	-	-	-	-	-	-	-	-
216	Labor		102	12	28	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,780	224	28	1,287	197	0	8	0	6	2	0	0	26

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.12581	0.01593	0.72329	0.11093	0.00000	0.00428	0.00000	0.00356	0.00140	0.00000	0.00000	0.01480
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,416	2,416	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		1,961	-	1,961	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,267	-	4,267	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(11,956)	(1,220)	(3,476)	(715)	(1,850)	-	(1,128)	-	(986)	(295)	-	-	(2,285)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,106	-	-	-	-	-	-	-	-	-	-	-	14,106
233	Retail 100%, Class = Prod		(10,462)	(10,462)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,143	10,293	244	5,117	5,511	-	2,864	-	870	796	-	-	448
235	Retail 100%, Class = T&D		(6,233)	(0)	-	(0)	(3,229)	-	(1,940)	-	(618)	(445)	-	-	-
236	Retail 100%, Class = Metering		2,566	-	-	-	-	-	-	-	-	2,566	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		15,677	6,460	198	2,706	3,104	-	1,865	-	622	433	-	-	290
241	Total Working Capital		38,469	7,471	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
242	Total Working Capital Allocator		1.00000	0.19421	0.08303	0.18475	0.09192	0.00000	0.04315	0.00000	(0.00293)	0.07941	0.00000	0.00000	0.32645
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,156,407	476,524	14,620	199,591	228,984	0	137,543	0	45,852	31,932	0	0	21,361
247	Accumulated Depreciation		(310,119)	(143,324)	(6,712)	(33,965)	(50,584)	0	(44,842)	0	(17,674)	(6,151)	0	0	(6,868)
248	Net Electric Plant in Service		846,288	333,200	7,908	165,626	178,400	0	92,701	0	28,178	25,781	0	0	14,493
249	Construction Work in Progress		38,806	10,341	792	7,245	355	0	19,089	0	177	70	0	0	736
250	Plant Held for Future Use		1,780	224	28	1,287	197	0	8	0	6	2	0	0	26
251	Working Capital		38,469	7,471	3,194	7,107	3,536	0	1,660	0	(113)	3,055	0	0	12,558
252	Total Rate Base		1,771,630	684,436	19,832	346,892	360,889	0	206,158	0	56,426	54,689	0	0	42,307
253	Total Rate Base Allocator		1.00000	0.38633	0.01119	0.19580	0.20370	0.00000	0.11637	0.00000	0.03185	0.03087	0.00000	0.00000	0.02388
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		148,365	52,206	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,299
258	Clean Energy Connect		817	817	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		149,182	53,023	12,864	20,624	26,581	-	16,411	-	3,449	4,932	-	-	11,299
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		149,182	53,023	12,864	20,624	26,581	0	16,411	0	3,449	4,932	0	0	11,299
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35542	0.08623	0.13825	0.17818	0.00000	0.11001	0.00000	0.02312	0.03306	0.00000	0.00000	0.07574
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		144,638	49,721	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	10,974
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		144,638	49,721	12,746	19,470	24,902	-	15,787	-	6,406	4,632	-	-	10,974
270	Function Allocator for Electric Revenue		1.00000	0.34377	0.08812	0.13461	0.17217	0.00000	0.10915	0.00000	0.04429	0.03202	0.00000	0.00000	0.07587
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		730	-	-	730	-	-	-	-	-	-	-	-	-
275	Distribution Primary		108	-	-	-	108	-	-	-	-	-	-	-	-
276	Distribution Secondary		507	-	-	-	-	-	507	-	-	-	-	-	-
277	Distribution Service		3,193	-	-	-	-	-	-	-	3,193	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		31	12	0	6	6	-	4	-	1	1	-	-	1
283	Total Other Revenue		4,570	12	0	737	115	0	511	0	3,194	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.00265	0.00008	0.16118	0.02512	0.00000	0.11173	0.00000	0.69886	0.00021	0.00000	0.00000	0.00016
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,171	1,171	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		325	325	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		427	427	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,140	2,140	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,477	-	5,477	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		564	-	564	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,373	-	1,373	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		326	-	326	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		7,740	0	7,740	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		9,880	2,140	7,740	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.21656	0.78344	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,466	-	-	1,466	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,494	28	0	1,466	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01887	0.00000	0.98113	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,533	-	-	-	2,533	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,573	-	-	-	-	-	1,573	-	-	-	-	-	-
319	Distribution Service		1,266	-	-	-	-	-	-	-	1,266	-	-	-	-
320	Distribution Metering		255	-	-	-	-	-	-	-	-	255	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,627	0	0	0	2,533	0	1,573	0	1,266	255	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45009	0.00000	0.27964	0.00000	0.22499	0.04528	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		751	-	-	-	-	-	-	-	751	-	-	-	-
328	Meter Reading		143	-	-	-	-	-	-	-	-	143	-	-	-
329	Customer Records		1,028	-	-	-	-	-	-	-	-	-	-	-	1,028
330	Customer Billing		934	-	-	-	-	-	-	-	-	-	-	-	934
331	Retail 100%, Class = # Bills		895	-	-	-	-	-	-	-	-	-	-	-	895
332	Customer Accounting O&M		3,751	0	0	0	0	0	0	0	751	143	0	0	2,856
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.20027	0.03813	0.00000	0.00000	0.76160
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		780	-	-	-	-	-	-	-	-	-	-	-	780
342	Sales O&M		780	0	0	0	0	0	0	0	0	0	0	0	780
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,059	1,194	2,807	561	1,257	-	755	-	628	247	-	-	2,609
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		836	344	11	144	165	-	99	-	33	23	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		529	-	-	-	-	-	-	-	-	-	-	-	529
351	Retail 100%, Class = T&D		3,209	0	-	0	1,663	-	999	-	318	229	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		14,633	1,539	2,818	705	3,086	0	1,854	0	979	499	0	0	3,153
355	Admin & General O&M Allocators		1.00000	0.10516	0.19256	0.04821	0.21087	0.00000	0.12667	0.00000	0.06691	0.03411	0.00000	0.00000	0.21551
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		36,313	3,706	10,558	2,171	5,618	0	3,427	0	2,996	897	0	0	6,939
362	Total O&M Allocators		1.00000	0.10207	0.29075	0.05980	0.15471	0.00000	0.09437	0.00000	0.08251	0.02470	0.00000	0.00000	0.19110
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(42)												(42)
365	Total Adjusted O&M		36,271	3,706	10,558	2,171	5,618	-	3,427	-	2,996	897	-	-	6,897
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		14,810	14,810	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,113	2,113	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		911	911	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,234	2,234	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		20,259	20,259	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		79	79	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,450	-	-	4,450	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,549	99	0	4,450	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02166	0.00000	0.97827	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		24,808	20,357	0	4,450	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82060	0.00000	0.17938	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		5,768	-	-	-	5,768	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		4,009	-	-	-	-	-	4,009	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1,029	-	-	-	-	-	-	-	1,029	-	-	-	-
401	Distribution Metering		1,605	-	-	-	-	-	-	-	-	1,605	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		12,411	0	0	0	5,768	0	4,009	0	1,029	1,605	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.46477	0.00000	0.32303	0.00000	0.08287	0.12933	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		16,960	99	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00581	0.00000	0.26238	0.34013	0.00000	0.23639	0.00000	0.06064	0.09464	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		37,219	20,357	0	4,450	5,769	0	4,009	0	1,029	1,605	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.54696	0.00000	0.11956	0.15499	0.00000	0.10772	0.00000	0.02763	0.04313	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,852	457	1,075	215	481	-	289	-	240	95	-	-	999
415	Retail 100%, Class = # Bills		499	-	-	-	-	-	-	-	-	-	-	-	499
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,351	457	1,075	215	481	0	289	0	240	95	0	0	1,498
418	General & Intangible Plant Allocators		1.00000	0.10513	0.24708	0.04940	0.11066	0.00000	0.06647	0.00000	0.05524	0.02173	0.00000	0.00000	0.34430
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		465	-	-	-	-	-	-	-	-	-	-	-	465
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		43	17	0	8	9	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	31	-	19	-	6	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		588	37	0	8	40	0	23	0	7	6	0	0	466
431															
432	Total Depreciation Expense		42,158	20,852	1,075	4,673	6,290	0	4,322	0	1,276	1,705	0	0	1,964
433	Total Depreciation Expense Allocators		1.00000	0.49461	0.02551	0.11086	0.14920	0.00000	0.10251	0.00000	0.03027	0.04045	0.00000	0.00000	0.04659
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		982	117	274	55	123	-	74	-	61	24	-	-	255
438	Gross Total Plant		8,869	3,655	112	1,531	1,756	-	1,055	-	352	245	-	-	164
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		9,852	3,772	386	1,586	1,879	0	1,129	0	413	269	0	0	419
441	Total Taxes Other Allocator		1.00000	0.38283	0.03921	0.16095	0.19073	0.00000	0.11457	0.00000	0.04192	0.02731	0.00000	0.00000	0.04249
442															

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	153,752	53,035	12,864	21,360	26,696	0	16,921	0	6,643	4,933	0	0	11,300
446	Total Oper. Exp. Before Tax	Line 19	88,280	28,330	12,020	8,430	13,787	0	8,877	0	4,685	2,871	0	0	9,280
447	Net Oper. Income (NOI) before Tax		65,472	24,705	845	12,930	12,908	0	8,044	0	1,958	2,062	0	0	2,020
448	Interest Expense	Line 8 x WACC	16,286	6,182	210	3,190	3,212	-	1,997	-	497	509	-	-	490
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	49,186	18,524	635	9,740	9,696	-	6,047	-	1,461	1,553	-	-	1,530
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	49,186	18,524	635	9,740	9,696	0	6,047	0	1,461	1,553	0	0	1,530
453	Fed & St Permanent Differences	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
454	State Temporary Differences	Sch. 13	(35,678)	(14,702)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
455	State Taxable Income	Ln 452:454	14,624	4,282	198	3,774	2,853	0	1,936	0	90	598	0	0	892
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	804	235	11	208	157	-	107	-	5	33	-	-	49
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,962	809	25	339	389	-	233	-	78	54	-	-	36
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	2,767	1,044	36	546	545	-	340	-	83	87	-	-	85
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	49,186	18,524	635	9,740	9,696	-	6,047	-	1,461	1,553	-	-	1,530
464	Fed & St Permanent Differences	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
465	Fed Temporary Differences	Sch. 13	(23,399)	(9,642)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
466	State Income Tax Exp. (Cur.)	Line 457	(804)	(235)	(11)	(208)	(157)	-	(107)	-	(5)	(33)	-	-	(49)
467	Fed. Taxable Income	Ln 463:466	26,098	9,106	342	5,686	5,127	-	3,290	-	572	905	-	-	1,070
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	5,481	1,912	72	1,194	1,077	-	691	-	120	190	-	-	225
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	5,481	1,912	72	1,194	1,077	-	691	-	120	190	-	-	225
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,914	2,025	62	848	973	-	584	-	195	136	-	-	91
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(412)	(170)	(5)	(71)	(82)	-	(49)	-	(16)	(11)	-	-	(8)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(2,711)	(1,117)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
477	Total Federal Income Tax Exp.	Ln 471:476	7,250	2,641	94	1,500	1,427	-	901	-	190	239	-	-	257
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	6,285	2,148	83	1,402	1,234	-	797	-	125	223	-	-	274
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	6,464	2,664	82	1,116	1,280	-	769	-	256	178	-	-	119
481	Total Direct Adjs.	Ln 459 + Ln 475	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(2,711)	(1,117)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(389)	(160)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
486	Total Income Tax Expense	Ln 479:485	9,114	3,314	119	1,890	1,794	-	1,134	-	237	301	-	-	326
487															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
493	Interest Expense	Line 8 x WACC	(16,286)	(6,182)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
494	Permanent Diff Fed & State	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
495	Federal Portion of Direct Adjs.	Sch. 13	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(3,099)	(1,277)	(39)	(535)	(614)	-	(369)	-	(123)	(86)	-	-	(57)
497	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
498	Temporary Diff Federal	Sch. 13	(23,399)	(9,642)	(296)	(4,039)	(4,633)	-	(2,783)	-	(928)	(646)	-	-	(432)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,914	2,025	62	848	973	-	584	-	195	136	-	-	91
500	Base for FIT Computation	Ln 492:499	19,067	6,555	251	4,224	3,743	-	2,415	-	390	672	-	-	816
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	5,068	1,742	67	1,123	995	-	642	-	104	179	-	-	217
503	Federal Portion of Direct Adjs.	Sch. 13	(21)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(2,711)	(1,117)	(34)	(468)	(537)	-	(322)	-	(107)	(75)	-	-	(50)
505	Total FIT before Adding Deferred	Ln 502:504	2,336	617	32	651	454	-	317	-	(5)	103	-	-	167
506	Total FIT - Deferred	Line 499	4,914	2,025	62	848	973	-	584	-	195	136	-	-	91
507	Total FIT - Current & Deferred	Ln 505:506	7,250	2,641	94	1,500	1,427	-	901	-	190	239	-	-	257
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	56,357	21,392	726	11,040	11,114	-	6,910	-	1,720	1,761	-	-	1,694
511	Interest Expense	Line 26 x WACC	(16,286)	(6,182)	(210)	(3,190)	(3,212)	-	(1,997)	-	(497)	(509)	-	-	(490)
512	Permanent Diff Fed & State	Sch. 13	1,116	460	14	193	221	-	133	-	44	31	-	-	21
513	Temporary State Differences	Sch. 13	(35,678)	(14,702)	(451)	(6,158)	(7,065)	-	(4,244)	-	(1,415)	(985)	-	-	(659)
514	State Deferred Tax	Ln 513 x Ln 456	1,962	809	25	339	389	-	233	-	78	54	-	-	36
515	Net FIT Allowable	Line 507	7,250	2,641	94	1,500	1,427	-	901	-	190	239	-	-	257
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(389)	(160)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
518	Base for SIT Computation	Ln 510:517	13,820	4,046	187	3,567	2,696	-	1,830	-	85	566	-	-	843
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	804	235	11	208	157	-	107	-	5	33	-	-	49
521	Total SIT - Deferred	Line 514	1,962	809	25	339	389	-	233	-	78	54	-	-	36
522	Total SIT - Current & Deferred	Ln 520:521	2,767	1,044	36	546	545	-	340	-	83	87	-	-	85
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(389)	(160)	(5)	(67)	(77)	-	(46)	-	(15)	(11)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(514)	(212)	(6)	(89)	(102)	-	(61)	-	(20)	(14)	-	-	(9)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	9,114	3,314	119	1,890	1,794	-	1,134	-	237	301	-	-	326
528	Total Income Tax Allocator		1.00000	0.36357	0.01300	0.20737	0.19682	0.00000	0.12442	0.00000	0.02603	0.03303	0.00000	0.00000	0.03576
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		769	769	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		159	159	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		182	182	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,334	-	2,334	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		261	-	261	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		85	-	85	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		79	-	79	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		3,925	1,165	2,759	0	0	0	0	0	0	0	0	0	0
541	Transmission		560	9	-	552	0	-	-	-	-	-	-	-	-
542	Distribution		2,385	-	-	-	1,236	-	742	-	237	170	-	-	-
543	Subtotal Prod, Trans and Dist		6,870	1,174	2,759	552	1,236	0	742	0	237	170	0	0	0
544	Customer Accounts		1,899	-	-	-	-	-	-	-	380	72	-	-	1,446
545	Customer Service & Info.		630	-	-	-	-	-	-	-	-	-	-	-	630
546	Sales		488	-	-	-	-	-	-	-	-	-	-	-	488
547	Subtotal before Admin & Gen		9,888	1,174	2,759	552	1,236	0	742	0	617	243	0	0	2,565
548	Admin & General		4,740	563	1,323	264	592	-	356	-	296	116	-	-	1,230
549	Total		$14,628	$1,737	$4,082	$816	$1,828	$0	$1,098	$0	$913	$359	$0	$0	$3,794
550	Total Labor Allocator		1.00000	0.11875	0.27908	0.05579	0.12499	0.00000	0.07508	0.00000	0.06239	0.02454	0.00000	0.00000	0.25939

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	64,161	29,859	1,357	10,667	9,593	-	2,276	-	5,108	2,916	-	-	2,384
3	Accum. Depreciation & Amort.	Line 163	(17,580)	(8,981)	(623)	(1,815)	(2,119)	-	(742)	-	(1,969)	(564)	-	-	(767)
4	Net Plant in Service		46,582	20,879	734	8,851	7,474	-	1,534	-	3,139	2,352	-	-	1,618
5	Construction Work in Progress	Line 207	1,548	648	74	387	15	-	316	-	20	7	-	-	82
6	Plant Held for Future Use	Line 217	98	14	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,986	468	297	380	148	-	27	-	(13)	277	-	-	1,402
8	Total Rate Base		51,214	22,009	1,107	9,687	7,645	-	1,877	-	3,147	2,636	-	-	3,105
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	9,113	3,322	1,194	1,102	1,114	-	272	-	384	455	-	-	1,270
12	Other Operating Revenue	Line 283	409	1	0	39	5	-	8	-	356	0	-	-	0
13	Total Revenue		9,522	3,323	1,194	1,142	1,118	-	280	-	740	455	-	-	1,270
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,819	232	980	116	235	-	57	-	334	86	-	-	778
17	Depreciation	Line 432	2,509	1,307	100	250	264	-	72	-	142	156	-	-	219
18	Tax Other Than Income Tax	Line 440	572	236	36	85	79	-	19	-	46	25	-	-	47
19	Operating Expense before Tax		5,899	1,775	1,116	451	578	-	147	-	522	267	-	-	1,044
20	Income Tax Expense	Line 486	504	208	11	101	75	-	19	-	26	27	-	-	36
21	Total Operating Expense		6,403	1,983	1,127	552	653	-	166	-	548	294	-	-	1,081
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
25	Net Operating Income Required	Ln 8 x Ln 33	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	(0)	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	(0)	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	9,113	3,322	1,194	1,102	1,114	-	272	-	384	455	-	-	1,270
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		21,234	21,234	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,672	1,672	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		2,040	2,040	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		4,182	4,182	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		29,128	29,128	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		273	273	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		56	56	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		10,510	-	-	10,510	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		10,852	341	0	10,510	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03143	0.00000	0.96850	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		39,981	29,470	0	10,510	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73710	0.00000	0.26289	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		9,318	-	-	-	9,318	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,211	-	-	-	-	-	2,211	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,744	-	-	-	-	-	-	-	4,744	-	-	-	-
69	Distribution Metering		2,791	-	-	-	-	-	-	-	-	2,791	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48878	0.00000	0.11597	0.00000	0.24883	0.14642	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,065	0	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.48876	0.00000	0.11596	0.00000	0.24882	0.14641	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		48,194	29,128	0	1	9,318	0	2,211	0	4,744	2,791	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60440	0.00000	0.00002	0.19335	0.00000	0.04588	0.00000	0.09843	0.05792	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,263	391	1,362	157	275	-	65	-	365	125	-	-	1,522
83	Retail 100%, Class = # Bills		848	-	-	-	-	-	-	-	-	-	-	-	848

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,111	391	1,362	157	275	0	65	0	365	125	0	0	2,369
86	General & Intangible Plant Allocators		1.00000	0.07653	0.26651	0.03067	0.05386	0.00000	0.01278	0.00000	0.07148	0.02454	0.00000	0.00000	0.46363
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		20	-	-	-	-	-	-	-	-	-	-	-	20
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
96															
97	Total Gross Electric Plant in Service		64,161	29,859	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
98	Total Gross Electric Plant Allocators		1.00000	0.46538	0.02116	0.16625	0.14952	0.00000	0.03547	0.00000	0.07961	0.04545	0.00000	0.00000	0.03716
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		6,199	6,199	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		634	634	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		218	218	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		211	211	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		131	131	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		8,769	8,769	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,743	-	-	1,743	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,776	32	0	1,743	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01828	0.00000	0.98167	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		10,545	8,802	0	1,743	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83466	0.00000	0.16533	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		1,993	-	-	-	1,993	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		712	-	-	-	-	-	712	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,802	-	-	-	-	-	-	-	1,802	-	-	-	-
135	Distribution Metering		507	-	-	-	-	-	-	-	-	507	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,014	0	0	0	1,993	0	712	0	1,802	507	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39756	0.00000	0.14204	0.00000	0.35937	0.10103	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		6,790	32	0	1,743	1,993	0	712	0	1,802	507	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00478	0.00000	0.25678	0.29358	0.00000	0.10489	0.00000	0.26537	0.07460	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		15,559	8,802	0	1,743	1,993	0	712	0	1,802	507	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.56571	0.00000	0.11205	0.12811	0.00000	0.04577	0.00000	0.11580	0.03255	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,944	178	621	71	126	-	30	-	167	57	-	-	694
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		70	-	-	-	-	-	-	-	-	-	-	-	70
151	General & Intangible Plant Total		2,014	178	621	71	126	0	30	0	167	57	0	0	764
152	General & Intangible Plant Allocators		1.00000	0.08854	0.30834	0.03548	0.06231	0.00000	0.01478	0.00000	0.08271	0.02839	0.00000	0.00000	0.37944
153															
154	Other														
155	Labor		7	1	2	0	0	-	0	-	1	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		7	1	2	0	0	0	0	0	1	0	0	0	2
162															
163	Total Accumulated Depreciation		17,580	8,981	623	1,815	2,119	0	742	0	1,969	564	0	0	767
164	Total Accum Deprec Allocators		1.00000	0.51086	0.03545	0.10325	0.12055	0.00000	0.04221	0.00000	0.11200	0.03208	0.00000	0.00000	0.04361
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		29,128	29,128	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(8,769)	(8,769)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		20,359	20,359	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		10,852	341	0	10,510	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,776)	(32)	0	(1,743)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,076	309	0	8,767	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03400	0.00000	0.96593	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,064	0	0	0	9,318	0	2,211	0	4,744	2,791	0	0	0
179	Distribution Reserve		(5,014)	0	0	0	(1,993)	0	(712)	0	(1,802)	(507)	0	0	0
180	Distribution Net Plant		14,051	0	0	0	7,325	0	1,499	0	2,942	2,285	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52133	0.00000	0.10667	0.00000	0.20939	0.16261	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,111	391	1,362	157	275	0	65	0	365	125	0	0	2,369
184	General & Intangible Reserve		(2,014)	(178)	(621)	(71)	(126)	0	(30)	0	(167)	(57)	0	0	(764)
185	General & Intangible Net Plant		3,096	213	741	85	150	0	36	0	199	68	0	0	1,605
186	General & Intangible Net Plant Allocators		1.00000	0.06872	0.23929	0.02754	0.04836	0.00000	0.01147	0.00000	0.06419	0.02203	0.00000	0.00000	0.51840
187															
188	Other Gross Plant		6	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	15
189	Other Reserve		(7)	(1)	(2)	(0)	(0)	0	(0)	0	(1)	(0)	0	0	(2)
190	Other Net Plant		(1)	(2)	(7)	(1)	(1)	0	(0)	0	(2)	(1)	0	0	13
191	Other Net Plant Allocators		1.00000	2.40473	8.37415	0.96368	1.69233	0.00000	0.40152	0.00000	2.24619	0.77105	0.00000	0.00000	(15.85366)
192															
193	Total Gross Plant		64,161	29,859	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
194	Total Reserve		(17,580)	(8,981)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
195	Total Net Plant in Service		46,582	20,879	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
196	Total Net Plant Allocators		1.00000	0.44822	0.01576	0.19002	0.16045	0.00000	0.03293	0.00000	0.06739	0.05050	0.00000	0.00000	0.03473
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		616	616	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		379	-	-	379	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		312	-	-	-	-	-	312	-	-	-	-	-	-
206	Labor		230	21	74	8	15	-	4	-	20	7	-	-	82
207	Total Construction Work in Progress		1,548	648	74	387	15	0	316	0	20	7	0	0	82
208	Total Construction Work in Progress Allocator		1.00000	0.41853	0.04752	0.25010	0.00960	0.00000	0.20404	0.00000	0.01275	0.00438	0.00000	0.00000	0.05310
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		98	14	3	69	8	0	0	0	1	0	0	0	3

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.14354	0.02692	0.70384	0.08463	0.00000	0.00129	0.00000	0.00722	0.00248	0.00000	0.00000	0.03008
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		151	151	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		182	-	182	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		396	-	396	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(927)	(76)	(323)	(38)	(77)	-	(19)	-	(110)	(28)	-	-	(255)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,574	-	-	-	-	-	-	-	-	-	-	-	1,574
233	Retail 100%, Class = Prod		(656)	(656)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,439	645	23	273	231	-	47	-	97	73	-	-	50
235	Retail 100%, Class = T&D		(277)	(0)	-	(0)	(135)	-	(32)	-	(69)	(41)	-	-	-
236	Retail 100%, Class = Metering		234	-	-	-	-	-	-	-	-	234	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		870	405	18	145	130	-	31	-	69	40	-	-	32
241	Total Working Capital		2,986	468	297	380	148	0	27	0	(13)	277	0	0	1,402
242	Total Working Capital Allocator		1.00000	0.15676	0.09931	0.12718	0.04961	0.00000	0.00920	0.00000	(0.00420)	0.09277	0.00000	0.00000	0.46938
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		64,161	29,859	1,357	10,667	9,593	0	2,276	0	5,108	2,916	0	0	2,384
247	Accumulated Depreciation		(17,580)	(8,981)	(623)	(1,815)	(2,119)	0	(742)	0	(1,969)	(564)	0	0	(767)
248	Net Electric Plant in Service		46,582	20,879	734	8,851	7,474	0	1,534	0	3,139	2,352	0	0	1,618
249	Construction Work in Progress		1,548	648	74	387	15	0	316	0	20	7	0	0	82
250	Plant Held for Future Use		98	14	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,986	468	297	380	148	0	27	0	(13)	277	0	0	1,402
252	Total Rate Base		97,795	42,887	1,841	18,539	15,120	0	3,411	0	6,286	4,989	0	0	4,722
253	Total Rate Base Allocator		1.00000	0.43854	0.01883	0.18957	0.15460	0.00000	0.03488	0.00000	0.06428	0.05101	0.00000	0.00000	0.04829
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		9,061	3,271	1,194	1,102	1,114	-	272	-	384	455	-	-	1,270
258	Clean Energy Connect		51	51	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		9,113	3,322	1,194	1,102	1,114	-	272	-	384	455	-	-	1,270
262	Wholesale Revenue														

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		9,113	3,322	1,194	1,102	1,114	0	272	0	384	455	0	0	1,270
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36460	0.13107	0.12095	0.12220	0.00000	0.02980	0.00000	0.04217	0.04989	0.00000	0.00000	0.13932
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		9,018	3,116	1,183	1,041	1,043	-	261	-	714	427	-	-	1,233
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		9,018	3,116	1,183	1,041	1,043	-	261	-	714	427	-	-	1,233
270	Function Allocator for Electric Revenue		1.00000	0.34548	0.13122	0.11538	0.11568	0.00000	0.02897	0.00000	0.07913	0.04738	0.00000	0.00000	0.13675
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		39	-	-	39	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		356	-	-	-	-	-	-	-	356	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		409	1	0	39	5	0	8	0	356	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00186	0.00008	0.09616	0.01175	0.00000	0.02064	0.00000	0.86910	0.00022	0.00000	0.00000	0.00020
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		134	134	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		509	-	509	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		52	-	52	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		127	-	127	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		30	-	30	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		719	0	719	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		853	134	719	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15722	0.84278	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		78	-	-	78	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		80	2	0	78	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02206	0.00000	0.97794	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		106	-	-	-	106	-	-	-	-	-	-	-	-
318	Distribution Secondary		26	-	-	-	-	-	26	-	-	-	-	-	-
319	Distribution Service		141	-	-	-	-	-	-	-	141	-	-	-	-
320	Distribution Metering		23	-	-	-	-	-	-	-	-	23	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		296	0	0	0	106	0	26	0	141	23	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.35800	0.00000	0.08785	0.00000	0.47585	0.07830	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		84	-	-	-	-	-	-	-	84	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		115	-	-	-	-	-	-	-	-	-	-	-	115
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
332	Customer Accounting O&M		418	0	0	0	0	0	0	0	84	16	0	0	319
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19996	0.03814	0.00000	0.00000	0.76190
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		816	75	261	30	53	-	12	-	70	24	-	-	291
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		46	22	1	8	7	-	2	-	4	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		59	-	-	-	-	-	-	-	-	-	-	-	59
351	Retail 100%, Class = T&D		143	0	-	0	70	-	17	-	35	21	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		1,064	96	262	38	129	0	31	0	109	47	0	0	352
355	Admin & General O&M Allocators		1.00000	0.09064	0.24594	0.03545	0.12153	0.00000	0.02883	0.00000	0.10253	0.04416	0.00000	0.00000	0.33091
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,815	232	980	116	235	0	57	0	334	86	0	0	775
362	Total O&M Allocators		1.00000	0.08250	0.34821	0.04122	0.08361	0.00000	0.02014	0.00000	0.11856	0.03060	0.00000	0.00000	0.27514
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		4												4
365	Total Adjusted O&M		2,819	232	980	116	235	-	57	-	334	86	-	-	778
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		928	928	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		132	132	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		140	140	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,269	1,269	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		238	-	-	238	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		244	6	0	238	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02530	0.00000	0.97465	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,513	1,276	0	238	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.84285	0.00000	0.15714	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		242	-	-	-	242	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
398	Distribution Secondary		66	-	-	-	-	-	66	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		115	-	-	-	-	-	-	-	115	-	-	-	-
401	Distribution Metering		146	-	-	-	-	-	-	-	-	146	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		569	0	0	0	242	0	66	0	115	146	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.42488	0.00000	0.11664	0.00000	0.20144	0.25704	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		813	6	0	238	242	0	66	0	115	146	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00759	0.00000	0.29260	0.29735	0.00000	0.08162	0.00000	0.14097	0.17987	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		2,082	1,276	0	238	242	0	66	0	115	146	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61261	0.00000	0.11422	0.11607	0.00000	0.03186	0.00000	0.05503	0.07021	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		312	29	100	11	20	-	5	-	27	9	-	-	112
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		368	29	100	11	20	0	5	0	27	9	0	0	167
418	General & Intangible Plant Allocators		1.00000	0.07787	0.27116	0.03120	0.05480	0.00000	0.01300	0.00000	0.07273	0.02497	0.00000	0.00000	0.45427
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		58	2	0	0	2	0	0	0	1	1	0	0	52
431															
432	Total Depreciation Expense		2,509	1,307	100	250	264	0	72	0	142	156	0	0	219
433	Total Depreciation Expense Allocators		1.00000	0.52086	0.03980	0.09956	0.10505	0.00000	0.02851	0.00000	0.05667	0.06215	0.00000	0.00000	0.08740
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	7	25	3	5	-	1	-	7	2	-	-	28
438	Gross Total Plant		492	229	10	82	74	-	17	-	39	22	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		572	236	36	85	79	0	19	0	46	25	0	0	47
441	Total Taxes Other Allocator		1.00000	0.41333	0.06272	0.14821	0.13768	0.00000	0.03267	0.00000	0.08046	0.04322	0.00000	0.00000	0.08172
442															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	9,522	3,323	1,194	1,142	1,118	0	280	0	740	455	0	0	1,270
446	Total Oper. Exp. Before Tax	Line 19	5,899	1,775	1,116	451	578	0	147	0	522	267	0	0	1,044
447	Net Oper. Income (NOI) before Tax		3,623	1,548	78	691	541	0	133	0	218	188	0	0	225
448	Interest Expense	Line 8 x WACC	901	387	19	170	135	-	33	-	55	46	-	-	55
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	2,722	1,161	59	521	406	-	100	-	163	142	-	-	171
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	2,722	1,161	59	521	406	0	100	0	163	142	0	0	171
453	Fed & St Permanent Differences	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
454	State Temporary Differences	Sch. 13	(1,980)	(921)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
455	State Taxable Income	Ln 452:454	804	268	18	202	120	0	32	0	10	54	0	0	100
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	44	15	1	11	7	-	2	-	1	3	-	-	5
458	State Income Tax (Def.)	Ln 454 x Ln 456	109	51	2	18	16	-	4	-	9	5	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	153	65	3	29	23	-	6	-	9	8	-	-	10
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	2,722	1,161	59	521	406	-	100	-	163	142	-	-	171
464	Fed & St Permanent Differences	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,298)	(604)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
466	State Income Tax Exp. (Cur.)	Line 457	(44)	(15)	(1)	(11)	(7)	-	(2)	-	(1)	(3)	-	-	(5)
467	Fed. Taxable Income	Ln 463:466	1,441	571	32	304	215	-	54	-	64	82	-	-	119
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	303	120	7	64	45	-	11	-	13	17	-	-	25
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	303	120	7	64	45	-	11	-	13	17	-	-	25
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	273	127	6	45	41	-	10	-	22	12	-	-	10
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(23)	(11)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(150)	(70)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
477	Total Federal Income Tax Exp.	Ln 471:476	401	166	9	80	60	-	15	-	21	22	-	-	29
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	347	135	8	75	52	-	13	-	14	20	-	-	31
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	359	167	8	60	54	-	13	-	29	16	-	-	13
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(150)	(70)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	504	208	11	101	75	-	19	-	26	27	-	-	36
487															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
493	Interest Expense	Line 8 x WACC	(901)	(387)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
494	Permanent Diff Fed & State	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(172)	(80)	(4)	(29)	(26)	-	(6)	-	(14)	(8)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,298)	(604)	(27)	(216)	(194)	-	(46)	-	(103)	(59)	-	-	(48)
499	Deferred Tax Federal	Ln 498 x Ln 468	273	127	6	45	41	-	10	-	22	12	-	-	10
500	Base for FIT Computation	Ln 492:499	1,052	411	23	226	157	-	40	-	43	61	-	-	91
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	280	109	6	60	42	-	11	-	12	16	-	-	24
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(150)	(70)	(3)	(25)	(22)	-	(5)	-	(12)	(7)	-	-	(6)
505	Total FIT before Adding Deferred	Ln 502:504	128	39	3	35	19	-	5	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	273	127	6	45	41	-	10	-	22	12	-	-	10
507	Total FIT - Current & Deferred	Ln 505:506	401	166	9	80	60	-	15	-	21	22	-	-	29
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	3,119	1,340	67	590	466	-	114	-	192	161	-	-	189
511	Interest Expense	Line 26 x WACC	(901)	(387)	(19)	(170)	(135)	-	(33)	-	(55)	(46)	-	-	(55)
512	Permanent Diff Fed & State	Sch. 13	62	29	1	10	9	-	2	-	5	3	-	-	2
513	Temporary State Differences	Sch. 13	(1,980)	(921)	(42)	(329)	(296)	-	(70)	-	(158)	(90)	-	-	(74)
514	State Deferred Tax	Ln 513 x Ln 456	109	51	2	18	16	-	4	-	9	5	-	-	4
515	Net FIT Allowable	Line 507	401	166	9	80	60	-	15	-	21	22	-	-	29
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	760	254	17	191	113	-	30	-	9	51	-	-	94
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	44	15	1	11	7	-	2	-	1	3	-	-	5
521	Total SIT - Deferred	Line 514	109	51	2	18	16	-	4	-	9	5	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	153	65	3	29	23	-	6	-	9	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(2)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(29)	(13)	(1)	(5)	(4)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	504	208	11	101	75	-	19	-	26	27	-	-	36
528	Total Income Tax Allocator		1.00000	0.41212	0.02184	0.20048	0.14917	0.00000	0.03725	0.00000	0.05247	0.05446	0.00000	0.00000	0.07222
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		217	-	217	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		24	-	24	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		7	-	7	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		329	73	256	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	1	-	29	0	-	-	-	-	-	-	-	-
542	Distribution		106	-	-	-	52	-	12	-	26	16	-	-	-
543	Subtotal Prod, Trans and Dist		465	74	256	29	52	0	12	0	26	16	0	0	0
544	Customer Accounts		212	-	-	-	-	-	-	-	42	8	-	-	161
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		55	-	-	-	-	-	-	-	-	-	-	-	55
547	Subtotal before Admin & Gen		802	74	256	29	52	0	12	0	69	24	0	0	286
548	Admin & General		384	35	123	14	25	-	6	-	33	11	-	-	137
549	Total		$1,186	$109	$379	$44	$77	$0	$18	$0	$102	$35	$0	$0	$424
550	Total Labor Allocator		1.00000	0.09175	0.31949	0.03677	0.06457	0.00000	0.01532	0.00000	0.08570	0.02942	0.00000	0.00000	0.35700

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	4,959,935	2,514,316	93,081	986,404	1,046,180	-	279,837	-	16,410	16,024	-	-	7,683
3	Accum. Depreciation & Amort.	Line 163	(1,301,024)	(756,228)	(42,731)	(167,858)	(231,106)	-	(91,234)	-	(6,325)	(3,072)	-	-	(2,470)
4	Net Plant in Service		3,658,911	1,758,088	50,350	818,546	815,074	-	188,603	-	10,084	12,952	-	-	5,213
5	Construction Work in Progress	Line 207	136,232	54,561	5,045	35,807	1,621	-	38,838	-	63	32	-	-	265
6	Plant Held for Future Use	Line 217	8,654	1,181	180	6,362	902	-	16	-	2	1	-	-	9
7	Working Capital	Line 241	121,841	39,419	20,336	35,125	16,155	-	4,781	-	(40)	1,547	-	-	4,517
8	Total Rate Base		3,925,637	1,853,249	75,911	895,839	833,753	-	232,239	-	10,110	14,532	-	-	10,004
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	626,719	279,769	81,900	101,925	121,442	-	33,735	-	1,234	2,445	-	-	4,269
12	Other Operating Revenue	Line 283	6,414	64	2	3,640	524	-	1,039	-	1,143	0	-	-	0
13	Total Revenue		633,133	279,833	81,902	105,566	121,966	-	34,774	-	2,377	2,446	-	-	4,269
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	134,566	19,557	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,686
17	Depreciation	Line 432	179,513	110,021	6,846	23,097	28,738	-	8,793	-	457	855	-	-	706
18	Tax Other Than Income Tax	Line 440	41,509	19,900	2,459	7,836	8,585	-	2,296	-	148	134	-	-	151
19	Operating Expense before Tax		355,588	149,478	76,524	41,664	62,991	-	18,302	-	1,677	1,409	-	-	3,543
20	Income Tax Expense	Line 486	38,457	17,484	755	9,341	8,196	-	2,328	-	85	151	-	-	117
21	Total Operating Expense		394,045	166,962	77,279	51,005	71,187	-	20,630	-	1,762	1,560	-	-	3,660
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
25	Net Operating Income Required	Ln 8 x Ln 33	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	626,719	279,769	81,900	101,925	121,442	-	33,735	-	1,234	2,445	-	-	4,269
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,788,007	1,788,007	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		140,827	140,827	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		171,786	171,786	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		352,151	352,151	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,452,771	2,452,771	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		23,013	23,013	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		628	628	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,699	4,699	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		382	382	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		971,958	-	-	971,958	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,000,759	28,722	0	971,958	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02870	0.00000	0.97122	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,453,529	2,481,493	0	971,958	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71854	0.00000	0.28144	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,016,185	-	-	-	1,016,185	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		271,834	-	-	-	-	-	271,834	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		15,240	-	-	-	-	-	-	-	15,240	-	-	-	-
69	Distribution Metering		15,432	-	-	-	-	-	-	-	-	15,432	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,318,693	0	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77060	0.00000	0.20614	0.00000	0.01156	0.01170	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		3,771,464	2,452,771	0	1	1,016,185	0	271,834	0	15,240	15,432	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65035	0.00000	0.00000	0.26944	0.00000	0.07208	0.00000	0.00404	0.00409	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		185,541	32,934	93,395	14,494	30,016	-	8,029	-	1,174	594	-	-	4,904
83	Retail 100%, Class = # Bills		2,731	-	-	-	-	-	-	-	-	-	-	-	2,731

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		188,272	32,934	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
86	General & Intangible Plant Allocators		1.00000	0.17493	0.49606	0.07699	0.15943	0.00000	0.04265	0.00000	0.00623	0.00316	0.00000	0.00000	0.04055
87															
88	Other														
89	Labor		(623)	(111)	(314)	(49)	(101)	-	(27)	-	(4)	(2)	-	-	(16)
90	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(558)	(111)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
96															
97	Total Gross Electric Plant in Service		4,959,935	2,514,316	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
98	Total Gross Electric Plant Allocators		1.00000	0.50693	0.01877	0.19887	0.21093	0.00000	0.05642	0.00000	0.00331	0.00323	0.00000	0.00000	0.00155
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		522,022	522,022	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		53,380	53,380	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		103,731	103,731	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		18,376	18,376	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		17,805	17,805	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		11,895	11,895	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		11,060	11,060	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		158	158	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		738,426	738,426	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,082	2,082	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		324	324	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		327	327	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		161,226	-	-	161,226	-	-	-	-	-	-	-	-	-
122	Distribution Primary		9	-	-	-	9	-	-	-	-	-	-	-	-
123	Transmission Plant Total		163,969	2,734	0	161,226	9	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01667	0.00000	0.98327	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		902,395	741,160	0	161,226	9	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82133	0.00000	0.17866	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		217,363	-	-	-	217,363	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		87,560	-	-	-	-	-	87,560	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,788	-	-	-	-	-	-	-	5,788	-	-	-	-
135	Distribution Metering		2,800	-	-	-	-	-	-	-	-	2,800	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		313,511	0	0	0	217,363	0	87,560	0	5,788	2,800	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69332	0.00000	0.27929	0.00000	0.01846	0.00893	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		477,480	2,734	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00573	0.00000	0.33766	0.45525	0.00000	0.18338	0.00000	0.01212	0.00586	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,215,907	741,160	0	161,226	217,372	0	87,560	0	5,788	2,800	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.60955	0.00000	0.13260	0.17877	0.00000	0.07201	0.00000	0.00476	0.00230	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		84,608	15,018	42,589	6,610	13,688	-	3,661	-	535	271	-	-	2,236
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		227	-	-	-	-	-	-	-	-	-	-	-	227
151	General & Intangible Plant Total		84,834	15,018	42,589	6,610	13,688	0	3,661	0	535	271	0	0	2,463
152	General & Intangible Plant Allocators		1.00000	0.17703	0.50202	0.07791	0.16135	0.00000	0.04316	0.00000	0.00631	0.00319	0.00000	0.00000	0.02903
153															
154	Other														
155	Labor		283	50	143	22	46	-	12	-	2	1	-	-	7
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		283	50	143	22	46	0	12	0	2	1	0	0	7
162															
163	Total Accumulated Depreciation		1,301,024	756,228	42,731	167,858	231,106	0	91,234	0	6,325	3,072	0	0	2,470
164	Total Accum Deprec Allocators		1.00000	0.58126	0.03284	0.12902	0.17763	0.00000	0.07012	0.00000	0.00486	0.00236	0.00000	0.00000	0.00190
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		2,452,771	2,452,771	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(738,426)	(738,426)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,714,344	1,714,344	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		1,000,759	28,722	0	971,958	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(163,969)	(2,734)	0	(161,226)	(9)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		836,790	25,989	0	810,732	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03106	0.00000	0.96886	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,318,692	0	0	0	1,016,185	0	271,834	0	15,240	15,432	0	0	0
179	Distribution Reserve		(313,511)	0	0	0	(217,363)	0	(87,560)	0	(5,788)	(2,800)	0	0	0
180	Distribution Net Plant		1,005,181	0	0	0	798,823	0	184,275	0	9,452	12,632	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79471	0.00000	0.18332	0.00000	0.00940	0.01257	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		188,272	32,934	93,395	14,494	30,016	0	8,029	0	1,174	594	0	0	7,635
184	General & Intangible Reserve		(84,834)	(15,018)	(42,589)	(6,610)	(13,688)	0	(3,661)	0	(535)	(271)	0	0	(2,463)
185	General & Intangible Net Plant		103,437	17,916	50,806	7,885	16,329	0	4,368	0	638	323	0	0	5,172
186	General & Intangible Net Plant Allocators		1.00000	0.17320	0.49118	0.07623	0.15786	0.00000	0.04223	0.00000	0.00617	0.00313	0.00000	0.00000	0.05000
187															
188	Other Gross Plant		(558)	(111)	(314)	(49)	(101)	0	(27)	0	(4)	(2)	0	0	48
189	Other Reserve		(283)	(50)	(143)	(22)	(46)	0	(12)	0	(2)	(1)	0	0	(7)
190	Other Net Plant		(842)	(161)	(456)	(71)	(147)	0	(39)	0	(6)	(3)	0	0	41
191	Other Net Plant Allocators		1.00000	0.19111	0.54196	0.08411	0.17418	0.00000	0.04659	0.00000	0.00681	0.00345	0.00000	0.00000	(0.04822)
192															
193	Total Gross Plant		4,959,935	2,514,316	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
194	Total Reserve		(1,301,024)	(756,228)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
195	Total Net Plant in Service		3,658,911	1,758,088	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
196	Total Net Plant Allocators		1.00000	0.48049	0.01376	0.22371	0.22276	0.00000	0.05155	0.00000	0.00276	0.00354	0.00000	0.00000	0.00142
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		720	720	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		80	80	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		101	101	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		51,881	51,881	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		35,024	-	-	35,024	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		38,405	-	-	-	-	-	38,405	-	-	-	-	-	-
206	Labor		10,022	1,779	5,045	783	1,621	-	434	-	63	32	-	-	265
207	Total Construction Work in Progress		136,232	54,561	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
208	Total Construction Work in Progress Allocator		1.00000	0.40050	0.03703	0.26284	0.01190	0.00000	0.28509	0.00000	0.00047	0.00024	0.00000	0.00000	0.00194
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		673	673	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		445	445	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,334	-	-	6,334	-	-	-	-	-	-	-	-	-
215	Distribution Primary		844	-	-	-	844	-	-	-	-	-	-	-	-
216	Labor		358	64	180	28	58	-	16	-	2	1	-	-	9
217	Plant Held for Future Use Total		8,654	1,181	180	6,362	902	0	16	0	2	1	0	0	9

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.13651	0.02085	0.73512	0.10423	0.00000	0.00179	0.00000	0.00026	0.00013	0.00000	0.00000	0.00109
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		12,750	12,750	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,486	-	12,486	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,166	-	27,166	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(87)	(87)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(44,244)	(6,439)	(22,132)	(3,533)	(8,451)	-	(2,375)	-	(353)	(138)	-	-	(822)
231	EV C&I		1,483	-	-	-	-	-	1,483	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,074	-	-	-	-	-	-	-	-	-	-	-	5,074
233	Retail 100%, Class = Prod		(55,200)	(55,200)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		113,031	54,311	1,555	25,286	25,179	-	5,826	-	312	400	-	-	161
235	Retail 100%, Class = T&D		(19,147)	(0)	-	(0)	(14,755)	-	(3,947)	-	(221)	(224)	-	-	-
236	Retail 100%, Class = Metering		1,292	-	-	-	-	-	-	-	-	1,292	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		67,238	34,085	1,262	13,372	14,182	-	3,794	-	222	217	-	-	104
241	Total Working Capital		121,841	39,419	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
242	Total Working Capital Allocator		1.00000	0.32353	0.16691	0.28829	0.13259	0.00000	0.03924	0.00000	(0.00033)	0.01270	0.00000	0.00000	0.03707
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		4,959,935	2,514,316	93,081	986,404	1,046,180	0	279,837	0	16,410	16,024	0	0	7,683
247	Accumulated Depreciation		(1,301,024)	(756,228)	(42,731)	(167,858)	(231,106)	0	(91,234)	0	(6,325)	(3,072)	0	0	(2,470)
248	Net Electric Plant in Service		3,658,911	1,758,088	50,350	818,546	815,074	0	188,603	0	10,084	12,952	0	0	5,213
249	Construction Work in Progress		136,232	54,561	5,045	35,807	1,621	0	38,838	0	63	32	0	0	265
250	Plant Held for Future Use		8,654	1,181	180	6,362	902	0	16	0	2	1	0	0	9
251	Working Capital		121,841	39,419	20,336	35,125	16,155	0	4,781	0	(40)	1,547	0	0	4,517
252	Total Rate Base		7,584,548	3,611,337	126,262	1,714,385	1,648,826	0	420,842	0	20,194	27,485	0	0	15,217
253	Total Rate Base Allocator		1.00000	0.47614	0.01665	0.22604	0.21739	0.00000	0.05549	0.00000	0.00266	0.00362	0.00000	0.00000	0.00201
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		622,018	275,459	81,900	101,925	121,442	-	33,344	-	1,234	2,445	-	-	4,269
258	Clean Energy Connect		4,310	4,310	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		391	-	-	-	-	-	391	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		626,719	279,769	81,900	101,925	121,442	-	33,735	-	1,234	2,445	-	-	4,269
262	Wholesale Revenue														

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		626,719	279,769	81,900	101,925	121,442	0	33,735	0	1,234	2,445	0	0	4,269
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.44640	0.13068	0.16263	0.19377	0.00000	0.05383	0.00000	0.00197	0.00390	0.00000	0.00000	0.00681
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		594,676	262,349	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	4,152
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		594,676	262,349	81,147	96,225	113,770	-	32,446	-	2,293	2,294	-	-	4,152
270	Function Allocator for Electric Revenue		1.00000	0.44116	0.13646	0.16181	0.19131	0.00000	0.05456	0.00000	0.00386	0.00386	0.00000	0.00000	0.00698
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		3,610	-	-	3,610	-	-	-	-	-	-	-	-	-
275	Distribution Primary		495	-	-	-	495	-	-	-	-	-	-	-	-
276	Distribution Secondary		1,031	-	-	-	-	-	1,031	-	-	-	-	-	-
277	Distribution Service		1,143	-	-	-	-	-	-	-	1,143	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		134	64	2	30	29	-	7	-	0	0	-	-	0
283	Total Other Revenue		6,414	64	2	3,640	524	0	1,039	0	1,143	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.00997	0.00035	0.56760	0.08177	0.00000	0.16198	0.00000	0.17822	0.00008	0.00000	0.00000	0.00004
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		6,178	6,178	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,147	1,147	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,712	1,712	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,251	2,251	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		11,289	11,289	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		34,872	-	34,872	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,593	-	3,593	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,740	-	8,740	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		2,075	-	2,075	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		49,279	0	49,279	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		60,569	11,289	49,279	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18638	0.81362	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		110	110	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,245	-	-	7,245	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,394	149	0	7,245	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02013	0.00000	0.97987	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,571	-	-	-	11,571	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,201	-	-	-	-	-	3,201	-	-	-	-	-	-
319	Distribution Service		453	-	-	-	-	-	-	-	453	-	-	-	-
320	Distribution Metering		128	-	-	-	-	-	-	-	-	128	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		15,353	0	0	0	11,571	0	3,201	0	453	128	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75362	0.00000	0.20851	0.00000	0.02951	0.00836	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		269	-	-	-	-	-	-	-	269	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		370	-	-	-	-	-	-	-	-	-	-	-	370
330	Customer Billing		336	-	-	-	-	-	-	-	-	-	-	-	336
331	Retail 100%, Class = # Bills		322	-	-	-	-	-	-	-	-	-	-	-	322
332	Customer Accounting O&M		1,348	0	0	0	0	0	0	0	269	51	0	0	1,027
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19947	0.03816	0.00000	0.00000	0.76236
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		281	-	-	-	-	-	-	-	-	-	-	-	281
342	Sales O&M		281	0	0	0	0	0	0	0	0	0	0	0	281
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		35,505	6,302	17,872	2,774	5,744	-	1,536	-	225	114	-	-	938
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,584	1,817	67	713	756	-	202	-	12	12	-	-	6
349	EV O&M		240	-	-	-	-	-	240	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		190	-	-	-	-	-	-	-	-	-	-	-	190
351	Retail 100%, Class = T&D		9,860	0	-	0	7,598	-	2,032	-	114	115	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		49,379	8,119	17,939	3,486	14,098	0	4,012	0	350	241	0	0	1,134
355	Admin & General O&M Allocators		1.00000	0.16442	0.36330	0.07060	0.28550	0.00000	0.08124	0.00000	0.00710	0.00487	0.00000	0.00000	0.02297
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		134,377	19,557	67,219	10,731	25,668	0	7,213	0	1,072	420	0	0	2,496
362	Total O&M Allocators		1.00000	0.14554	0.50023	0.07986	0.19102	0.00000	0.05368	0.00000	0.00798	0.00313	0.00000	0.00000	0.01857
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		190												190
365	Total Adjusted O&M		134,566	19,557	67,219	10,731	25,668	-	7,213	-	1,072	420	-	-	2,686
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		78,146	78,146	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		11,148	11,148	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		4,804	4,804	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		11,788	11,788	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		546	546	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		263	263	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		199	199	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		106,893	106,893	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		416	416	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		21,993	-	-	21,993	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		22,514	520	0	21,993	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02309	0.00000	0.97685	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		129,407	107,413	0	21,993	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83004	0.00000	0.16995	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		26,355	-	-	-	26,355	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		8,157	-	-	-	-	-	8,157	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		368	-	-	-	-	-	-	-	368	-	-	-	-
401	Distribution Metering		808	-	-	-	-	-	-	-	-	808	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		35,688	0	0	0	26,355	0	8,157	0	368	808	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.73847	0.00000	0.22856	0.00000	0.01031	0.02265	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		58,202	520	0	21,993	26,356	0	8,157	0	368	808	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00893	0.00000	0.37787	0.45284	0.00000	0.14015	0.00000	0.00632	0.01389	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		165,095	107,413	0	21,993	26,356	0	8,157	0	368	808	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.65061	0.00000	0.13321	0.15964	0.00000	0.04941	0.00000	0.00223	0.00490	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,596	2,413	6,844	1,062	2,199	-	588	-	86	44	-	-	359
415	Retail 100%, Class = # Bills		179	-	-	-	-	-	-	-	-	-	-	-	179
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,775	2,413	6,844	1,062	2,199	0	588	0	86	44	0	0	539
418	General & Intangible Plant Allocators		1.00000	0.17519	0.49681	0.07710	0.15967	0.00000	0.04271	0.00000	0.00624	0.00316	0.00000	0.00000	0.03911
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		167	-	-	-	-	-	-	-	-	-	-	-	167
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		187	90	3	42	42	-	10	-	1	1	-	-	0
425	Retail 100%, Class = T&D		183	0	-	0	141	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		643	195	3	42	182	0	47	0	3	3	0	0	168
431															
432	Total Depreciation Expense		179,513	110,021	6,846	23,097	28,738	0	8,793	0	457	855	0	0	706
433	Total Depreciation Expense Allocators		1.00000	0.61289	0.03814	0.12866	0.16009	0.00000	0.04898	0.00000	0.00254	0.00476	0.00000	0.00000	0.00394
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,467	615	1,745	271	561	-	150	-	22	11	-	-	92
438	Gross Total Plant		38,042	19,284	714	7,566	8,024	-	2,146	-	126	123	-	-	59
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		41,509	19,900	2,459	7,836	8,585	0	2,296	0	148	134	0	0	151
441	Total Taxes Other Allocator		1.00000	0.47941	0.05924	0.18879	0.20682	0.00000	0.05532	0.00000	0.00356	0.00323	0.00000	0.00000	0.00363
442															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	633,133	279,833	81,902	105,566	121,966	0	34,774	0	2,377	2,446	0	0	4,269
446	Total Oper. Exp. Before Tax	Line 19	355,588	149,478	76,524	41,664	62,991	0	18,302	0	1,677	1,409	0	0	3,543
447	Net Oper. Income (NOI) before Tax		277,545	130,355	5,378	63,901	58,975	0	16,472	0	701	1,037	0	0	727
448	Interest Expense	Line 8 x WACC	69,091	32,617	1,336	15,767	14,674	-	4,087	-	178	256	-	-	176
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	208,454	97,738	4,042	48,134	44,301	-	12,385	-	523	781	-	-	550
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	208,454	97,738	4,042	48,134	44,301	0	12,385	0	523	781	0	0	550
453	Fed & St Permanent Differences	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
454	State Temporary Differences	Sch. 13	(153,025)	(77,572)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
455	State Taxable Income	Ln 452:454	60,215	22,592	1,260	18,654	13,034	0	4,021	0	32	302	0	0	321
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	3,312	1,243	69	1,026	717	-	221	-	2	17	-	-	18
458	State Income Tax (Def.)	Ln 454 x Ln 456	8,416	4,266	158	1,674	1,775	-	475	-	28	27	-	-	13
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	11,728	5,509	227	2,700	2,492	-	696	-	30	44	-	-	31
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	208,454	97,738	4,042	48,134	44,301	-	12,385	-	523	781	-	-	550
464	Fed & St Permanent Differences	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(100,362)	(50,876)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
466	State Income Tax Exp. (Cur.)	Line 457	(3,312)	(1,243)	(69)	(1,026)	(717)	-	(221)	-	(2)	(17)	-	-	(18)
467	Fed. Taxable Income	Ln 463:466	109,567	48,046	2,179	28,101	23,425	-	6,771	-	205	455	-	-	385
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	23,009	10,090	458	5,901	4,919	-	1,422	-	43	96	-	-	81
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	23,009	10,090	458	5,901	4,919	-	1,422	-	43	96	-	-	81
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	21,076	10,684	396	4,191	4,445	-	1,189	-	70	68	-	-	33
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(1,767)	(896)	(33)	(351)	(373)	-	(100)	-	(6)	(6)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(11,626)	(5,893)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
477	Total Federal Income Tax Exp.	Ln 471:476	30,599	13,937	600	7,411	6,520	-	1,850	-	68	120	-	-	93
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	26,321	11,332	527	6,927	5,636	-	1,643	-	45	112	-	-	98
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	27,725	14,054	520	5,514	5,848	-	1,564	-	92	90	-	-	43
481	Total Direct Adjs.	Ln 459 + Ln 475	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(11,626)	(5,893)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,667)	(845)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
485	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
486	Total Income Tax Expense	Ln 479:485	38,457	17,484	755	9,341	8,196	-	2,328	-	85	151	-	-	117
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	#DIV/0!	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
493	Interest Expense	Line 8 x WACC	(69,091)	(32,617)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
494	Permanent Diff Fed & State	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(13,293)	(6,739)	(249)	(2,644)	(2,804)	-	(750)	-	(44)	(43)	-	-	(21)
497	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
498	Temporary Diff Federal	Sch. 13	(100,362)	(50,876)	(1,883)	(19,959)	(21,169)	-	(5,662)	-	(332)	(324)	-	-	(155)
499	Deferred Tax Federal	Ln 498 x Ln 468	21,076	10,684	396	4,191	4,445	-	1,189	-	70	68	-	-	33
500	Base for FIT Computation	Ln 492:499	79,909	34,586	1,597	20,877	17,103	-	4,974	-	140	338	-	-	294
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	21,242	9,194	424	5,550	4,546	-	1,322	-	37	90	-	-	78
503	Federal Portion of Direct Adjs.	Sch. 13	(92)	(47)	(2)	(18)	(19)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(11,626)	(5,893)	(218)	(2,312)	(2,452)	-	(656)	-	(38)	(38)	-	-	(18)
505	Total FIT before Adding Deferred	Ln 502:504	9,523	3,253	205	3,219	2,075	-	661	-	(2)	52	-	-	60
506	Total FIT - Deferred	Line 499	21,076	10,684	396	4,191	4,445	-	1,189	-	70	68	-	-	33
507	Total FIT - Current & Deferred	Ln 505:506	30,599	13,937	600	7,411	6,520	-	1,850	-	68	120	-	-	93
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	239,088	112,871	4,623	54,561	50,779	-	14,144	-	616	885	-	-	609
511	Interest Expense	Line 26 x WACC	(69,091)	(32,617)	(1,336)	(15,767)	(14,674)	-	(4,087)	-	(178)	(256)	-	-	(176)
512	Permanent Diff Fed & State	Sch. 13	4,787	2,426	90	952	1,010	-	270	-	16	15	-	-	7
513	Temporary State Differences	Sch. 13	(153,025)	(77,572)	(2,872)	(30,433)	(32,277)	-	(8,634)	-	(506)	(494)	-	-	(237)
514	State Deferred Tax	Ln 513 x Ln 456	8,416	4,266	158	1,674	1,775	-	475	-	28	27	-	-	13
515	Net FIT Allowable	Line 507	30,599	13,937	600	7,411	6,520	-	1,850	-	68	120	-	-	93
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,667)	(845)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
517	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
518	Base for SIT Computation	Ln 510:517	56,903	21,349	1,191	17,628	12,317	-	3,800	-	31	285	-	-	303
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	3,312	1,243	69	1,026	717	-	221	-	2	17	-	-	18
521	Total SIT - Deferred	Line 514	8,416	4,266	158	1,674	1,775	-	475	-	28	27	-	-	13
522	Total SIT - Current & Deferred	Ln 520:521	11,728	5,509	227	2,700	2,492	-	696	-	30	44	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,667)	(845)	(31)	(332)	(352)	-	(94)	-	(6)	(5)	-	-	(3)
525	Parent Debt Tax Adjustment	Sch. 13	(2,204)	(1,117)	(41)	(438)	(465)	-	(124)	-	(7)	(7)	-	-	(3)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	38,457	17,484	755	9,341	8,196	-	2,328	-	85	151	-	-	117
528	Total Income Tax Allocator		1.00000	0.45464	0.01962	0.24289	0.21312	0.00000	0.06053	0.00000	0.00221	0.00394	0.00000	0.00000	0.00305
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		4,060	4,060	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		841	841	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		963	963	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		285	285	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		14,860	-	14,860	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,659	-	1,659	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		543	-	543	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		506	-	506	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		23,717	6,149	17,568	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,773	46	-	2,727	0	-	-	-	-	-	-	-	-
542	Distribution		7,327	-	-	-	5,646	-	1,510	-	85	86	-	-	-
543	Subtotal Prod, Trans and Dist		33,817	6,195	17,568	2,727	5,646	0	1,510	0	85	86	0	0	0
544	Customer Accounts		682	-	-	-	-	-	-	-	136	26	-	-	520
545	Customer Service & Info.		227	-	-	-	-	-	-	-	-	-	-	-	227
546	Sales		176	-	-	-	-	-	-	-	-	-	-	-	176
547	Subtotal before Admin & Gen		34,902	6,195	17,568	2,727	5,646	0	1,510	0	221	112	0	0	923
548	Admin & General		16,731	2,970	8,422	1,307	2,707	-	724	-	106	54	-	-	442
549	Total		$51,633	$9,165	$25,990	$4,034	$8,353	$0	$2,234	$0	$327	$165	$0	$0	$1,365
550	Total Labor Allocator		1.00000	0.17750	0.50337	0.07812	0.16178	0.00000	0.04328	0.00000	0.00633	0.00320	0.00000	0.00000	0.02643

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	39,577	14,448	1,040	3,540	20,527	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(9,964)	(4,346)	(477)	(602)	(4,535)	-	-	-	-	(4)	-	-	(0)
4	Net Plant in Service		29,613	10,103	562	2,938	15,993	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	530	314	56	129	32	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	49	7	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	899	227	227	126	317	-	-	-	-	2	-	-	0
8	Total Rate Base		31,092	10,649	848	3,215	16,359	-	-	-	-	20	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	5,271	1,608	915	366	2,383	-	-	-	-	3	-	-	(3)
12	Other Operating Revenue	Line 283	24	0	0	13	10	-	-	-	-	0	-	-	0
13	Total Revenue		5,295	1,608	915	379	2,393	-	-	-	-	3	-	-	(3)
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,403	112	751	39	504	-	-	-	-	0	-	-	(3)
17	Depreciation	Line 432	1,357	632	76	83	564	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	339	114	27	28	168	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		3,098	859	855	150	1,236	-	-	-	-	2	-	-	(3)
20	Income Tax Expense	Line 486	303	100	8	34	161	-	-	-	-	0	-	-	0
21	Total Operating Expense		3,401	959	863	183	1,397	-	-	-	-	2	-	-	(3)
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,894	649	52	196	996	-	-	-	-	1	-	-	0
25	Net Operating Income Required	Ln 8 x Ln 33	1,894	649	52	196	996	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	(0)
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	(0)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,271	1,608	915	366	2,383	-	-	-	-	3	-	-	(3)
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	0.00%	0.00%	0.00%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		10,274	10,274	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		809	809	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		987	987	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		2,024	2,024	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		14,094	14,094	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		132	132	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,488	-	-	3,488	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,655	165	0	3,488	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.04516	0.00000	0.95442	0.00042	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		17,749	14,259	0	3,488	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.80339	0.00000	0.19653	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		19,939	-	-	-	19,939	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99895	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		19,961	0	0	1	19,939	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.99890	0.00000	0.00000	0.00000	0.00000	0.00105	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		34,055	14,094	0	1	19,939	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.41387	0.00000	0.00003	0.58549	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		1,874	189	1,043	52	589	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,875	189	1,043	52	589	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.10095	0.55645	0.02775	0.31417	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00035
87															
88	Other														
89	Labor		(6)	(1)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		39,577	14,448	1,040	3,540	20,527	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.36506	0.02627	0.08945	0.51866	0.00000	0.00000	0.00000	0.00000	0.00054	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		3,000	3,000	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		307	307	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		596	596	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		102	102	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		4,243	4,243	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		579	-	-	579	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		595	16	0	579	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.02642	0.00000	0.97326	0.00031	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		4,838	4,259	0	579	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.88036	0.00000	0.11960	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		4,265	-	-	-	4,265	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,269	0	0	0	4,265	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99911	0.00000	0.00000	0.00000	0.00000	0.00089	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,863	16	0	579	4,265	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00323	0.00000	0.11898	0.87701	0.00000	0.00000	0.00000	0.00000	0.00078	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		9,106	4,259	0	579	4,265	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.46768	0.00000	0.06354	0.46836	0.00000	0.00000	0.00000	0.00000	0.00042	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		855	86	476	24	269	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		855	86	476	24	269	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.10096	0.55651	0.02775	0.31420	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00025
153															
154	Other														
155	Labor		3	0	2	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		3	0	2	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		9,964	4,346	477	602	4,535	0	0	0	0	4	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.43612	0.04790	0.06046	0.45509	0.00000	0.00000	0.00000	0.00000	0.00041	0.00000	0.00000	0.00002
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		14,094	14,094	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(4,243)	(4,243)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		9,851	9,851	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		3,655	165	0	3,488	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(595)	(16)	0	(579)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,060	149	0	2,910	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.04880	0.00000	0.95076	0.00044	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		19,960	0	0	0	19,939	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,269)	0	0	0	(4,265)	0	0	0	0	(4)	0	0	0
180	Distribution Net Plant		15,691	0	0	0	15,674	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99891	0.00000	0.00000	0.00000	0.00000	0.00109	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		1,875	189	1,043	52	589	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(855)	(86)	(476)	(24)	(269)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		1,020	103	567	28	320	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.10094	0.55640	0.02775	0.31414	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00043
187															
188	Other Gross Plant		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(3)	(0)	(2)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(9)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.10102	0.55685	0.02777	0.31440	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	(0.00038)
192															
193	Total Gross Plant		39,577	14,448	1,040	3,540	20,527	0	0	0	0	22	0	0	1
194	Total Reserve		(9,964)	(4,346)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
195	Total Net Plant in Service		29,613	10,103	562	2,938	15,993	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.34115	0.01899	0.09920	0.54005	0.00000	0.00000	0.00000	0.00000	0.00059	0.00000	0.00000	0.00002
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		298	298	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		126	-	-	126	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		101	10	56	3	32	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		530	314	56	129	32	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.59129	0.10626	0.24235	0.05999	0.00000	0.00000	0.00000	0.00000	0.00006	0.00000	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		49	7	2	23	18	0	0	0	0	0	0	0	0

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.13760	0.04085	0.46277	0.35874	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		139	-	139	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		303	-	303	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(463)	(37)	(247)	(13)	(166)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(317)	(317)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		915	312	17	91	494	-	-	-	-	1	-	-	0
235	Retail 100%, Class = T&D		(290)	(0)	-	(0)	(289)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		537	196	14	48	278	-	-	-	-	0	-	-	0
241	Total Working Capital		899	227	227	126	317	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.25190	0.25260	0.14017	0.35253	0.00000	0.00000	0.00000	0.00000	0.00236	0.00000	0.00000	0.00043
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		39,577	14,448	1,040	3,540	20,527	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(9,964)	(4,346)	(477)	(602)	(4,535)	0	0	0	0	(4)	0	0	(0)
248	Net Electric Plant in Service		29,613	10,103	562	2,938	15,993	0	0	0	0	17	0	0	0
249	Construction Work in Progress		530	314	56	129	32	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		49	7	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		899	227	227	126	317	0	0	0	0	2	0	0	0
252	Total Rate Base		60,705	20,752	1,410	6,153	32,352	0	0	0	0	37	0	0	1
253	Total Rate Base Allocator		1.00000	0.34185	0.02323	0.10135	0.53294	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		5,246	1,583	915	366	2,383	-	-	-	-	3	-	-	(3)
258	Clean Energy Connect		25	25	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		5,271	1,608	915	366	2,383	-	-	-	-	3	-	-	(3)
262	Wholesale Revenue														

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		5,271	1,608	915	366	2,383	0	0	0	0	3	0	0	(3)
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.30499	0.17354	0.06940	0.45206	0.00000	0.00000	0.00000	0.00000	0.00061	0.00000	0.00000	(0.00060)
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,991	1,508	906	345	2,232	-	-	-	-	3	-	-	(3)
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,991	1,508	906	345	2,232	-	-	-	-	3	-	-	(3)
270	Function Allocator for Electric Revenue		1.00000	0.30203	0.18158	0.06919	0.44723	0.00000	0.00000	0.00000	0.00000	0.00060	0.00000	0.00000	(0.00063)
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		13	-	-	13	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		24	0	0	13	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01548	0.00105	0.55013	0.43331	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		35	35	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		65	65	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		389	-	389	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		40	-	40	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		98	-	98	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		23	-	23	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		550	0	550	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		615	65	550	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.10543	0.89457	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.03184	0.00000	0.96816	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		227	-	-	-	227	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		227	0	0	0	227	0	0	0	0	0	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.99923	0.00000	0.00000	0.00000	0.00000	0.00077	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing		0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04767	0.00000	0.00000	0.95233
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		359	36	200	10	113	-	-	-	-	0	-	-	0
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		29	10	1	3	15	-	-	-	-	0	-	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D		149	0	-	0	149	-	-	-	-	0	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		537	47	200	13	277	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.08695	0.37345	0.02333	0.51554	0.00000	0.00000	0.00000	0.00000	0.00055	0.00000	0.00000	0.00018
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,406	112	751	39	504	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.07993	0.53398	0.02740	0.35820	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00015
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(3)												(3)
365	Total Adjusted O&M		1,403	112	751	39	504	-	-	-	-	0	-	-	(3)
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		449	449	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		614	614	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		79	-	-	79	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		82	3	0	79	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.03645	0.00000	0.96320	0.00035	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		696	617	0	79	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.88659	0.00000	0.11337	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		517	-	-	-	517	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		518	0	0	0	517	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99788	0.00000	0.00000	0.00000	0.00000	0.00212	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		600	3	0	79	517	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00498	0.00000	0.13151	0.86168	0.00000	0.00000	0.00000	0.00000	0.00183	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,214	617	0	79	517	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50826	0.00000	0.06499	0.42584	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		137	14	76	4	43	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		137	14	76	4	43	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.10095	0.55646	0.02775	0.31417	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00034
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,357	632	76	83	564	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.46601	0.05636	0.06110	0.41563	0.00000	0.00000	0.00000	0.00000	0.00085	0.00000	0.00000	0.00004
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		35	4	19	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		304	111	8	27	157	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		339	114	27	28	168	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.33774	0.08112	0.08306	0.49751	0.00000	0.00000	0.00000	0.00000	0.00052	0.00000	0.00000	0.00004
442															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,295	1,608	915	379	2,393	0	0	0	0	3	0	0	(3)
446	Total Oper. Exp. Before Tax	Line 19	3,098	859	855	150	1,236	0	0	0	0	2	0	0	(3)
447	Net Oper. Income (NOI) before Tax		2,197	749	60	229	1,157	0	0	0	0	1	0	0	0
448	Interest Expense	Line 8 x WACC	547	187	15	57	288	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,650	562	45	173	869	-	-	-	-	1	-	-	0
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,650	562	45	173	869	0	0	0	0	1	0	0	0
453	Fed & St Permanent Differences	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,221)	(446)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	467	130	14	67	256	0	0	0	0	0	0	0	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	26	7	1	4	14	-	-	-	-	0	-	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	67	25	2	6	35	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	93	32	3	10	49	-	-	-	-	0	-	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,650	562	45	173	869	-	-	-	-	1	-	-	0
464	Fed & St Permanent Differences	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(801)	(292)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(26)	(7)	(1)	(4)	(14)	-	-	-	-	(0)	-	-	(0)
467	Fed. Taxable Income	Ln 463:466	862	276	24	101	460	-	-	-	-	1	-	-	0
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	181	58	5	21	97	-	-	-	-	0	-	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	181	58	5	21	97	-	-	-	-	0	-	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	168	61	4	15	87	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(93)	(34)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	241	80	7	27	128	-	-	-	-	0	-	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	207	65	6	25	111	-	-	-	-	0	-	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	221	81	6	20	115	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(93)	(34)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(13)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	303	100	8	34	161	-	-	-	-	0	-	-	0
487															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.89%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.81%	#DIV/0!	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,894	649	52	196	996	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(547)	(187)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(106)	(39)	(3)	(9)	(55)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(801)	(292)	(21)	(72)	(415)	-	-	-	-	(0)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	168	61	4	15	87	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	628	199	18	75	336	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	167	53	5	20	89	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(93)	(34)	(2)	(8)	(48)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	73	19	2	12	41	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	168	61	4	15	87	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	241	80	7	27	128	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,894	649	52	196	996	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(547)	(187)	(15)	(57)	(288)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	38	14	1	3	20	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,221)	(446)	(32)	(109)	(633)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	67	25	2	6	35	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	241	80	7	27	128	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(13)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	441	123	13	63	242	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	26	7	1	4	14	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	67	25	2	6	35	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	93	32	3	10	49	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(13)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(18)	(6)	(0)	(2)	(9)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	303	100	8	34	161	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.33109	0.02778	0.11047	0.52995	0.00000	0.00000	0.00000	0.00000	0.00068	0.00000	0.00000	0.00003
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		166	-	166	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		232	35	196	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		111	-	-	-	111	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		353	36	196	10	111	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		353	36	196	10	111	0	0	0	0	0	0	0	0
548	Admin & General		169	17	94	5	53	-	-	-	-	0	-	-	0
549	Total		$522	$53	$290	$14	$164	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.10096	0.55652	0.02775	0.31421	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	0.00022

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	677,831	389,748	16,527	144,115	110,889	-	11,956	-	27	977	3,564	-	27
3	Accum. Depreciation & Amort.	Line 163	(178,816)	(117,224)	(7,587)	(24,524)	(24,496)	-	(3,898)	-	(10)	(185)	(882)	-	(9)
4	Net Plant in Service		499,015	272,524	8,940	119,591	86,393	-	8,058	-	16	792	2,682	-	19
5	Construction Work in Progress	Line 207	16,424	8,458	896	5,231	172	-	1,659	-	0	2	6	-	1
6	Plant Held for Future Use	Line 217	1,241	183	32	929	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	16,877	6,110	3,611	5,132	1,712	-	144	-	(0)	96	55	-	16
8	Total Rate Base		533,558	287,275	13,478	130,884	88,373	-	9,863	-	16	890	2,743	-	36
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	87,623	43,367	14,541	14,891	12,872	-	1,427	-	2	145	309	-	68
12	Other Operating Revenue	Line 283	644	10	0	532	56	-	44	-	2	0	0	-	0
13	Total Revenue		88,267	43,377	14,542	15,423	12,928	-	1,471	-	4	145	309	-	68
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,717	3,032	11,935	1,568	2,721	-	298	-	2	21	78	-	63
17	Depreciation	Line 432	25,130	17,055	1,216	3,374	3,046	-	376	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	5,712	3,085	437	1,145	910	-	98	-	0	8	29	-	1
19	Operating Expense before Tax		50,559	23,171	13,587	6,087	6,677	-	772	-	3	81	115	-	66
20	Income Tax Expense	Line 486	5,213	2,710	134	1,365	869	-	99	-	0	9	26	-	0
21	Total Operating Expense		55,771	25,881	13,721	7,452	7,545	-	870	-	3	91	142	-	66
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
25	Net Operating Income Required	Ln 8 x Ln 33	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	87,623	43,367	14,541	14,891	12,872	-	1,427	-	2	145	309	-	68
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	6.09%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		277,162	277,162	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		21,830	21,830	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		26,629	26,629	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		54,587	54,587	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		380,208	380,208	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,567	3,567	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		97	97	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		728	728	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		142,005	-	-	142,005	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		146,466	4,452	0	142,005	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03040	0.00000	0.96954	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		526,673	384,660	0	142,005	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73036	0.00000	0.26963	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		107,710	-	-	-	107,710	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		11,614	-	-	-	-	-	11,614	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		25	-	-	-	-	-	-	-	25	-	-	-	-
69	Distribution Metering		949	-	-	-	-	-	-	-	-	949	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,463	-	-	-	-	-	-	-	-	-	3,463	-	-
72	Distribution Plant Total		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87031	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
74															
75	Total Trans and Dist Plant		123,761	0	0	1	107,710	0	11,614	0	25	949	3,463	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87030	0.00000	0.09385	0.00000	0.00020	0.00767	0.02798	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		503,969	380,208	0	1	107,710	0	11,614	0	25	949	3,463	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75443	0.00000	0.00000	0.21372	0.00000	0.02305	0.00000	0.00005	0.00188	0.00687	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		27,480	5,105	16,582	2,118	3,182	-	343	-	2	29	102	-	17
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		27,490	5,105	16,582	2,118	3,182	0	343	0	2	29	102	0	27
86	General & Intangible Plant Allocators		1.00000	0.18571	0.60322	0.07703	0.11574	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00099
87															
88	Other														
89	Labor		(92)	(17)	(56)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(92)	(17)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		677,831	389,748	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
98	Total Gross Electric Plant Allocators		1.00000	0.57499	0.02438	0.21261	0.16359	0.00000	0.01764	0.00000	0.00004	0.00144	0.00526	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		80,919	80,919	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		16,079	16,079	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		2,848	2,848	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,760	2,760	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,844	1,844	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,714	1,714	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		114,465	114,465	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		323	323	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		23,555	-	-	23,555	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		23,980	424	0	23,555	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01767	0.00000	0.98229	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		138,445	114,888	0	23,555	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82985	0.00000	0.17014	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		23,039	-	-	-	23,039	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,741	-	-	-	-	-	3,741	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		9	-	-	-	-	-	-	-	9	-	-	-	-
135	Distribution Metering		172	-	-	-	-	-	-	-	-	172	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		835	-	-	-	-	-	-	-	-	-	835	-	-
138	Distribution Plant Total		27,797	0	0	0	23,039	0	3,741	0	9	172	835	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.82883	0.00000	0.13459	0.00000	0.00034	0.00619	0.03005	0.00000	0.00000
140															
141	Total Trans and Dist Plant		51,777	424	0	23,555	23,040	0	3,741	0	9	172	835	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00818	0.00000	0.45494	0.44499	0.00000	0.07225	0.00000	0.00018	0.00333	0.01613	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		166,242	114,888	0	23,555	23,040	0	3,741	0	9	172	835	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.69109	0.00000	0.14169	0.13859	0.00000	0.02250	0.00000	0.00006	0.00104	0.00503	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		12,531	2,328	7,562	966	1,451	-	156	-	1	13	47	-	8
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		12,532	2,328	7,562	966	1,451	0	156	0	1	13	47	0	9
152	General & Intangible Plant Allocators		1.00000	0.18576	0.60340	0.07706	0.11577	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00070
153															
154	Other														
155	Labor		42	8	25	3	5	-	1	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		42	8	25	3	5	0	1	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		178,816	117,224	7,587	24,524	24,496	0	3,898	0	10	185	882	0	9
164	Total Accum Deprec Allocators		1.00000	0.65556	0.04243	0.13715	0.13699	0.00000	0.02180	0.00000	0.00006	0.00104	0.00493	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		380,208	380,208	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(114,465)	(114,465)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		265,743	265,743	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		146,466	4,452	0	142,005	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(23,980)	(424)	0	(23,555)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		122,485	4,029	0	118,449	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03289	0.00000	0.96705	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		123,760	0	0	0	107,710	0	11,614	0	25	949	3,463	0	0
179	Distribution Reserve		(27,797)	0	0	0	(23,039)	0	(3,741)	0	(9)	(172)	(835)	0	0
180	Distribution Net Plant		95,963	0	0	0	84,671	0	7,873	0	15	777	2,627	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88233	0.00000	0.08205	0.00000	0.00016	0.00809	0.02738	0.00000	0.00000
182															
183	General & Intangible Gross Plant		27,490	5,105	16,582	2,118	3,182	0	343	0	2	29	102	0	27
184	General & Intangible Reserve		(12,532)	(2,328)	(7,562)	(966)	(1,451)	0	(156)	0	(1)	(13)	(47)	0	(9)
185	General & Intangible Net Plant		14,958	2,777	9,021	1,152	1,731	0	187	0	1	16	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.18567	0.60308	0.07702	0.11571	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00123
187															
188	Other Gross Plant		(92)	(17)	(56)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(42)	(8)	(25)	(3)	(5)	0	(1)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(134)	(25)	(81)	(10)	(16)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.18610	0.60447	0.07719	0.11598	0.00000	0.01251	0.00000	0.00007	0.00104	0.00373	0.00000	(0.00108)
192															
193	Total Gross Plant		677,831	389,748	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
194	Total Reserve		(178,816)	(117,224)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
195	Total Net Plant in Service		499,015	272,524	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
196	Total Net Plant Allocators		1.00000	0.54612	0.01791	0.23965	0.17313	0.00000	0.01615	0.00000	0.00003	0.00159	0.00538	0.00000	0.00004
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		112	112	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		8,042	8,042	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		5,117	-	-	5,117	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,641	-	-	-	-	-	1,641	-	-	-	-	-	-
206	Labor		1,484	276	896	114	172	-	19	-	0	2	6	-	1
207	Total Construction Work in Progress		16,424	8,458	896	5,231	172	0	1,659	0	0	2	6	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.51495	0.05453	0.31852	0.01046	0.00000	0.10104	0.00000	0.00001	0.00009	0.00034	0.00000	0.00006
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		69	69	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		925	-	-	925	-	-	-	-	-	-	-	-	-
215	Distribution Primary		89	-	-	-	89	-	-	-	-	-	-	-	-
216	Labor		53	10	32	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,241	183	32	929	96	0	1	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.14754	0.02581	0.74885	0.07703	0.00000	0.00053	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		1,976	1,976	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,217	-	2,217	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,823	-	4,823	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(14)	(14)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(6,474)	(998)	(3,930)	(516)	(896)	-	(98)	-	(1)	(7)	(26)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(8,557)	(8,557)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		15,416	8,419	276	3,694	2,669	-	249	-	1	24	83	-	1
235	Retail 100%, Class = T&D		(1,797)	(0)	-	(0)	(1,564)	-	(169)	-	(0)	(14)	(50)	-	-
236	Retail 100%, Class = Metering		79	-	-	-	-	-	-	-	-	79	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		9,189	5,284	224	1,954	1,503	-	162	-	0	13	48	-	0
241	Total Working Capital		16,877	6,110	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
242	Total Working Capital Allocator		1.00000	0.36205	0.21394	0.30407	0.10146	0.00000	0.00855	0.00000	(0.00000)	0.00571	0.00327	0.00000	0.00095
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		677,831	389,748	16,527	144,115	110,889	0	11,956	0	27	977	3,564	0	27
247	Accumulated Depreciation		(178,816)	(117,224)	(7,587)	(24,524)	(24,496)	0	(3,898)	0	(10)	(185)	(882)	0	(9)
248	Net Electric Plant in Service		499,015	272,524	8,940	119,591	86,393	0	8,058	0	16	792	2,682	0	19
249	Construction Work in Progress		16,424	8,458	896	5,231	172	0	1,659	0	0	2	6	0	1
250	Plant Held for Future Use		1,241	183	32	929	96	0	1	0	0	0	0	0	0
251	Working Capital		16,877	6,110	3,611	5,132	1,712	0	144	0	(0)	96	55	0	16
252	Total Rate Base		1,032,573	559,799	22,418	250,475	174,767	0	17,921	0	33	1,682	5,425	0	54
253	Total Rate Base Allocator		1.00000	0.54214	0.02171	0.24257	0.16925	0.00000	0.01736	0.00000	0.00003	0.00163	0.00525	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		86,955	42,699	14,541	14,891	12,872	-	1,427	-	2	145	309	-	68
258	Clean Energy Connect		668	668	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		87,623	43,367	14,541	14,891	12,872	-	1,427	-	2	145	309	-	68
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		87,623	43,367	14,541	14,891	12,872	0	1,427	0	2	145	309	0	68
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.49493	0.16595	0.16995	0.14690	0.00000	0.01628	0.00000	0.00002	0.00165	0.00353	0.00000	0.00078
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		83,055	40,667	14,408	14,059	12,059	-	1,372	-	4	136	282	-	68
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		83,055	40,667	14,408	14,059	12,059	-	1,372	-	4	136	282	-	68
270	Function Allocator for Electric Revenue		1.00000	0.48964	0.17347	0.16927	0.14519	0.00000	0.01652	0.00000	0.00004	0.00163	0.00340	0.00000	0.00082
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		527	-	-	527	-	-	-	-	-	-	-	-	-
275	Distribution Primary		52	-	-	-	52	-	-	-	-	-	-	-	-
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		2	-	-	-	-	-	-	-	2	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		18	10	0	4	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		644	10	0	532	56	0	44	0	2	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01539	0.00062	0.82571	0.08630	0.00000	0.06891	0.00000	0.00287	0.00005	0.00015	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		958	958	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		178	178	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		265	265	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		349	349	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,750	1,750	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,192	-	6,192	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		638	-	638	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,552	-	1,552	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		368	-	368	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,750	0	8,750	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,500	1,750	8,750	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.16667	0.83333	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,058	-	-	1,058	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,082	23	0	1,058	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02133	0.00000	0.97867	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,226	-	-	-	1,226	-	-	-	-	-	-	-	-
318	Distribution Secondary		137	-	-	-	-	-	137	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering		8	-	-	-	-	-	-	-	-	8	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		30	-	-	-	-	-	-	-	-	-	30	-	-
323	Distribution O&M Total		1,402	0	0	0	1,226	0	137	0	1	8	30	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87487	0.00000	0.09757	0.00000	0.00052	0.00563	0.02141	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		1	-	-	-	-	-	-	-	-	-	-	-	1
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10183	0.04282	0.00000	0.00000	0.85535
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,259	977	3,173	405	609	-	66	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		490	282	12	104	80	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		925	0	-	0	805	-	87	-	0	7	26	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		6,674	1,259	3,185	509	1,494	0	161	0	1	13	48	0	4
355	Admin & General O&M Allocators		1.00000	0.18856	0.47722	0.07632	0.22388	0.00000	0.02414	0.00000	0.00009	0.00199	0.00720	0.00000	0.00060
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,663	3,032	11,935	1,568	2,721	0	298	0	2	21	78	0	9
362	Total O&M Allocators		1.00000	0.15418	0.60697	0.07974	0.13837	0.00000	0.01515	0.00000	0.00009	0.00108	0.00397	0.00000	0.00045
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		54												54
365	Total Adjusted O&M		19,717	3,032	11,935	1,568	2,721	-	298	-	2	21	78	-	63
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		12,113	12,113	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,728	1,728	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		745	745	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		1,827	1,827	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		85	85	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		41	41	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		16,570	16,570	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,213	-	-	3,213	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,294	81	0	3,213	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02446	0.00000	0.97549	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		19,864	16,650	0	3,213	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83823	0.00000	0.16176	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		2,793	-	-	-	2,793	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		349	-	-	-	-	-	349	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,192	0	0	0	2,793	0	349	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87507	0.00000	0.10918	0.00000	0.00019	0.01557	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		6,486	81	0	3,213	2,794	0	349	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01242	0.00000	0.49539	0.43070	0.00000	0.05373	0.00000	0.00009	0.00766	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,056	16,650	0	3,213	2,794	0	349	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72217	0.00000	0.13937	0.12117	0.00000	0.01512	0.00000	0.00003	0.00216	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		2,014	374	1,215	155	233	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		2,014	374	1,215	155	233	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.18572	0.60324	0.07704	0.11574	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00095
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		25	14	0	6	4	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		17	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		60	30	0	6	19	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		25,130	17,055	1,216	3,374	3,046	0	376	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.67866	0.04837	0.13428	0.12121	0.00000	0.01495	0.00000	0.00003	0.00207	0.00032	0.00000	0.00010
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		513	95	310	40	59	-	6	-	0	1	2	-	0
438	Gross Total Plant		5,199	2,989	127	1,105	851	-	92	-	0	7	27	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		5,712	3,085	437	1,145	910	0	98	0	0	8	29	0	1
441	Total Taxes Other Allocator		1.00000	0.54001	0.07643	0.20043	0.15930	0.00000	0.01718	0.00000	0.00004	0.00141	0.00512	0.00000	0.00009
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	88,267	43,377	14,542	15,423	12,928	0	1,471	0	4	145	309	0	68
446	Total Oper. Exp. Before Tax	Line 19	50,559	23,171	13,587	6,087	6,677	0	772	0	3	81	115	0	66
447	Net Oper. Income (NOI) before Tax		37,709	20,207	955	9,336	6,251	0	699	0	1	63	194	0	3
448	Interest Expense	Line 8 x WACC	9,391	5,056	237	2,304	1,555	-	174	-	0	16	48	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	28,318	15,150	718	7,033	4,696	-	526	-	1	48	145	-	2
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	28,318	15,150	718	7,033	4,696	0	526	0	1	48	145	0	2
453	Fed & St Permanent Differences	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(20,913)	(12,025)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
455	State Taxable Income	Ln 452:454	8,059	3,502	224	2,725	1,381	0	168	0	0	19	39	0	1
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	443	193	12	150	76	-	9	-	0	1	2	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,150	661	28	245	188	-	20	-	0	2	6	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,593	854	40	394	264	-	30	-	0	3	8	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	28,318	15,150	718	7,033	4,696	-	526	-	1	48	145	-	2
464	Fed & St Permanent Differences	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(13,716)	(7,886)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	(443)	(193)	(12)	(150)	(76)	-	(9)	-	(0)	(1)	(2)	-	(0)
467	Fed. Taxable Income	Ln 463:466	14,813	7,448	387	4,106	2,483	-	286	-	0	28	74	-	1
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	3,111	1,564	81	862	521	-	60	-	0	6	16	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	3,111	1,564	81	862	521	-	60	-	0	6	16	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,880	1,656	70	612	471	-	51	-	0	4	15	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(242)	(139)	(6)	(51)	(40)	-	(4)	-	(0)	(0)	(1)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,589)	(914)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	4,148	2,160	107	1,083	691	-	78	-	0	7	21	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	3,554	1,757	94	1,012	597	-	69	-	0	7	18	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,789	2,179	92	806	620	-	67	-	0	5	20	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,589)	(914)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(228)	(131)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	5,213	2,710	134	1,365	869	-	99	-	0	9	26	-	0
487															

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.89%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.81%	25.90%	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
493	Interest Expense	Line 8 x WACC	(9,391)	(5,056)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,817)	(1,045)	(44)	(386)	(297)	-	(32)	-	(0)	(3)	(10)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(13,716)	(7,886)	(334)	(2,916)	(2,244)	-	(242)	-	(1)	(20)	(72)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	2,880	1,656	70	612	471	-	51	-	0	4	15	-	0
500	Base for FIT Computation	Ln 492:499	10,794	5,361	283	3,050	1,813	-	210	-	0	21	54	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,869	1,425	75	811	482	-	56	-	0	6	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(1,589)	(914)	(39)	(338)	(260)	-	(28)	-	(0)	(2)	(8)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,268	504	36	470	220	-	28	-	(0)	3	6	-	0
506	Total FIT - Deferred	Line 499	2,880	1,656	70	612	471	-	51	-	0	4	15	-	0
507	Total FIT - Current & Deferred	Ln 505:506	4,148	2,160	107	1,083	691	-	78	-	0	7	21	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	32,496	17,496	821	7,971	5,382	-	601	-	1	54	167	-	2
511	Interest Expense	Line 26 x WACC	(9,391)	(5,056)	(237)	(2,304)	(1,555)	-	(174)	-	(0)	(16)	(48)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	654	376	16	139	107	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(20,913)	(12,025)	(510)	(4,446)	(3,421)	-	(369)	-	(1)	(30)	(110)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,150	661	28	245	188	-	20	-	0	2	6	-	0
515	Net FIT Allowable	Line 507	4,148	2,160	107	1,083	691	-	78	-	0	7	21	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(228)	(131)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	7,616	3,309	211	2,575	1,306	-	159	-	0	18	37	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	443	193	12	150	76	-	9	-	0	1	2	-	0
521	Total SIT - Deferred	Line 514	1,150	661	28	245	188	-	20	-	0	2	6	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,593	854	40	394	264	-	30	-	0	3	8	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(228)	(131)	(6)	(48)	(37)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(301)	(173)	(7)	(64)	(49)	-	(5)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	5,213	2,710	134	1,365	869	-	99	-	0	9	26	-	0
528	Total Income Tax Allocator		1.00000	0.51995	0.02570	0.26181	0.16666	0.00000	0.01891	0.00000	0.00003	0.00178	0.00508	0.00000	0.00008
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		629	629	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		130	130	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		149	149	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,638	-	2,638	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		295	-	295	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		90	-	90	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,072	953	3,119	0	0	0	0	0	0	0	0	0	0
541	Transmission		406	7	-	398	0	-	-	-	-	-	-	-	-
542	Distribution		688	-	-	-	598	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,166	960	3,119	398	598	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,169	960	3,119	398	598	0	65	0	0	5	19	0	3
548	Admin & General		2,478	460	1,495	191	287	-	31	-	0	3	9	-	2
549	Total		$7,647	$1,421	$4,615	$589	$885	$0	$95	$0	$1	$8	$28	$0	$5
550	Total Labor Allocator		1.00000	0.18578	0.60344	0.07706	0.11578	0.00000	0.01248	0.00000	0.00007	0.00104	0.00372	0.00000	0.00064

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	31,872	22,504	2,490	1,910	1,718	-	407	-	367	274	-	-	2,201
3	Accum. Depreciation & Amort.	Line 163	(9,661)	(6,768)	(1,143)	(325)	(379)	-	(133)	-	(142)	(63)	-	-	(708)
4	Net Plant in Service		22,211	15,735	1,347	1,585	1,338	-	275	-	226	212	-	-	1,493
5	Construction Work in Progress	Line 207	832	488	135	69	3	-	57	-	1	3	-	-	76
6	Plant Held for Future Use	Line 217	32	11	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,306	353	544	68	27	-	5	-	(1)	17	-	-	1,294
8	Total Rate Base		25,381	16,587	2,031	1,734	1,369	-	336	-	226	231	-	-	2,866
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	6,387	2,504	2,191	197	199	-	49	-	28	62	-	-	1,157
12	Other Operating Revenue	Line 283	36	1	0	7	1	-	2	-	26	0	-	-	0
13	Total Revenue		6,423	2,505	2,191	204	200	-	50	-	53	62	-	-	1,157
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,801	175	1,798	21	42	-	10	-	24	27	-	-	703
17	Depreciation	Line 432	1,501	985	183	45	47	-	13	-	10	15	-	-	202
18	Tax Other Than Income Tax	Line 440	326	178	66	15	14	-	3	-	3	3	-	-	43
19	Operating Expense before Tax		4,628	1,338	2,047	81	103	-	26	-	38	46	-	-	949
20	Income Tax Expense	Line 486	249	156	20	18	13	-	3	-	2	2	-	-	34
21	Total Operating Expense		4,877	1,494	2,067	99	117	-	30	-	39	48	-	-	983
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
25	Net Operating Income Required	Ln 8 x Ln 33	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	6,387	2,504	2,191	197	199	-	49	-	28	62	-	-	1,157
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	6.09%	6.09%	6.09%	6.09%	0.00%	6.09%	0.00%	6.09%	6.09%	0.00%	0.00%	6.09%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		16,003	16,003	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,260	1,260	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,538	1,538	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		3,152	3,152	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		21,953	21,953	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		206	206	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,882	-	-	1,882	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,139	257	0	1,882	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.12019	0.00000	0.87975	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		24,092	22,210	0	1,882	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.92189	0.00000	0.07811	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,668	-	-	-	1,668	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		396	-	-	-	-	-	396	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		341	-	-	-	-	-	-	-	341	-	-	-	-
69	Distribution Metering		228	-	-	-	-	-	-	-	-	228	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.63349	0.00000	0.15030	0.00000	0.12958	0.08663	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,635	0	0	1	1,668	0	396	0	341	228	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00005	0.00000	0.00033	0.63325	0.00000	0.15025	0.00000	0.12953	0.08660	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		24,588	21,953	0	1	1,668	0	396	0	341	228	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89285	0.00000	0.00004	0.06785	0.00000	0.01610	0.00000	0.01388	0.00928	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,360	295	2,499	28	49	-	12	-	26	46	-	-	1,405
83	Retail 100%, Class = # Bills		782	-	-	-	-	-	-	-	-	-	-	-	782

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,142	295	2,499	28	49	0	12	0	26	46	0	0	2,187
86	General & Intangible Plant Allocators		1.00000	0.05732	0.48588	0.00546	0.00958	0.00000	0.00227	0.00000	0.00511	0.00902	0.00000	0.00000	0.42536
87															
88	Other														
89	Labor		(15)	(1)	(8)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		4	(1)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		31,872	22,504	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
98	Total Gross Electric Plant Allocators		1.00000	0.70607	0.07813	0.05992	0.05389	0.00000	0.01279	0.00000	0.01153	0.00861	0.00000	0.00000	0.06906
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		4,672	4,672	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		478	478	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		928	928	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		164	164	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		159	159	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		99	99	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		6,609	6,609	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		312	-	-	312	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		337	24	0	312	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.07268	0.00000	0.92727	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		6,946	6,634	0	312	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.95506	0.00000	0.04494	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		357	-	-	-	357	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		128	-	-	-	-	-	128	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		130	-	-	-	-	-	-	-	130	-	-	-	-
135	Distribution Metering		41	-	-	-	-	-	-	-	-	41	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		655	0	0	0	357	0	128	0	130	41	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54451	0.00000	0.19455	0.00000	0.19776	0.06317	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		992	24	0	312	357	0	128	0	130	41	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.02466	0.00000	0.31466	0.35975	0.00000	0.12853	0.00000	0.13065	0.04174	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		7,601	6,634	0	312	357	0	128	0	130	41	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.87271	0.00000	0.04107	0.04695	0.00000	0.01677	0.00000	0.01705	0.00545	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		1,988	134	1,139	13	22	-	5	-	12	21	-	-	641
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		65	-	-	-	-	-	-	-	-	-	-	-	65
151	General & Intangible Plant Total		2,053	134	1,139	13	22	0	5	0	12	21	0	0	706
152	General & Intangible Plant Allocators		1.00000	0.06547	0.55495	0.00623	0.01095	0.00000	0.00260	0.00000	0.00584	0.01030	0.00000	0.00000	0.34366
153															
154	Other														
155	Labor		7	0	4	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		7	0	4	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		9,661	6,768	1,143	325	379	0	133	0	142	63	0	0	708
164	Total Accum Deprec Allocators		1.00000	0.70061	0.11833	0.03364	0.03927	0.00000	0.01375	0.00000	0.01466	0.00648	0.00000	0.00000	0.07326
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		21,953	21,953	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(6,609)	(6,609)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		15,344	15,344	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,139	257	0	1,882	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(337)	(24)	0	(312)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,802	233	0	1,570	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.12906	0.00000	0.87088	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,634	0	0	0	1,668	0	396	0	341	228	0	0	0
179	Distribution Reserve		(655)	0	0	0	(357)	0	(128)	0	(130)	(41)	0	0	0
180	Distribution Net Plant		1,978	0	0	0	1,311	0	268	0	212	187	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.66296	0.00000	0.13564	0.00000	0.10699	0.09441	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,142	295	2,499	28	49	0	12	0	26	46	0	0	2,187
184	General & Intangible Reserve		(2,053)	(134)	(1,139)	(13)	(22)	0	(5)	0	(12)	(21)	0	0	(706)
185	General & Intangible Net Plant		3,089	160	1,359	15	27	0	6	0	14	25	0	0	1,482
186	General & Intangible Net Plant Allocators		1.00000	0.05191	0.43997	0.00494	0.00868	0.00000	0.00206	0.00000	0.00463	0.00817	0.00000	0.00000	0.47965
187															
188	Other Gross Plant		4	(1)	(8)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	14
189	Other Reserve		(7)	(0)	(4)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		(3)	(1)	(12)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	12
191	Other Net Plant Allocators		1.00000	0.51292	4.34769	0.04883	0.08575	0.00000	0.02034	0.00000	0.04573	0.08073	0.00000	0.00000	(4.14199)
192															
193	Total Gross Plant		31,872	22,504	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
194	Total Reserve		(9,661)	(6,768)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
195	Total Net Plant in Service		22,211	15,735	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
196	Total Net Plant Allocators		1.00000	0.70845	0.06065	0.07135	0.06025	0.00000	0.01236	0.00000	0.01017	0.00953	0.00000	0.00000	0.06724
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		464	464	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		68	-	-	68	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		56	-	-	-	-	-	56	-	-	-	-	-	-
206	Labor		235	16	135	2	3	-	1	-	1	3	-	-	76
207	Total Construction Work in Progress		832	488	135	69	3	0	57	0	1	3	0	0	76
208	Total Construction Work in Progress Allocator		1.00000	0.58719	0.16228	0.08336	0.00320	0.00000	0.06800	0.00000	0.00171	0.00301	0.00000	0.00000	0.09125
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		8	1	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		32	11	5	12	1	0	0	0	0	0	0	0	3

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.32964	0.15050	0.38398	0.04617	0.00000	0.00070	0.00000	0.00158	0.00279	0.00000	0.00000	0.08463
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		334	-	334	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		727	-	727	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(926)	(58)	(592)	(7)	(14)	-	(3)	-	(8)	(9)	-	-	(235)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,453	-	-	-	-	-	-	-	-	-	-	-	1,453
233	Retail 100%, Class = Prod		(494)	(494)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		686	486	42	49	41	-	8	-	7	7	-	-	46
235	Retail 100%, Class = T&D		(38)	(0)	-	(0)	(24)	-	(6)	-	(5)	(3)	-	-	-
236	Retail 100%, Class = Metering		19	-	-	-	-	-	-	-	-	19	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		432	305	34	26	23	-	6	-	5	4	-	-	30
241	Total Working Capital		2,306	353	544	68	27	0	5	0	(1)	17	0	0	1,294
242	Total Working Capital Allocator		1.00000	0.15297	0.23589	0.02948	0.01150	0.00000	0.00213	0.00000	(0.00039)	0.00738	0.00000	0.00000	0.56104
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		31,872	22,504	2,490	1,910	1,718	0	407	0	367	274	0	0	2,201
247	Accumulated Depreciation		(9,661)	(6,768)	(1,143)	(325)	(379)	0	(133)	0	(142)	(63)	0	0	(708)
248	Net Electric Plant in Service		22,211	15,735	1,347	1,585	1,338	0	275	0	226	212	0	0	1,493
249	Construction Work in Progress		832	488	135	69	3	0	57	0	1	3	0	0	76
250	Plant Held for Future Use		32	11	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,306	353	544	68	27	0	5	0	(1)	17	0	0	1,294
252	Total Rate Base		47,592	32,323	3,378	3,319	2,707	0	611	0	452	443	0	0	4,359
253	Total Rate Base Allocator		1.00000	0.67916	0.07098	0.06974	0.05688	0.00000	0.01283	0.00000	0.00950	0.00931	0.00000	0.00000	0.09160
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		6,349	2,465	2,191	197	199	-	49	-	28	62	-	-	1,157
258	Clean Energy Connect		39	39	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		6,387	2,504	2,191	197	199	-	49	-	28	62	-	-	1,157
262	Wholesale Revenue														

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		6,387	2,504	2,191	197	199	0	49	0	28	62	0	0	1,157
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39204	0.34304	0.03090	0.03121	0.00000	0.00761	0.00000	0.00433	0.00974	0.00000	0.00000	0.18114
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		6,174	2,348	2,171	186	187	-	47	-	51	60	-	-	1,123
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		6,174	2,348	2,171	186	187	-	47	-	51	60	-	-	1,123
270	Function Allocator for Electric Revenue		1.00000	0.38035	0.35165	0.03018	0.03025	0.00000	0.00758	0.00000	0.00831	0.00970	0.00000	0.00000	0.18198
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		7	-	-	7	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		26	-	-	-	-	-	-	-	26	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		36	1	0	7	1	0	2	0	26	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.01602	0.00167	0.19724	0.02410	0.00000	0.04233	0.00000	0.71626	0.00022	0.00000	0.00000	0.00216
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		101	101	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		933	-	933	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		96	-	96	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		234	-	234	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		56	-	56	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,318	0	1,318	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,419	101	1,318	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07118	0.92882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		15	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.08672	0.00000	0.91328	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		5	-	-	-	-	-	5	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		36	0	0	0	19	0	5	0	10	2	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.53211	0.00000	0.13058	0.00000	0.28418	0.05313	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		106	-	-	-	-	-	-	-	-	-	-	-	106
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
332	Customer Accounting O&M		315	0	0	0	0	0	0	0	6	15	0	0	294
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01910	0.04676	0.00000	0.00000	0.93413
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		834	56	478	5	9	-	2	-	5	9	-	-	269
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		23	16	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		55	-	-	-	-	-	-	-	-	-	-	-	55
351	Retail 100%, Class = T&D		20	0	-	0	12	-	3	-	3	2	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		932	73	480	7	23	0	5	0	8	11	0	0	325
355	Admin & General O&M Allocators		1.00000	0.07801	0.51519	0.00725	0.02484	0.00000	0.00589	0.00000	0.00842	0.01157	0.00000	0.00000	0.34882
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,813	175	1,798	21	42	0	10	0	24	27	0	0	715
362	Total O&M Allocators		1.00000	0.06223	0.63931	0.00739	0.01498	0.00000	0.00361	0.00000	0.00854	0.00975	0.00000	0.00000	0.25421
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(12)												(12)
365	Total Adjusted O&M		2,801	175	1,798	21	42	-	10	-	24	27	-	-	703
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		699	699	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		100	100	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		957	957	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		43	-	-	43	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		47	5	0	43	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.09849	0.00000	0.90146	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,004	961	0	43	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.95759	0.00000	0.04241	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		43	-	-	-	43	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
398	Distribution Secondary		12	-	-	-	-	-	12	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		8	-	-	-	-	-	-	-	8	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		75	0	0	0	43	0	12	0	8	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57432	0.00000	0.15766	0.00000	0.10940	0.15862	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		123	5	0	43	43	0	12	0	8	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.03795	0.00000	0.34738	0.35302	0.00000	0.09691	0.00000	0.06724	0.09750	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,079	961	0	43	43	0	12	0	8	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89074	0.00000	0.03945	0.04009	0.00000	0.01101	0.00000	0.00764	0.01107	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		319	22	183	2	4	-	1	-	2	3	-	-	103
415	Retail 100%, Class = # Bills		51	-	-	-	-	-	-	-	-	-	-	-	51
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		371	22	183	2	4	0	1	0	2	3	0	0	154
418	General & Intangible Plant Allocators		1.00000	0.05824	0.49365	0.00554	0.00974	0.00000	0.00231	0.00000	0.00519	0.00917	0.00000	0.00000	0.41616
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		48	-	-	-	-	-	-	-	-	-	-	-	48
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		50	2	0	0	0	0	0	0	0	0	0	0	48
431															
432	Total Depreciation Expense		1,501	985	183	45	47	0	13	0	10	15	0	0	202
433	Total Depreciation Expense Allocators		1.00000	0.65623	0.12206	0.02980	0.03144	0.00000	0.00853	0.00000	0.00682	0.01026	0.00000	0.00000	0.13487
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		81	6	47	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		244	173	19	15	13	-	3	-	3	2	-	-	17
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		326	178	66	15	14	0	3	0	3	3	0	0	43
441	Total Taxes Other Allocator		1.00000	0.54648	0.20185	0.04655	0.04324	0.00000	0.01026	0.00000	0.01015	0.00912	0.00000	0.00000	0.13235
442															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	6,423	2,505	2,191	204	200	0	50	0	53	62	0	0	1,157
446	Total Oper. Exp. Before Tax	Line 19	4,628	1,338	2,047	81	103	0	26	0	38	46	0	0	949
447	Net Oper. Income (NOI) before Tax		1,795	1,167	144	124	97	0	24	0	16	16	0	0	208
448	Interest Expense	Line 8 x WACC	447	292	36	31	24	-	6	-	4	4	-	-	50
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,349	875	108	93	73	-	18	-	12	12	-	-	158
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,349	875	108	93	73	0	18	0	12	12	0	0	158
453	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(983)	(694)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
455	State Taxable Income	Ln 452:454	396	202	34	36	21	0	6	0	1	4	0	0	92
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	22	11	2	2	1	-	0	-	0	0	-	-	5
458	State Income Tax (Def.)	Ln 454 x Ln 456	54	38	4	3	3	-	1	-	1	0	-	-	4
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	76	49	6	5	4	-	1	-	1	1	-	-	9
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,349	875	108	93	73	-	18	-	12	12	-	-	158
464	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(645)	(455)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
466	State Income Tax Exp. (Cur.)	Line 457	(22)	(11)	(2)	(2)	(1)	-	(0)	-	(0)	(0)	-	-	(5)
467	Fed. Taxable Income	Ln 463:466	713	430	58	54	38	-	10	-	5	7	-	-	110
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	150	90	12	11	8	-	2	-	1	1	-	-	23
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	150	90	12	11	8	-	2	-	1	1	-	-	23
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	135	96	11	8	7	-	2	-	2	1	-	-	9
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(75)	(53)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	198	125	16	14	11	-	3	-	2	2	-	-	27
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	171	101	14	13	9	-	2	-	1	2	-	-	28
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	178	126	14	11	10	-	2	-	2	2	-	-	12
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(75)	(53)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	249	156	20	18	13	-	3	-	2	2	-	-	34
487															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.88%	25.93%	25.87%	25.81%	25.88%	#DIV/0!	25.86%	#DIV/0!	26.05%	25.85%	#DIV/0!	#DIV/0!	25.66%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
493	Interest Expense	Line 8 x WACC	(447)	(292)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
494	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(85)	(60)	(7)	(5)	(5)	-	(1)	-	(1)	(1)	-	-	(6)
497	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(645)	(455)	(50)	(39)	(35)	-	(8)	-	(7)	(6)	-	-	(45)
499	Deferred Tax Federal	Ln 498 x Ln 468	135	96	11	8	7	-	2	-	2	1	-	-	9
500	Base for FIT Computation	Ln 492:499	520	310	43	40	28	-	7	-	3	5	-	-	84
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	138	82	11	11	7	-	2	-	1	1	-	-	22
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(75)	(53)	(6)	(4)	(4)	-	(1)	-	(1)	(1)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	63	29	5	6	3	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	135	96	11	8	7	-	2	-	2	1	-	-	9
507	Total FIT - Current & Deferred	Ln 505:506	198	125	16	14	11	-	3	-	2	2	-	-	27
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,546	1,010	124	106	83	-	20	-	14	14	-	-	175
511	Interest Expense	Line 26 x WACC	(447)	(292)	(36)	(31)	(24)	-	(6)	-	(4)	(4)	-	-	(50)
512	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(983)	(694)	(77)	(59)	(53)	-	(13)	-	(11)	(8)	-	-	(68)
514	State Deferred Tax	Ln 513 x Ln 456	54	38	4	3	3	-	1	-	1	0	-	-	4
515	Net FIT Allowable	Line 507	198	125	16	14	11	-	3	-	2	2	-	-	27
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	374	191	32	34	20	-	5	-	1	4	-	-	87
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	22	11	2	2	1	-	0	-	0	0	-	-	5
521	Total SIT - Deferred	Line 514	54	38	4	3	3	-	1	-	1	0	-	-	4
522	Total SIT - Current & Deferred	Ln 520:521	76	49	6	5	4	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(14)	(10)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	249	156	20	18	13	-	3	-	2	2	-	-	34
528	Total Income Tax Allocator		1.00000	0.62745	0.08095	0.07251	0.05395	0.00000	0.01347	0.00000	0.00762	0.00937	0.00000	0.00000	0.13468
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		36	36	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		398	-	398	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		44	-	44	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		525	55	470	0	0	0	0	0	0	0	0	0	0
541	Transmission		6	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	9	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		545	55	470	5	9	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	149
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		820	55	470	5	9	0	2	0	5	9	0	0	264
548	Admin & General		393	27	225	3	4	-	1	-	2	4	-	-	127
549	Total		$1,213	$82	$695	$8	$14	$0	$3	$0	$7	$13	$0	$0	$391
550	Total Labor Allocator		1.00000	0.06761	0.57307	0.00644	0.01130	0.00000	0.00268	0.00000	0.00603	0.01064	0.00000	0.00000	0.32224

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	571,331	-	-	-	-	-	-	-	-	-	-	571,331	-
3	Accum. Depreciation & Amort.	Line 163	(225,692)	-	-	-	-	-	-	-	-	-	-	(225,692)	-
4	Net Plant in Service		345,639	-	-	-	-	-	-	-	-	-	-	345,639	-
5	Construction Work in Progress	Line 207	885	-	-	-	-	-	-	-	-	-	-	885	-
6	Plant Held for Future Use	Line 217	32	-	-	-	-	-	-	-	-	-	-	32	-
7	Working Capital	Line 241	1,884	-	-	-	-	-	-	-	-	-	-	1,884	-
8	Total Rate Base		348,440	-	-	-	-	-	-	-	-	-	-	348,440	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	79,065	-	-	-	-	-	-	-	-	-	-	79,065	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		79,077	-	-	-	-	-	-	-	-	-	-	79,077	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	25,734	-	-	-	-	-	-	-	-	-	-	25,734	-
17	Depreciation	Line 432	24,529	-	-	-	-	-	-	-	-	-	-	24,529	-
18	Tax Other Than Income Tax	Line 440	4,688	-	-	-	-	-	-	-	-	-	-	4,688	-
19	Operating Expense before Tax		54,951	-	-	-	-	-	-	-	-	-	-	54,951	-
20	Income Tax Expense	Line 486	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
21	Total Operating Expense		57,856	-	-	-	-	-	-	-	-	-	-	57,856	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
25	Net Operating Income Required	Ln 8 x Ln 33	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431	1.3431
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	79,065	-	-	-	-	-	-	-	-	-	-	79,065	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.09%	0.00%
33	Rate of Return Requested	Sch. 14	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		554,993	-	-	-	-	-	-	-	-	-	-	554,993	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,393	-	-	-	-	-	-	-	-	-	-	16,393	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
87															
88	Other														
89	Labor		(55)	-	-	-	-	-	-	-	-	-	-	(55)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
96															
97	Total Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		218,192	-	-	-	-	-	-	-	-	-	-	218,192	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		218,192	0	0	0	0	0	0	0	0	0	0	218,192	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,475	-	-	-	-	-	-	-	-	-	-	7,475	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,475	0	0	0	0	0	0	0	0	0	0	7,475	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		25	-	-	-	-	-	-	-	-	-	-	25	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		25	0	0	0	0	0	0	0	0	0	0	25	0
162															
163	Total Accumulated Depreciation		225,692	0	0	0	0	0	0	0	0	0	0	225,692	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		554,993	0	0	0	0	0	0	0	0	0	0	554,993	0
179	Distribution Reserve		(218,192)	0	0	0	0	0	0	0	0	0	0	(218,192)	0
180	Distribution Net Plant		336,801	0	0	0	0	0	0	0	0	0	0	336,801	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,393	0	0	0	0	0	0	0	0	0	0	16,393	0
184	General & Intangible Reserve		(7,475)	0	0	0	0	0	0	0	0	0	0	(7,475)	0
185	General & Intangible Net Plant		8,918	0	0	0	0	0	0	0	0	0	0	8,918	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(55)	0	0	0	0	0	0	0	0	0	0	(55)	0
189	Other Reserve		(25)	0	0	0	0	0	0	0	0	0	0	(25)	0
190	Other Net Plant		(80)	0	0	0	0	0	0	0	0	0	0	(80)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
194	Total Reserve		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
195	Total Net Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		885	-	-	-	-	-	-	-	-	-	-	885	-
207	Total Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		32	-	-	-	-	-	-	-	-	-	-	32	-
217	Plant Held for Future Use Total		32	0	0	0	0	0	0	0	0	0	0	32	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(8,480)	-	-	-	-	-	-	-	-	-	-	(8,480)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,677	-	-	-	-	-	-	-	-	-	-	10,677	-
235	Retail 100%, Class = T&D		(8,058)	-	-	-	-	-	-	-	-	-	-	(8,058)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,745	-	-	-	-	-	-	-	-	-	-	7,745	-
241	Total Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		571,331	0	0	0	0	0	0	0	0	0	0	571,331	0
247	Accumulated Depreciation		(225,692)	0	0	0	0	0	0	0	0	0	0	(225,692)	0
248	Net Electric Plant in Service		345,639	0	0	0	0	0	0	0	0	0	0	345,639	0
249	Construction Work in Progress		885	0	0	0	0	0	0	0	0	0	0	885	0
250	Plant Held for Future Use		32	0	0	0	0	0	0	0	0	0	0	32	0
251	Working Capital		1,884	0	0	0	0	0	0	0	0	0	0	1,884	0
252	Total Rate Base		694,078	0	0	0	0	0	0	0	0	0	0	694,078	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		79,065											79,065	
261	Retail Revenue		79,065	-	-	-	-	-	-	-	-	-	-	79,065	-
262	Wholesale Revenue														

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		79,065	0	0	0	0	0	0	0	0	0	0	79,065	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		76,173	-	-	-	-	-	-	-	-	-	-	76,173	-
268	Less Lighting Facilities		(76,173)											(76,173)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		18,057	-	-	-	-	-	-	-	-	-	-	18,057	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		18,057	0	0	0	0	0	0	0	0	0	0	18,057	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,137	-	-	-	-	-	-	-	-	-	-	3,137	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		413	-	-	-	-	-	-	-	-	-	-	413	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		4,150	-	-	-	-	-	-	-	-	-	-	4,150	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		7,699	0	0	0	0	0	0	0	0	0	0	7,699	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		25,757	0	0	0	0	0	0	0	0	0	0	25,757	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(22)											(22)	
365	Total Adjusted O&M		25,734	-	-	-	-	-	-	-	-	-	-	25,734	-
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		23,233	-	-	-	-	-	-	-	-	-	-	23,233	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,233	0	0	0	0	0	0	0	0	0	0	23,233	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,201	-	-	-	-	-	-	-	-	-	-	1,201	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,201	0	0	0	0	0	0	0	0	0	0	1,201	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		18	-	-	-	-	-	-	-	-	-	-	18	-
425	Retail 100%, Class = T&D		77	-	-	-	-	-	-	-	-	-	-	77	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		95	0	0	0	0	0	0	0	0	0	0	95	0
431															
432	Total Depreciation Expense		24,529	0	0	0	0	0	0	0	0	0	0	24,529	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		306	-	-	-	-	-	-	-	-	-	-	306	-
438	Gross Total Plant		4,382	-	-	-	-	-	-	-	-	-	-	4,382	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,688	0	0	0	0	0	0	0	0	0	0	4,688	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	79,077	0	0	0	0	0	0	0	0	0	0	79,077	0
446	Total Oper. Exp. Before Tax	Line 19	54,951	0	0	0	0	0	0	0	0	0	0	54,951	0
447	Net Oper. Income (NOI) before Tax		24,126	0	0	0	0	0	0	0	0	0	0	24,126	0
448	Interest Expense	Line 8 x WACC	6,133	-	-	-	-	-	-	-	-	-	-	6,133	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	17,993	-	-	-	-	-	-	-	-	-	-	17,993	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	17,993	0	0	0	0	0	0	0	0	0	0	17,993	0
453	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
454	State Temporary Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
455	State Taxable Income	Ln 452:454	918	0	0	0	0	0	0	0	0	0	0	918	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	50	-	-	-	-	-	-	-	-	-	-	50	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
459	State Portion of Direct Adjs.	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	1,020	-	-	-	-	-	-	-	-	-	-	1,020	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	17,993	-	-	-	-	-	-	-	-	-	-	17,993	-
464	Fed & St Permanent Differences	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
465	Fed Temporary Differences	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
466	State Income Tax Exp. (Cur.)	Line 457	(50)	-	-	-	-	-	-	-	-	-	-	(50)	-
467	Fed. Taxable Income	Ln 463:466	6,934	-	-	-	-	-	-	-	-	-	-	6,934	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	1,456	-	-	-	-	-	-	-	-	-	-	1,456	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	1,456	-	-	-	-	-	-	-	-	-	-	1,456	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(204)	-	-	-	-	-	-	-	-	-	-	(204)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
477	Total Federal Income Tax Exp.	Ln 471:476	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	1,507	-	-	-	-	-	-	-	-	-	-	1,507	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	3,194	-	-	-	-	-	-	-	-	-	-	3,194	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
485	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
486	Total Income Tax Expense	Ln 479:485	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
487															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	26.06%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26.06%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
493	Interest Expense	Line 8 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
494	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
495	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
496	Amort of Excess ADIT	Sch. 13	(1,531)	-	-	-	-	-	-	-	-	-	-	(1,531)	-
497	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
498	Temporary Diff Federal	Sch. 13	(11,561)	-	-	-	-	-	-	-	-	-	-	(11,561)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
500	Base for FIT Computation	Ln 492:499	4,712	-	-	-	-	-	-	-	-	-	-	4,712	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	1,252	-	-	-	-	-	-	-	-	-	-	1,252	-
503	Federal Portion of Direct Adjs.	Sch. 13	(11)	-	-	-	-	-	-	-	-	-	-	(11)	-
504	Amort of Excess ADIT	Sch. 13	(1,339)	-	-	-	-	-	-	-	-	-	-	(1,339)	-
505	Total FIT before Adding Deferred	Ln 502:504	(97)	-	-	-	-	-	-	-	-	-	-	(97)	-
506	Total FIT - Deferred	Line 499	2,428	-	-	-	-	-	-	-	-	-	-	2,428	-
507	Total FIT - Current & Deferred	Ln 505:506	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	21,221	-	-	-	-	-	-	-	-	-	-	21,221	-
511	Interest Expense	Line 26 x WACC	(6,133)	-	-	-	-	-	-	-	-	-	-	(6,133)	-
512	Permanent Diff Fed & State	Sch. 13	551	-	-	-	-	-	-	-	-	-	-	551	-
513	Temporary State Differences	Sch. 13	(17,627)	-	-	-	-	-	-	-	-	-	-	(17,627)	-
514	State Deferred Tax	Ln 513 x Ln 456	969	-	-	-	-	-	-	-	-	-	-	969	-
515	Net FIT Allowable	Line 507	2,330	-	-	-	-	-	-	-	-	-	-	2,330	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
517	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
518	Base for SIT Computation	Ln 510:517	867	-	-	-	-	-	-	-	-	-	-	867	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	50	-	-	-	-	-	-	-	-	-	-	50	-
521	Total SIT - Deferred	Line 514	969	-	-	-	-	-	-	-	-	-	-	969	-
522	Total SIT - Current & Deferred	Ln 520:521	1,020	-	-	-	-	-	-	-	-	-	-	1,020	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(192)	-	-	-	-	-	-	-	-	-	-	(192)	-
525	Parent Debt Tax Adjustment	Sch. 13	(254)	-	-	-	-	-	-	-	-	-	-	(254)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	2,904	-	-	-	-	-	-	-	-	-	-	2,904	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		3,084	-	-	-	-	-	-	-	-	-	-	3,084	-
543	Subtotal Prod, Trans and Dist		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		3,084	0	0	0	0	0	0	0	0	0	0	3,084	0
548	Admin & General		1,478	-	-	-	-	-	-	-	-	-	-	1,478	-
549	Total		$4,562	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,562	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC	744,205	744,205									
5	Citrus CC	1,436,450	1,436,450									
6	Crystal River Units 4&5 Coal	2,793,244	2,793,244									
7	Hines CC	1,279,109	1,279,109									
8	Osprey CT	395,255	395,255									
9	Tiger Bay CC	88,172		88,172								
10	Univ of Florida CC	59,554	59,554									
11	Steam Miscellaneous	12,867	12,867									
12	Other Production Miscellaneous	36,590	36,590									
13	Anclote Steam	467,131		467,131								
14	Avon Park CT	45,334			45,334							
15	Bartow CT	41,736			41,736							
16	Bayboro CT	27,915			27,915							
17	Debary CT	163,974			163,974							
18	Higgins CT	(552)			(552)							
19	Intercession City CT	325,472			325,472							
20	Suwannee CT	55,887			55,887							
21	Turner CT	0			0							
22	Archer Solar	107,971				107,971						
23	Charlie Creek Solar	97,443				97,443						
24	Clearwater Solar	2,810				2,810						
25	Columbia Solar	109,684				109,684						
26	Debary Solar	91,823				91,823						
27	Duette Solar	107,973				107,973						
28	Hamilton Solar	109,496				109,496						
29	Lake Placid Solar	60,038				60,038						
30	Osceola Solar	7,611				7,611						
31	Perry Solar	11,098				11,098						
32	Santa Fe Solar	108,910				108,910						
33	St. Pete Pier Solar	1,546				1,546						
34	Suwannee Solar	16,715				16,715						
35	Trenton Solar	99,111				99,111						
36	Twin Rivers Solar	97,951				97,951						
37	Other Solar	290,460				290,460						
38	Remove ECRC from Base Plants	(51,894)	(51,894)									
39	ECRC Production - Energy	51,894										
40	FUEL - Crystal River Railcars	4,446	4,446									
41	Other											
42	**Total Production Plant**	9,297,429	6,709,827	555,303	659,766	1,320,639	0	0	0	0	0	0
43												
44	**Transmission Plant**											
45	350 Trans Land & Land Rights	130,320					130,320					
46	352 Trans Structures & Improvements	207,950					207,950					
47	353 Trans Station Equip - Production Base	86,305	86,305									
48	353 Trans Station Equip - Production Intermediate	2,476		2,476								
49	353 Trans Station Equip - Production Peaking	18,046			18,046							
50	353 Trans Station Equip - Production Solar	1,434				1,434						

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
51	353 Trans Station Equip - Transmission	1,809,017					1,809,017					
52	353.2 Trans Energy Control Center	77,084					77,084					
53	354 Trans Towers & Fixtures	66,319					66,319					
54	355 Trans Poles & Fixtures	1,666,926					1,666,926					
55	356 Trans OH Conduct & Devices - Transmission	781,124					781,124					
56	356 Trans OH Conduct & Devices - Primary	332						332				
57	357 Trans Underground Conduit	32,215					32,215					
58	358 Trans Underground Conductors & Devices	86,740					86,740					
59	359 Trans Roads & Trails	63,857					63,857					
60	SPP - Transmission Total	122,361					122,361					
61	**Total Transmission Plant**	5,152,503	86,305	2,476	18,046	1,434	5,043,911	332	0	0	0	0
62												
63	**Distribution Plant**											
64	360 Dist Land and Land Rights - Primary	129,248						129,248				
65	361 Dist Structures & Improvements - Primary	38,823						38,823				
66	362 Dist Station Equipment - Primary	1,478,515						1,478,515				
67	362 Dist Station Equipment - IS Equipment	622										
68	363 Dist Energy Storage Equipment	94,607						94,607				
69	364 Dist Poles, Towers & Fixtures - Primary	671,208						671,208	0			
70	364 Dist Poles, Towers & Fixtures - Secondary	310,927								310,927	0	
71	364 Dist Poles, Towers & Fixtures - Lighting	139,536										
72	365 Dist OH Conduct & Devices - Primary	808,815						808,815	0			
73	365 Dist OH Conduct & Devices - Secondary	346,635								346,635	0	
74	365 Dist OH Conduct & Devices - IS Equipment	2,840										
75	366 Dist Underground Conduit - Primary	417,751						417,751	0			
76	366 Dist Underground Conduit - Secondary	0								0	0	
77	367 Dist Underground Conductors & Devices - Primary	754,168						754,168	0			
78	367 Dist Underground Conductors & Devices - Secondary	406,090								406,090	0	
79	368 Dist Line Transformers - Secondary	969,407								969,407	0	
80	369 Dist Services - Overhead	562,204										562,204
81	369 Dist Services - Underground	33,409										33,409
82	370 Dist Meter Equipment	347,557										
83	371 Dist Installs on Customer Premise	22,472										
84	373 Dist Street Light & Signal Systems - Primary	110,438						110,438				
85	373 Dist Street Light & Signal Systems - Lighting	415,457										
86	SPP - Distribution Total	242,005						242,005				
87	**Total Distribution Plant**	8,302,735	0	0	0	0	0	4,745,579	0	2,033,059	0	595,612
88												
89	**General & Intangible Property**											
90	389 General Land & Land Rights	21,080										
91	390 General Structures & Improvements	296,994										
92	391 General Office Furn & Equip	88,392										
93	392 General Transporation Equipment	31,334										
94	393 General Stores Equipment	5,363										
95	394 General Tools Shop & Garage Equip	54,575										
96	395 General Laboratory Equip	0										
97	396 General Power Operating Equip	9,591										
98	397 General Communication Equip	66,016										
99	398 General Misc Equip	1,216										
100	301-303 Intangible Plant - Franchise & Other	8,450										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
101	301-303 Intangible Plant - Customer Connect	98,681										
102	301-303 Ingangible Plant - Software	396,268										
103	**Total General & Intangible Property**	1,077,961	0	0	0	0	0	0	0	0	0	0
104												
105	**Other Items**											
106	101 Capital Lease	235,771										
107	101102 Operating Leases	462,075										
108	101 ARO EPIS	14,953										
109	101 ARO Asset	11,901										
110	101 Contra OATT EPIS	(2,490)										
111	114 Electric Plant Acquisition Adj	20,325										
112	118 Other Utility Plant	2,531										
113	121 Non Utility Property	22,175										
114	ITC Postings	(37,716)										
115	Other Misc Items	(3,199)										
116	**Total Other Items**	726,328	0	0	0	0	0	0	0	0	0	0
117												
118	**Total System per Books**	24,556,957	6,796,132	557,779	677,812	1,322,073	5,043,911	4,745,910	0	2,033,059	0	595,612
119												
120	**System Adjustments**											
121	ECCR Communication Equipment 397	(1,667)										
122	ECCR General Plant	0										
123	ECCR 301-303 Intangible Plant	(16,149)										
124	ECRC Production	(51,894)										
125	ECRC Distribution	0						0				
126	FUEL Production Crystal River Railcars	(4,446)	(4,446)									
127	Capital Lease	(235,771)										
128	Operating Lease	(462,075)										
129	ARO - EPIS	(14,953)										
130	ARO - EPIS	(11,901)										
131	114 Electric Plant Acquisition Adj	(20,325)										
132	121 Non Utility Property	(22,175)										
133	SPP - Transmission Total	(122,361)					(122,361)					
134	SPP - Distribution Total	(242,005)						(242,005)				
135	ITC Postings	37,716										
136	Electric Vehicle DC Fast Charge Stations	3,375										
137	Adjust EPIS Balance	(307,940)					0	(215,558)		(92,382)		
138	**Total System Adjustments**	(1,472,572)	(4,446)	0	0	0	(122,361)	(457,563)	0	(92,382)	0	0
139												
140	**Total System Adjusted**	23,084,384	6,791,685	557,779	677,812	1,322,073	4,921,550	4,288,347	0	1,940,677	0	595,612
141												
142												
143	**RETAIL COST OF SERVICE**											
144	**Total System Adjusted**	23,084,384	6,791,685	557,779	677,812	1,322,073	4,921,550	4,288,347	-	1,940,677	-	595,612
145												
146	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	**Total Retail Adjusted**	20,953,140	6,307,099	492,635	614,629	1,227,739	3,543,238	4,288,347	-	1,940,677	-	595,612

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
1	***System per Books***									
2										
3	**Production Plant**									
4	Bartow CC									
5	Citrus CC									
6	Crystal River Units 4&5 Coal									
7	Hines CC									
8	Osprey CT									
9	Tiger Bay CC									
10	Univ of Florida CC									
11	Steam Miscellaneous									
12	Other Production Miscellaneous									
13	Anclote Steam									
14	Avon Park CT									
15	Bartow CT									
16	Bayboro CT									
17	Debary CT									
18	Higgins CT									
19	Intercession City CT									
20	Suwannee CT									
21	Turner CT									
22	Archer Solar									
23	Charlie Creek Solar									
24	Clearwater Solar									
25	Columbia Solar									
26	Debary Solar									
27	Duette Solar									
28	Hamilton Solar									
29	Lake Placid Solar									
30	Osceola Solar									
31	Perry Solar									
32	Santa Fe Solar									
33	St. Pete Pier Solar									
34	Suwannee Solar									
35	Trenton Solar									
36	Twin Rivers Solar									
37	Other Solar									
38	Remove ECRC from Base Plants									
39	ECRC Production - Energy								51,894	
40	FUEL - Crystal River Railcars									
41	Other									
42	**Total Production Plant**	0	0	0	0	0	0	0	51,894	0
43										
44	**Transmission Plant**									
45	350 Trans Land & Land Rights									
46	352 Trans Structures & Improvements									
47	353 Trans Station Equip - Production Base									
48	353 Trans Station Equip - Production Intermediate									
49	353 Trans Station Equip - Production Peaking									
50	353 Trans Station Equip - Production Solar									

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
51	353 Trans Station Equip - Transmission									
52	353.2 Trans Energy Control Center									
53	354 Trans Towers & Fixtures									
54	355 Trans Poles & Fixtures									
55	356 Trans OH Conduct & Devices - Transmission									
56	356 Trans OH Conduct & Devices - Primary									
57	357 Trans Underground Conduit									
58	358 Trans Underground Conductors & Devices									
59	359 Trans Roads & Trails									
60	SPP - Transmission Total									
61	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0
62										
63	**Distribution Plant**									
64	360 Dist Land and Land Rights - Primary									
65	361 Dist Structures & Improvements - Primary									
66	362 Dist Station Equipment - Primary									
67	362 Dist Station Equipment - IS Equipment			622						
68	363 Dist Energy Storage Equipment									
69	364 Dist Poles, Towers & Fixtures - Primary									
70	364 Dist Poles, Towers & Fixtures - Secondary									
71	364 Dist Poles, Towers & Fixtures - Lighting		139,536							
72	365 Dist OH Conduct & Devices - Primary									
73	365 Dist OH Conduct & Devices - Secondary									
74	365 Dist OH Conduct & Devices - IS Equipment			2,840						
75	366 Dist Underground Conduit - Primary									
76	366 Dist Underground Conduit - Secondary									
77	367 Dist Underground Conductors & Devices - Primary									
78	367 Dist Underground Conductors & Devices - Secondary									
79	368 Dist Line Transformers - Secondary									
80	369 Dist Services - Overhead									
81	369 Dist Services - Underground									
82	370 Dist Meter Equipment	347,557								
83	371 Dist Installs on Customer Premise	22,472								
84	373 Dist Street Light & Signal Systems - Primary									
85	373 Dist Street Light & Signal Systems - Lighting		415,457							
86	SPP - Distribution Total									
87	**Total Distribution Plant**	370,029	554,993	3,463	0	0	0	0	0	0
88										
89	**General & Intangible Property**									
90	389 General Land & Land Rights				21,080					
91	390 General Structures & Improvements				296,994					
92	391 General Office Furn & Equip				88,392					
93	392 General Transporation Equipment				31,334					
94	393 General Stores Equipment				5,363					
95	394 General Tools Shop & Garage Equip				54,575					
96	395 General Laboratory Equip				0					
97	396 General Power Operating Equip				9,591					
98	397 General Communication Equip				66,016					
99	398 General Misc Equip				1,216					
100	301-303 Intangible Plant - Franchise & Other					8,450				

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
101	301-303 Intangible Plant - Customer Connect					98,681				
102	301-303 Ingangible Plant - Software				396,268					
103	**Total General & Intangible Property**	0	0	0	970,830	107,131	0	0	0	0
104										
105	**Other Items**									
106	101 Capital Lease				235,771					
107	101102 Operating Leases				462,075					
108	101 ARO EPIS								14,953	
109	101 ARO Asset								11,901	
110	101 Contra OATT EPIS									(2,490)
111	114 Electric Plant Acquisition Adj								20,325	
112	118 Other Utility Plant					2,531				
113	121 Non Utility Property								22,175	
114	ITC Postings								(37,716)	
115	Other Misc Items				(3,199)					
116	**Total Other Items**	0	0	0	694,647	2,531	0	0	31,639	(2,490)
117										
118	**Total System per Books**	370,029	554,993	3,463	1,665,477	109,662	0	0	83,533	(2,490)
119										
120	**System Adjustments**									
121	ECCR Communication Equipment 397				(1,667)					
122	ECCR General Plant								0	
123	ECCR 301-303 Intangible Plant				(16,149)					
124	ECRC Production								(51,894)	
125	ECRC Distribution									
126	FUEL Production Crystal River Railcars									
127	Capital Lease				(235,771)					
128	Operating Lease				(462,075)					
129	ARO - EPIS								(14,953)	
130	ARO - EPIS								(11,901)	
131	114 Electric Plant Acquisition Adj								(20,325)	
132	121 Non Utility Property								(22,175)	
133	SPP - Transmission Total									
134	SPP - Distribution Total									
135	ITC Postings								37,716	
136	Electric Vehicle DC Fast Charge Stations						3,375			
137	Adjust EPIS Balance									
138	**Total System Adjustments**	0	0	0	(715,662)	0	3,375	0	(83,533)	0
139										
140	**Total System Adjusted**	370,029	554,993	3,463	949,815	109,662	3,375	0	0	(2,490)
141										
142										
143	**RETAIL COST OF SERVICE**									
144	**Total System Adjusted**	370,029	554,993	3,463	949,815	109,662	3,375	-	-	(2,490)
145										
146	**Retail Separation Factor**	98.751%	100.000%	100.000%	95.415%	100.000%	100.000%	100.000%	100.000%	
147										
148	**Total Retail Adjusted**	365,409	554,993	3,463	906,262	109,662	3,375	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	183,982	183,982								
5	Citrus CC 1 & 2	145,355	145,355								
6	Crystal River Units 4&5 Coal	1,070,328	1,070,328								
7	Hines CC	319,862	319,862								
8	Osprey CT	189,969	189,969								
9	Tiger Bay CC	5,616		5,616							
10	Univ of Florida CC	14,333	14,333								
11	Steam Miscellaneous	(25,689)	(25,689)								
12	Other Production Miscellaneous	775	775								
13	Anclote	191,765		191,765							
14	Bartow-Anclote Pipeline	(2,483)		(2,483)							
15	Bartow Steam	5,608		5,608							
16	Suwanee Steam	(6,059)		(6,059)							
17	Avon Park CT	9,556			9,556						
18	Bartow CT	16,356			16,356						
19	Bayboro CT	18,292			18,292						
20	Debary CT	141,544			141,544						
21	Higgins CT	(862)			(862)						
22	Intercession City CT	192,705			192,705						
23	Rio Pinar CT	11			11						
24	Suwannee CT	29,097			29,097						
25	Turner CT	(9,741)			(9,741)						
26	Archer Solar	1,790				1,790					
27	Charlie Creek Solar	1,615				1,615					
28	Clearwater Solar	47				47					
29	Columbia Solar	7,829				7,829					
30	Debary Solar	6,312				6,312					
31	Duette Solar	1,790				1,790					
32	Hamilton Solar	12,673				12,673					
33	Lake Placid Solar	4,960				4,960					
34	Osceola Solar	1,153				1,153					
35	Perry Solar	1,947				1,947					
36	Santa Fe Solar	4,685				4,685					
37	St. Pete Pier Solar	106				106					
38	Suwannee Solar	2,536				2,536					
39	Trenton Solar	8,132				8,132					
40	Twin Rivers Solar	4,244				4,244					
41	Other Solar	5,387				5,387					
42	Remove ECRC from Base Plants	(6,612)	(6,612)								
43	ECRC Production - Energy	6,612									
44	FUEL - Crystal River Railcars	4,673	4,673								
45	Other										
46	**Total Production Plant**	2,560,196	1,896,975	194,447	396,958	65,204	0	0	0	0	0
47											
48	**Dismantlement**										

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
49	Total Production Base - Dismantlement	66,771	66,771								
50	Total Production Intermediate - Dismantlement	46,904		46,904							
51	Total Production Peaking - Dismantlement	42,476			42,476						
52	Total Production Solar - Dismantlement	594				594					
53	**Total Dismantlement**	156,745	66,771	46,904	42,476	594	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights	22,493					22,493				
57	352 Trans Structures & Improvements	(38,191)					(38,191)				
58	353 Trans Station Equip - Production Base	7,807	7,807								
59	353 Trans Station Equip - Production Intermediate	1,279		1,279							
60	353 Trans Station Equip - Production Peaking	1,256			1,256						
61	353 Trans Station Equip - Production Solar	3				3					
62	353 Trans Station Equip - Transmission	157,257					157,257				
63	353.2 Trans Energy Control Center	35,861					35,861				
64	354 Trans Towers & Fixtures	59,895					59,895				
65	355 Trans Poles & Fixtures	380,036					380,036				
66	356 Trans OH Conduct & Devices - Primary	40						40			
67	356 Trans OH Conduct & Devices - Transmission	161,962					161,962				
68	357 Trans Underground Conduit	9,657					9,657				
69	358 Trans Underground Conductors & Devices	24,876					24,876				
70	359 Trans Roads & Trails	2,947					2,947				
71	SPP - Transmission Total	1,711					1,711				
72	**Total Transmission Plant**	828,889	7,807	1,279	1,256	3	818,505	40	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary	3,429						3,429			
76	361 Dist Structures & Improvements - Primary	11,030						11,030			
77	362 Dist Station Equipment - Primary	144,997						144,997			
78	362 Dist Station Equipment - IS Equipment	289									
79	363 Dist Energy Storage Equipment	8,566						8,566			
80	364 Dist Poles, Towers & Fixtures - Primary	325,067						325,067	0		
81	364 Dist Poles, Towers & Fixtures - Secondary	150,582								150,582	0
82	364 Dist Poles, Towers & Fixtures - Lighting	67,577									
83	365 Dist OH Conduct & Devices - Primary	98,969						98,969	0		
84	365 Dist OH Conduct & Devices - Secondary	42,415								42,415	0
85	365 Dist OH Conduct & Devices - IS Equipment	546									
86	366 Dist Underground Conduit - Primary	78,404						78,404	0		
87	366 Dist Underground Conduit - Secondary	0								0	0
88	367 Dist Underground Conductors & Devices - Primary	212,008						212,008	0		
89	367 Dist Underground Conductors & Devices - Secondary	114,158								114,158	0
90	368 Dist Line Transformers - Secondary	319,953								319,953	0
91	369 Dist Services - Overhead	225,534									
92	369 Dist Services - Underground	684									
93	370 Dist Meter Equipment	59,259									
94	371 Dist Installs on Customer Premise (Premier Power Service)	7,887									
95	373 Dist Street Light & Signal Systems - Primary	39,411						39,411			
96	373 Dist Street Light & Signal Systems - Lighting	148,261									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
97	SPP - Distribution Total	4,244						4,244			
98	**Total Distribution Plant**	2,063,269	0	0	0	0	0	926,124	0	627,108	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights	0									
102	390 General Structures & Improvements	82,463									
103	391 General Office Furn & Equip	49,154									
104	392 General Transporation Equipment	(32,472)									
105	393 General Stores Equipment	2,496									
106	394 General Tools Shop & Garage Equip	31,666									
107	395 General Laboratory Equip	(1,129)									
108	396 General Power Operating Equip	3,429									
109	397 General Communication Equip	33,304									
110	398 General Misc Equip	120									
111	301-303 Intangible Plant - Franchise	4,990									
112	301-303 Intangible Plant - Customer Connect	3,898									
113	301-303 Intangible Plant - Software & Other	283,894									
114	**Total General & Intangible Property**	461,813	0	0	0	0	0	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra	(475)									
118	ARO	5,590									
119	ARO - Nuclear Site Restoration - Wholesale	1,683									
120	ARO - Nuclear Site Restoration - Retail	28,826									
121	ARO - Nuclear Radiological Decom. - Retail	23,354									
122	ARO - Nuclear Radiological Decom. - Wholesale	407									
123	ARO - Other	2,225									
124	ARO - Other	9,430									
125	Capital Lease - 1	109,873									
126	Capital Lease - 2	41,942									
127	Operating Lease	97,535									
128	115 Acquisition Adjustment	5,124									
129	122 Non-Utility Property	9,751									
130	Other Misc Items	1,455									
131	**Total Other Items**	336,720	0	0	0	0	0	0	0	0	0
132											
133	**Total System per Books**	6,407,632	1,971,553	242,630	440,690	65,801	818,505	926,164	0	627,108	0
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397	(997)									
137	ECCR 301-303 Intangible Plant - Software & Other	(16,149)									
138	ECRC Production - Energy	(6,612)									
139	FUEL Crystal River Railcars	(4,673)	(4,673)								
140	ARO	(71,515)									
141	Capital Lease - 1	(109,873)									
142	Capital Lease - 2	(41,942)									
143	Operating Lease	(97,535)									
144	115 Acquisition Adjustment	(5,124)									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	122 Non-Utility Property	(9,751)									
146	SPP - Transmission Total	(1,711)					(1,711)				
147	SPP - Distribution Total	(4,244)						(4,244)			
148	Depreciation Study	79,343	61,298	15,949	790	150	0	0	0	0	0
149	Dismantlement Study	8,376	4,085	89	643	3,559					
150	Electric Vehicle DC Fast Charge Stations	103									
151	Adjust EPIS Retirements	(1,593)					(420)	(821)		(352)	
152	Adjust for lower deprec exp on lower EPIS (rate base decrease)	(5,499)					0	(3,849)		(1,650)	
153	**Total System Adjustments**	(289,394)	60,711	16,038	1,434	3,709	(2,130)	(8,914)	0	(2,002)	0
154											
155	**Total System Adjusted**	6,118,238	2,032,264	258,668	442,123	69,510	816,375	917,249	0	625,107	0
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	6,118,238	2,032,264	258,668	442,123	69,510	816,375	917,249	-	625,107	-
160											
161	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	100.000%	100.000%	100.000%
162											
163	**Total Retail Adjusted**	5,647,864	1,887,262	228,458	400,910	64,550	587,744	917,249	-	625,107	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC										
5	Citrus CC 1 & 2										
6	Crystal River Units 4&5 Coal										
7	Hines CC										
8	Osprey CT										
9	Tiger Bay CC										
10	Univ of Florida CC										
11	Steam Miscellaneous										
12	Other Production Miscellaneous										
13	Anclote										
14	Bartow-Anclote Pipeline										
15	Bartow Steam										
16	Suwanee Steam										
17	Avon Park CT										
18	Bartow CT										
19	Bayboro CT										
20	Debary CT										
21	Higgins CT										
22	Intercession City CT										
23	Rio Pinar CT										
24	Suwannee CT										
25	Turner CT										
26	Archer Solar										
27	Charlie Creek Solar										
28	Clearwater Solar										
29	Columbia Solar										
30	Debary Solar										
31	Duette Solar										
32	Hamilton Solar										
33	Lake Placid Solar										
34	Osceola Solar										
35	Perry Solar										
36	Santa Fe Solar										
37	St. Pete Pier Solar										
38	Suwannee Solar										
39	Trenton Solar										
40	Twin Rivers Solar										
41	Other Solar										
42	Remove ECRC from Base Plants										
43	ECRC Production - Energy									6,612	
44	FUEL - Crystal River Railcars										
45	Other										
46	**Total Production Plant**	0	0	0	0	0	0	0	0	6,612	0
47											
48	**Dismantlement**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
49	Total Production Base - Dismantlement										
50	Total Production Intermediate - Dismantlement										
51	Total Production Peaking - Dismantlement										
52	Total Production Solar - Dismantlement										
53	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights										
57	352 Trans Structures & Improvements										
58	353 Trans Station Equip - Production Base										
59	353 Trans Station Equip - Production Intermediate										
60	353 Trans Station Equip - Production Peaking										
61	353 Trans Station Equip - Production Solar										
62	353 Trans Station Equip - Transmission										
63	353.2 Trans Energy Control Center										
64	354 Trans Towers & Fixtures										
65	355 Trans Poles & Fixtures										
66	356 Trans OH Conduct & Devices - Primary										
67	356 Trans OH Conduct & Devices - Transmission										
68	357 Trans Underground Conduit										
69	358 Trans Underground Conductors & Devices										
70	359 Trans Roads & Trails										
71	SPP - Transmission Total										
72	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary										
76	361 Dist Structures & Improvements - Primary										
77	362 Dist Station Equipment - Primary										
78	362 Dist Station Equipment - IS Equipment				289						
79	363 Dist Energy Storage Equipment										
80	364 Dist Poles, Towers & Fixtures - Primary										
81	364 Dist Poles, Towers & Fixtures - Secondary										
82	364 Dist Poles, Towers & Fixtures - Lighting			67,577							
83	365 Dist OH Conduct & Devices - Primary										
84	365 Dist OH Conduct & Devices - Secondary										
85	365 Dist OH Conduct & Devices - IS Equipment				546						
86	366 Dist Underground Conduit - Primary										
87	366 Dist Underground Conduit - Secondary										
88	367 Dist Underground Conductors & Devices - Primary										
89	367 Dist Underground Conductors & Devices - Secondary										
90	368 Dist Line Transformers - Secondary										
91	369 Dist Services - Overhead	225,534									
92	369 Dist Services - Underground	684									
93	370 Dist Meter Equipment		59,259								
94	371 Dist Installs on Customer Premise (Premier Power Service)		7,887								
95	373 Dist Street Light & Signal Systems - Primary										
96	373 Dist Street Light & Signal Systems - Lighting			148,261							

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
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	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
97	SPP - Distribution Total										
98	**Total Distribution Plant**	226,218	67,146	215,838	835	0	0	0	0	0	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights					0					
102	390 General Structures & Improvements					82,463					
103	391 General Office Furn & Equip					49,154					
104	392 General Transporation Equipment					(32,472)					
105	393 General Stores Equipment					2,496					
106	394 General Tools Shop & Garage Equip					31,666					
107	395 General Laboratory Equip					(1,129)					
108	396 General Power Operating Equip					3,429					
109	397 General Communication Equip					33,304					
110	398 General Misc Equip					120					
111	301-303 Intangible Plant - Franchise						4,990				
112	301-303 Intangible Plant - Customer Connect						3,898				
113	301-303 Intangible Plant - Software & Other					283,894					
114	**Total General & Intangible Property**	0	0	0	0	452,925	8,888	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra										(475)
118	ARO									5,590	
119	ARO - Nuclear Site Restoration - Wholesale									1,683	
120	ARO - Nuclear Site Restoration - Retail									28,826	
121	ARO - Nuclear Radiological Decom. - Retail									23,354	
122	ARO - Nuclear Radiological Decom. - Wholesale									407	
123	ARO - Other									2,225	
124	ARO - Other									9,430	
125	Capital Lease - 1									109,873	
126	Capital Lease - 2									41,942	
127	Operating Lease									97,535	
128	115 Acquisition Adjustment									5,124	
129	122 Non-Utility Property									9,751	
130	Other Misc Items					1,455					
131	**Total Other Items**	0	0	0	0	1,455	0	0	0	335,740	(475)
132											
133	**Total System per Books**	226,218	67,146	215,838	835	454,380	8,888	0	0	342,351	(475)
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397					(997)					
137	ECCR 301-303 Intangible Plant - Software & Other					(16,149)					
138	ECRC Production - Energy									(6,612)	
139	FUEL Crystal River Railcars										
140	ARO									(71,515)	
141	Capital Lease - 1									(109,873)	
142	Capital Lease - 2									(41,942)	
143	Operating Lease									(97,535)	
144	115 Acquisition Adjustment									(5,124)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
145	122 Non-Utility Property									(9,751)	
146	SPP - Transmission Total										
147	SPP - Distribution Total										
148	Depreciation Study	0	0	2,354	0	(1,198)	0	0	0	0	0
149	Dismantlement Study										
150	Electric Vehicle DC Fast Charge Stations								103		
151	Adjust EPIS Retirements										
152	Adjust for lower deprec exp on lower EPIS (rate base decrease)										
153	**Total System Adjustments**	0	0	2,354	0	(18,344)	0	0	103	(342,351)	0
154											
155	**Total System Adjusted**	226,218	67,146	218,192	835	436,035	8,888	0	103	0	(475)
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	226,218	67,146	218,192	835	436,035	8,888	-	103	-	(475)
160											
161	**Retail Separation Factor**	100.000%	98.751%	100.000%	100.000%	95.415%	100.000%	100.000%	100.000%	100.00%	-
162											
163	**Total Retail Adjusted**	226,218	66,307	218,192	835	416,041	8,888	-	103	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 5
CONSTRUCTION WORK IN PROGRESS (CWIP)
PAGE: 1 of 1

Line No.	(1) CONSTRUCTION WORK IN PROGRESS (CWIP) (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Secondary	(9) Labor
1	**System per Books**								
2	Production Base	2,771	2,771						
3	Production Intermediate	314		314					
4	Production Peaking	386			386				
5	Production Solar	213,781				213,781			
6	Production - Other Electric	(70)	(70)						
7	Transmission Plant	645,577					645,577		
8	Transmission Plant	6,532					6,532		
9	Distribution Plant	274,178						274,178	
10	Intangible	19,497							19,497
11	General Plant	32,207							32,207
12	SPP - Transmission	658					658		
13	SPP - Distribution	33,515						33,515	
14	Other Misc Items	0							0
15	**Total System per Books**	1,229,347	2,702	314	386	213,781	652,767	307,693	51,704
16									
17	**System Adjustments**								
18	AFUDC CWIP - Production Base	0	0						
19	AFUDC CWIP - Production Intermediate	0		0					
20	AFUDC CWIP - Production Peaking	0			0				
21	AFUDC CWIP - Production Solar	(19,216)				(19,216)			
22	AFUDC CWIP - Transmission	(337,759)					(337,759)		
23	AFUDC CWIP - Distribution	0						0	
24	AFUDC CWIP - General	0							0
25	AFUDC CWIP - Intangible	(229)							(229)
26	ECRC	0							
27	SPP	(34,173)					(658)	(33,515)	
28	Remove FERC Interconnect CWIP	(137,007)					(137,007)		
29	**Total System Adjustments**	(528,383)	0	0	0	(19,216)	(475,424)	(33,515)	(229)
30									
31	**Total System Adjusted**	700,964	2,702	314	386	194,565	177,344	274,178	51,475
32									
33									
34	**RETAIL COST OF SERVICE**								
35	**Total System Adjusted**	700,964	2,702	314	386	194,565	177,344	274,178	51,475
36									
37	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	95.415%
38									
39	**Total Retail Adjusted**	634,789	2,509	277	350	180,682	127,677	274,178	49,115

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 6
PLANT HELD FOR FUTURE USE

Line No.	(1) Property Held For Future Use (PHFU) (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
1	**System Per Books**						
2	Production Base	2,522	2,522				
3	Production Peaking	1,710		1,710			
4	Transmission	32,072			32,072		
5	Distribution	3,562				3,562	
6	General	1,814					1,814
7	General	28					28
8	Levy	94,072	94,072				
9	Other						
10	**Total System Per Books**	135,780	96,594	1,710	32,072	3,562	1,841
11							
12	**System Adjustments**						
13	Remove Levy Land	(94,072)	(94,072)	0	0	0	0
14	**Total System Adjustments**	(94,072)	(94,072)	0	0	0	0
15							
16	**Total System Adjusted**	41,707	2,522	1,710	32,072	3,562	1,841
17							
18							
19	**RETAIL COST OF SERVICE**						
20	**Total System Adjusted Per Books**	41,707	2,522	1,710	32,072	3,562	1,841
21							
22	**Retail Separation Factor**		92.865%	90.678%	71.994%	100.000%	95.415%
23							
24	**Total Retail Adjusted**	32,301	2,342	1,551	23,090	3,562	1,757

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
1	***System per Books***											
2												
3	**Other Property & Investments**											
4	123 - Investment in Associated Companies	7,027	0	0	0	0	0	0	0	0	0	0
5	124 - Other Investments	584	0	0	0	0	0	0	0	0	0	0
6	128 - Special Funds	821,612	0	0	0	0	0	0	0	0	0	0
7	**Total Other Property & Investments**	829,223	0	0	0	0	0	0	0	0	0	0
8												
9	**Current & Accrued Assets**											
10	131 - Cash	16,582	0	0	0	0	0	0	0	0	16,582	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	369,723	0	0	0	0	0	0	0	0	336,517	0
15	143 - Other Accounts Receivable	17,034	0	0	0	0	0	0	0	0	16,288	0
16	144 - Accum Prov for Uncollectible Accts	(15,217)	0	0	0	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	12,228	0	0	0	0	0	0	0	0	12,228	0
18	151 - Fuel Stock	126,591	0	39,774	0	86,818	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	315,755	0	0	0	0	0	5,133	0	0	0	310,621
20	165 - Prepayments	57,033	47,814	0	0	0	0	0	0	0	7,313	1,906
21	172 - Rents Receivable	100	0	0	0	0	0	0	0	0	100	0
22	173 - Accrued Utility Revenues	140,561	0	0	0	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	1,040,389	47,814	39,774	0	86,818	0	5,133	0	0	389,028	312,528
27												
28	**Deferred Debits**											
29	182 - Other Regulatory Assets	1,062,131	0	0	0	0	0	0	0	0	511,236	0
30	183 - Prelim Survey & Invest Charges	7,961	0	0	0	0	0	0	0	0	7,961	0
31	184 - Clearing Accounts	1,664	0	0	0	0	0	0	0	0	1,664	0
32	185 - Temporary Facilities	80	0	0	0	0	0	0	0	0	80	0
33	186 - Misc Deferred Debits	138,768	0	0	0	0	0	0	0	0	4,587	0
34	**Total Deferred Debits**	1,210,604	0	0	0	0	0	0	0	0	525,528	0
35												
36	**Total Working Capital Assets**	3,080,216	47,814	39,774	0	86,818	0	5,133	0	0	914,556	312,528
37												
38	**Non-Current Liabilities**											
39	227 - Oblig under Capital Leases	(347,327)	0	0	0	0	0	0	0	(347,327)	0	0
40	228.1 - Accum Prov. For Property Insurance	(109,675)	0	0	0	0	0	0	0	0	0	0
41	228.2 - Accum Prov. For Injuries & Damages	(21,824)	0	0	0	0	0	0	0	0	(21,824)	0
42	228.3 - Accum Prov. For Pensions & Benefits	(149,767)	0	0	0	0	0	0	0	0	(149,767)	0
43	228.4 - Accum Misc. Operating Provisions	(31,488)	0	0	0	0	0	0	0	0	(31,488)	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	(386,401)	0	0	0	0	0	0	0	0	0	0
46	**Total Non-Current Liabilities**	(1,046,482)	0	0	0	0	0	0	0	(347,327)	(203,079)	0
47												

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
48	**Current & Accured Liabilities**											
49	232 - Accounts Payable	(459,652)	0	0	0	0	0	0	0	0	(459,652)	0
50	234 - Accounts Payable to Asso Co	(88,897)	0	0	0	0	0	0	0	0	(88,897)	0
51	236 - Taxes Accrued	(173,139)	0	0	0	0	0	0	0	0	(173,011)	0
52	237 - Interest Accrued	(70,312)	0	0	0	0	0	0	0	0	(70,312)	0
53	241 - Tax Collections Payable	(27,130)	0	0	0	0	0	0	0	0	(27,130)	0
54	242 - Misc Current & Accrued Liabilities	(110,913)	0	0	0	0	(327)	0	0	0	(100,020)	0
55	243 - Oblig under Capital Leases	(68,774)	0	0	0	0	0	0	0	(68,774)	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	(998,817)	0	0	0	0	(327)	0	0	(68,774)	(919,022)	0
59												
60	**Deferred Credits**											
61	252 - Customer Advances for Construction	(121,395)	0	0	0	0	0	0	0	0	(121,395)	0
62	253 - Other Deferred Credits	(22,544)	0	0	0	0	0	0	0	0	(20,423)	410
63	254 - Other Regulatory Liabilities	(300,260)	0	0	0	0	0	0	0	0	499	0
64	**Total Deferred Credits**	(444,200)	0	0	0	0	0	0	0	0	(141,319)	410
65												
66	**Total Working Capital Liabilities**	(2,489,499)	0	0	0	0	(327)	0	0	(416,101)	(1,263,420)	410
67												
68	**Total System per Books**	590,717	47,814	39,774	0	86,818	(327)	5,133	0	(416,101)	(348,864)	312,937
69												
70	**System Adjustments**											
71	123 - Investment in Associated Companies	(7,027)	0	0	0	0	0	0	0	0	0	0
72	124 - Other Investments	(584)	0	0	0	0	0	0	0	0	0	0
73	128 - Special Funds	(821,612)	0	0	0	0	0	0	0	0	0	0
74	131 - Cash	0	0	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	(3,963)	0	0	0	0	0	0	0	0	0	0
79	143 - Other Accounts Receivable	(746)	0	0	0	0	0	0	0	0	0	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	(5,133)	0	0	0	0	0	(5,133)	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	(48,378)	0	0	0	0	0	0	0	0	0	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	(39,871)	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
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Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
95	227 - Oblig under Capital Leases	347,327	0	0	0	0	0	0	0	347,327	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	386,401	0	0	0	0	0	0	0	0	0	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	2	0	0	0	0	0	0	0	0	2	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	68,774	0	0	0	0	0	0	0	68,774	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	2,531	0	0	0	0	0	0	0	0	0	0
113	254 - Other Regulatory Liabilities	94,359	0	0	0	0	0	0	0	0	0	0
114	252 - Remove acct 0252001 (GE/Shady Hills FERC Interconnect)	121,395	0	0	0	0	0	0	0	0	121,395	0
115	186 - Remove acct 0186201 (non-reg)	(3,781)	0	0	0	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	5,773	0	0	0	0	0	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset	26,232										
118	254 - Tax Savings Reg Liability	(20,262)										
119	254 - Dismantlement Reg Asset	7,760										
120	**Total System Adjustments**	109,218	0	0	0	0	0	(5,133)	0	416,101	121,417	0
121												
122	**Total System Adjusted**	699,935	47,814	39,774	0	86,818	(327)	0	0	0	(227,447)	312,937
123												
124												
125	**RETAIL COST OF SERVICE**											
126	**Total System Adjusted**	699,935	47,814	39,774	-	86,818	(327)	-	-	-	(227,447)	312,937
127												
128	**Retail Separation Factor**		92.865%	96.413%	91.120%	96.101%	92.865%	97.148%	98.751%	95.415%	95.627%	90.768%
129												
130	**Total Retail Adjusted**	638,676	44,403	38,347	-	83,433	(304)	-	-	-	(217,500)	284,045

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
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Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
1	***System per Books***									
2										
3	**Other Property & Investments**									
4	123 - Investment in Associated Companies	0	0	0	0	0	0	0	7,027	0
5	124 - Other Investments	0	0	0	0	0	0	0	584	0
6	128 - Special Funds	0	0	0	0	0	0	0	821,612	0
7	**Total Other Property & Investments**	0	0	0	0	0	0	0	829,223	0
8										
9	**Current & Accrued Assets**									
10	131 - Cash	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	0	319	0	0	0	0	0	3,963	28,923
15	143 - Other Accounts Receivable	0	0	0	0	0	0	0	746	0
16	144 - Accum Prov for Uncollectible Accts	0	(15,217)	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
18	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
20	165 - Prepayments	0	0	0	0	0	0	0	0	0
21	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
22	173 - Accrued Utility Revenues	0	140,561	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	0	125,663	0	0	0	0	0	4,709	28,923
27										
28	**Deferred Debits**									
29	182 - Other Regulatory Assets	0	0	0	470,390	33,297	0	30,595	15,082	1,531
30	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
31	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
33	186 - Misc Deferred Debits	0	77,135	7,087	254	0	680	0	44,145	4,879
34	**Total Deferred Debits**	0	77,135	7,087	470,645	33,297	680	30,595	59,227	6,410
35										
36	**Total Working Capital Assets**	0	202,798	7,087	470,645	33,297	680	30,595	893,158	35,333
37										
38	**Non-Current Liabilities**									
39	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
40	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	(119,150)	0	0	9,475
41	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
42	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
43	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	(386,401)	0
46	**Total Non-Current Liabilities**	0	0	0	0	0	(119,150)	0	(386,401)	9,475
47										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 5 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
48	**Current & Accured Liabilities**									
49	232 - Accounts Payable	0	0	0	0	0	0	0	(0)	0
50	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
51	236 - Taxes Accrued	0	0	0	0	0	0	0	0	(127)
52	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
53	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
54	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	(10,566)
55	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	0	0	0	0	0	0	0	(0)	(10,694)
59										
60	**Deferred Credits**									
61	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
62	253 - Other Deferred Credits	0	0	0	0	0	0	0	(2,531)	0
63	254 - Other Regulatory Liabilities	0	0	0	(4,236)	(189,169)	0	0	(107,355)	0
64	**Total Deferred Credits**	0	0	0	(4,236)	(189,169)	0	0	(109,886)	0
65										
66	**Total Working Capital Liabilities**	0	0	0	(4,236)	(189,169)	(119,150)	0	(496,287)	(1,219)
67										
68	**Total System per Books**	0	202,798	7,087	466,409	(155,872)	(118,470)	30,595	396,871	34,115
69										
70	**System Adjustments**									
71	123 - Investment in Associated Companies	0	0	0	0	0	0	0	(7,027)	0
72	124 - Other Investments	0	0	0	0	0	0	0	(584)	0
73	128 - Special Funds	0	0	0	0	0	0	0	(821,612)	0
74	131 - Cash	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	0	0	0	0	0	0	0	(3,963)	0
79	143 - Other Accounts Receivable	0	0	0	0	0	0	0	(746)	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	0	0	0	0	(33,297)	0	0	(15,082)	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	1,483	0	0	2,791	0	0	0	(44,145)	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 6 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
95	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	386,401	0
102	232 - Accounts Payable	0	0	0	0	0	0	0	0	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	0	0	0	2,531	0
113	254 - Other Regulatory Liabilities	0	0	0	(2,164)	(10,831)	0	0	107,355	0
114	252 - Remove acct 0252001 (GE/Shady Hills FERC Interconnect)	0	0	0	0	0	0	0	0	0
115	186 - Remove acct 0186201 (non-reg)	0	(3,781)	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	0	0	0	5,773	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset						26,232			
118	254 - Tax Savings Reg Liability						(20,262)			
119	254 - Dismantlement Reg Asset					7,760				
120	**Total System Adjustments**	1,483	(3,781)	0	6,400	(36,368)	5,970	0	(396,871)	0
121										
122	**Total System Adjusted**	1,483	199,017	7,087	472,809	(192,240)	(112,501)	30,595	(0)	34,115
123										
124										
125	**RETAIL COST OF SERVICE**									
126	**Total System Adjusted**	1,483	199,017	7,087	472,809	(192,240)	(112,501)	30,595	(0)	34,115
127										
128	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
129										
130	**Total Retail Adjusted**	1,483	199,017	7,087	472,809	(192,240)	(112,501)	30,595	(0)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 8
ELECTRIC REVENUE
PAGE: 1 of 1

Line No.	(1) ELECTRIC REVENUE	(2) Total	(3) Wholesale Revenue	(4) Clean Energy Connect	(5) EV Revenues	(6) Lighting Facilities	(7) Retail Sales of Electric
1	**System per Books**						
2							
3	**Revenue From Sales of Electric**						
4	440-446 Retail Base Revenue	2,555,081		15,010			2,540,071
5	440-446 Fuel Revenue	1,251,693					1,251,693
6	440-446 CCR Revenue	444,907					444,907
7	440-446 ECCR Revenue	111,598					111,598
8	440-446 ECRC Revenue	14,322					14,322
9	440-446 SPP Revenue	109,987					109,987
10	440-446 NCRC Revenue	0					0
11	440-446 Franchise Fees	120,051					120,051
12	440-446 Gross Receipts Tax	115,065					115,065
13	447 Wholesale Base Revenue	139,758	139,758				
14	449 Provision For Rate Refund - Retail	0					0
15	449 Provision For Rate Refund - Wholesale	0	0				
16	440-446 Misc Adjustment	(155)					(155)
17	**Total Revenue From Sales of Electric**	4,862,308	139,758	15,010	0	0	4,707,540
18							
19	454 - Rent Lighting Equipment - Class Revenue	87,446				87,446	
20							
21	**Total System per Books**	4,949,754	139,758	15,010	0	87,446	4,707,540
22							
23	**System Adjustments**						
24	440-446 Storm Revenue	0					0
25	440-446 Fuel Revenue	(1,251,693)					(1,251,693)
26	440-446 CCR Revenue	(444,907)					(444,907)
27	440-446 ECCR Revenue	(111,598)					(111,598)
28	440-446 ECRC Revenue	(14,322)					(14,322)
29	440-446 SPP Revenue	(109,987)					(109,987)
30	449 Provision For Rate Refund - Retail	0					0
31	449 Provision For Rate Refund - Wholesale	0	0				
32	440-446 Franchise Fees	(120,051)					(120,051)
33	440-446 Gross Receipts Tax	(115,065)					(115,065)
34	Electric Vehicle Charging Add'l Revenue	803			803		
35	Synchronize Revenue to E-Schedules	(1)					(1)
36	**Total System Adjustments**	(2,166,822)	0	0	803	0	(2,167,625)
37							
38	**Total System Adjusted**	2,782,932	139,758	15,010	803	87,446	2,539,915
39							
40							
41	**RETAIL COST OF SERVICE**						
42	**Total System Adjusted**	2,782,932	139,758	15,010	803	87,446	2,539,915
43							
44	**Retail Separation Factor**			100.000%	100.000%	100.000%	100.000%
45							
46	**Total Retail Adjusted**	2,643,174	-	15,010	803	87,446	2,539,915

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 9
OTHER REVENUE
PAGE: 1 of 1

Line No.	(1) OTHER REVENUE	(2) Total	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Distribution Service	(7) Lighting Facilities	(8) Retail 100%, Class = # Bills	(9) Retail 100%, Class = Prod	(10) Wholesale 100%	(11) Rate Base
1	***System per Books***										
2											
3	**Other Revenue**										
4	450 Late Payment Charges	22,055				22,055					
5	451 Misc Services	22,603				22,603					
6	454 Extra Facilities	0				0					
7	454 Miscellaneous	0						0			
8	454 Other Electric Transmission	6,966	6,966								
9	454 Poles & Line Attachments	9,185	9,185								
10	454 Rent from Electric Property	292									292
11	454 Rent Joint Use	1,764		1,764							
12	454 Rent Lighting Equipment	87,300					87,300				
13	454 Rent Non-Lighting Equipment	7,364			7,364						
14	454 Rent Transmission	281	281								
15	454 Rent Tower Leases	1,848	1,848								
16	456 Distribution Charge - Network	1,768								1,768	
17	456 Muni Co Tax Coll	245									245
18	456 Operating Reserve & Spinning Reserve	116								116	
19	456 Operating Reserve & Supplemental Reserve	112								112	
20	456 Other Electric	326		326							
21	456 Other Transmission	0								0	
22	456 Transmission Charge Network	138,086								138,086	
23	456 Profit/Loss on Sale of M&S	0									0
24	456 Reactive Purchases/Voltage	3,198								3,198	
25	456 Regulation/Frequency Response	2,030								2,030	
26	456 Retail Unbilled	0						0			
27	456 Schedules, System Control Dispatch	2,283								2,283	
28	456 State Sales Tax Coll	89									89
29	456 Transmission Charge PTP	0	0								
30	456 Transmission Study	0	0								
31	456 GPIF	0						0			
32	**Total Other Operating Revenue**	307,910	18,280	2,090	7,364	44,658	87,300	0	0	147,593	627
33											
34	Remove 454 Rent Lighting Equip - added to 7-Elec Rev	(87,300)	0	0	0	0	(87,300)	0	0	0	0
35											
36	**Total System per Books**	220,610	18,280	2,090	7,364	44,658	0	0	0	147,593	627
37											
38	**System Adjustments**										
39	DOE Funds										
40	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
41	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	0
42											
43	**Total System Adjusted**	220,610	18,280	2,090	7,364	44,658	0	0	0	147,593	627
44											
45											
46	**RETAIL COST OF SERVICE**										
47	**Total System Adjusted**	220,610	18,280	2,090	7,364	44,658	0	0	0	147,593	627
48											
49	**Retail Separation Factor**		71.994%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		90.223%
50											
51	**Total Retail Adjusted**	67,837	13,160	2,090	7,364	44,658	-	-	-	-	565

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	10,322	5,390	4,489	442	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	52,029	0	0	0	0	40,074	10,395	1,561	0	0	0	0
6	546-550 - Other Power Gen Op.	31,201	16,898	(39)	6,049	8,293	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	105,011	0	0	0	0	70,366	1,714	26,372	6,559	0	0	0
8	557 - Other Power Sys. Load	1,190	880	75	85	150	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	646	0	0	0	0	646	0	0	0	0	0	0
10	**Total Production O&M**	200,399	23,168	4,525	6,577	8,443	111,085	12,109	27,933	6,559	0	0	0
11													
12	560 - Trans Supv & Eng	23	0	0	0	0	0	0	0	0	22	0	0
13	561 - Trans Load Dispatch	11,867	184	16	18	32	0	0	0	0	11,618	0	0
14	562 - Trans Station	1,483	23	2	2	4	0	0	0	0	1,451	0	0
15	563 - Trans Overhead Lines	1,985	0	0	0	0	0	0	0	0	1,985	0	0
16	565 - Trans Exp - Wholesale	8,443	0	0	0	0	0	0	0	0	8,443	0	0
17	566 - Trans Misc.	8,398	131	11	13	22	0	0	0	0	8,221	0	0
18	567 - Trans Rent Oper	150	0	0	0	0	0	0	0	0	150	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	2,828	44	4	4	8	0	0	0	0	2,768	0	0
21	570 - Trans Maint Station Equip	2,976	46	4	5	8	0	0	0	0	2,913	0	0
22	571 - Trans Maint Overhead Lines	(907)	(14)	(1)	(1)	(2)	0	0	0	0	(888)	0	0
23	**Total Transmission O&M**	37,245	414	35	40	71	0	0	0	0	36,685	0	0
24													
25	580 - Dist Supv & Eng	3,180	0	0	0	0	0	0	0	0	0	1,702	0
26	581 - Dist Load Dispatching	5,435	0	0	0	0	0	0	0	0	0	5,435	0
27	582 - Dist Station	438	0	0	0	0	0	0	0	0	0	438	0
28	583 - Dist Overhead Lines	5,238	0	0	0	0	0	0	0	0	0	2,946	0
29	584 - Dist Underground Lines	2,215	0	0	0	0	0	0	0	0	0	1,370	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	10,347	0	0	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	1,482	0	0	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	31,337	0	0	0	0	0	0	0	0	0	16,782	0
34	589 - Dist Rents	445	0	0	0	0	0	0	0	0	0	238	0
35	590 - Dist Maint Supv & Eng	951	0	0	0	0	0	0	0	0	0	509	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	792	0	0	0	0	0	0	0	0	0	424	0
38	593 - Dist Maint. Overhead Lines	26,083	0	0	0	0	0	0	0	0	0	14,667	0
39	594 - Dist Maint. Underground Lines	6,903	0	0	0	0	0	0	0	0	0	4,270	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	12,070	0	0	0	0	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	1,312	0	0	0	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	79	0	0	0	0	0	0	0	0	0	42	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	110,550	0	0	0	0	0	0	0	0	0	48,825	0
46													
47	901 - Cust Acct Supv	349	0	0	0	0	0	0	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
48	902-903 - Cust Acct Records & Collection	40,072	0	0	0	0	0	0	0	0	0	0	0
49	904 - Cust Acct Uncollectible	12,623	0	0	0	0	0	0	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	53,045	0	0	0	0	0	0	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	2,109	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Service & Info. Expense	2,109	0	0	0	0	0	0	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	10,997	0	0	0	0	0	0	0	0	0	0	0
56	913 - Sales Expense - Advertising	8	0	0	0	0	0	0	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	11,005	0	0	0	0	0	0	0	0	0	0	0
58	920 - A&G Salaries	58,946	0	0	0	0	0	0	0	0	0	0	0
59	921 - Office Supplies & Expenses	54,613	0	0	0	0	0	0	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	32,477	0	0	0	0	0	0	0	0	0	0	0
62	924 - Property Insurance	16,679	0	0	0	0	0	0	0	0	0	0	0
63	924.1 - Storm	57,932	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	8,363	0	0	0	0	0	0	0	0	0	0	0
65	926 - Pension & Benefits	39,519	0	0	0	0	0	0	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	5,276	0	0	0	0	0	0	0	0	0	0	0
68	929 - A&G Duplicate Charges	(1,319)	0	0	0	0	0	0	0	0	0	0	0
69	930 - Misc. General Expenses	(13,729)	0	0	0	0	0	0	0	0	0	0	0
70	931 - A&G Rents	22,840	0	0	0	0	0	0	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	(14)	0	0	0	0	0	0	0	0	0	0	0
73	**Total Admin. & General O&M**	281,582	0	0	0	0	0	0	0	0	0	0	0
74													
75	**Total Base -Recoverable O&M**	695,935	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	0
76													
77	ECCR Clause	110,727	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	7,288	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	70,715	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	440,112	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	1,285,594	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	1,914,436	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	2,610,371	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	0
85													
86	**Clauses Adjustments**												
87	ECCR Clause	(110,727)	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	(7,288)	0	0	0	0	0	0	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
89	SPP Clause	(70,715)	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	(440,112)	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	(1,285,594)	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	(1,914,436)	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	(1,342)	0	0	0	0	0	0	0	0	0	0	0
96	Corporate Aircraft	(2,897)	0	0	0	0	0	0	0	0	0	0	0
97	Directors & Officers Premium	(1,315)	0	0	0	0	0	0	0	0	0	0	0
98	Association & Organization Dues	(109)	0	0	0	0	0	0	0	0	0	0	0
99	Miscellaneous Interest Expense	110	0	0	0	0	0	0	0	0	0	0	0
100	Promotional Advertising	(3,578)	0	0	0	0	0	0	0	0	0	0	0
101	Economic Development	5,479	0	0	0	0	0	0	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	10,432	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	(1,950)	0	0	0	0	0	0	0	0	0	0	0
105	Electric Vehicle Charging Expense	1,563	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP	(11,536)											
107	**Total Other System Adjustments**	(5,144)	0	0	0	0	0	0	0	0	0	0	0
108													
109	**Total System Adjustments**	(1,919,580)	0	0	0	0	0	0	0	0	0	0	0
110													
111	**Total System Adjusted**	690,791	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	0
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	690,791	23,582	4,560	6,617	8,514	111,085	12,109	27,933	6,559	36,685	48,825	-
116													
117	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	96.413%	91.120%	96.101%	97.148%	71.994%	100.000%	100.000%
118													
119	**Total Retail Adjusted**	660,580	21,900	4,027	6,000	7,907	107,100	11,034	26,843	6,372	26,411	48,825	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0	0	0	0	0	0	0	0
11													
12	560 - Trans Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0	0	0	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0	0	0	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0	0	0	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0	0	0	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0	0	0	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0	0	0	0	0	0	0	0
24													
25	580 - Dist Supv & Eng	817	0	233	153	273	1	0	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0	0	0	0	0	0	0	0
28	583 - Dist Overhead Lines	1,414	0	403	0	473	2	0	0	0	0	0	0
29	584 - Dist Underground Lines	657	0	188	0	0	0	0	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	0	0	10,347	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	1,482	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	8,052	0	2,295	1,503	2,691	14	0	0	0	0	0	0
34	589 - Dist Rents	114	0	33	21	38	0	0	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	244	0	70	46	82	0	0	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	204	0	58	38	68	0	0	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	7,040	0	2,009	0	2,355	12	0	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	2,049	0	584	0	0	0	0	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	12,070	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	1,312	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	20	0	6	4	7	0	0	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	22,855	0	17,707	3,076	18,057	30	0	0	0	0	0	0
46													
47	901 - Cust Acct Supv	0	0	91	0	0	0	18	125	116	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
48	902-903 - Cust Acct Records & Collection	0	0	10,415	0	0	0	2,000	14,383	13,275	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0	0	0	0	0	0	0	12,623
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	0	0	10,506	0	0	0	2,018	14,507	13,391	0	0	12,623
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0	0	0	0	0	0	0	2,109
	Total Customer Service & Info. Expense	0	0	0	0	0	0	0	0	0	0	0	2,109
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0	0	0	0	0	0	0	10,997
56	913 - Sales Expense - Advertising	0	0	0	0	0	0	0	0	0	0	0	8
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0	0	0	0	0	0	0	11,005
58	920 - A&G Salaries	0	0	0	0	0	0	0	0	0	58,946	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0	0	0	0	0	54,613	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0	0	0	0	0	32,477	0	0
62	924 - Property Insurance	0	0	0	0	0	0	0	0	0	0	16,679	0
63	924.1 - Storm	0	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0	0	0	0	0	8,363	0	0
65	926 - Pension & Benefits	0	0	0	0	0	0	0	0	0	39,519	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0	0	0	0	0	0	0	5,276
68	929 - A&G Duplicate Charges	0	0	0	0	0	0	0	0	0	(1,319)	0	0
69	930 - Misc. General Expenses	0	0	0	0	0	0	0	0	0	(13,729)	0	0
70	931 - A&G Rents	0	0	0	0	0	0	0	0	0	22,840	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0	0	0	0	0	(14)	0	0
73	**Total Admin. & General O&M**	0	0	0	0	0	0	0	0	0	201,695	16,679	5,276
74													
75	**Total Base -Recoverable O&M**	22,855	0	28,213	3,076	18,057	30	2,018	14,507	13,391	201,695	16,679	31,013
76													
77	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	0	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	22,855	0	28,213	3,076	18,057	30	2,018	14,507	13,391	201,695	16,679	31,013
85													
86	**Clauses Adjustments**												
87	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Meter Reading	Customer Records	Customer Billing	Labor	Gross Total Plant	Retail 100%, Class = # Bills
89	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	0	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0	0	0	0	0	0	0	(1,342)
96	Corporate Aircraft	0	0	0	0	0	0	0	0	0	(2,897)	0	0
97	Directors & Officers Premium	0	0	0	0	0	0	0	0	0	(1,315)	0	0
98	Association & Organization Dues	0	0	0	0	0	0	0	0	0	(109)	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0	0	0	0	0	110	0	0
100	Promotional Advertising	0	0	0	0	0	0	0	0	0	(3,578)	0	0
101	Economic Development	0	0	0	0	0	0	0	0	0	0	0	5,479
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	0	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0	0	0	0	0	0	0	(1,950)
105	Electric Vehicle Charging Expense	0	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP										(11,536)		
107	**Total Other System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	2,187
108													
109	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	2,187
110													
111	**Total System Adjusted**	22,855	0	28,213	3,076	18,057	30	2,018	14,507	13,391	182,370	16,679	33,200
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	22,855	-	28,213	3,076	18,057	30	2,018	14,507	13,391	182,370	16,679	33,200
116													
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	98.751%	100.000%	100.000%	100.000%	99.987%	98.369%	95.415%	90.768%	100.000%
118													
119	**Total Retail Adjusted**	22,855	-	28,213	3,038	18,057	30	2,018	14,505	13,172	174,007	15,139	33,200

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

	(1)	(26)	(27)	(28)	(29)	(30)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Retail 100%, Class = T&D	EV O&M	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
1						
2	***System per Books***					
3						
4	500-509 - Steam Op.	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0
11						
12	560 - Trans Supv & Eng	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0
24						
25	580 - Dist Supv & Eng	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0
28	583 - Dist Overhead Lines	0	0	0	0	0
29	584 - Dist Underground Lines	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0
31	586 - Dist Meter	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	0	0	0
33	588 - Dist Misc.	0	0	0	0	0
34	589 - Dist Rents	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0
37	592 - Dist Maint Station Equip	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	0	0
43	598 - Dist Maint. Misc	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0
45	**Total Distribution O&M**	0	0	0	0	0
46						
47	901 - Cust Acct Supv	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
48	902-903 - Cust Acct Records & Collection	0	0	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0
	Total Customer Acct Expense	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0
	Total Customer Service & Info. Expense	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0
56	913 - Sales Expense - Advertising	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0
58	920 - A&G Salaries	0	0	0	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0
62	924 - Property Insurance	0	0	0	0	0
63	924.1 - Storm	57,932	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0
65	926 - Pension & Benefits	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0
68	929 - A&G Duplicate Charges	0	0	0	0	0
69	930 - Misc. General Expenses	0	0	0	0	0
70	931 - A&G Rents	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0
73	**Total Admin. & General O&M**	57,932	0	0	0	0
74						
75	**Total Base -Recoverable O&M**	57,932	0	0	0	0
76						
77	ECCR Clause	0	0	0	110,727	0
78	ECRC Clause	0	0	0	7,288	0
79	SPP Clause	0	0	0	70,715	0
80	Capacity Clause	0	0	0	440,112	0
81	Fuel Clause	0	0	0	1,285,594	0
82	**Total Recoverable Clause O&M**	0	0	0	1,914,436	0
83						
84	**Total System per Books**	57,932	0	0	1,914,436	0
85						
86	**Clauses Adjustments**					
87	ECCR Clause	0	0	0	(110,727)	0
88	ECRC Clause	0	0	0	(7,288)	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE
PAGE: 9 of 9

	(1)	(26)	(27)	(28)	(29)	(30)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Retail 100%, Class = T&D	EV O&M	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
89	SPP Clause	0	0	0	(70,715)	0
90	Capacity Clause	0	0	0	(440,112)	0
91	Fuel Clause	0	0	0	(1,285,594)	0
92	**Total Clauses Adjustments**	0	0	0	(1,914,436)	0
93						
94	**Other System Adjustments**					
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0
96	Corporate Aircraft	0	0	0	0	0
97	Directors & Officers Premium	0	0	0	0	0
98	Association & Organization Dues	0	0	0	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0
100	Promotional Advertising	0	0	0	0	0
101	Economic Development	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0
103	Credit Card Fee Impact	0	0	10,432	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0
105	Electric Vehicle Charging Expense	0	1,563	0	0	0
106	Remove LTIP & SERP					
107	**Total Other System Adjustments**	0	1,563	10,432	0	0
108						
109	**Total System Adjustments**	0	1,563	10,432	(1,914,436)	0
110						
111	**Total System Adjusted**	57,932	1,563	10,432	0	0
112						
113						
114	**RETAIL COST OF SERVICE**					
115	**Total System Adjusted**	57,932	1,563	10,432	-	-
116						
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	
118						
119	**Total Retail Adjusted**	57,932	1,563	10,432	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	24,831	24,831								
5	Citrus CC	40,260	40,260								
6	Hines CC	41,061	41,061								
7	Crystal River 4&5 Coal	54,577	54,577								
8	Osprey CC	7,141	7,141								
9	Tiger Bay CC	1,371		1,371							
10	Univ of Florida CC	1,338	1,338								
11	Steam Miscellaneous	221	221								
12	Other Production Miscellaneous	1,733	1,733								
13	Anclote	10,779		10,779							
14	Avon Park CT	881			881						
15	Bartow CT	785			785						
16	Bayboro CT	587			587						
17	Debary CT	4,064			4,064						
18	Higgins CT	34			34						
19	Intercession City CT	9,365			9,365						
20	Rio Pinar CT	0			0						
21	Suwannee CT	1,047			1,047						
22	Turner CT	0			0						
23	Archer Solar	3,598				3,598					
24	Charlie Creek Solar	3,247				3,247					
25	Clearwater Solar	94				94					
26	Columbia Solar	3,653				3,653					
27	Debary Solar	3,058				3,058					
28	Duette Solar	3,597				3,597					
29	Hamilton Solar	3,646				3,646					
30	Lake Placid Solar	1,999				1,999					
31	Osceola Solar	253				253					
32	Perry Solar	342				342					
33	Santa Fe Solar	3,630				3,630					
34	St. Pete Pier Solar	51				51					
35	Suwannee Solar	557				557					
36	Trenton Solar	3,300				3,300					
37	Twin Rivers Solar	3,265				3,265					
38	Other Solar	9,618				9,618					
39	ECRC - move from Base to Energy	(775)	(775)								
40	ECRC - Energy	775									
41	FUEL - Crystal River Railcars	149	149								
42	**Total Production Plant**	244,132	170,536	12,150	16,763	43,908	0	0	0	0	0
43											
44	**DISMANTLEMENT**										
45	Total Production Base - Dismantlement	2,047	2,047								
46	Total Production Intermediate - Dismantlement	1,035		1,035							
47	Total Production Peaking Dismantlement	763			763						
48	Total Production Solar - Dismantlement	0									

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
49	**Total Dismantlement**	3,845	2,047	1,035	763	0	0	0	0	0	0
50											
51	**Transmission Plant**										
52	350 Trans Land & Land Rights	666					666				
53	352 Trans Structures & Improvements	4,162					4,162				
54	353 Trans Station Equip - Production Base	1,562	1,562								
55	353 Trans Station Equip - Production Intermediate	45		45							
56	353 Trans Station Equip - Production Peaking	327			327						
57	353 Trans Station Equip - Production Solar	26				26					
58	353 Trans Station Equip - Transmission	33,876					33,876				
59	353.2 Trans Energy Control Center	960					960				
60	354 Trans Towers & Fixtures	873					873				
61	355 Trans Poles & Fixtures	54,155					54,155				
62	356 Trans OH Conduct & Devices - Primary	6						6			
63	356 Trans OH Conduct & Devices - Transmission	14,809					14,809				
64	357 Trans Underground Conduit	376					376				
65	358 Trans Underground Conductors & Devices	1,729					1,729				
66	359 Trans Roads & Trails	594					594				
67	SPP - Transmission	3,642					3,642				
68	**Total Transmission Plant**	117,808	1,562	45	327	26	115,843	6	0	0	0
69											
70	**Distribution Plant**										
71	360 Dist Land and Land Rights - Primary	1,155						1,155			
72	361 Dist Structures & Improvements - Primary	552						552			
73	362 Dist Station Equipment - Primary	27,327						27,327			
74	362 Dist Station Equipment - IS Equipment	15									
75	363 Dist Energy Storage Equipment	9,461						9,461			
76	364 Dist Poles, Towers & Fixtures - Primary	27,766						27,766	0		
77	364 Dist Poles, Towers & Fixtures - Secondary	12,862								12,862	0
78	364 Dist Poles, Towers & Fixtures - Lighting	5,772									
79	365 Dist OH Conduct & Devices - Primary	22,006						22,006	0		
80	365 Dist OH Conduct & Devices - Secondary	9,431								9,431	0
81	365 Dist OH Conduct & Devices - IS Equipment	75									
82	366 Dist Underground Conduit - Primary	6,684						6,684	0		
83	366 Dist Underground Conduit - Secondary	0								0	0
84	367 Dist Underground Conductors & Devices - Primary	22,215						22,215	0		
85	367 Dist Underground Conductors & Devices - Secondary	11,962								11,962	0
86	368 Dist Line Transformers - Secondary	27,982								27,982	0
87	369 Dist Services - Services	13,523									
88	370 Dist Services - Services	773									
89	370 Dist Meter Equipment	18,565									
90	371 Dist Installs on Customer Premise (Premier Power Service)	816									
91	372 Dist Street Light & Signal Systems - Primary	3,384						3,384			
92	373 Dist Street Light & Signal Systems - Lighting	12,731									
93	SPP - Distribution	8,814						8,814			
94	**Total Distribution Plant**	243,873	0	0	0	0	0	129,364	0	62,238	0
95											
96	**General & Intangible Property**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
97	389 General Land & Land Rights	0									
98	390 General Structures & Improvements	11,395									
99	391 General Office Furn & Equip	12,763									
100	393 General Stores Equipment	557									
101	394 General Tools Shop & Garage Equip	7,901									
102	395 General Laboratory Equip	0									
103	396 General Power Operating Equip	560									
104	397 General Communication Equip	9,547									
105	398 General Misc Equip	220									
106	301-303 Intangible Plant - Franchise	282									
107	301-303 Intangible Plant - Customer Connect	6,756									
108	301-303 Intangible Plant - Software & Other	28,806									
109	**Total General & Intangible Property**	78,787	0	0	0	0	0	0	0	0	0
110											
111	**Other Items**										
112	FUEL - FPD PPA Buyout Amortization	6,551									
113	CCR - Ridge PPA Amortization	6,575									
114	CCR - ISFSI Amortization	26,263									
115	ECRC - Deferral Amortization	4,380									
116	Electric Plant Acquisition Adj Amortization	0									
117	Non-Utility Property	1,080									
118	MMR Meter Amortization	6,278									
119	EVSE Park & Plug Reg Asset Amortization	2,025									
120	Customer Connect Reg Asset Amortization	0									
121	ARO - Solar Plants	397				397					
122	Other Rounding	0									
123	**Total Other Items**	53,548	0	0	0	397	0	0	0	0	0
124											
125	**Total System per Books**	741,994	174,144	13,231	17,853	44,330	115,843	129,370	0	62,238	0
126											
127	**System Adjustments**										
128	FUEL - FPD PPA Buyout Amortization	(6,551)									
129	FUEL Crystal River Railcars	0	0								
130	CCR - Ridge PPA Amortization	(6,575)									
131	CCR - ISFSI Amortization	(26,263)									
132	ECCR - Intangible Plant - 301-303	(284)									
133	ECRC Production - Energy	(775)									
134	ECRC True-up Balance Amort.	(4,380)									
135	SPP - Transmission	(3,642)					(3,642)				
136	SPP - Distribution	(8,814)						(8,814)			
137	Non-Utility Property	(1,080)									
138	Amort of Rate Case Regulatory Asset	780									
139	Depreciation Study	159,419	122,526	31,808	1,688	300	0	0	0	0	0
140	COR & 2010 Depr Reg Asset Amort.	0									
141	Dismantlement Study	0	0	0	0	0					
142	Electric Vehicles - Depreciation Expense	309									
143	Electric Vehicles - Amortization of Rebates	290									
144	Adjust EPIS Additions and Retirements	(3,186)					(839)	(1,643)		(704)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	Adjust for lower deprec exp on lower EPIS (rate base decrease)	(10,998)					0	(7,699)		(3,299)	
146	Amortize Storm Capitalization Reg Asset	1,074									
147	**Total System Adjustments**	89,324	122,526	31,808	1,688	300	(4,481)	(18,155)	0	(4,003)	0
148											
149	**Total System Adjusted**	831,318	296,670	45,038	19,541	44,630	111,362	111,215	0	58,234	0
150											
151											
152	**RETAIL COST OF SERVICE**										
153	**Total System Adjusted**	831,318	296,670	45,038	19,541	44,630	111,362	111,215	-	58,234	-
154											
155	**Retail Separation Factor**		92.865%	88.321%	90.678%	92.865%	71.994%	100.000%	100.000%	100.000%	100.000%
156											
157	**Total Retail Adjusted**	765,253	275,503	39,778	17,719	41,446	80,174	111,215	-	58,234	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIO
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC											
5	Citrus CC											
6	Hines CC											
7	Crystal River 4&5 Coal											
8	Osprey CC											
9	Tiger Bay CC											
10	Univ of Florida CC											
11	Steam Miscellaneous											
12	Other Production Miscellaneous											
13	Anclote											
14	Avon Park CT											
15	Bartow CT											
16	Bayboro CT											
17	Debary CT											
18	Higgins CT											
19	Intercession City CT											
20	Rio Pinar CT											
21	Suwannee CT											
22	Turner CT											
23	Archer Solar											
24	Charlie Creek Solar											
25	Clearwater Solar											
26	Columbia Solar											
27	Debary Solar											
28	Duette Solar											
29	Hamilton Solar											
30	Lake Placid Solar											
31	Osceola Solar											
32	Perry Solar											
33	Santa Fe Solar											
34	St. Pete Pier Solar											
35	Suwannee Solar											
36	Trenton Solar											
37	Twin Rivers Solar											
38	Other Solar											
39	ECRC - move from Base to Energy											
40	ECRC - Energy										775	
41	FUEL - Crystal River Railcars											
42	**Total Production Plant**	0	0	0	0	0	0	0	0	0	775	0
43												
44	**DISMANTLEMENT**											
45	Total Production Base - Dismantlement											
46	Total Production Intermediate - Dismantlement											
47	Total Production Peaking Dismantlement											
48	Total Production Solar - Dismantlement											

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIO
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 6 of 8

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
49	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0	0
50												
51	**Transmission Plant**											
52	350 Trans Land & Land Rights											
53	352 Trans Structures & Improvements											
54	353 Trans Station Equip - Production Base											
55	353 Trans Station Equip - Production Intermediate											
56	353 Trans Station Equip - Production Peaking											
57	353 Trans Station Equip - Production Solar											
58	353 Trans Station Equip - Transmission											
59	353.2 Trans Energy Control Center											
60	354 Trans Towers & Fixtures											
61	355 Trans Poles & Fixtures											
62	356 Trans OH Conduct & Devices - Primary											
63	356 Trans OH Conduct & Devices - Transmission											
64	357 Trans Underground Conduit											
65	358 Trans Underground Conductors & Devices											
66	359 Trans Roads & Trails											
67	SPP - Transmission											
68	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0
69												
70	**Distribution Plant**											
71	360 Dist Land and Land Rights - Primary											
72	361 Dist Structures & Improvements - Primary											
73	362 Dist Station Equipment - Primary											
74	362 Dist Station Equipment - IS Equipment	15										
75	363 Dist Energy Storage Equipment											
76	364 Dist Poles, Towers & Fixtures - Primary											
77	364 Dist Poles, Towers & Fixtures - Secondary											
78	364 Dist Poles, Towers & Fixtures - Lighting			5,772								
79	365 Dist OH Conduct & Devices - Primary											
80	365 Dist OH Conduct & Devices - Secondary											
81	365 Dist OH Conduct & Devices - IS Equipment	75										
82	366 Dist Underground Conduit - Primary											
83	366 Dist Underground Conduit - Secondary											
84	367 Dist Underground Conductors & Devices - Primary											
85	367 Dist Underground Conductors & Devices - Secondary											
86	368 Dist Line Transformers - Secondary											
87	369 Dist Services - Services	13,523										
88	370 Dist Services - Services	773										
89	370 Dist Meter Equipment		18,565									
90	371 Dist Installs on Customer Premise (Premier Power Service)		816									
91	372 Dist Street Light & Signal Systems - Primary											
92	373 Dist Street Light & Signal Systems - Lighting			12,731								
93	SPP - Distribution											
94	**Total Distribution Plant**	14,386	19,381	18,504	0	0	0	0	0	0	0	0
95												
96	**General & Intangible Property**											

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTIO
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
97	389 General Land & Land Rights					0						
98	390 General Structures & Improvements					11,395						
99	391 General Office Furn & Equip					12,763						
100	393 General Stores Equipment					557						
101	394 General Tools Shop & Garage Equip					7,901						
102	395 General Laboratory Equip					0						
103	396 General Power Operating Equip					560						
104	397 General Communication Equip					9,547						
105	398 General Misc Equip					220						
106	301-303 Intangible Plant - Franchise						282					
107	301-303 Intangible Plant - Customer Connect						6,756					
108	301-303 Intangible Plant - Software & Other					28,806						
109	**Total General & Intangible Property**	0	0	0	0	71,750	7,038	0	0	0	0	0
110												
111	**Other Items**											
112	FUEL - FPD PPA Buyout Amortization										6,551	
113	CCR - Ridge PPA Amortization										6,575	
114	CCR - ISFSI Amortization										26,263	
115	ECRC - Deferral Amortization										4,380	
116	Electric Plant Acquisition Adj Amortization										0	
117	Non-Utility Property										1,080	
118	MMR Meter Amortization						6,278					
119	EVSE Park & Plug Reg Asset Amortization							2,025				
120	Customer Connect Reg Asset Amortization						0					
121	ARO - Solar Plants											
122	Other Rounding						0					
123	**Total Other Items**	0	0	0	0	0	6,278	2,025	0	0	44,849	0
124												
125	**Total System per Books**	14,386	19,381	18,504	0	71,750	13,316	2,025	0	0	45,624	0
126												
127	**System Adjustments**											
128	FUEL - FPD PPA Buyout Amortization										(6,551)	
129	FUEL Crystal River Railcars										0	
130	CCR - Ridge PPA Amortization										(6,575)	
131	CCR - ISFSI Amortization										(26,263)	
132	ECCR - Intangible Plant - 301-303					(284)						
133	ECRC Production - Energy										(775)	
134	ECRC True-up Balance Amort.										(4,380)	
135	SPP - Transmission											
136	SPP - Distribution											
137	Non-Utility Property										(1,080)	
138	Amort of Rate Case Regulatory Asset									780		
139	Depreciation Study	0	0	4,729	0	(1,632)	0	0		0	0	0
140	COR & 2010 Depr Reg Asset Amort.											
141	Dismantlement Study											
142	Electric Vehicles - Depreciation Expense							309				
143	Electric Vehicles - Amortization of Rebates						290					
144	Adjust EPIS Additions and Retirements											

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
145	Adjust for lower deprec exp on lower EPIS (rate base decrease)											
146	Amortize Storm Capitalization Reg Asset								1,074			
147	**Total System Adjustments**	0	0	4,729	0	(1,917)	290	309	1,074	780	(45,624)	0
148												
149	**Total System Adjusted**	14,386	19,381	23,233	0	69,833	13,605	2,334	1,074	780	0	0
150												
151												
152	**RETAIL COST OF SERVICE**											
153	**Total System Adjusted**	14,386	19,381	23,233	-	69,833	13,605	2,334	1,074	780	-	-
154												
155	**Retail Separation Factor**	100.000%	98.751%	100.000%	100.000%	95.415%	100.000%	100.000%	100.000%	100.000%	100.000%	
156												
157	**Total Retail Adjusted**	14,386	19,139	23,233	-	66,631	13,605	2,334	1,074	780	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 12
OTHER TAXES
PAGE: 1 of 1

Line No.	(1) OTHER TAXES	(2) Total	(3) Labor	(4) Gross Total Plant	(5) Retail 100%, Removed
1	***System per Books***				
2					
3	Property Tax	180,218		177,344	2,875
4	Payroll Tax	17,807	17,807		
5	Gross Receipts Tax	115,065			115,065
6	Franchise Fees	120,051			120,051
7	Municipal License - Electric	0		0	
8	Highway Use Tax	0		0	
9	Electric Power Tax	0		0	
10	Highway Use Tax	0		0	
11	Sales Tax	0		0	
12					
13	**Total System per Books**	433,141	17,807	177,344	237,990
14					
15	**System Adjustments**				
16	ECRC Property Tax	(115)			(115)
17	SPP Property Tax	(2,760)			(2,760)
18	Gross Receipts Tax	(115,065)			(115,065)
19	Franchise Fees	(120,051)			(120,051)
20	Other Adj.	(290)		(290)	
21	**Total System Adjustments**	(238,280)	0	(290)	(237,990)
22					
23	**Total System Adjusted**	194,861	17,807	177,054	0
24					
25					
26	**RETAIL COST OF SERVICE**				
27	**Total System Adjusted**	194,861	17,807	177,054	0
28					
29	**Retail Separation Factor**		95.415%	90.768%	100.000%
30					
31	**Total Retail Adjusted**	177,699	16,991	160,708	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO. xxxxxxx
SCHEDULE NO. 13
INCOME TAX ADJUSTMENTS

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
1	Permanent Differences:		
2	Meals and Entertainments	1,300	1,300
3	Executive Life Insurance	-	-
4	After Tax AFUDC, M&E, ITC Permanent	21,712	21,712
5	Misc Taxable Income Adj.	(1,003)	(1,003)
6	Penalties	-	-
7	Acquisition Adjustment	-	-
8	Tax Exempt Interest	-	-
9	Transportation Benefits - Commuting	83	83
10	Transportation Benefits - Employee Parking	186	186
11	Total	22,278	22,278
12			
13	Temporary Differences:		
14	Book Depreciation	691,483	691,483
15	Tax Depreciation	(1,018,065)	(1,018,065)
16	Bad Debts - Tax over Book	-	-
17	Surplus Materials Write-Off Liabilities	-	-
18	Surplus Materials Write-Off Assets	-	-
19	Lease Right of Use Asset	-	-
20	Book Gain/Loss on Property	-	-
21	CIAC	30,000	30,000
22	Tax Gains/Losses	-	-
23	Tax Gain (Loss) for COR/Salvage	(153,343)	(153,343)
24	Asset Retirement Obligation	-	-
25	Book Depr on Trans Equip to ADR	-	-
26	AFUDC Deferred Depreciation	-	-
27	Amort of Intercompany Gain	1,152	1,152
28	Non-Cash Overhead Basis Adj.	-	-
29	NonCash O/H Basis - DEF	3,562	3,562
30	Equip Repairs - Annual Adj	(118,490)	(118,490)
31	LT Cap Lease Oblig - Tax Oper	-	-
32	T&D Repairs - Annual Adj	(189,940)	(189,940)
33	Asset Retirement Obligation - Coal Ash	-	-
34	LTSA - O&M Cost	-	-
35	Mark to Market - LT	-	-
36	2004 Ivan Storm Cleanup	-	-
37	Cash Flow Hedge - Reg Asset/Liab	-	-
38	Reg Asset smart Grid PISCC	-	-
39	Reg Liab RSLI & Other Misc Dfd Costs	-	-
40	Reg Asset Case Expense - SC	-	-
41	Reg Asset - Pension Post Retirement PAA-FAS87Qual and Oth	-	-
42	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	-	-
43	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	-	-
44	Reg Asset - Accr Pension FAS158 - FAS 106	-	-
45	Reg Asset - Gallagher 1&3 Retirement	-	-
46	Storm Cost Deferral - Asset	-	-
47	Storm Cost Deferral - Liability	-	-

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
48	Reg Asset - Depreciation	-	-
49	Non-AMI Meters Retired Early - NBV	-	-
50	NC Customer Connect Deferral	-	-
51	Accrued Vacation	-	-
52	Severance Reserve - LT	-	-
53	MGP Sites	-	-
54	Deferred Revenue	-	-
55	Deferred Compensation	-	-
56	Workers Comp Reserve	-	-
57	Deferred Cost CR 3 -- Reg. Asset	-	-
58	Deferred Cost - Customer Connect	-	-
59	Deferred Cost - Electric Vehicle	-	-
60	Reg. Liability - Accel Depreciation CR4-5	-	-
61	Reg Asset/Liability - FPD Purchase	-	-
62	Deferred Fuel Asset - LT	-	-
63	Unbilled Revenue - Fuel	-	-
64	Reserve for Claims	-	-
65	FAS 5 Non-Income Tax Reserves	-	-
66	Rate Refunds	-	-
67	Operating Lease Obligation	-	-
68	Charitable Contribution Carryover	-	-
69	Retirement Plan Expense - Overfunded	-	-
70	Self-Developed Software	-	-
71	Pension Plan Exp Underfunded	(14,249)	(14,249)
72	Non-qualified Pension - Accrual	-	-
73	Pension Plan Contribution	-	-
74	Environmental Reserve	-	-
75	Advanced Rents	-	-
76	Annual Incentive Plan Comp	-	-
77	Payable 401(k) Match	-	-
78	Miscellaneous NC Taxable Income Adj. - DTL	-	-
79	Tax Int Accrual - Non-cur Liab	-	-
80	Generating Perform Incentive Factor	-	-
81	OPEB Expense Accrual	-	-
82	FAS 112 Medical Expenses Accrual	-	-
83	Non-Qualified Fund MTM Earnings	-	-
84	Decommissioning Qualified Fund	-	-
85	Decommissioning Liability	-	-
86	Asset Retirement Costs - ARO	-	-
87	ARO Reg Asset	-	-
88	Asset Retirement Costs - Coal Ash	-	-
89	ARO Regulatory Asset - Coal Ash	-	-
90	Coal Ash Spend Reg Asset Deferral - Retail (SC & FL)	-	-
91	Westinghouse Settlement	-	-
92	DEF $328 Million Deferral	-	-
93	ECCR Current Period Deferral	0	0
94	ECCR Prior Period Amortization	(0)	(0)

Line No.	Permanent & Temporary Differences	(1) Federal	(2) State
95	ECRC Current Period Deferral	(0)	(0)
96	ECRC Prior Period Amortization	4,380	4,380
97	ECRC NOX Amortization	-	-
98	CR 1 & 2 MATS - ECRC Reg Asset	-	-
99	DEF - DOE Reimbursement Impairment	20,000	20,000
100	Fuel Over/Under Recovery	(26)	(26)
101	Fuel - Prior Period Amortization	50,701	50,701
102	Nuclear Fuel Sale	-	-
103	DSM/EE Amortization	3,905	3,905
104	Osprey Plant Outage Accrual	-	-
105	RUSD - CIS Deferral	-	-
106	DEF - CIS Deferral Customer Connect	-	-
107	DEF - Amortization of Customer Connect Reg Asset	-	-
108	Nuclear Fuel Storage Spend	(12,916)	(12,916)
109	Nuclear Fuel Storage - DOE Reimb.	26,263	26,263
110	ISFSI - DOE Reimbursement	83,000	83,000
111	Storm Cash Forecast Inflow	57,932	57,932
112	DEF - Amortize Hurricane Dorian Storm Costs	-	-
113	CR South Amortization	-	-
114	EVSE Amortization	2,025	2,025
115	Tax Interest Capitalized	48,441	48,441
116	COR Override Schedule	-	-
117	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
118	Temp After Tax AFUDC, M&E, ITC	-	-
119	Loss on Reacq. Debt Amortization	107	107
120	Loss on Reacq. Debt Amortization - DEF	839	839
121	CR3 Securitization	56,797	56,797
122	Coal Ash Spend	(13)	(13)
123	OATT - Overcollection/Amortization of FIT	-	-
124	Levy Amortization	-	-
125	AFUDC Interest	(7,996)	(7,996)
126	Pension Plan Reg Asset - Amortization	-	-
127	CIS Deferral (Customer Connect)	(17,216)	(17,216)
128	Non AMI Meter Amortization	6,278	6,278
129	Subtotal	(467,102)	(467,102)
130	State Only Temporary Differences:		
131	Bonus Depreciation		(245,103)
132	Total	(467,102)	(712,205)
133			
134	Direct Tax Adjustments:		
135	Deferred ARAM	(129)	
136	Deferred Federal True-Up	-	
137	Deferred Audit Adjustment	-	
138	Tax Basis Balance Sheet	-	
139	Deferred Other	-	
140	Deferred NOL Adjustment	-	
141	Deferred R&D Credits	(300)	

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
142	APB28 Entry	-	
143	Subtotal	(429)	-
144	EDIT Protected ARAM Amort. (Retail)	(16,041)	
145	EDIT Protected ARAM Amort. (OATT)	(764)	
146	EDIT Unprotected 5-year Amort. (Retail)	(33,072)	
147	EDIT Unprotected 5-year Amort. (OATT)	(1,281)	
148	Subtotal	(51,159)	-
149	Total	(51,588)	-
150			
151	Federal NOL Adjustment:		
152	Current NOL Adjustment	-	
153	Total	-	-
154			
155	Investment Tax Credit		
156	Total Investment Tax Credit Amortization	-	
157	Total	-	-
158			
159	Company & FPSC Adjustments		
160	Parent Debt Tax Adjustment (System)	(10,316)	
161	Parent Debt Tax Adjustment (Retail)	(9,310)	
162			
163	Depreciation Study Impact on EDIT Amortization (System)	(7,378)	
164	Depreciation Study Impact on EDIT Amortization (Retail)	(7,043)	
165			
166	Interest Expense Deduction		
167	Interest Expense	(323,273)	
168	Total	(323,273)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 14
COST OF CAPITAL
PAGE: 1 of 1

Line No.	(1) CAPITAL COMPONENTS	(2) System Per Books	(3) Tax Proration Adjustment	(4) System per Books Adjusted	(5) Retail Per Books	(6) Pro Rata Adjustments	(7) Specific Adjustments	(8) Adjusted Retail	(9) Ratio	(10) Cost Rate	(11) Weighted Cost
1	Common Equity	8,718,755	14,347	8,733,103	7,860,638	(545,373)	(12,425)	7,302,840	43.96%	9.85%	4.33%
2	Long Term Debt	7,870,342	12,951	7,883,293	7,095,728	(492,304)	-	6,603,424	39.75%	4.11%	1.63%
3	Short Term Debt	88,795	146	88,941	80,056	(5,554)	-	74,501	0.45%	1.66%	0.01%
4	Customer Deposits - Active	195,420	322	195,742	195,742	(13,581)	-	182,161	1.10%	2.36%	0.03%
5	Customer Deposits - Inactive	2,025	3	2,029	2,029	(141)	-	1,888	0.01%	0.00%	0.00%
6	Investment Tax Credits	257,117	423	257,540	231,811	(16,083)	-	215,728	1.30%	7.10%	0.09%
7	Deferred Income Taxes	2,972,714	(28,193)	2,944,522	2,650,355	(183,882)	(235,973)	2,230,499	13.43%	0.00%	0.00%
8											
9	Total	20,105,169	-	20,105,169	18,116,357	(1,256,918)	(248,398)	16,611,041	100.00%		6.090%

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)	(14) Distribution Secondary	(15) Distribution Secondary (MDS)
1	**Retail Separation Factors**	0.92865	0.88321	0.90678	0.92865	0.96413	0.91120	0.96101	0.97148	0.97148	0.71994	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.60630	0.60630	0.60630	0.60630	0.54835	0.54835	0.54835	0.54835	0.54835	0.62562	0.67882	0.86521	0.78375	0.89434
5	- Gen Service Non Demand	0.05442	0.05442	0.05442	0.05442	0.05114	0.05114	0.05114	0.05114	0.05114	0.05551	0.05187	0.06919	0.06885	0.07149
6	- Gen Service 100% L.F.	0.00341	0.00341	0.00341	0.00341	0.00475	0.00475	0.00475	0.00475	0.00475	0.00297	0.00217	0.00771	0.00114	0.00796
7	- Gen Service Demand	0.28714	0.28714	0.28714	0.28714	0.32560	0.32560	0.32560	0.32560	0.32560	0.27431	0.23698	0.02491	0.14007	0.02559
8	- Gen Service Curtailable	0.00165	0.00165	0.00165	0.00165	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00465	0.00000	-	-
9	- Gen Service Interruptible	0.04451	0.04451	0.04451	0.04451	0.05781	0.05781	0.05781	0.05781	0.05781	0.04008	0.02512	0.00008	0.00598	0.00004
10	- Lighting Energy	0.00257	0.00257	0.00257	0.00257	0.00871	0.00871	0.00871	0.00871	0.00871	0.00053	0.00039	0.03290	0.00020	0.00057
11	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13															
14	**Functional Allocation Factors**														
15	- Production Capacity	1.00000	1.00000	1.00000	1.00000										
16	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000					
17	- Transmission Capacity										1.00000				
18	- Distribution Primary											1.00000			
19	- Distribution Primary (MDS)												1.00000		
20	- Distribution Secondary													1.00000	
21	- Distribution Secondary (MDS)														1.00000
21	- Distribution Services														
22	- Metering														
23	- Interruptible Equipment														
24	- Lighting Facilities														
25	- Customer Billing/Info.														
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27															
28	**Residential**														
29	- Production Capacity	0.60630	0.60630	0.60630	0.60630	-	-	-	-	-	-	-	-	-	-
30	- Production Energy	-	-	-	-	0.54835	0.54835	0.54835	0.54835	0.54835	-	-	-	-	-
31	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.62562	-	-	-	-
32	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.67882	-	-	-
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.86521	-	-
34	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.78375	-
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.89434
35	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40		0.60630	0.60630	0.60630	0.60630	0.54835	0.54835	0.54835	0.54835	0.54835	0.62562	0.67882	0.86521	0.78375	0.89434
41															
42	**Gen Service Non Demand**														
43	- Production Capacity	0.05442	0.05442	0.05442	0.05442	-	-	-	-	-	-	-	-	-	-
44	- Production Energy	-	-	-	-	0.05114	0.05114	0.05114	0.05114	0.05114	-	-	-	-	-
45	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.05551	-	-	-	-
46	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.05187	-	-	-
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.06919	-	-

Line No.	Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
48	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.06885	-
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07149
49	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		0.05442	0.05442	0.05442	0.05442	0.05114	0.05114	0.05114	0.05114	0.05114	0.05551	0.05187	0.06919	0.06885	0.07149
55															
56	**Gen Service 100% L.F.**														
57	- Production Capacity	0.00341	0.00341	0.00341	0.00341	-	-	-	-	-	-	-	-	-	-
58	- Production Energy	-	-	-	-	0.00475	0.00475	0.00475	0.00475	0.00475	-	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00297	-	-	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00217	-	-	-
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00771	-	-
62	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00114	-
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00796
63	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		0.00341	0.00341	0.00341	0.00341	0.00475	0.00475	0.00475	0.00475	0.00475	0.00297	0.00217	0.00771	0.00114	0.00796
69															
70	**Gen Service Demand**														
71	- Production Capacity	0.28714	0.28714	0.28714	0.28714	-	-	-	-	-	-	-	-	-	-
72	- Production Energy	-	-	-	-	0.32560	0.32560	0.32560	0.32560	0.32560	-	-	-	-	-
73	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.27431	-	-	-	-
74	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.23698	-	-	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.02491	-	-
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.14007	-
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02559
77	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82		0.28714	0.28714	0.28714	0.28714	0.32560	0.32560	0.32560	0.32560	0.32560	0.27431	0.23698	0.02491	0.14007	0.02559
83															
84	**Gen Service Curtailable**														
85	- Production Capacity	0.00165	0.00165	0.00165	0.00165	-	-	-	-	-	-	-	-	-	-
86	- Production Energy	-	-	-	-	0.00364	0.00364	0.00364	0.00364	0.00364	-	-	-	-	-
87	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00098	-	-	-	-
88	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00465	-	-	-
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-
90	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96		0.00165	0.00165	0.00165	0.00165	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00465	0.00000	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	0.04451	0.04451	0.04451	0.04451	-	-	-	-	-	-	-	-	-	-
100	- Production Energy	-	-	-	-	0.05781	0.05781	0.05781	0.05781	0.05781	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.04008	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.02512	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00008	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00598	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00004
105	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110		0.04451	0.04451	0.04451	0.04451	0.05781	0.05781	0.05781	0.05781	0.05781	0.04008	0.02512	0.00008	0.00598	0.00004
111															
112	**Lighting Energy**														
113	- Production Capacity	0.00257	0.00257	0.00257	0.00257	-	-	-	-	-	-	-	-	-	-
114	- Production Energy	-	-	-	-	0.00871	0.00871	0.00871	0.00871	0.00871	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00053	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00039	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.03290	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00020	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00057
119	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124		0.00257	0.00257	0.00257	0.00257	0.00871	0.00871	0.00871	0.00871	0.00871	0.00053	0.00039	0.03290	0.00020	0.00057
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
			Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
1	**Retail Separation Factors**		1.00000	0.98751	1.00000	1.00000	1.00000	0.99987	0.98369	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2																
3	**Class Allocation Factors**															
4	- Residential		0.89434	0.86298	-	-	0.88832	0.88832	0.88832	0.88832	1.00000	1.00000	0.86298	0.60630	0.51290	0.84621
5	- Gen Service Non Demand		0.07149	0.08387	-	-	0.07088	0.07088	0.07088	0.07088			0.08387	0.05442	-	-
6	- Gen Service 100% L.F.		0.00796	0.00764	-	-	0.00791	0.00791	0.00791	0.00791			0.00764	0.00341	-	-
7	- Gen Service Demand		0.02559	0.04223	-	-	0.02549	0.02549	0.02549	0.02549			0.04223	0.28714	0.48710	0.15379
8	- Gen Service Curtailable		-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000			0.00006	0.00165	-	-
9	- Gen Service Interruptible		0.00004	0.00260	1.00000	-	0.00009	0.00009	0.00009	0.00009			0.00260	0.04451	-	-
10	- Lighting Energy		0.00057	0.00062	-	-	0.00730	0.00730	0.00730	0.00730			0.00062	0.00257	-	-
11	- Lighting Facilities		-	-	-	1.00000	-	-	-	-			-	-	-	-
12	**Total Retail by Class**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13																
14	**Functional Allocation Factors**															
15	- Production Capacity													1.00000		
16	- Production Energy															
17	- Transmission Capacity															
18	- Distribution Primary															
19	- Distribution Primary (MDS)															
20	- Distribution Secondary											1.00000			1.00000	1.00000
21	- Distribution Secondary (MDS)															
21	- Distribution Services		1.00000													
22	- Metering			1.00000			1.00000						1.00000			
23	- Interruptible Equipment				1.00000											
24	- Lighting Facilities					1.00000										
25	- Customer Billing/Info.							1.00000	1.00000	1.00000	1.00000					
26	**Total Retail by Function**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27																
28	**Residential**															
29	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	0.60630	-	-
30	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary		-	-	-	-	-	-	-	-	-	1.00000	-	-	0.51290	0.84621
35	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services		0.89434	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Metering		-	0.86298	-	-	0.88832	-	-	-	-	-	0.86298	-	-	-
37	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.		-	-	-	-	-	0.88832	0.88832	0.88832	1.00000	-	-	-	-	-
40			0.89434	0.86298	-	-	0.88832	0.88832	0.88832	0.88832	1.00000	1.00000	0.86298	0.60630	0.51290	0.84621
41																
42	**Gen Service Non Demand**															
43	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	0.05442	-	-
44	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	(16) Distribution Service	(17) Distribution Metering	(18) Distribution IS Equipment	(19) Lighting Facilities	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Retail 100%, Class = # Bills	(24) Retail 100%, Resid, Cust	(25) Retail 100%, Resid, Dem	(26) Retail 100%, Class = Metering	(27) Clean Energy Connect	(28) EV Revenues	(29) EV O&M
48	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	0.07149	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering	-	0.08387	-	-	0.07088	-	-	-	-	-	0.08387	-	-	-
51	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	-	-	-	-	0.07088	0.07088	0.07088	-	-	-	-	-	-
54		0.07149	0.08387	-	-	0.07088	0.07088	0.07088	0.07088	-	-	0.08387	0.05442	-	-
55															
56	**Gen Service 100% L.F.**														
57	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00341	-	-
58	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	0.00796	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering	-	0.00764	-	-	0.00791	-	-	-	-	-	0.00764	-	-	-
65	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	-	-	-	-	0.00791	0.00791	0.00791	-	-	-	-	-	-
68		0.00796	0.00764	-	-	0.00791	0.00791	0.00791	0.00791	-	-	0.00764	0.00341	-	-
69															
70	**Gen Service Demand**														
71	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.28714	-	-
72	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.48710	0.15379
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	0.02559	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering	-	0.04223	-	-	0.02549	-	-	-	-	-	0.04223	-	-	-
79	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	-	-	-	-	0.02549	0.02549	0.02549	-	-	-	-	-	-
82		0.02559	0.04223	-	-	0.02549	0.02549	0.02549	0.02549	-	-	0.04223	0.28714	0.48710	0.15379
83															
84	**Gen Service Curtailable**														
85	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00165	-	-
86	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00006	-	-	0.00000	-	-	-	-	-	0.00006	-	-	-

Line No.	Class / Function	(16) Distribution Service	(17) Distribution Metering	(18) Distribution IS Equipment	(19) Lighting Facilities	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Retail 100%, Class = # Bills	(24) Retail 100%, Resid, Cust	(25) Retail 100%, Resid, Dem	(26) Retail 100%, Class = Metering	(27) Clean Energy Connect	(28) EV Revenues	(29) EV O&M
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	0.00000	0.00000	0.00000	-	-	-	-	-	-
96		-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000	-	-	0.00006	0.00165	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.04451	-	-
100	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	0.00004	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	0.00260	-	-	0.00009	-	-	-	-	-	0.00260	-	-	-
107	- Interruptible Equipment	-	-	1.00000	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	0.00009	0.00009	0.00009	-	-	-	-	-	-
110		0.00004	0.00260	1.00000	-	0.00009	0.00009	0.00009	0.00009	-	-	0.00260	0.04451	-	-
111															
112	**Lighting Energy**														
113	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00257	-	-
114	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	0.00057	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	0.00062	-	-	0.00730	-	-	-	-	-	0.00062	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	0.00730	0.00730	0.00730	-	-	-	-	-	-
124		0.00057	0.00062	-	-	0.00730	0.00730	0.00730	0.00730	-	-	0.00062	0.00257	-	-
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	0.95415	0.90768	0.90211	1.00000	0.92436	1.00000	1.00000	0.90223	0.95627
2													
3	**Class Allocation Factors**												
4	- Residential	-	0.68228	0.68228	0.67836	0.64201	0.64403	0.64403	0.60630	0.60630	0.68143	0.64630	0.66220
5	- Gen Service Non Demand	-	0.06465	0.06465	0.05781	0.05519	0.05529	0.05529	0.05442	0.05442	0.05540	0.05551	0.05497
6	- Gen Service 100% L.F.	-	0.00303	0.00303	0.00469	0.00306	0.00304	0.00304	0.00341	0.00341	0.00246	0.00306	0.00426
7	- Gen Service Demand	1.00000	0.21694	0.21694	0.20404	0.23672	0.23906	0.23906	0.28714	0.28714	0.17019	0.23764	0.20342
8	- Gen Service Curtailable	-	0.00258	0.00258	0.00206	0.00189	0.00193	0.00193	0.00165	0.00165	0.00258	0.00190	0.00213
9	- Gen Service Interruptible	-	0.02631	0.02631	0.03022	0.03235	0.03260	0.03260	0.04451	0.04451	0.01597	0.03235	0.02977
10	- Lighting Energy	-	0.00422	0.00422	0.00479	0.00152	0.00145	0.00145	0.00257	0.00257	0.00034	0.00149	0.00426
11	- Lighting Facilities	-	-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13													
14	**Functional Allocation Factors**												
15	- Production Capacity		0.35982	0.35982	0.12613	0.41790	0.40004	0.40004	1.00000	1.00000	0.00000	0.39406	0.10310
16	- Production Energy		0.09815	0.09815	0.31544	0.01364	0.01010	0.01010	-	-	-	0.01215	0.31252
17	- Transmission Capacity		0.13815	0.13815	0.05811	0.17162	0.19496	0.19496	-	-	0.00000	0.19582	0.05922
18	- Distribution Primary		0.18907	0.18907	0.13929	0.21069	0.22472	0.22472	-	-	0.55342	0.21799	0.16397
19	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
20	- Distribution Secondary	1.00000	0.09213	0.09213	0.06304	0.09551	0.08819	0.08819	-	-	0.25047	0.09428	0.07772
21	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-
21	- Distribution Services		0.03529	0.03529	0.05044	0.03061	0.02575	0.02575	-	-	0.07687	0.02473	0.06344
22	- Metering		0.02198	0.02198	0.01784	0.01821	0.02011	0.02011	-	-	0.04716	0.02046	0.01691
23	- Interruptible Equipment		0.00011	0.00011	0.00011	0.00017	0.00018	0.00018	-	-	0.00045	0.00017	0.00012
24	- Lighting Facilities		-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899
25	- Customer Billing/Info.		0.06532	0.06532	0.21156	0.01438	0.01336	0.01336	-	-	-	0.01859	0.16401
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27													
28	**Residential**												
29	- Production Capacity	-	0.24550	0.21816	0.07648	0.25338	0.24255	0.24255	0.60630	0.60630	0.00000	0.23892	0.06251
30	- Production Energy	-	0.06697	0.09430	0.17297	0.00748	0.00554	0.00554	-	-	-	0.00666	0.17137
31	- Transmission Capacity	-	0.09425	0.09425	0.03635	0.10737	0.12197	0.12197	-	-	0.00000	0.12251	0.03705
32	- Distribution Primary	-	0.12899	0.12899	0.09455	0.14302	0.15254	0.15254	-	-	0.37567	0.14798	0.11130
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	0.06286	0.06286	0.04941	0.07489	0.06916	0.06916	-	-	0.19631	0.07395	0.06106
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	-	0.02407	0.02407	0.04511	0.02737	0.02303	0.02303	-	-	0.06875	0.02212	0.05674
36	- Metering	-	0.01499	0.01499	0.01555	0.01572	0.01736	0.01736	-	-	0.04070	0.01766	0.01471
37	- Interruptible Equipment	-	0.00008	0.00008	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	0.04456	0.04456	0.18793	0.01278	0.01187	0.01187	-	-	-	0.01651	0.14745
40		-	0.68228	0.68228	0.67836	0.64201	0.64403	0.64403	0.60630	0.60630	0.68143	0.64630	0.66220
41													
42	**Gen Service Non Demand**												
43	- Production Capacity	-	0.02326	0.01958	0.00686	0.02274	0.02177	0.02177	0.05442	0.05442	0.00000	0.02144	0.00561
44	- Production Energy	-	0.00635	0.01003	0.01613	0.00070	0.00052	0.00052	-	-	-	0.00062	0.01598
45	- Transmission Capacity	-	0.00893	0.00893	0.00323	0.00953	0.01082	0.01082	-	-	0.00000	0.01087	0.00329
46	- Distribution Primary	-	0.01222	0.01222	0.00723	0.01093	0.01166	0.01166	-	-	0.02871	0.01131	0.00850
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
48	- Distribution Secondary	-	0.00596	0.00596	0.00434	0.00656	0.00606	0.00606	-	-	0.01724	0.00646	0.00519
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	-	0.00228	0.00228	0.00361	0.00219	0.00184	0.00184	-	-	0.00550	0.00177	0.00454
50	- Metering	-	0.00142	0.00142	0.00142	0.00152	0.00168	0.00168	-	-	0.00396	0.00171	0.00136
51	- Interruptible Equipment	-	0.00001	0.00001	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	0.00422	0.00422	0.01499	0.00102	0.00095	0.00095	-	-	-	0.00133	0.01050
54		-	0.06465	0.06465	0.05781	0.05519	0.05529	0.05529	0.05442	0.05442	0.05540	0.05551	0.05497
55													
56	**Gen Service 100% L.F.**												
57	- Production Capacity	-	0.00109	0.00123	0.00043	0.00143	0.00136	0.00136	0.00341	0.00341	0.00000	0.00134	0.00035
58	- Production Energy	-	0.00030	0.00016	0.00150	0.00006	0.00005	0.00005	-	-	-	0.00006	0.00148
59	- Transmission Capacity	-	0.00042	0.00042	0.00017	0.00051	0.00058	0.00058	-	-	0.00000	0.00058	0.00018
60	- Distribution Primary	-	0.00057	0.00057	0.00030	0.00046	0.00049	0.00049	-	-	0.00120	0.00047	0.00036
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	0.00028	0.00028	0.00007	0.00011	0.00010	0.00010	-	-	0.00029	0.00011	0.00009
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	-	0.00011	0.00011	0.00040	0.00024	0.00021	0.00021	-	-	0.00061	0.00020	0.00051
64	- Metering	-	0.00007	0.00007	0.00014	0.00014	0.00015	0.00015	-	-	0.00036	0.00016	0.00013
65	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	0.00020	0.00020	0.00167	0.00011	0.00011	0.00011	-	-	-	0.00015	0.00117
68		-	0.00303	0.00303	0.00469	0.00306	0.00304	0.00304	0.00341	0.00341	0.00246	0.00306	0.00426
69													
70	**Gen Service Demand**												
71	- Production Capacity	-	0.07806	0.10332	0.03622	0.12000	0.11487	0.11487	0.28714	0.28714	0.00000	0.11315	0.02961
72	- Production Energy	-	0.02129	(0.00397)	0.10271	0.00444	0.00329	0.00329	-	-	-	0.00396	0.10176
73	- Transmission Capacity	-	0.02997	0.02997	0.01594	0.04708	0.05348	0.05348	-	-	0.00000	0.05372	0.01625
74	- Distribution Primary	-	0.04102	0.04102	0.03301	0.04993	0.05325	0.05325	-	-	0.13115	0.05166	0.03886
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	1.00000	0.01999	0.01999	0.00883	0.01336	0.01232	0.01232	-	-	0.03508	0.01319	0.01092
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	-	0.00765	0.00765	0.00129	0.00078	0.00066	0.00066	-	-	0.00197	0.00063	0.00162
78	- Metering	-	0.00477	0.00477	0.00065	0.00076	0.00085	0.00085	-	-	0.00199	0.00086	0.00064
79	- Interruptible Equipment	-	0.00002	0.00002	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	0.01417	0.01417	0.00539	0.00037	0.00034	0.00034	-	-	-	0.00048	0.00378
82		1.00000	0.21694	0.21694	0.20404	0.23672	0.23906	0.23906	0.28714	0.28714	0.17019	0.23764	0.20342
83													
84	**Gen Service Curtailable**												
85	- Production Capacity	-	0.00093	0.00059	0.00021	0.00069	0.00066	0.00066	0.00165	0.00165	0.00000	0.00065	0.00017
86	- Production Energy	-	0.00025	0.00059	0.00115	0.00005	0.00004	0.00004	-	-	-	0.00004	0.00114
87	- Transmission Capacity	-	0.00036	0.00036	0.00006	0.00017	0.00019	0.00019	-	-	0.00000	0.00019	0.00006
88	- Distribution Primary	-	0.00049	0.00049	0.00065	0.00098	0.00104	0.00104	-	-	0.00257	0.00101	0.00076
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	0.00024	0.00024	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	0.00009	0.00009	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00006	0.00006	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2022
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
93	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	0.00017	0.00017	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000
96		-	0.00258	0.00258	0.00206	0.00189	0.00193	0.00193	0.00165	0.00165	0.00258	0.00190	0.00213
97													
98	**Gen Service Interruptible**												
99	- Production Capacity	-	0.00947	0.01602	0.00561	0.01860	0.01781	0.01781	0.04451	0.04451	0.00000	0.01754	0.00459
100	- Production Energy	-	0.00258	(0.00397)	0.01824	0.00079	0.00058	0.00058	-	-	-	0.00070	0.01807
101	- Transmission Capacity	-	0.00363	0.00363	0.00233	0.00688	0.00781	0.00781	-	-	0.00000	0.00785	0.00237
102	- Distribution Primary	-	0.00497	0.00497	0.00350	0.00529	0.00564	0.00564	-	-	0.01390	0.00548	0.00412
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	0.00242	0.00242	0.00038	0.00057	0.00053	0.00053	-	-	0.00150	0.00056	0.00045
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	-	0.00093	0.00093	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000
106	- Metering	-	0.00058	0.00058	0.00003	0.00005	0.00005	0.00005	-	-	0.00012	0.00005	0.00003
107	- Interruptible Equipment	-	0.00000	0.00000	0.00011	0.00017	0.00018	0.00018	-	-	0.00045	0.00017	0.00012
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	0.00172	0.00172	0.00002	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00001
110		-	0.02631	0.02631	0.03022	0.03235	0.03260	0.03260	0.04451	0.04451	0.01597	0.03235	0.02977
111													
112	**Lighting Energy**												
113	- Production Capacity	-	0.00152	0.00092	0.00032	0.00107	0.00103	0.00103	0.00257	0.00257	0.00000	0.00101	0.00026
114	- Production Energy	-	0.00041	0.00101	0.00275	0.00012	0.00009	0.00009	-	-	-	0.00011	0.00272
115	- Transmission Capacity	-	0.00058	0.00058	0.00003	0.00009	0.00010	0.00010	-	-	0.00000	0.00010	0.00003
116	- Distribution Primary	-	0.00080	0.00080	0.00005	0.00008	0.00009	0.00009	-	-	0.00022	0.00008	0.00006
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	0.00039	0.00039	0.00001	0.00002	0.00002	0.00002	-	-	0.00005	0.00002	0.00002
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	-	0.00015	0.00015	0.00003	0.00002	0.00001	0.00001	-	-	0.00004	0.00001	0.00004
120	- Metering	-	0.00009	0.00009	0.00005	0.00001	0.00001	0.00001	-	-	0.00003	0.00001	0.00004
121	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	0.00028	0.00028	0.00155	0.00011	0.00010	0.00010	-	-	-	0.00014	0.00108
124		-	0.00422	0.00422	0.00479	0.00152	0.00145	0.00145	0.00257	0.00257	0.00034	0.00149	0.00426
125													
126	**Lighting Facilities**												
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	0.01803	0.02727	0.02258	0.02258	-	-	0.07163	0.02175	0.03899

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION E - RATE SCHEDULES

COST OF SERVICE STUDY BY
JURISDICTION, RETAIL RATE CLASS AND FUNCTION

PRODUCTION CAPACITY ALLOCATION METHOD:
12 CP AND 1/13 AD

PROJECTED TEST YEAR 2023

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket No. 20210016-EI
Cost of Service Study by Jurisdiction, Retail Rate Class and Function
Production Capacity Allocation Method: 12 CP and 1/13 AD
Projected Twelve Months Ended December 31, 2023

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DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
1	**Rate Base**														
2	Electric Plant in Service	Line 97	26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
3	Accum. Depreciation & Amort.	Line 163	(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,987,660)	(346,151)	(18,809)	(1,435,778)	(9,497)	(193,965)	(6,750)	(240,733)
4	Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,743,452	925,184	47,838	3,947,903	29,941	524,895	14,411	356,586
5	Construction Work in Progress	Line 207	1,263,210	(589,188)	674,022	54,078	619,944	426,385	37,916	1,496	135,989	453	16,497	544	664
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,175	32,532	20,552	1,805	98	8,726	48	1,246	27	31
7	Working Capital	Line 241	464,225	221,232	685,457	52,664	632,793	445,960	38,091	2,858	125,621	831	16,629	2,028	775
8	Total Rate Base		21,741,805	(2,288,967)	19,452,839	1,577,360	17,875,478	11,636,348	1,002,996	52,289	4,218,238	31,273	559,268	17,010	358,057
9															
10	**Revenue**														
11	Sales of Electric & Lighting Rev.	Line 263	4,942,817	(2,098,675)	2,844,141	56,838	2,787,303	1,833,812	174,699	8,219	592,988	6,430	72,593	11,297	87,266
12	Other Operating Revenue	Line 283	237,141	63,617	300,758	166,573	134,186	93,839	8,083	566	27,612	114	3,843	117	12
13	Total Revenue		5,179,958	(2,035,058)	3,144,900	223,411	2,921,489	1,927,651	182,782	8,784	620,600	6,544	76,436	11,413	87,278
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 365	2,488,544	(1,846,649)	641,894	21,918	619,976	410,954	34,173	2,750	127,827	1,258	19,197	2,813	21,004
17	Depreciation	Line 432	780,190	96,131	876,321	49,492	826,829	532,759	46,052	2,590	191,432	1,285	26,049	1,050	25,612
18	Tax Other Than Income Tax	Line 440	456,480	(246,509)	209,970	14,833	195,137	126,465	10,905	599	45,505	342	6,126	245	4,950
19	Operating Expense before Tax		3,725,214	(1,997,028)	1,728,186	86,244	1,641,942	1,070,177	91,130	5,939	364,765	2,886	51,371	4,108	51,566
20	Income Tax Expense	Line 486	269,343	(26,777)	242,566	24,915	217,651	148,063	17,257	409	39,679	741	3,010	1,751	6,741
21	Total Operating Expense		3,994,556	(2,023,805)	1,970,751	111,158	1,859,593	1,218,240	108,387	6,348	404,444	3,627	54,381	5,859	58,307
22															
23	**Return**														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,185,401	(11,253)	1,174,149	112,253	1,061,896	709,411	74,395	2,436	216,156	2,917	22,055	5,554	28,971
25	Net Operating Income Required	Ln 8 x Ln 33	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(36,456)	-	(36,456)	0	(36,456)	(5,580)	12,766	(777)	(43,032)	996	(12,309)	4,509	6,970
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(48,933)	-	(48,933)	0	(48,933)	(7,489)	17,135	(1,043)	(57,759)	1,336	(16,521)	6,053	9,356
29															
30	**Total Class Cost of Service**	Ln 25 + Ln 21 - Ln 12	4,979,273	(2,098,675)	2,880,598	56,838	2,823,759	1,839,391	161,933	8,995	636,020	5,434	84,902	6,787	80,296
31															
32	Rate of Return Earned	Ln 24 / Ln 8					5.94%	6.10%	7.42%	4.66%	5.12%	9.33%	3.94%	32.65%	8.09%
33	Rate of Return Requested	Sch. 14					6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35	Revenues @ Present Rates	Ln 11					2,787,303	1,833,812	174,699	8,219	592,988	6,430	72,593	11,297	87,266
36	Increase/(Decrease) Justified	Ln 28					48,933	7,489	(17,135)	1,043	57,759	(1,336)	16,521	(6,053)	(9,356)
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					1.76%	0.41%	-9.81%	12.69%	9.74%	-20.78%	22.76%	-53.58%	-10.72%
38															

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,740,018	(7,756)	6,732,262	174,837	6,557,425	4,050,981	363,740	20,525	1,833,325	7,803	273,445	7,607	-
43	Production Intermediate Demand		550,062	0	550,062	40,500	509,562	314,792	28,265	1,595	142,463	606	21,249	591	-
44	Production Peaking Demand		698,497	0	698,497	34,157	664,340	410,409	36,851	2,079	185,736	791	27,703	771	-
45	Production Solar Demand		1,697,137	0	1,697,137	44,072	1,653,064	1,021,214	91,695	5,174	462,164	1,967	68,933	1,918	-
46	Retail 100%, Removed		34,489	(34,489)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,797,396	520,552	29,373	2,623,688	11,167	391,329	10,886	0
48	Production Plant Allocators						0.96967	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	2,241	84,063	51,932	4,663	263	23,502	100	3,505	98	-
52	Production Intermediate Demand		2,476		2,476	182	2,293	1,417	127	7	641	3	96	3	-
53	Production Peaking Demand		18,046		18,046	882	17,163	10,603	952	54	4,799	20	716	20	-
54	Production Solar Demand		1,434		1,434	37	1,397	863	77	4	391	2	58	2	-
55	Transmission		5,637,654	(276,082)	5,361,572	1,499,001	3,862,571	2,409,140	215,594	11,550	1,064,642	3,801	155,772	2,073	-
56	Distribution Primary		332		332	-	332	224	17	1	79	2	8	0	-
57	Transmission Plant Total		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,474,179	221,431	11,879	1,094,053	3,927	160,156	2,195	0
58	Transmission Plant Allocators						0.72536	0.62356	0.05581	0.00299	0.27573	0.00099	0.04036	0.00055	0.00000
59															
60	Total Prod and Trans Plant		15,466,449	(318,328)	15,148,121	1,795,910	13,352,211	8,271,575	741,983	41,252	3,717,742	15,094	551,485	13,081	0
61	Prod and Trans Plant Allocators						0.88144	0.61949	0.05557	0.00309	0.27844	0.00113	0.04130	0.00098	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		5,581,727	(802,353)	4,779,373	-	4,779,373	3,235,829	249,364	10,474	1,138,590	22,381	120,855	1,880	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,182,891	(68,002)	2,114,889	-	2,114,889	1,654,641	146,546	2,432	298,081	-	12,752	436	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		628,921	(81,300)	547,621	-	547,621	490,006	38,990	4,342	13,951	-	22	309	-
69	Distribution Metering		380,260	(400)	379,860	4,674	375,187	323,987	31,340	2,854	15,792	21	960	233	-
70	Lighting Facilities		581,543	(600)	580,943	-	580,943	-	-	-	-	-	-	-	580,943
71	Distribution IS Equipment		3,765	0	3,765	-	3,765	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
73	Distribution Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
74															
75	Total Trans and Dist Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,464	466,241	20,102	1,466,415	22,402	138,354	2,858	580,943
76	Total Trans and Dist Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
77															
78	Total Prod, Trans and Dist Plant		19,079,309	(994,900)	18,084,409	298,240	17,786,170	11,501,859	986,793	49,475	4,090,103	33,569	529,683	13,744	580,943
79	Total Prod, Trans and Dist Plant Allocators						0.98351	0.64667	0.05548	0.00278	0.22996	0.00189	0.02978	0.00077	0.03266
80															
81	General & Intangible Plant														
82	Labor		1,007,202	(17,816)	989,387	31,866	957,520	648,375	55,454	4,433	197,345	1,947	29,105	4,431	16,429
83	Retail 100%, Class = # Bills		108,593		108,593	-	108,593	96,518	7,665	855	2,756	0	10	788	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
84	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,115,795	(17,816)	1,097,979	31,866	1,066,113	744,893	63,119	5,288	200,102	1,948	29,115	5,219	16,429
86	General & Intangible Plant Allocators						0.97098	0.69870	0.05921	0.00496	0.18769	0.00183	0.02731	0.00490	0.01541
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(103)	(3,096)	(2,097)	(179)	(14)	(638)	(6)	(94)	(14)	(53)
90	Retail 100%, Class = # Bills		2,531	(110)	2,421	-	2,421	2,152	171	19	61	0	0	18	-
91	Retail 100%, Resid, Dem		0	10,125	10,125	-	10,125	10,125	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		28,136	(28,136)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		722,824	(715,967)	6,857	(2,593)	9,450	10,180	(8)	5	(577)	(6)	(94)	3	(53)
96															
97	Total Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
98	Total Gross Electric Plant Allocators						0.92579	0.64527	0.05569	0.00292	0.23582	0.00173	0.03149	0.00093	0.02616
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,999,318	190,767	2,190,086	56,877	2,133,209	1,317,833	118,329	6,677	596,403	2,539	88,955	2,475	-
104	Production Intermediate Demand		195,944	47,723	243,667	17,941	225,726	139,447	12,521	707	63,109	269	9,413	262	-
105	Production Peaking Demand		407,102	4,566	411,668	20,131	391,537	241,880	21,719	1,226	109,466	466	16,327	454	-
106	Production Solar Demand		115,254	11,128	126,382	3,282	123,100	76,047	6,828	385	34,416	146	5,133	143	-
107	Retail 100%, Removed		4,910	(4,910)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		64,833		64,833	1,684	63,150	39,012	3,503	198	17,655	75	2,633	73	-
110	Production Intermediate Demand		47,939		47,939	3,530	44,410	27,435	2,463	139	12,416	53	1,852	52	-
111	Production Peaking Demand		43,239		43,239	2,114	41,125	25,406	2,281	129	11,498	49	1,715	48	-
112	Production Solar Demand		594		594	15	579	358	32	2	162	1	24	1	-
113	Production Plant Total		2,879,134	249,274	3,128,408	105,573	3,022,835	1,867,417	167,677	9,461	845,124	3,597	126,052	3,506	0
114	Production Plant Allocators						0.96625	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	203	7,604	4,698	422	24	2,126	9	317	9	-
118	Production Intermediate Demand		1,279		1,279	94	1,185	732	66	4	331	1	49	1	-
119	Production Peaking Demand		1,256		1,256	61	1,194	738	66	4	334	1	50	1	-
120	Production Solar Demand		3		3	0	2	2	0	0	1	0	0	0	-
121	Transmission		894,307	(11,220)	883,088	246,896	636,192	396,802	35,510	1,902	175,354	626	25,657	341	-
122	Distribution Primary		40		40	-	40	27	2	0	10	0	1	0	-
123	Transmission Plant Total		904,691	(11,220)	893,472	247,254	646,218	402,998	36,066	1,934	178,155	638	26,074	353	0
124	Transmission Plant Allocators						0.72327	0.62363	0.05581	0.00299	0.27569	0.00099	0.04035	0.00055	0.00000
125															
126	Total Prod and Trans Plant		3,783,826	238,054	4,021,880	352,827	3,669,053	2,270,415	203,742	11,395	1,023,279	4,235	152,126	3,860	0
127	Prod and Trans Plant Allocators						0.91227	0.61880	0.05553	0.00311	0.27889	0.00115	0.04146	0.00105	0.00000

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DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
128															
129	Distribution Plant														
130	Distribution Primary		961,641	(36,248)	925,393	-	925,393	626,529	48,283	2,028	220,456	4,333	23,400	364	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		637,375	(6,773)	630,602	-	630,602	493,369	43,696	725	88,880	-	3,802	130	-
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		235,181	(1,452)	233,730	-	233,730	209,139	16,641	1,853	5,954	-	10	132	-
135	Distribution Metering		77,075	(7)	77,068	948	76,120	65,732	6,358	579	3,204	4	195	47	-
136	Lighting Facilities		225,788	7,152	232,940	-	232,940	-	-	-	-	-	-	-	232,940
137	Distribution IS Equipment		626	0	626	-	626	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,137,686	(37,327)	2,100,359	948	2,099,411	1,394,769	114,978	5,185	318,495	4,338	28,033	673	232,940
139	Distribution Plant Allocators						0.99955	0.66436	0.05477	0.00247	0.15171	0.00207	0.01335	0.00032	0.11096
140															
141	Total Trans and Dist Plant		3,042,378	(48,547)	2,993,831	248,202	2,745,629	1,797,766	151,044	7,119	496,650	4,976	54,107	1,026	232,940
142	Total Trans and Dist Plant Allocators						0.91710	0.65477	0.05501	0.00259	0.18089	0.00181	0.01971	0.00037	0.08484
143															
144	Total Prod, Trans and Dist Plant		5,921,512	200,727	6,122,239	353,775	5,768,464	3,665,183	318,721	16,580	1,341,774	8,573	180,159	4,533	232,940
145	Total Prod, Trans and Dist Plant Allocators						0.94221	0.63538	0.05525	0.00287	0.23261	0.00149	0.03123	0.00079	0.04038
146															
147	General & Intangible Plant														
148	Labor		489,306	(21,062)	468,244	15,081	453,163	306,855	26,245	2,098	93,397	922	13,775	2,097	7,775
149	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991		15,991	-	15,991	14,213	1,129	126	406	0	1	116	-
151	General & Intangible Plant Total		505,297	(21,062)	484,235	15,081	469,153	321,067	27,373	2,224	93,803	922	13,776	2,213	7,775
152	General & Intangible Plant Allocators						0.96886	0.68435	0.05835	0.00474	0.19994	0.00196	0.02936	0.00472	0.01657
153															
154	Other														
155	Labor		1,009		1,009	33	977	661	57	5	201	2	30	5	17
156	Retail 100%, Class = # Bills		0	(2)	(2)	-	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	-
157	Retail 100%, Resid, Dem		0	750	750	-	750	750	-	-	-	-	-	-	-
158	Retail 100%, Removed		358,240	(358,240)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		358,775	(357,492)	1,282	(442)	1,725	1,410	56	5	201	2	30	5	17
162															
163	Total Accumulated Depreciation		6,785,583	(177,827)	6,607,756	368,414	6,239,342	3,987,660	346,151	18,809	1,435,778	9,497	193,965	6,750	240,733
164	Total Accum Deprec Allocators						0.94425	0.63912	0.05548	0.00301	0.23012	0.00152	0.03109	0.00108	0.03858
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,797,396	520,552	29,373	2,623,688	11,167	391,329	10,886	0
169	Production Reserve		(2,879,134)	(249,274)	(3,128,408)	(105,573)	(3,022,835)	(1,867,417)	(167,677)	(9,461)	(845,124)	(3,597)	(126,052)	(3,506)	0
170	Production Net Plant		6,841,068	(291,519)	6,549,549	187,993	6,361,557	3,929,979	352,876	19,912	1,778,564	7,570	265,277	7,379	0
171	Production Net Plant Allocators						0.97130	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
173	Transmission Gross Plant		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,474,179	221,431	11,879	1,094,053	3,927	160,156	2,195	0
174	Transmission Reserve		(904,691)	11,220	(893,472)	(247,254)	(646,218)	(402,998)	(36,066)	(1,934)	(178,155)	(638)	(26,074)	(353)	0
175	Transmission Net Plant		4,841,555	(264,863)	4,576,692	1,255,090	3,321,602	2,071,182	185,365	9,945	915,898	3,289	134,082	1,842	0
176	Transmission Net Plant Allocators						0.72576	0.62355	0.05581	0.00299	0.27574	0.00099	0.04037	0.00055	0.00000
177															
178	Distribution Gross Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
179	Distribution Reserve		(2,137,686)	37,327	(2,100,359)	(948)	(2,099,411)	(1,394,769)	(114,978)	(5,185)	(318,495)	(4,338)	(28,033)	(673)	(232,940)
180	Distribution Net Plant		7,221,420	(915,328)	6,306,092	3,725	6,302,366	4,309,695	351,263	14,916	1,147,920	18,064	110,321	2,185	348,002
181	Distribution Net Plant Allocators						0.99941	0.68382	0.05574	0.00237	0.18214	0.00287	0.01750	0.00035	0.05522
182															
183	General & Intangible Gross Plant		1,115,795	(17,816)	1,097,979	31,866	1,066,113	744,893	63,119	5,288	200,102	1,948	29,115	5,219	16,429
184	General & Intangible Reserve		(505,297)	21,062	(484,235)	(15,081)	(469,153)	(321,067)	(27,373)	(2,224)	(93,803)	(922)	(13,776)	(2,213)	(7,775)
185	General & Intangible Net Plant		610,498	3,246	613,745	16,785	596,959	423,826	35,746	3,064	106,299	1,026	15,339	3,006	8,654
186	General & Intangible Net Plant Allocators						0.97265	0.70997	0.05988	0.00513	0.17807	0.00172	0.02570	0.00504	0.01450
187															
188	Other Gross Plant		722,824	(715,967)	6,857	(2,593)	9,450	10,180	(8)	5	(577)	(6)	(94)	3	(53)
189	Other Reserve		(358,775)	357,492	(1,282)	442	(1,725)	(1,410)	(56)	(5)	(201)	(2)	(30)	(5)	(17)
190	Other Net Plant		364,049	(358,474)	5,575	(2,150)	7,725	8,771	(65)	0	(778)	(8)	(124)	(1)	(70)
191	Other Net Plant Allocators						1.38571	1.13535	(0.00840)	0.00003	(0.10071)	(0.00107)	(0.01600)	(0.00016)	(0.00905)
192															
193	Total Gross Plant		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
194	Total Reserve		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,987,660)	(346,151)	(18,809)	(1,435,778)	(9,497)	(193,965)	(6,750)	(240,733)
195	Total Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,743,452	925,184	47,838	3,947,903	29,941	524,895	14,411	356,586
196	Total Net Plant Allocators						0.91904	0.64758	0.05577	0.00288	0.23797	0.00180	0.03164	0.00087	0.02149
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,613	0	2,613	68	2,545	1,572	141	8	711	3	106	3	-
201	Production Intermediate Demand		443	0	443	33	410	253	23	1	115	0	17	0	-
202	Production Peaking Demand		613	0	613	30	583	360	32	2	163	1	24	1	-
203	Production Solar Demand		216,806	0	216,806	5,630	211,176	130,458	11,714	661	59,041	251	8,806	245	-
204	Transmission		715,026	(546,813)	168,213	47,029	121,184	75,584	6,764	362	33,402	119	4,887	65	-
205	Distribution Secondary		287,443	(42,112)	245,332	-	245,332	191,942	17,000	282	34,578	-	1,479	51	-
206	Labor		40,267	(264)	40,003	1,288	38,715	26,215	2,242	179	7,979	79	1,177	179	664
207	Total Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	426,385	37,916	1,496	135,989	453	16,497	544	664
208	Total Construction Work in Progress Allocator						0.91977	0.68778	0.06116	0.00241	0.21936	0.00073	0.02661	0.00088	0.00107
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	65	2,457	1,518	136	8	687	3	102	3	-
213	Production Peaking Demand		1,710	0	1,710	84	1,626	1,005	90	5	455	2	68	2	-
214	Transmission		32,072	0	32,072	8,967	23,105	14,411	1,290	69	6,369	23	932	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,411	186	8	848	17	90	1	-
216	Labor		1,841	0	1,841	59	1,782	1,207	103	8	367	4	54	8	31
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,175	32,532	20,552	1,805	98	8,726	48	1,246	27	31

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DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
218	Plant Held for Future Use Allocator						0.78001	0.63173	0.05549	0.00301	0.26822	0.00147	0.03831	0.00082	0.00094
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	1,242	46,573	28,771	2,583	146	13,021	55	1,942	54	-
223	Production Base Energy		39,559	0	39,559	453	39,106	21,366	2,009	187	12,788	142	2,273	341	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,754	0	86,754	1,843	84,911	46,393	4,363	406	27,766	309	4,935	739	-
226	Production Solar Demand		(327)	0	(327)	(8)	(319)	(197)	(18)	(1)	(89)	(0)	(13)	(0)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(394,777)	394,777	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(388,573)	152,197	(236,376)	(8,071)	(228,305)	(151,333)	(12,584)	(1,013)	(47,072)	(463)	(7,069)	(1,036)	(7,735)
231	EV C&I		0	5,091	5,091	-	5,091	-	-	-	5,091	-	-	-	-
232	Retail 100%, Class = # Bills		208,754	(3,781)	204,972	-	204,972	182,181	14,468	1,614	5,203	0	18	1,488	-
233	Retail 100%, Class = Prod		(194,505)	18,923	(175,581)	-	(175,581)	(108,469)	(9,739)	(550)	(49,089)	(209)	(7,322)	(204)	-
234	Retail 100%, Class = Net Plant		463,591	7,721	471,311	-	471,311	305,211	26,284	1,359	112,156	851	14,912	409	10,130
235	Retail 100%, Class = T&D		(130,835)	(1,611)	(132,446)	-	(132,446)	(89,925)	(7,350)	(317)	(23,117)	(353)	(2,181)	(45)	(9,158)
236	Retail 100%, Class = Metering		24,317	0	24,317	-	24,317	20,998	2,031	185	1,024	1	62	15	-
237	Retail 100%, Resid, Dem		5,062	0	5,062	-	5,062	5,062	-	-	-	-	-	-	-
238	Retail 100%, Removed		346,950	(346,950)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		311,192	0	311,192	23,092	288,100	185,901	16,044	841	67,940	498	9,072	267	7,538
241	Total Working Capital		464,225	221,232	685,457	52,664	632,793	445,960	38,091	2,858	125,621	831	16,629	2,028	775
242	Total Working Capital Allocator						0.92317	0.70475	0.06019	0.00452	0.19852	0.00131	0.02628	0.00321	0.00123
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
247	Accumulated Depreciation		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,987,660)	(346,151)	(18,809)	(1,435,778)	(9,497)	(193,965)	(6,750)	(240,733)
248	Net Electric Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,743,452	925,184	47,838	3,947,903	29,941	524,895	14,411	356,586
249	Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	426,385	37,916	1,496	135,989	453	16,497	544	664
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,175	32,532	20,552	1,805	98	8,726	48	1,246	27	31
251	Working Capital		464,225	221,232	685,457	52,664	632,793	445,960	38,091	2,858	125,621	831	16,629	2,028	775
252	Total Rate Base		41,620,396	(4,115,905)	37,504,492	3,038,803	34,465,688	22,379,800	1,928,181	100,127	8,166,141	61,214	1,084,163	31,421	714,643
253	Total Rate Base Allocator						0.91897	0.64934	0.05594	0.00291	0.23694	0.00178	0.03146	0.00091	0.02073
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		4,753,682	(2,101,020)	2,652,663	-	2,652,663	1,805,164	172,201	8,078	578,884	6,376	70,716	11,244	-
258	Clean Energy Connect		45,030	-	45,030	-	45,030	27,818	2,498	141	12,589	54	1,878	52	-
259	EV Revenues		-	2,344	2,344	-	2,344	829	-	-	1,515	-	-	-	-
260	Lighting Facilities Revenue		87,266	-	87,266	-	87,266	-	-	-	-	-	-	-	87,266
261	Retail Revenue		4,885,978	(2,098,675)	2,787,303	-	2,787,303	1,833,812	174,699	8,219	592,988	6,430	72,593	11,297	87,266
262	Wholesale Revenue		56,838	-	56,838	56,838	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
263	Total Revenue from Sales of Electric & Lighting		4,942,817	(2,098,675)	2,844,141	56,838	2,787,303	1,833,812	174,699	8,219	592,988	6,430	72,593	11,297	87,266
264	Total Retail Sales of Electric & Lighting Allocator						0.98002	0.68051	0.06492	0.00305	0.21823	0.00240	0.02666	0.00424	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,947,071	(2,008,281)	2,938,790	198,497	2,740,294	1,785,168	152,759	9,152	623,953	4,807	85,735	5,153	73,567
268	Less Lighting Facilities		(73,567)		(73,567)		(73,567)								(73,567)
269	Return & Pretax Op Exp net of Lighting Fac.		4,873,504	(2,008,281)	2,865,223	198,497	2,666,726	1,785,168	152,759	9,152	623,953	4,807	85,735	5,153	-
270	Function Allocator for Electric Revenue						1.00000	0.66942	0.05728	0.00343	0.23398	0.00180	0.03215	0.00193	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		22,045	0	22,045	6,163	15,881	9,905	886	47	4,377	16	640	9	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,415	109	5	498	10	53	1	-
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,761	510	8	1,038	-	44	2	-
277	Distribution Service		44,658	(10,383)	34,275	-	34,275	30,669	2,440	272	873	-	1	19	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	74,000	74,000	-	74,000	45,715	4,105	232	20,689	88	3,086	86	-
281	Wholesale 100%		160,359	0	160,359	160,359	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	51	576	374	32	2	136	1	18	1	12
283	Total Other Revenue		237,141	63,617	300,758	166,573	134,186	93,839	8,083	566	27,612	114	3,843	117	12
284	Total Other Revenue Allocator						0.44616	0.69932	0.06024	0.00422	0.20577	0.00085	0.02864	0.00087	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,125		23,125		22,524	13,915	1,249	71	6,297	27	939	26	-
290	Production Intermediate Demand		4,518		4,518		4,186	2,586	232	13	1,170	5	175	5	-
291	Production Peaking Demand		6,576		6,576		6,255	3,864	347	20	1,749	7	261	7	-
292	Production Solar Demand		8,495		8,495		8,275	5,112	459	26	2,313	10	345	10	-
293	Production Demand O&M Subtotal		42,715	0	42,715	0	41,239	25,476	2,288	129	11,530	49	1,720	48	0
294	Production Demand O&M Allocators						0.96546	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
295															
296	Production Energy														
297	Production Base Energy		108,887		108,887		107,640	58,812	5,531	514	35,198	392	6,256	937	-
298	Production Intermediate Energy		12,105		12,105		11,393	6,225	585	54	3,726	41	662	99	-
299	Production Peaking Energy		27,932		27,932		27,339	14,937	1,405	131	8,940	99	1,589	238	-
300	Production Solar Energy		10,007		10,007		9,892	5,405	508	47	3,235	36	575	86	-
301	Production Energy O&M Subtotal		158,931	0	158,931	0	156,265	85,379	8,029	747	51,099	568	9,083	1,361	0
302	Production Energy O&M Allocators						0.98323	0.54637	0.05138	0.00478	0.32700	0.00364	0.05812	0.00871	0.00000
303															
304	Production O&M Total		201,646	0	201,646	0	197,504	110,855	10,316	876	62,628	617	10,802	1,409	0
305	Production O&M Total Allocators						0.97946	0.56128	0.05223	0.00443	0.31710	0.00313	0.05469	0.00713	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		353		353	9	344	213	19	1	96	0	14	0	-
309	Production Intermediate Demand		29		29	2	27	17	1	0	7	0	1	0	-
310	Production Peaking Demand		36		36	2	34	21	2	0	10	0	1	0	-
311	Production Solar Demand		86		86	2	83	52	5	0	23	0	3	0	-
312	Transmission		36,911		36,911	10,320	26,591	16,585	1,484	80	7,329	26	1,072	14	-
313	Transmission O&M Total		37,415	0	37,415	10,335	27,080	16,887	1,511	81	7,466	27	1,093	15	0
314	Transmission O&M Allocators						0.72377	0.62361	0.05581	0.00299	0.27570	0.00099	0.04035	0.00055	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744		47,744	-	47,744	32,324	2,491	105	11,374	224	1,207	19	-
318	Distribution Secondary		21,790		21,790	-	21,790	17,048	1,510	25	3,071	-	131	4	-
319	Distribution Service		17,091		17,091	-	17,091	15,293	1,217	136	435	-	1	10	-
320	Distribution Metering		2,819		2,819	35	2,784	2,404	233	21	117	0	7	2	-
321	Lighting Facilities		17,533		17,533	-	17,533	-	-	-	-	-	-	-	17,533
322	Distribution IS Equipment		29		29	-	29	-	-	-	-	-	29	-	-
323	Distribution O&M Total		107,005	0	107,005	35	106,970	67,070	5,450	286	14,998	224	1,375	35	17,533
324	Distribution O&M Allocators						0.99968	0.62699	0.05095	0.00268	0.14020	0.00209	0.01285	0.00032	0.16391
325															
326	Customer Accounting														
327	Distribution Service		10,495		10,495		10,495	9,391	747	83	267	-	0	6	-
328	Meter Reading		2,015		2,015		2,015	1,791	142	16	51	0	0	15	-
329	Customer Records		19,773		19,773		19,770	17,572	1,396	156	502	0	2	143	-
330	Customer Billing		13,377		13,377		13,159	11,696	929	104	334	0	1	96	-
331	Retail 100%, Class = # Bills		9,800		9,800		9,800	8,710	692	77	249	0	1	71	-
332	Customer Accounting O&M		55,461	0	55,461	0	55,240	49,161	3,906	436	1,403	0	4	331	0
333	Customer Accounting O&M Allocators						0.99602	0.88994	0.07070	0.00789	0.02540	0.00000	0.00008	0.00599	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,874	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,874	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989		10,989		10,989	9,767	776	87	279	0	1	80	-
342	Sales O&M		10,989	0	10,989	0	10,989	9,767	776	87	279	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
344															
345	Admin and General														
346	Labor		204,029	(19,325)	184,704		178,755	121,042	10,352	828	36,841	364	5,433	827	3,067
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,442	9,964	860	45	3,641	27	486	14	404
349	EV O&M		0	2,063	2,063		2,063	1,852	-	-	210	-	-	-	-
350	Retail 100%, Class = # Bills		5,546	6,529	12,075		12,075	10,732	852	95	306	0	1	88	-
351	Retail 100%, Class = T&D		(0)	0	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
352	Retail 100%, Resid, Cust		0	11,750	11,750		11,750	11,750	-	-	-	-	-	-	-
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
354	Admin & General O&M		226,254	1,016	227,270	0	220,084	155,340	12,065	968	41,000	390	5,921	929	3,471
355	Admin & General O&M Allocators						0.96838	0.70582	0.05482	0.00440	0.18629	0.00177	0.02690	0.00422	0.01577
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,847,666	(1,847,666)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,847,666	(1,847,666)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,488,544	(1,846,649)	641,894	10,370	619,976	410,954	34,173	2,750	127,827	1,258	19,197	2,813	21,004
362	Total O&M Allocators						0.96585	0.66285	0.05512	0.00444	0.20618	0.00203	0.03096	0.00454	0.03388
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-
365	Total Adjusted O&M		2,488,544	(1,846,649)	641,894	10,370	619,976	410,954	34,173	2,750	127,827	1,258	19,197	2,813	21,004
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		172,469	121,596	294,065	7,637	286,428	176,947	15,888	897	80,080	341	11,944	332	-
371	Production Intermediate Demand		12,032	31,426	43,458	3,200	40,258	24,870	2,233	126	11,255	48	1,679	47	-
372	Production Peaking Demand		17,932	2,008	19,940	975	18,965	11,716	1,052	59	5,302	23	791	22	-
373	Production Solar Demand		56,445	301	56,746	1,474	55,272	34,146	3,066	173	15,453	66	2,305	64	-
374	Production Base Demand		2,047		2,047	53	1,994	1,232	111	6	557	2	83	2	-
375	Production Intermediate Demand		1,035		1,035	76	959	593	53	3	268	1	40	1	-
376	Production Peaking Demand		763		763	37	725	448	40	2	203	1	30	1	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		263,498	154,556	418,054	13,452	404,602	249,951	22,443	1,266	113,119	481	16,872	469	0
380	Production Plant Allocators						0.96782	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	41	1,521	940	84	5	425	2	63	2	-
384	Production Intermediate Demand		45		45	3	42	26	2	0	12	0	2	0	-
385	Production Peaking Demand		327		327	16	311	192	17	1	87	0	13	0	-
386	Production Solar Demand		26		26	1	25	16	1	0	7	0	1	0	-
387	Transmission		130,582	(10,685)	119,897	33,521	86,376	53,874	4,821	258	23,808	85	3,483	46	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		132,547	(10,685)	121,862	33,582	88,281	55,051	4,927	264	24,340	87	3,563	49	0
390	Transmission Plant Allocators						0.72443	0.62359	0.05581	0.00299	0.27571	0.00099	0.04036	0.00055	0.00000
391															
392	Total Prod and Trans Plant		396,045	143,871	539,917	47,034	492,883	305,002	27,370	1,531	137,459	569	20,435	518	0
393	Prod and Trans Plant Allocators						0.91289	0.61881	0.05553	0.00311	0.27889	0.00115	0.04146	0.00105	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		156,279	(33,320)	122,958	-	122,958	83,248	6,415	269	29,292	576	3,109	48	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		67,117	(3,935)	63,183	-	63,183	49,433	4,378	73	8,905	-	381	13	-

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		15,378	(2,904)	12,474	-	12,474	11,162	888	99	318	-	1	7	-
401	Distribution Metering		19,895	(14)	19,881	245	19,636	16,956	1,640	149	827	1	50	12	-
402	Lighting Facilities		19,512	4,873	24,385	-	24,385	-	-	-	-	-	-	-	24,385
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		278,180	(35,299)	242,880	245	242,636	160,799	13,322	590	39,342	577	3,541	81	24,385
405	Distribution Plant Allocators						0.99899	0.66272	0.05490	0.00243	0.16214	0.00238	0.01459	0.00033	0.10050
406															
407	Total Trans and Dist Plant		410,727	(45,984)	364,743	33,826	330,917	215,850	18,249	855	63,682	664	7,104	129	24,385
408	Total Trans and Dist Plant Allocators						0.90726	0.65228	0.05515	0.00258	0.19244	0.00201	0.02147	0.00039	0.07369
409															
410	Total Prod, Trans and Dist Plant		674,225	108,572	782,797	47,278	735,519	465,801	40,692	2,121	176,801	1,146	23,976	599	24,385
411	Total Prod, Trans and Dist Plant Allocators						0.93960	0.63330	0.05532	0.00288	0.24038	0.00156	0.03260	0.00081	0.03315
412															
413	General & Intangible Plant														
414	Labor		70,604	(2,186)	68,418	2,204	66,214	44,836	3,835	307	13,647	135	2,013	306	1,136
415	Retail 100%, Class = # Bills		7,139		7,139	-	7,139	6,345	504	56	181	0	1	52	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		77,743	(2,186)	75,556	2,204	73,353	51,181	4,339	363	13,828	135	2,013	358	1,136
418	General & Intangible Plant Allocators						0.97083	0.69774	0.05915	0.00495	0.18851	0.00184	0.02745	0.00488	0.01549
419															
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,584	1,123	12,707	-	12,707	11,294	897	100	323	0	1	92	-
423	Retail 100%, Resid, Dem		2,025	984	3,009	-	3,009	3,009	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	505	44	2	186	1	25	1	17
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	729	60	3	187	3	18	0	74
426	Retail 100%, Removed		14,217	(14,217)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	10	386	239	21	1	108	0	16	0	-
430	Other Plant Total		28,222	(10,255)	17,967	10	17,957	15,777	1,021	106	804	5	60	94	91
431															
432	Total Depreciation Expense		780,190	96,131	876,321	49,492	826,829	532,759	46,052	2,590	191,432	1,285	26,049	1,050	25,612
433	Total Depreciation Expense Allocators						0.94352	0.64434	0.05570	0.00313	0.23153	0.00155	0.03150	0.00127	0.03098
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	574	17,234	11,670	998	80	3,552	35	524	80	296
438	Gross Total Plant		199,661	(7,498)	192,163	14,259	177,903	114,795	9,907	519	41,953	307	5,602	165	4,655
439	Retail 100%, Removed		239,011	(239,011)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		456,480	(246,509)	209,970	14,833	195,137	126,465	10,905	599	45,505	342	6,126	245	4,950
441	Total Taxes Other Allocator						0.92936	0.64808	0.05588	0.00307	0.23320	0.00175	0.03139	0.00125	0.02537
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Class (Present Revenue)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,179,958	(2,035,058)	3,144,900	223,411	2,921,489	1,927,651	182,782	8,784	620,600	6,544	76,436	11,413	87,278
446	Total Oper. Exp. Before Tax	Line 19	3,725,214	(1,997,028)	1,728,186	86,244	1,641,942	1,070,177	91,130	5,939	364,765	2,886	51,371	4,108	51,566
447	Net Oper. Income (NOI) before Tax		1,454,744	(38,030)	1,416,714	137,168	1,279,547	857,474	91,652	2,845	255,835	3,658	25,066	7,305	35,711
448	Interest Expense	Line 8 x WACC	342,735	(6,675)	336,059	27,250	308,809	201,025	17,327	903	72,873	540	9,662	294	6,186
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,112,010	(31,354)	1,080,655	109,918	970,737	656,449	74,325	1,942	182,962	3,118	15,404	7,011	29,526
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,112,010	(31,354)	1,080,655	109,918	970,737	656,449	74,325	1,942	182,962	3,118	15,404	7,011	29,526
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
454	State Temporary Differences	Sch. 13	(913,299)		(913,299)	(67,772)	(845,528)	(545,589)	(47,086)	(2,468)	(199,393)	(1,461)	(26,624)	(784)	(22,123)
455	State Taxable Income	Ln 452:454	220,988	(31,354)	189,634	43,800	145,834	124,168	28,387	(466)	(11,567)	1,693	(10,571)	6,247	7,943
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	12,154	(1,724)	10,430	2,409	8,021	6,829	1,561	(26)	(636)	93	(581)	344	437
458	State Income Tax (Def.)	Ln 454 x Ln 456	50,231		50,231	3,727	46,504	30,007	2,590	136	10,967	80	1,464	43	1,217
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	62,386	(1,724)	60,661	6,136	54,525	36,837	4,151	110	10,330	173	883	387	1,654
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,112,010	(31,354)	1,080,655	109,918	970,737	656,449	74,325	1,942	182,962	3,118	15,404	7,011	29,526
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
465	Fed Temporary Differences	Sch. 13	(713,180)		(713,180)	(52,922)	(660,259)	(426,042)	(36,769)	(1,927)	(155,703)	(1,141)	(20,790)	(612)	(17,275)
466	State Income Tax Exp. (Cur.)	Line 457	(12,154)	1,724	(10,430)	(2,409)	(8,021)	(6,829)	(1,561)	26	636	(93)	581	(344)	(437)
467	Fed. Taxable Income	Ln 463:466	408,953	(29,630)	379,323	56,240	323,082	236,886	37,143	100	32,759	1,920	(4,156)	6,075	12,353
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	85,880	(6,222)	79,658	11,811	67,847	49,746	7,800	21	6,879	403	(873)	1,276	2,594
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	85,880	(6,222)	79,658	11,811	67,847	49,746	7,800	21	6,879	403	(873)	1,276	2,594
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	149,768	-	149,768	11,114	138,654	89,469	7,721	405	32,698	240	4,366	129	3,628
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(10,549)	-	(10,549)	(783)	(9,766)	(6,302)	(544)	(29)	(2,303)	(17)	(308)	(9)	(256)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(17,713)		(17,713)	(2,028)	(15,685)	(10,121)	(873)	(46)	(3,699)	(27)	(494)	(15)	(410)
477	Total Federal Income Tax Exp.	Ln 471:476	206,957	(6,222)	200,735	20,081	180,654	122,536	14,082	350	33,482	598	2,679	1,380	5,546
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	98,034	(7,947)	90,088	14,219	75,868	56,575	9,361	(5)	6,243	496	(1,454)	1,619	3,031
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	189,451	-	189,451	14,058	175,393	113,175	9,767	512	41,361	303	5,523	163	4,589
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,121)	(873)	(46)	(3,699)	(27)	(494)	(15)	(410)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,617)	(398)	(21)	(1,687)	(12)	(225)	(7)	(187)
485	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
486	Total Income Tax Expense	Ln 479:485	269,343	(26,777)	242,566	24,915	217,651	148,063	17,257	409	39,679	741	3,010	1,751	6,741
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.35%	25.83%	25.70%	25.84%	25.82%	25.71%	26.07%	25.97%	25.61%	26.33%	25.41%	25.77%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
493	Interest Expense	Line 8 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(201,025)	(17,327)	(903)	(72,873)	(540)	(9,662)	(294)	(6,186)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
496	Amort of Excess ADIT	Sch. 13	(17,713)	(7,496)	(25,209)	(2,369)	(22,841)	(14,738)	(1,272)	(67)	(5,386)	(39)	(719)	(21)	(598)
497	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
498	Temporary Diff Federal	Sch. 13	(713,180)	-	(713,180)	(52,922)	(660,259)	(426,042)	(36,769)	(1,927)	(155,703)	(1,141)	(20,790)	(612)	(17,275)
499	Deferred Tax Federal	Ln 498 x Ln 468	149,768	-	149,768	11,114	138,654	89,469	7,721	405	32,698	240	4,366	129	3,628
500	Base for FIT Computation	Ln 492:499	319,846	(23,408)	296,438	41,485	254,953	169,014	14,531	749	60,248	458	7,869	256	1,828
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	85,022	(6,222)	78,800	11,028	67,772	44,928	3,863	199	16,015	122	2,092	68	486
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
504	Amort of Excess ADIT	Sch. 13	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,121)	(873)	(46)	(3,699)	(27)	(494)	(15)	(410)
505	Total FIT before Adding Deferred	Ln 502:504	66,880	(6,222)	60,658	8,968	51,690	34,551	2,967	152	12,223	94	1,585	53	65
506	Total FIT - Deferred	Line 499	149,768	-	149,768	11,114	138,654	89,469	7,721	405	32,698	240	4,366	129	3,628
507	Total FIT - Current & Deferred	Ln 505:506	216,648	(6,222)	210,426	20,081	190,344	124,019	10,689	557	44,920	333	5,951	182	3,693
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
511	Interest Expense	Line 26 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(201,025)	(17,327)	(903)	(72,873)	(540)	(9,662)	(294)	(6,186)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
513	Temporary State Differences	Sch. 13	(913,299)	-	(913,299)	(67,772)	(845,528)	(545,589)	(47,086)	(2,468)	(199,393)	(1,461)	(26,624)	(784)	(22,123)
514	State Deferred Tax	Ln 513 x Ln 456	50,231	-	50,231	3,727	46,504	30,007	2,590	136	10,967	80	1,464	43	1,217
515	Net FIT Allowable	Line 507	216,648	(6,222)	210,426	20,081	190,344	124,019	10,689	557	44,920	333	5,951	182	3,693
516	Deprec Study Impact on EDIT Amort.	Sch. 13		(7,496)	(7,496)	(341)	(7,156)	(4,617)	(398)	(21)	(1,687)	(12)	(225)	(7)	(187)
517	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
518	Base for SIT Computation	Ln 510:517	254,981	(29,630)	225,351	41,391	183,960	124,402	10,666	543	43,540	340	5,591	195	(1,317)
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,840	(1,724)	13,116	2,409	10,707	7,240	621	32	2,534	20	325	11	(77)
521	Total SIT - Deferred	Line 514	50,231	-	50,231	3,727	46,504	30,007	2,590	136	10,967	80	1,464	43	1,217
522	Total SIT - Current & Deferred	Ln 520:521	65,072	(1,724)	63,347	6,136	57,211	37,248	3,211	167	13,501	100	1,790	54	1,140
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,617)	(398)	(21)	(1,687)	(12)	(225)	(7)	(187)
525	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	281,719	(26,777)	254,942	24,915	230,028	149,957	12,923	673	54,288	403	7,189	220	4,374
528	Total Income Tax Allocator						0.90227	0.65191	0.05618	0.00293	0.23601	0.00175	0.03125	0.00096	0.01902
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.97403	14,830	9,162	823	46	4,146	18	618	17	-
533	Production Intermediate Demand				3,315	0.92637	3,071	1,897	170	10	859	4	128	4	-
534	Production Peaking Demand				3,698	0.95110	3,517	2,173	195	11	983	4	147	4	-
535	Production Solar Demand				1,070	0.97403	1,043	644	58	3	291	1	43	1	-
536	Production Base Energy				47,336	0.98855	46,794	25,567	2,404	224	15,302	170	2,720	408	-
537	Production Intermediate Energy				5,593	0.94121	5,264	2,876	270	25	1,721	19	306	46	-
538	Production Peaking Energy				1,736	0.97876	1,700	929	87	8	556	6	99	15	-
539	Production Solar Energy				1,600	0.98855	1,581	864	81	8	517	6	92	14	-
540	Subtotal Production				79,574	0.97771	77,800	44,111	4,089	335	24,375	228	4,153	508	0
541	Transmission				13,981	0.72327	10,112	6,306	564	30	2,788	10	408	6	-
542	Distribution				43,076	0.99944	43,052	29,231	2,389	103	7,514	115	709	15	2,977
543	Subtotal Prod, Trans and Dist				136,631	0.95852	130,964	79,648	7,043	468	34,677	353	5,270	528	2,977
544	Customer Accounts				26,856	0.99602	26,749	23,805	1,891	211	679	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,905	628	70	226	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,123	486	54	175	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.96779	173,496	117,481	10,048	803	35,758	353	5,274	803	2,977
548	Admin & General				85,939	0.96779	83,171	56,319	4,817	385	17,142	169	2,528	385	1,427
549	Total				$265,209	0.96779	$256,667	$173,800	$14,865	$1,188	$52,899	$522	$7,802	$1,188	$4,404
550	Total Labor Allocator						0.96779	0.67714	0.05791	0.00463	0.20610	0.00203	0.03040	0.00463	0.01716

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	22,829,552	9,613,728	304,427	3,917,337	4,914,433	-	2,184,631	-	591,015	391,131	3,871	597,319	311,660
3	Accum. Depreciation & Amort.	Line 163	(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	-	(659,719)	-	(254,378)	(83,707)	(676)	(240,733)	(111,461)
4	Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	-	1,524,911	-	336,637	307,425	3,195	356,586	200,199
5	Construction Work in Progress	Line 207	619,944	219,761	12,349	123,405	5,465	-	247,750	-	1,760	647	4	664	8,139
6	Plant Held for Future Use	Line 217	32,532	4,315	568	23,208	3,813	-	111	-	81	30	0	31	375
7	Working Capital	Line 241	632,793	150,928	53,776	127,364	70,081	-	34,265	-	(4,910)	29,107	61	775	171,345
8	Total Rate Base		17,875,478	6,896,709	226,266	3,529,063	4,004,251	-	1,807,038	-	333,569	337,209	3,261	358,057	380,057
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,787,303	1,028,062	255,023	376,173	493,538	-	237,386	-	77,157	52,629	290	87,266	179,779
12	Other Operating Revenue	Line 283	134,186	74,224	6	15,995	2,222	-	7,419	-	34,286	11	0	12	10
13	Total Revenue		2,921,489	1,102,286	255,030	392,167	495,760	-	244,806	-	111,443	52,640	290	87,278	179,789
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	619,976	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	21,004	117,442
17	Depreciation	Line 432	826,829	415,826	21,127	90,329	133,107	-	70,670	-	15,570	20,805	8	25,612	33,775
18	Tax Other Than Income Tax	Line 440	195,137	77,163	7,869	31,515	40,729	-	18,101	-	5,389	3,336	32	4,950	6,052
19	Operating Expense before Tax		1,641,942	564,522	242,484	161,342	250,137	-	125,266	-	57,073	32,191	91	51,566	157,269
20	Income Tax Expense	Line 486	217,651	94,147	1,811	38,180	38,611	-	19,669	-	11,585	3,220	31	6,741	3,656
21	Total Operating Expense		1,859,593	658,669	244,294	199,523	288,748	-	144,935	-	68,658	35,411	122	58,307	160,925
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,061,896	443,617	10,735	192,645	207,012	-	99,870	-	42,785	17,229	168	28,971	18,864
25	Net Operating Income Required	Ln 8 x Ln 33	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(36,456)	19,851	(3,168)	(24,197)	(39,027)	-	(11,162)	-	22,289	(3,491)	(33)	6,970	(4,489)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(48,933)	26,645	(4,252)	(32,478)	(52,384)	-	(14,982)	-	29,917	(4,685)	(44)	9,356	(6,025)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,823,759	1,008,210	258,191	400,370	532,566	-	248,549	-	54,868	56,120	323	80,296	184,268
31															
32	Rate of Return Earned	Ln 24 / Ln 8	5.94%	6.43%	4.74%	5.46%	5.17%	0.00%	5.53%	0.00%	12.83%	5.11%	5.14%	8.09%	4.96%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,557,425	6,557,425	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		509,562	509,562	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		664,340	664,340	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,653,064	1,653,064	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		84,063	84,063	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,293	2,293	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		17,163	17,163	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,397	1,397	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,862,571	-	-	3,862,571	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02644	0.00000	0.97347	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,352,211	9,489,309	0	3,862,571	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71069	0.00000	0.28928	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,779,373	-	-	-	4,779,373	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,114,889	-	-	-	-	-	2,114,889	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		547,621	-	-	-	-	-	-	-	547,621	-	-	-	-
69	Distribution Metering		375,187	-	-	-	-	-	-	-	-	375,187	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
74															
75	Total Trans and Dist Plant		8,401,779	0	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
78	Total Prod, Trans and Dist Plant		17,786,170	9,384,392	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52762	0.00000	0.00000	0.26871	0.00000	0.11891	0.00000	0.03079	0.02109	0.00021	0.03266	0.00000
80															
81	General & Intangible Plant														
82	Labor		957,520	124,823	305,415	54,944	135,165	-	59,810	-	43,535	15,996	106	16,429	201,297
83	Retail 100%, Class = # Bills		108,593	-	-	-	-	-	-	-	-	-	-	-	108,593

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
86	General & Intangible Plant Allocators		1.00000	0.11708	0.28647	0.05154	0.12678	0.00000	0.05610	0.00000	0.04084	0.01500	0.00010	0.01541	0.29067
87															
88	Other														
89	Labor		(3,096)	(404)	(988)	(178)	(437)	-	(193)	-	(141)	(52)	(0)	(53)	(651)
90	Retail 100%, Class = # Bills		2,421	-	-	-	-	-	-	-	-	-	-	-	2,421
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
96															
97	Total Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
98	Total Gross Electric Plant Allocators		1.00000	0.42111	0.01333	0.17159	0.21527	0.00000	0.09569	0.00000	0.02589	0.01713	0.00017	0.02616	0.01365
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,133,209	2,133,209	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		225,726	225,726	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		391,537	391,537	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		123,100	123,100	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		63,150	63,150	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		44,410	44,410	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		41,125	41,125	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		579	579	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,022,835	3,022,835	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,604	7,604	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,185	1,185	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		636,192	-	-	636,192	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		646,218	9,986	0	636,192	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01545	0.00000	0.98449	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,669,053	3,032,821	0	636,192	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82660	0.00000	0.17339	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		925,393	-	-	-	925,393	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		630,602	-	-	-	-	-	630,602	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		233,730	-	-	-	-	-	-	-	233,730	-	-	-	-
135	Distribution Metering		76,120	-	-	-	-	-	-	-	-	76,120	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,099,411	0	0	0	925,393	0	630,602	0	233,730	76,120	626	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44079	0.00000	0.30037	0.00000	0.11133	0.03626	0.00030	0.11096	0.00000
140															
141	Total Trans and Dist Plant		2,745,629	9,986	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00364	0.00000	0.23171	0.33706	0.00000	0.22967	0.00000	0.08513	0.02772	0.00023	0.08484	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,768,464	3,032,821	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52576	0.00000	0.11029	0.16043	0.00000	0.10932	0.00000	0.04052	0.01320	0.00011	0.04038	0.00000
146															
147	General & Intangible Plant														
148	Labor		453,163	59,075	144,543	26,003	63,969	-	28,306	-	20,604	7,571	50	7,775	95,267
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991	-	-	-	-	-	-	-	-	-	-	-	15,991
151	General & Intangible Plant Total		469,153	59,075	144,543	26,003	63,969	0	28,306	0	20,604	7,571	50	7,775	111,258
152	General & Intangible Plant Allocators		1.00000	0.12592	0.30809	0.05543	0.13635	0.00000	0.06033	0.00000	0.04392	0.01614	0.00011	0.01657	0.23715
153															
154	Other														
155	Labor		977	127	312	56	138	-	61	-	44	16	0	17	205
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,725	127	312	56	138	0	811	0	44	16	0	17	203
162															
163	Total Accumulated Depreciation		6,239,342	3,092,023	144,854	662,251	989,540	0	659,719	0	254,378	83,707	676	240,733	111,461
164	Total Accum Deprec Allocators		1.00000	0.49557	0.02322	0.10614	0.15860	0.00000	0.10574	0.00000	0.04077	0.01342	0.00011	0.03858	0.01786
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,022,835)	(3,022,835)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		6,361,557	6,361,557	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(646,218)	(9,986)	0	(636,192)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,321,602	94,932	0	3,226,379	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02858	0.00000	0.97133	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
179	Distribution Reserve		(2,099,411)	0	0	0	(925,393)	0	(630,602)	0	(233,730)	(76,120)	(626)	(232,940)	0
180	Distribution Net Plant		6,302,366	0	0	0	3,853,980	0	1,484,287	0	313,891	299,067	3,139	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.61151	0.00000	0.23551	0.00000	0.04981	0.04745	0.00050	0.05522	0.00000
182															
183	General & Intangible Gross Plant		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
184	General & Intangible Reserve		(469,153)	(59,075)	(144,543)	(26,003)	(63,969)	0	(28,306)	0	(20,604)	(7,571)	(50)	(7,775)	(111,258)
185	General & Intangible Net Plant		596,959	65,748	160,872	28,941	71,196	0	31,504	0	22,931	8,426	56	8,654	198,632
186	General & Intangible Net Plant Allocators		1.00000	0.11014	0.26949	0.04848	0.11926	0.00000	0.05277	0.00000	0.03841	0.01411	0.00009	0.01450	0.33274
187															
188	Other Gross Plant		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
189	Other Reserve		(1,725)	(127)	(312)	(56)	(138)	0	(811)	0	(44)	(16)	(0)	(17)	(203)
190	Other Net Plant		7,725	(531)	(1,299)	(234)	(575)	0	9,121	0	(185)	(68)	(0)	(70)	1,567
191	Other Net Plant Allocators		1.00000	(0.06874)	(0.16818)	(0.03026)	(0.07443)	0.00000	1.18065	0.00000	(0.02397)	(0.00881)	(0.00006)	(0.00905)	0.20284
192															
193	Total Gross Plant		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
194	Total Reserve		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
195	Total Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
196	Total Net Plant Allocators		1.00000	0.39311	0.00962	0.19621	0.23658	0.00000	0.09192	0.00000	0.02029	0.01853	0.00019	0.02149	0.01207
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,545	2,545	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		410	410	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		583	583	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		211,176	211,176	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		121,184	-	-	121,184	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		245,332	-	-	-	-	-	245,332	-	-	-	-	-	-
206	Labor		38,715	5,047	12,349	2,222	5,465	-	2,418	-	1,760	647	4	664	8,139
207	Total Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
208	Total Construction Work in Progress Allocator		1.00000	0.35448	0.01992	0.19906	0.00882	0.00000	0.39963	0.00000	0.00284	0.00104	0.00001	0.00107	0.01313
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,457	2,457	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,626	1,626	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,105	-	-	23,105	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,782	232	568	102	252	-	111	-	81	30	0	31	375
217	Plant Held for Future Use Total		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13265	0.01747	0.71338	0.11721	0.00000	0.00342	0.00000	0.00249	0.00092	0.00001	0.00094	0.01152
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		46,573	46,573	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		39,106	-	39,106	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		84,911	-	84,911	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(319)	(319)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(228,305)	(26,342)	(78,616)	(14,545)	(28,098)	-	(13,439)	-	(13,299)	(2,965)	(19)	(7,735)	(43,248)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		204,972	-	-	-	-	-	-	-	-	-	-	-	204,972
233	Retail 100%, Class = Prod		(175,581)	(175,581)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		471,311	185,275	4,533	92,474	111,502	-	43,321	-	9,564	8,734	91	10,130	5,687
235	Retail 100%, Class = T&D		(132,446)	(0)	-	(0)	(75,342)	-	(33,339)	-	(8,633)	(5,914)	(59)	(9,158)	-
236	Retail 100%, Class = Metering		24,317	-	-	-	-	-	-	-	-	24,317	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		288,100	121,321	3,842	49,435	62,018	-	27,569	-	7,458	4,936	49	7,538	3,933
241	Total Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
242	Total Working Capital Allocator		1.00000	0.23851	0.08498	0.20127	0.11075	0.00000	0.05415	0.00000	(0.00776)	0.04600	0.00010	0.00123	0.27078
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
247	Accumulated Depreciation		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
248	Net Electric Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
249	Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
250	Plant Held for Future Use		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375
251	Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
252	Total Rate Base		34,465,688	13,418,415	385,838	6,784,148	7,929,144	0	3,331,949	0	670,206	644,633	6,455	714,643	580,256
253	Total Rate Base Allocator		1.00000	0.38933	0.01119	0.19684	0.23006	0.00000	0.09667	0.00000	0.01945	0.01870	0.00019	0.02073	0.01684
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		2,652,663	983,032	255,023	376,173	493,538	-	235,042	-	77,157	52,629	290	-	179,779
258	Clean Energy Connect		45,030	45,030	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		2,344	-	-	-	-	-	2,344	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,266											87,266	
261	Retail Revenue		2,787,303	1,028,062	255,023	376,173	493,538	-	237,386	-	77,157	52,629	290	87,266	179,779
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		2,787,303	1,028,062	255,023	376,173	493,538	0	237,386	0	77,157	52,629	290	87,266	179,779
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36884	0.09149	0.13496	0.17707	0.00000	0.08517	0.00000	0.02768	0.01888	0.00010	0.03131	0.06450
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,740,294	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	73,567	180,621
268	Less Lighting Facilities		(73,567)											(73,567)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,666,726	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	-	180,621
270	Function Allocator for Electric Revenue		1.00000	0.37060	0.09614	0.14182	0.18606	0.00000	0.08861	0.00000	0.02909	0.01984	0.00011	0.00000	0.06773
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		15,881	-	-	15,881	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		34,275	-	-	-	-	-	-	-	34,275	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		74,000	74,000	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		576	224	6	113	132	-	56	-	11	11	0	12	10
283	Total Other Revenue		134,186	74,224	6	15,995	2,222	0	7,419	0	34,286	11	0	12	10
284	Total Other Revenue Allocator		1.00000	0.55315	0.00005	0.11920	0.01656	0.00000	0.05529	0.00000	0.25551	0.00008	0.00000	0.00009	0.00007
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		22,524	22,524	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		4,186	4,186	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		6,255	6,255	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		41,239	41,239	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,640	-	107,640	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,393	-	11,393	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		27,339	-	27,339	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		9,892	-	9,892	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		156,265	0	156,265	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		197,504	41,239	156,265	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20880	0.79120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,591	-	-	26,591	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27,080	489	0	26,591	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01804	0.00000	0.98196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744	-	-	-	47,744	-	-	-	-	-	-	-	-
318	Distribution Secondary		21,790	-	-	-	-	-	21,790	-	-	-	-	-	-
319	Distribution Service		17,091	-	-	-	-	-	-	-	17,091	-	-	-	-
320	Distribution Metering		2,784	-	-	-	-	-	-	-	-	2,784	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		106,970	0	0	0	47,744	0	21,790	0	17,091	2,784	29	17,533	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44633	0.00000	0.20370	0.00000	0.15977	0.02603	0.00027	0.16391	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,495	-	-	-	-	-	-	-	10,495	-	-	-	-
328	Meter Reading		2,015	-	-	-	-	-	-	-	-	2,015	-	-	-
329	Customer Records		19,770	-	-	-	-	-	-	-	-	-	-	-	19,770
330	Customer Billing		13,159	-	-	-	-	-	-	-	-	-	-	-	13,159
331	Retail 100%, Class = # Bills		9,800	-	-	-	-	-	-	-	-	-	-	-	9,800
332	Customer Accounting O&M		55,240	0	0	0	0	0	0	0	10,495	2,015	0	0	42,729
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19000	0.03648	0.00000	0.00000	0.77352
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989	-	-	-	-	-	-	-	-	-	-	-	10,989
342	Sales O&M		10,989	0	0	0	0	0	0	0	0	0	0	0	10,989
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		178,755	23,303	57,016	10,257	25,233	-	11,166	-	8,127	2,986	20	3,067	37,579
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,442	6,503	206	2,650	3,324	-	1,478	-	400	265	3	404	211
349	EV O&M		2,063	-	-	-	-	-	2,063	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		12,075	-	-	-	-	-	-	-	-	-	-	-	12,075
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	(0)	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		220,084	29,805	57,222	12,907	28,557	0	14,706	0	8,527	3,251	22	3,471	61,615
355	Admin & General O&M Allocators		1.00000	0.13543	0.26000	0.05864	0.12976	0.00000	0.06682	0.00000	0.03874	0.01477	0.00010	0.01577	0.27996
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		619,976	71,533	213,487	39,498	76,301	0	36,495	0	36,114	8,051	51	21,004	117,442
362	Total O&M Allocators		1.00000	0.11538	0.34435	0.06371	0.12307	0.00000	0.05887	0.00000	0.05825	0.01299	0.00008	0.03388	0.18943
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		619,976	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	21,004	117,442
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		286,428	286,428	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		40,258	40,258	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		18,965	18,965	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		55,272	55,272	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,994	1,994	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		959	959	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		725	725	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		404,602	404,602	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,521	1,521	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		311	311	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		86,376	-	-	86,376	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		88,281	1,899	0	86,376	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02151	0.00000	0.97842	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		492,883	406,501	0	86,376	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82474	0.00000	0.17525	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		122,958	-	-	-	122,958	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		63,183	-	-	-	-	-	63,183	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,474	-	-	-	-	-	-	-	12,474	-	-	-	-
401	Distribution Metering		19,636	-	-	-	-	-	-	-	-	19,636	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		242,636	0	0	0	122,958	0	63,183	0	12,474	19,636	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50676	0.00000	0.26040	0.00000	0.05141	0.08093	0.00000	0.10050	0.00000
406															
407	Total Trans and Dist Plant		330,917	1,899	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00574	0.00000	0.26102	0.37159	0.00000	0.19093	0.00000	0.03770	0.05934	0.00000	0.07369	0.00000
409															
410	Total Prod, Trans and Dist Plant		735,519	406,501	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55267	0.00000	0.11744	0.16718	0.00000	0.08590	0.00000	0.01696	0.02670	0.00000	0.03315	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,214	8,632	21,120	3,799	9,347	-	4,136	-	3,011	1,106	7	1,136	13,920
415	Retail 100%, Class = # Bills		7,139	-	-	-	-	-	-	-	-	-	-	-	7,139
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,353	8,632	21,120	3,799	9,347	0	4,136	0	3,011	1,106	7	1,136	21,059
418	General & Intangible Plant Allocators		1.00000	0.11767	0.28792	0.05180	0.12742	0.00000	0.05638	0.00000	0.04104	0.01508	0.00010	0.01549	0.28709
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		12,707	-	-	-	-	-	-	-	-	-	-	-	12,707
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	307	8	153	185	-	72	-	16	14	0	17	9
425	Retail 100%, Class = T&D		1,074	0	-	0	611	-	270	-	70	48	0	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		386	386	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		17,957	693	8	153	796	0	3,351	0	86	62	1	91	12,716
431															
432	Total Depreciation Expense		826,829	415,826	21,127	90,329	133,107	0	70,670	0	15,570	20,805	8	25,612	33,775
433	Total Depreciation Expense Allocators		1.00000	0.50292	0.02555	0.10925	0.16099	0.00000	0.08547	0.00000	0.01883	0.02516	0.00001	0.03098	0.04085
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,234	2,247	5,497	989	2,433	-	1,076	-	784	288	2	296	3,623
438	Gross Total Plant		177,903	74,917	2,372	30,527	38,297	-	17,024	-	4,606	3,048	30	4,655	2,429
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		195,137	77,163	7,869	31,515	40,729	0	18,101	0	5,389	3,336	32	4,950	6,052
441	Total Taxes Other Allocator		1.00000	0.39543	0.04033	0.16150	0.20872	0.00000	0.09276	0.00000	0.02762	0.01709	0.00016	0.02537	0.03101
442															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,921,489	1,102,286	255,030	392,167	495,760	0	244,806	0	111,443	52,640	290	87,278	179,789
446	Total Oper. Exp. Before Tax	Line 19	1,641,942	564,522	242,484	161,342	250,137	0	125,266	0	57,073	32,191	91	51,566	157,269
447	Net Oper. Income (NOI) before Tax		1,279,547	537,764	12,546	230,825	245,623	0	119,540	0	54,370	20,449	199	35,711	22,520
448	Interest Expense	Line 8 x WACC	308,809	119,145	3,909	60,967	69,176	-	31,218	-	5,763	5,825	56	6,186	6,566
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	970,737	418,619	8,637	169,859	176,447	-	88,322	-	48,607	14,624	143	29,526	15,954
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	970,737	418,619	8,637	169,859	176,447	0	88,322	0	48,607	14,624	143	29,526	15,954
453	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
454	State Temporary Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
455	State Taxable Income	Ln 452:454	145,834	71,245	(2,363)	28,313	(1,126)	0	9,384	0	27,252	491	3	7,943	4,693
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	8,021	3,918	(130)	1,557	(62)	-	516	-	1,499	27	0	437	258
458	State Income Tax (Def.)	Ln 454 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	54,525	23,502	490	9,537	9,949	-	4,966	-	2,703	824	8	1,654	893
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	970,737	418,619	8,637	169,859	176,447	-	88,322	-	48,607	14,624	143	29,526	15,954
464	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
465	Fed Temporary Differences	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
466	State Income Tax Exp. (Cur.)	Line 457	(8,021)	(3,918)	130	(1,557)	62	-	(516)	-	(1,499)	(27)	(0)	(437)	(258)
467	Fed. Taxable Income	Ln 463:466	323,082	145,345	237	58,546	38,818	-	26,597	-	30,549	3,638	34	12,353	6,964
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	67,847	30,522	50	12,295	8,152	-	5,585	-	6,415	764	7	2,594	1,462
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	67,847	30,522	50	12,295	8,152	-	5,585	-	6,415	764	7	2,594	1,462
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(9,766)	(4,112)	(130)	(1,676)	(2,102)	-	(935)	-	(253)	(167)	(2)	(256)	(133)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
477	Total Federal Income Tax Exp.	Ln 471:476	180,654	78,026	1,554	31,651	32,435	-	16,380	-	9,336	2,697	26	5,546	3,002
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	75,868	34,441	(80)	13,852	8,090	-	6,102	-	7,914	791	7	3,031	1,721
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	175,393	73,859	2,339	30,096	37,756	-	16,784	-	4,541	3,005	30	4,589	2,394
481	Total Direct Adjs.	Ln 459 + Ln 475	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
485	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
486	Total Income Tax Expense	Ln 479:485	217,651	94,147	1,811	38,180	38,611	-	19,669	-	11,585	3,220	31	6,741	3,656
487															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.84%	25.83%	26.09%	25.83%	25.93%	#DIV/0!	25.87%	#DIV/0!	25.60%	25.91%	25.92%	25.77%	25.76%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
493	Interest Expense	Line 8 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
494	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
495	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
496	Amort of Excess ADIT	Sch. 13	(22,841)	(9,618)	(305)	(3,919)	(4,917)	-	(2,186)	-	(591)	(391)	(4)	(598)	(312)
497	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
498	Temporary Diff Federal	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
499	Deferred Tax Federal	Ln 498 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
500	Base for FIT Computation	Ln 492:499	254,953	79,500	2,865	64,145	61,785	-	28,659	-	894	5,735	53	1,828	9,489
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	67,772	21,133	762	17,051	16,424	-	7,618	-	238	1,525	14	486	2,522
503	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
504	Amort of Excess ADIT	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
505	Total FIT before Adding Deferred	Ln 502:504	51,690	14,361	547	14,292	12,962	-	6,079	-	(179)	1,249	11	65	2,303
506	Total FIT - Deferred	Line 499	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
507	Total FIT - Current & Deferred	Ln 505:506	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
511	Interest Expense	Line 26 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
512	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
513	Temporary State Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
514	State Deferred Tax	Ln 513 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
515	Net FIT Allowable	Line 507	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
517	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
518	Base for SIT Computation	Ln 510:517	183,960	42,198	1,777	57,385	48,337	-	22,998	-	(2,461)	4,882	44	(1,317)	10,117
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	10,707	2,456	103	3,340	2,813	-	1,338	-	(143)	284	3	(77)	589
521	Total SIT - Deferred	Line 514	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
522	Total SIT - Current & Deferred	Ln 520:521	57,211	22,039	724	11,320	12,824	-	5,789	-	1,061	1,081	10	1,140	1,224
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
525	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
528	Total Income Tax Allocator		1.00000	0.37999	0.01255	0.20169	0.22545	0.00000	0.10198	0.00000	0.01747	0.01915	0.00018	0.01902	0.02252
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		14,830	14,830	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3,071	3,071	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,517	3,517	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1,043	1,043	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		46,794	-	46,794	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,264	-	5,264	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,581	-	1,581	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		77,800	22,461	55,339	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,112	156	-	9,955	1	-	-	-	-	-	-	-	-
542	Distribution		43,052	-	-	-	24,490	-	10,837	-	2,806	1,923	19	2,977	-
543	Subtotal Prod, Trans and Dist		130,964	22,617	55,339	9,955	24,491	0	10,837	0	2,806	1,923	19	2,977	0
544	Customer Accounts		26,749	-	-	-	-	-	-	-	5,082	976	-	-	20,691
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		173,496	22,617	55,339	9,955	24,491	0	10,837	0	7,888	2,898	19	2,977	36,474
548	Admin & General		83,171	10,842	26,529	4,772	11,741	-	5,195	-	3,782	1,389	9	1,427	17,485
549	Total		$256,667	$33,459	$81,868	$14,728	$36,232	$0	$16,032	$0	$11,670	$4,288	$29	$4,404	$53,959
550	Total Labor Allocator		1.00000	0.13036	0.31896	0.05738	0.14116	0.00000	0.06246	0.00000	0.04547	0.01671	0.00011	0.01716	0.21023

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	14,731,112	5,939,073	166,330	2,443,299	3,327,270	-	1,711,409	-	528,835	337,891	-	-	277,005
3	Accum. Depreciation & Amort.	Line 163	(3,987,660)	(1,910,159)	(79,144)	(413,055)	(669,959)	-	(516,313)	-	(227,615)	(72,348)	-	-	(99,068)
4	Net Plant in Service		10,743,452	4,028,914	87,186	2,030,243	2,657,311	-	1,195,096	-	301,220	265,543	-	-	177,938
5	Construction Work in Progress	Line 207	426,385	135,761	6,747	76,969	3,700	-	193,834	-	1,575	564	-	-	7,234
6	Plant Held for Future Use	Line 217	20,552	2,666	311	14,475	2,582	-	87	-	72	26	-	-	333
7	Working Capital	Line 241	445,960	93,239	29,382	79,439	47,447	-	23,925	-	(4,393)	25,111	-	-	151,811
8	Total Rate Base		11,636,348	4,260,580	123,625	2,201,126	2,711,040	-	1,412,942	-	298,474	291,244	-	-	337,316
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,833,812	635,106	235,221	255,989	335,858	-	160,778	-	52,506	35,815	197	-	122,341
12	Other Operating Revenue	Line 283	93,839	45,853	4	9,976	1,505	-	5,805	-	30,679	9	-	-	9
13	Total Revenue		1,927,651	680,959	235,225	265,965	337,362	-	166,583	-	83,185	35,824	197	-	122,350
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	410,954	44,191	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,690
17	Depreciation	Line 432	532,759	256,885	11,543	56,339	90,119	-	55,946	-	13,932	17,975	-	-	30,020
18	Tax Other Than Income Tax	Line 440	126,465	47,669	4,300	19,657	27,575	-	14,179	-	4,822	2,884	-	-	5,379
19	Operating Expense before Tax		1,070,177	348,745	132,486	100,631	169,353	-	98,917	-	51,069	27,887	-	-	141,088
20	Income Tax Expense	Line 486	148,063	58,161	25,291	29,229	26,575	-	8,836	-	6,176	316	50	-	(6,570)
21	Total Operating Expense		1,218,240	406,906	157,777	129,860	195,928	-	107,753	-	57,244	28,204	50	-	134,517
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	709,411	274,053	77,448	136,105	141,434	-	58,830	-	25,941	7,620	147	-	(12,167)
25	Net Operating Income Required	Ln 8 x Ln 33	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(5,580)	12,264	69,851	858	(25,145)	-	(27,988)	-	7,601	(10,275)	147	-	(32,894)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(7,489)	16,461	93,757	1,152	(33,750)	-	(37,566)	-	10,203	(13,791)	198	-	(44,151)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,839,391	622,842	165,370	255,131	361,002	-	188,766	-	44,905	46,090	50	-	155,235
31															
32		Ln 24 / Ln 8	6.10%	6.43%	62.65%	6.18%	5.22%	0.00%	4.16%	0.00%	8.69%	2.62%	0.00%	0.00%	-3.61%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		4,050,981	4,050,981	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		314,792	314,792	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		410,409	410,409	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,021,214	1,021,214	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,797,396	5,797,396	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		51,932	51,932	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,417	1,417	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		10,603	10,603	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		863	863	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,409,140	-	-	2,409,140	-	-	-	-	-	-	-	-	-
56	Distribution Primary		224	-	-	-	224	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,474,179	64,815	0	2,409,140	224	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02620	0.00000	0.97371	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		8,271,575	5,862,210	0	2,409,140	224	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70872	0.00000	0.29126	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		3,235,829	-	-	-	3,235,829	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,654,641	-	-	-	-	-	1,654,641	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		490,006	-	-	-	-	-	-	-	490,006	-	-	-	-
69	Distribution Metering		323,987	-	-	-	-	-	-	-	-	323,987	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,704,464	0	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		11,501,860	5,797,396	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50404	0.00000	0.00000	0.28133	0.00000	0.14386	0.00000	0.04260	0.02817	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		648,375	77,112	166,870	34,269	91,512	-	46,794	-	38,955	13,950	-	-	178,914
83	Retail 100%, Class = # Bills		96,518	-	-	-	-	-	-	-	-	-	-	-	96,518

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		744,893	77,112	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
86	General & Intangible Plant Allocators		1.00000	0.10352	0.22402	0.04601	0.12285	0.00000	0.06282	0.00000	0.05230	0.01873	0.00000	0.00000	0.36976
87															
88	Other														
89	Labor		(2,097)	(249)	(540)	(111)	(296)	-	(151)	-	(126)	(45)	-	-	(579)
90	Retail 100%, Class = # Bills		2,152	-	-	-	-	-	-	-	-	-	-	-	2,152
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		10,180	(249)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
96															
97	Total Gross Electric Plant in Service		14,731,112	5,939,073	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
98	Total Gross Electric Plant Allocators		1.00000	0.40317	0.01129	0.16586	0.22587	0.00000	0.11618	0.00000	0.03590	0.02294	0.00000	0.00000	0.01880
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,317,833	1,317,833	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		139,447	139,447	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		241,880	241,880	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		76,047	76,047	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		39,012	39,012	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		27,435	27,435	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		25,406	25,406	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		358	358	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,867,417	1,867,417	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,698	4,698	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		732	732	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		738	738	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		396,802	-	-	396,802	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		402,998	6,169	0	396,802	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01531	0.00000	0.98463	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		2,270,415	1,873,586	0	396,802	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82522	0.00000	0.17477	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		626,529	-	-	-	626,529	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		493,369	-	-	-	-	-	493,369	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		209,139	-	-	-	-	-	-	-	209,139	-	-	-	-
135	Distribution Metering		65,732	-	-	-	-	-	-	-	-	65,732	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,394,769	0	0	0	626,529	0	493,369	0	209,139	65,732	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44920	0.00000	0.35373	0.00000	0.14995	0.04713	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,797,766	6,169	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00343	0.00000	0.22072	0.34852	0.00000	0.27443	0.00000	0.11633	0.03656	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,665,183	1,873,586	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51118	0.00000	0.10826	0.17095	0.00000	0.13461	0.00000	0.05706	0.01793	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		306,855	36,495	78,974	16,218	43,310	-	22,146	-	18,436	6,602	-	-	84,674
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		14,213	-	-	-	-	-	-	-	-	-	-	-	14,213
151	General & Intangible Plant Total		321,067	36,495	78,974	16,218	43,310	0	22,146	0	18,436	6,602	0	0	98,887
152	General & Intangible Plant Allocators		1.00000	0.11367	0.24597	0.05051	0.13489	0.00000	0.06898	0.00000	0.05742	0.02056	0.00000	0.00000	0.30799
153															
154	Other														
155	Labor		661	79	170	35	93	-	48	-	40	14	-	-	183
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,410	79	170	35	93	0	798	0	40	14	0	0	181
162															
163	Total Accumulated Depreciation		3,987,660	1,910,159	79,144	413,055	669,959	0	516,313	0	227,615	72,348	0	0	99,068
164	Total Accum Deprec Allocators		1.00000	0.47902	0.01985	0.10358	0.16801	0.00000	0.12948	0.00000	0.05708	0.01814	0.00000	0.00000	0.02484
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		5,797,396	5,797,396	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,867,417)	(1,867,417)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,929,979	3,929,979	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,474,179	64,815	0	2,409,140	224	0	0	0	0	0	0	0	0
174	Transmission Reserve		(402,998)	(6,169)	0	(396,802)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		2,071,182	58,646	0	2,012,338	197	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02832	0.00000	0.97159	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
179	Distribution Reserve		(1,394,769)	0	0	0	(626,529)	0	(493,369)	0	(209,139)	(65,732)	0	0	0
180	Distribution Net Plant		4,309,695	0	0	0	2,609,301	0	1,161,273	0	280,867	258,255	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60545	0.00000	0.26946	0.00000	0.06517	0.05992	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		744,893	77,112	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
184	General & Intangible Reserve		(321,067)	(36,495)	(78,974)	(16,218)	(43,310)	0	(22,146)	0	(18,436)	(6,602)	0	0	(98,887)
185	General & Intangible Net Plant		423,826	40,617	87,896	18,051	48,203	0	24,648	0	20,519	7,348	0	0	176,545
186	General & Intangible Net Plant Allocators		1.00000	0.09584	0.20739	0.04259	0.11373	0.00000	0.05816	0.00000	0.04841	0.01734	0.00000	0.00000	0.41655
187															
188	Other Gross Plant		10,180	(249)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
189	Other Reserve		(1,410)	(79)	(170)	(35)	(93)	0	(798)	0	(40)	(14)	0	0	(181)
190	Other Net Plant		8,771	(328)	(710)	(146)	(389)	0	9,176	0	(166)	(59)	0	0	1,393
191	Other Net Plant Allocators		1.00000	(0.03740)	(0.08093)	(0.01662)	(0.04438)	0.00000	1.04621	0.00000	(0.01889)	(0.00677)	0.00000	0.00000	0.15879
192															
193	Total Gross Plant		14,731,112	5,939,073	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
194	Total Reserve		(3,987,660)	(1,910,159)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
195	Total Net Plant in Service		10,743,452	4,028,914	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
196	Total Net Plant Allocators		1.00000	0.37501	0.00812	0.18897	0.24734	0.00000	0.11124	0.00000	0.02804	0.02472	0.00000	0.00000	0.01656
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,572	1,572	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		253	253	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		360	360	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		130,458	130,458	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		75,584	-	-	75,584	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		191,942	-	-	-	-	-	191,942	-	-	-	-	-	-
206	Labor		26,215	3,118	6,747	1,386	3,700	-	1,892	-	1,575	564	-	-	7,234
207	Total Construction Work in Progress		426,385	135,761	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
208	Total Construction Work in Progress Allocator		1.00000	0.31840	0.01582	0.18052	0.00868	0.00000	0.45460	0.00000	0.00369	0.00132	0.00000	0.00000	0.01697
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,518	1,518	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,005	1,005	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,411	-	-	14,411	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,411	-	-	-	2,411	-	-	-	-	-	-	-	-
216	Labor		1,207	144	311	64	170	-	87	-	72	26	-	-	333
217	Plant Held for Future Use Total		20,552	2,666	311	14,475	2,582	0	87	0	72	26	0	0	333

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.12972	0.01511	0.70432	0.12562	0.00000	0.00424	0.00000	0.00353	0.00126	0.00000	0.00000	0.01620
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		28,771	28,771	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,366	-	21,366	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		46,393	-	46,393	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(197)	(197)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(151,333)	(16,273)	(42,954)	(9,072)	(19,023)	-	(10,603)	-	(11,900)	(2,588)	-	-	(38,920)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		182,181	-	-	-	-	-	-	-	-	-	-	-	182,181
233	Retail 100%, Class = Prod		(108,469)	(108,469)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		305,211	114,457	2,477	57,677	75,492	-	33,952	-	8,557	7,544	-	-	5,055
235	Retail 100%, Class = T&D		(89,925)	(0)	-	(0)	(51,010)	-	(26,084)	-	(7,724)	(5,107)	-	-	-
236	Retail 100%, Class = Metering		20,998	-	-	-	-	-	-	-	-	20,998	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		185,901	74,949	2,099	30,833	41,989	-	21,597	-	6,674	4,264	-	-	3,496
241	Total Working Capital		445,960	93,239	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
242	Total Working Capital Allocator		1.00000	0.20907	0.06588	0.17813	0.10639	0.00000	0.05365	0.00000	(0.00985)	0.05631	0.00000	0.00000	0.34041
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		14,731,112	5,939,073	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
247	Accumulated Depreciation		(3,987,660)	(1,910,159)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
248	Net Electric Plant in Service		10,743,452	4,028,914	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
249	Construction Work in Progress		426,385	135,761	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
250	Plant Held for Future Use		20,552	2,666	311	14,475	2,582	0	87	0	72	26	0	0	333
251	Working Capital		445,960	93,239	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
252	Total Rate Base		22,379,800	8,289,494	210,811	4,231,370	5,368,352	0	2,608,038	0	599,694	556,787	0	0	515,254
253	Total Rate Base Allocator		1.00000	0.37040	0.00942	0.18907	0.23987	0.00000	0.11654	0.00000	0.02680	0.02488	0.00000	0.00000	0.02302
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		1,805,164	607,287	235,221	255,989	335,858	-	159,948	-	52,506	35,815	197	-	122,341
258	Clean Energy Connect		27,818	27,818	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		829	-	-	-	-	-	829	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,833,812	635,106	235,221	255,989	335,858	-	160,778	-	52,506	35,815	197	-	122,341
262	Wholesale Revenue														

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		1,833,812	635,106	235,221	255,989	335,858	0	160,778	0	52,506	35,815	197	0	122,341
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34633	0.12827	0.13959	0.18315	0.00000	0.08767	0.00000	0.02863	0.01953	0.00011	0.00000	0.06671
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,785,168	610,534	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,814
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,785,168	610,534	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,814
270	Function Allocator for Electric Revenue		1.00000	0.34200	0.07847	0.13213	0.18818	0.00000	0.10404	0.00000	0.03888	0.02565	0.00000	0.00000	0.09064
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9,905	-	-	9,905	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,415	-	-	-	1,415	-	-	-	-	-	-	-	-
276	Distribution Secondary		5,761	-	-	-	-	-	5,761	-	-	-	-	-	-
277	Distribution Service		30,669	-	-	-	-	-	-	-	30,669	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		45,715	45,715	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		374	138	4	71	90	-	44	-	10	9	-	-	9
283	Total Other Revenue		93,839	45,853	4	9,976	1,505	0	5,805	0	30,679	9	0	0	9
284	Total Other Revenue Allocator		1.00000	0.48864	0.00004	0.10631	0.01603	0.00000	0.06186	0.00000	0.32693	0.00010	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,915	13,915	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,586	2,586	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,864	3,864	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		5,112	5,112	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		25,476	25,476	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,812	-	58,812	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,225	-	6,225	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,937	-	14,937	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		5,405	-	5,405	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		85,379	0	85,379	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		110,855	25,476	85,379	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22982	0.77018	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		213	213	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,585	-	-	16,585	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,887	302	0	16,585	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01787	0.00000	0.98213	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		32,324	-	-	-	32,324	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,048	-	-	-	-	-	17,048	-	-	-	-	-	-
319	Distribution Service		15,293	-	-	-	-	-	-	-	15,293	-	-	-	-
320	Distribution Metering		2,404	-	-	-	-	-	-	-	-	2,404	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		67,070	0	0	0	32,324	0	17,048	0	15,293	2,404	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.48195	0.00000	0.25418	0.00000	0.22802	0.03585	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,391	-	-	-	-	-	-	-	9,391	-	-	-	-
328	Meter Reading		1,791	-	-	-	-	-	-	-	-	1,791	-	-	-
329	Customer Records		17,572	-	-	-	-	-	-	-	-	-	-	-	17,572
330	Customer Billing		11,696	-	-	-	-	-	-	-	-	-	-	-	11,696
331	Retail 100%, Class = # Bills		8,710	-	-	-	-	-	-	-	-	-	-	-	8,710
332	Customer Accounting O&M		49,161	0	0	0	0	0	0	0	9,391	1,791	0	0	37,978
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,874	-	-	-	-	-	-	-	-	-	-	-	1,874
337	Customer Serv & Info. O&M		1,874	0	0	0	0	0	0	0	0	0	0	0	1,874
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,767	-	-	-	-	-	-	-	-	-	-	-	9,767
342	Sales O&M		9,767	0	0	0	0	0	0	0	0	0	0	0	9,767
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		121,042	14,396	31,152	6,398	17,084	-	8,736	-	7,272	2,604	-	-	33,401
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,964	4,017	113	1,653	2,251	-	1,158	-	358	229	-	-	187
349	EV O&M		1,852	-	-	-	-	-	1,852	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		10,732	-	-	-	-	-	-	-	-	-	-	-	10,732
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		155,340	18,413	31,265	8,050	19,334	0	11,745	0	7,630	2,833	0	0	56,070
355	Admin & General O&M Allocators		1.00000	0.11853	0.20127	0.05182	0.12446	0.00000	0.07561	0.00000	0.04912	0.01824	0.00000	0.00000	0.36095
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		410,954	44,191	116,643	24,636	51,659	0	28,793	0	32,314	7,028	0	0	105,690
362	Total O&M Allocators		1.00000	0.10753	0.28384	0.05995	0.12570	0.00000	0.07006	0.00000	0.07863	0.01710	0.00000	0.00000	0.25718
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		410,954	44,191	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,690
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		176,947	176,947	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		24,870	24,870	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		11,716	11,716	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		34,146	34,146	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		593	593	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		448	448	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		249,951	249,951	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		940	940	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		53,874	-	-	53,874	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		55,051	1,173	0	53,874	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02131	0.00000	0.97862	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		305,002	251,124	0	53,874	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82335	0.00000	0.17663	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		83,248	-	-	-	83,248	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		49,433	-	-	-	-	-	49,433	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		11,162	-	-	-	-	-	-	-	11,162	-	-	-	-
401	Distribution Metering		16,956	-	-	-	-	-	-	-	-	16,956	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		160,799	0	0	0	83,248	0	49,433	0	11,162	16,956	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51771	0.00000	0.30742	0.00000	0.06941	0.10545	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		215,850	1,173	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00543	0.00000	0.24959	0.38569	0.00000	0.22901	0.00000	0.05171	0.07856	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		465,801	251,124	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53912	0.00000	0.11566	0.17873	0.00000	0.10612	0.00000	0.02396	0.03640	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		44,836	5,332	11,539	2,370	6,328	-	3,236	-	2,694	965	-	-	12,372
415	Retail 100%, Class = # Bills		6,345	-	-	-	-	-	-	-	-	-	-	-	6,345
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,181	5,332	11,539	2,370	6,328	0	3,236	0	2,694	965	0	0	18,717
418	General & Intangible Plant Allocators		1.00000	0.10419	0.22546	0.04630	0.12364	0.00000	0.06322	0.00000	0.05263	0.01885	0.00000	0.00000	0.36570
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,294	-	-	-	-	-	-	-	-	-	-	-	11,294
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		505	190	4	95	125	-	56	-	14	12	-	-	8
425	Retail 100%, Class = T&D		729	0	-	0	414	-	212	-	63	41	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		239	239	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		15,777	428	4	95	539	0	3,277	0	77	54	0	0	11,302
431															
432	Total Depreciation Expense		532,759	256,885	11,543	56,339	90,119	0	55,946	0	13,932	17,975	0	0	30,020
433	Total Depreciation Expense Allocators		1.00000	0.48218	0.02167	0.10575	0.16916	0.00000	0.10501	0.00000	0.02615	0.03374	0.00000	0.00000	0.05635
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,670	1,388	3,003	617	1,647	-	842	-	701	251	-	-	3,220
438	Gross Total Plant		114,795	46,281	1,296	19,040	25,928	-	13,336	-	4,121	2,633	-	-	2,159
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		126,465	47,669	4,300	19,657	27,575	0	14,179	0	4,822	2,884	0	0	5,379
441	Total Taxes Other Allocator		1.00000	0.37694	0.03400	0.15543	0.21805	0.00000	0.11212	0.00000	0.03813	0.02281	0.00000	0.00000	0.04253
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,927,651	680,959	235,225	265,965	337,362	0	166,583	0	83,185	35,824	197	0	122,350
446	Total Oper. Exp. Before Tax	Line 19	1,070,177	348,745	132,486	100,631	169,353	0	98,917	0	51,069	27,887	0	0	141,088
447	Net Oper. Income (NOI) before Tax		857,474	332,214	102,739	165,334	168,009	0	67,665	0	32,116	7,937	197	0	(18,738)
448	Interest Expense	Line 8 x WACC	201,025	73,604	2,136	38,026	46,835	-	24,409	-	5,156	5,031	-	-	5,827
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	656,449	258,610	100,603	127,308	121,174	-	43,256	-	26,960	2,905	197	-	(24,565)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	656,449	258,610	100,603	127,308	121,174	0	43,256	0	26,960	2,905	197	0	(24,565)
453	Fed & St Permanent Differences	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
454	State Temporary Differences	Sch. 13	(545,589)	(219,963)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
455	State Taxable Income	Ln 452:454	124,168	44,013	94,593	39,024	950	0	(18,583)	0	7,852	(9,304)	197	0	(34,574)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	6,829	2,421	5,203	2,146	52	-	(1,022)	-	432	(512)	11	-	(1,902)
458	State Income Tax (Def.)	Ln 454 x Ln 456	30,007	12,098	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	36,837	14,519	5,541	7,123	6,830	-	2,464	-	1,509	177	11	-	(1,337)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	656,449	258,610	100,603	127,308	121,174	-	43,256	-	26,960	2,905	197	-	(24,565)
464	Fed & St Permanent Differences	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
465	Fed Temporary Differences	Sch. 13	(426,042)	(171,765)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
466	State Income Tax Exp. (Cur.)	Line 457	(6,829)	(2,421)	(5,203)	(2,146)	(52)	-	1,022	-	(432)	512	(11)	-	1,902
467	Fed. Taxable Income	Ln 463:466	236,886	89,790	90,740	56,706	27,899	-	(3,672)	-	11,711	(6,050)	186	-	(30,425)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	49,746	18,856	19,055	11,908	5,859	-	(771)	-	2,459	(1,271)	39	-	(6,389)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	49,746	18,856	19,055	11,908	5,859	-	(771)	-	2,459	(1,271)	39	-	(6,389)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	89,469	36,071	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(6,302)	(2,541)	(71)	(1,045)	(1,423)	-	(732)	-	(226)	(145)	-	-	(118)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(10,121)	(4,080)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
477	Total Federal Income Tax Exp.	Ln 471:476	122,536	48,202	19,877	23,981	22,300	-	7,685	-	5,073	399	39	-	(5,020)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	56,575	21,277	24,258	14,055	5,911	-	(1,793)	-	2,891	(1,782)	50	-	(8,291)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	113,175	45,628	1,278	18,771	25,562	-	13,148	-	4,063	2,596	-	-	2,128
481	Total Direct Adjs.	Ln 459 + Ln 475	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(10,121)	(4,080)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,617)	(1,862)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
485	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
486	Total Income Tax Expense	Ln 479:485	148,063	58,161	25,291	29,229	26,575	-	8,836	-	6,176	316	50	-	(6,570)
487															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.83%	25.38%	25.75%	25.93%	#DIV/0!	26.18%	#DIV/0!	25.76%	27.81%	25.35%	#DIV/0!	25.11%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
493	Interest Expense	Line 8 x WACC	(201,025)	(73,604)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
494	Permanent Diff Fed & State	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
495	Federal Portion of Direct Adjs.	Sch. 13	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(14,738)	(5,942)	(166)	(2,444)	(3,329)	-	(1,712)	-	(529)	(338)	-	-	(277)
497	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
498	Temporary Diff Federal	Sch. 13	(426,042)	(171,765)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
499	Deferred Tax Federal	Ln 498 x Ln 468	89,469	36,071	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
500	Base for FIT Computation	Ln 492:499	169,014	49,113	1,566	40,008	41,831	-	22,333	-	800	4,952	-	-	8,412
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	44,928	13,055	416	10,635	11,120	-	5,937	-	213	1,316	-	-	2,236
503	Federal Portion of Direct Adjs.	Sch. 13	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(10,121)	(4,080)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
505	Total FIT before Adding Deferred	Ln 502:504	34,551	8,872	299	8,914	8,776	-	4,731	-	(160)	1,078	-	-	2,041
506	Total FIT - Deferred	Line 499	89,469	36,071	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
507	Total FIT - Current & Deferred	Ln 505:506	124,019	44,942	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
511	Interest Expense	Line 26 x WACC	(201,025)	(73,604)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
512	Permanent Diff Fed & State	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
513	Temporary State Differences	Sch. 13	(545,589)	(219,963)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
514	State Deferred Tax	Ln 513 x Ln 456	30,007	12,098	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
515	Net FIT Allowable	Line 507	124,019	44,942	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,617)	(1,862)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
517	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
518	Base for SIT Computation	Ln 510:517	124,402	26,069	971	35,792	32,726	-	17,867	-	(2,202)	4,214	-	-	8,965
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	7,240	1,517	56	2,083	1,905	-	1,040	-	(128)	245	-	-	522
521	Total SIT - Deferred	Line 514	30,007	12,098	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
522	Total SIT - Current & Deferred	Ln 520:521	37,248	13,615	395	7,060	8,682	-	4,526	-	949	934	-	-	1,086
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,617)	(1,862)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
525	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	149,957	53,998	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
528	Total Income Tax Allocator		1.00000	0.36009	0.01051	0.19297	0.23414	0.00000	0.12228	0.00000	0.02397	0.02537	0.00000	0.00000	0.03065
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		9,162	9,162	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,897	1,897	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,173	2,173	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		644	644	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,567	-	25,567	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,876	-	2,876	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		929	-	929	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		864	-	864	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		44,111	13,876	30,236	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,306	97	-	6,209	0	-	-	-	-	-	-	-	-
542	Distribution		29,231	-	-	-	16,581	-	8,479	-	2,511	1,660	-	-	-
543	Subtotal Prod, Trans and Dist		79,648	13,972	30,236	6,209	16,581	0	8,479	0	2,511	1,660	0	0	0
544	Customer Accounts		23,805	-	-	-	-	-	-	-	4,547	867	-	-	18,390
545	Customer Service & Info.		7,905	-	-	-	-	-	-	-	-	-	-	-	7,905
546	Sales		6,123	-	-	-	-	-	-	-	-	-	-	-	6,123
547	Subtotal before Admin & Gen		117,481	13,972	30,236	6,209	16,581	0	8,479	0	7,058	2,528	0	0	32,418
548	Admin & General		56,319	6,698	14,495	2,977	7,949	-	4,065	-	3,384	1,212	-	-	15,541
549	Total		$173,800	$20,670	$44,730	$9,186	$24,530	$0	$12,543	$0	$10,442	$3,739	$0	$0	$47,959
550	Total Labor Allocator		1.00000	0.11893	0.25737	0.05285	0.14114	0.00000	0.07217	0.00000	0.06008	0.02151	0.00000	0.00000	0.27594

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,271,335	533,274	15,642	218,650	256,411	-	150,677	-	42,080	32,603	-	-	21,999
3	Accum. Depreciation & Amort.	Line 163	(346,151)	(171,514)	(7,443)	(36,964)	(51,629)	-	(45,662)	-	(18,111)	(6,959)	-	-	(7,868)
4	Net Plant in Service		925,184	361,759	8,199	181,686	204,782	-	105,016	-	23,968	25,644	-	-	14,131
5	Construction Work in Progress	Line 207	37,916	12,190	634	6,888	285	-	17,167	-	125	51	-	-	574
6	Plant Held for Future Use	Line 217	1,805	239	29	1,295	199	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	38,091	8,372	2,763	7,109	3,656	-	1,696	-	(350)	2,444	-	-	12,400
8	Total Rate Base		1,002,996	382,560	11,626	196,978	208,922	-	123,887	-	23,750	28,141	-	-	27,132
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	174,699	57,027	25,841	24,420	32,039	-	15,258	-	5,009	3,417	19	-	11,671
12	Other Operating Revenue	Line 283	8,083	4,117	0	893	116	-	514	-	2,441	1	-	-	1
13	Total Revenue		182,782	61,144	25,842	25,313	32,155	-	15,772	-	7,450	3,417	19	-	11,671
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	34,173	3,968	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,460
17	Depreciation	Line 432	46,052	23,066	1,086	5,042	6,945	-	4,688	-	1,109	1,733	-	-	2,384
18	Tax Other Than Income Tax	Line 440	10,905	4,280	404	1,759	2,125	-	1,249	-	384	277	-	-	427
19	Operating Expense before Tax		91,130	31,314	12,459	9,005	13,051	-	8,323	-	4,064	2,643	-	-	10,271
20	Income Tax Expense	Line 486	17,257	5,222	3,322	2,999	3,608	-	1,158	-	702	32	5	-	209
21	Total Operating Expense		108,387	36,536	15,780	12,004	16,659	-	9,481	-	4,766	2,676	5	-	10,480
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	74,395	24,607	10,061	13,308	15,495	-	6,291	-	2,684	742	14	-	1,191
25	Net Operating Income Required	Ln 8 x Ln 33	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	12,766	1,101	9,347	1,205	2,658	-	(1,321)	-	1,225	(987)	14	-	(476)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	17,135	1,478	12,546	1,617	3,568	-	(1,773)	-	1,644	(1,325)	19	-	(639)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	161,933	55,925	16,494	23,215	29,380	-	16,579	-	3,784	4,404	5	-	12,147
31															
32	Rate of Return Earned	Ln 24 / Ln 8	7.42%	6.43%	86.54%	6.76%	7.42%	0.00%	5.08%	0.00%	11.30%	2.64%	0.00%	0.00%	4.39%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		363,740	363,740	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		28,265	28,265	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		36,851	36,851	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		91,695	91,695	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		520,552	520,552	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,663	4,663	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		952	952	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		215,594	-	-	215,594	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		221,431	5,820	0	215,594	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02628	0.00000	0.97364	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		741,983	526,372	0	215,594	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70941	0.00000	0.29056	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		249,364	-	-	-	249,364	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		146,546	-	-	-	-	-	146,546	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		38,990	-	-	-	-	-	-	-	38,990	-	-	-	-
69	Distribution Metering		31,340	-	-	-	-	-	-	-	-	31,340	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		466,242	0	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		986,794	520,552	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52752	0.00000	0.00000	0.25270	0.00000	0.14851	0.00000	0.03951	0.03176	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		55,454	6,924	15,692	3,067	7,052	-	4,144	-	3,100	1,266	-	-	14,209
83	Retail 100%, Class = # Bills		7,665	-	-	-	-	-	-	-	-	-	-	-	7,665

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		63,119	6,924	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
86	General & Intangible Plant Allocators		1.00000	0.10970	0.24861	0.04859	0.11173	0.00000	0.06566	0.00000	0.04911	0.02006	0.00000	0.00000	0.34654
87															
88	Other														
89	Labor		(179)	(22)	(51)	(10)	(23)	-	(13)	-	(10)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		171	-	-	-	-	-	-	-	-	-	-	-	171
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
96															
97	Total Gross Electric Plant in Service		1,271,335	533,274	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
98	Total Gross Electric Plant Allocators		1.00000	0.41946	0.01230	0.17198	0.20169	0.00000	0.11852	0.00000	0.03310	0.02564	0.00000	0.00000	0.01730
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		118,329	118,329	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		12,521	12,521	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		21,719	21,719	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		6,828	6,828	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,503	3,503	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,463	2,463	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,281	2,281	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		167,677	167,677	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		422	422	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		35,510	-	-	35,510	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		36,066	554	0	35,510	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01536	0.00000	0.98458	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		203,742	168,231	0	35,510	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82570	0.00000	0.17429	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		48,283	-	-	-	48,283	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,696	-	-	-	-	-	43,696	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,641	-	-	-	-	-	-	-	16,641	-	-	-	-
135	Distribution Metering		6,358	-	-	-	-	-	-	-	-	6,358	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		114,978	0	0	0	48,283	0	43,696	0	16,641	6,358	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41993	0.00000	0.38004	0.00000	0.14473	0.05530	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		151,044	554	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00367	0.00000	0.23510	0.31967	0.00000	0.28929	0.00000	0.11017	0.04210	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		318,721	168,231	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52783	0.00000	0.11141	0.15149	0.00000	0.13710	0.00000	0.05221	0.01995	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		26,245	3,277	7,427	1,451	3,338	-	1,961	-	1,467	599	-	-	6,724
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1,129	-	-	-	-	-	-	-	-	-	-	-	1,129
151	General & Intangible Plant Total		27,373	3,277	7,427	1,451	3,338	0	1,961	0	1,467	599	0	0	7,853
152	General & Intangible Plant Allocators		1.00000	0.11971	0.27131	0.05302	0.12193	0.00000	0.07165	0.00000	0.05359	0.02190	0.00000	0.00000	0.28689
153															
154	Other														
155	Labor		57	7	16	3	7	-	4	-	3	1	-	-	14
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		56	7	16	3	7	0	4	0	3	1	0	0	14
162															
163	Total Accumulated Depreciation		346,151	171,514	7,443	36,964	51,629	0	45,662	0	18,111	6,959	0	0	7,868
164	Total Accum Deprec Allocators		1.00000	0.49549	0.02150	0.10679	0.14915	0.00000	0.13191	0.00000	0.05232	0.02010	0.00000	0.00000	0.02273
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		520,552	520,552	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(167,677)	(167,677)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		352,876	352,876	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		221,431	5,820	0	215,594	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(36,066)	(554)	0	(35,510)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		185,365	5,266	0	180,084	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02841	0.00000	0.97151	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
179	Distribution Reserve		(114,978)	0	0	0	(48,283)	0	(43,696)	0	(16,641)	(6,358)	0	0	0
180	Distribution Net Plant		351,263	0	0	0	201,082	0	102,850	0	22,349	24,982	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57245	0.00000	0.29280	0.00000	0.06362	0.07112	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		63,119	6,924	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
184	General & Intangible Reserve		(27,373)	(3,277)	(7,427)	(1,451)	(3,338)	0	(1,961)	0	(1,467)	(599)	0	0	(7,853)
185	General & Intangible Net Plant		35,746	3,647	8,266	1,615	3,715	0	2,183	0	1,633	667	0	0	14,020
186	General & Intangible Net Plant Allocators		1.00000	0.10203	0.23123	0.04519	0.10392	0.00000	0.06107	0.00000	0.04567	0.01866	0.00000	0.00000	0.39223
187															
188	Other Gross Plant		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
189	Other Reserve		(56)	(7)	(16)	(3)	(7)	0	(4)	0	(3)	(1)	0	0	(14)
190	Other Net Plant		(65)	(29)	(67)	(13)	(30)	0	(18)	0	(13)	(5)	0	0	111
191	Other Net Plant Allocators		1.00000	0.45415	1.02929	0.20115	0.46257	0.00000	0.27184	0.00000	0.20331	0.08307	0.00000	0.00000	(1.70539)
192															
193	Total Gross Plant		1,271,335	533,274	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
194	Total Reserve		(346,151)	(171,514)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
195	Total Net Plant in Service		925,184	361,759	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
196	Total Net Plant Allocators		1.00000	0.39101	0.00886	0.19638	0.22134	0.00000	0.11351	0.00000	0.02591	0.02772	0.00000	0.00000	0.01527
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		11,714	11,714	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		6,764	-	-	6,764	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		17,000	-	-	-	-	-	17,000	-	-	-	-	-	-
206	Labor		2,242	280	634	124	285	-	168	-	125	51	-	-	574
207	Total Construction Work in Progress		37,916	12,190	634	6,888	285	0	17,167	0	125	51	0	0	574
208	Total Construction Work in Progress Allocator		1.00000	0.32150	0.01673	0.18166	0.00752	0.00000	0.45277	0.00000	0.00331	0.00135	0.00000	0.00000	0.01515
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,290	-	-	1,290	-	-	-	-	-	-	-	-	-
215	Distribution Primary		186	-	-	-	186	-	-	-	-	-	-	-	-
216	Labor		103	13	29	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,805	239	29	1,295	199	0	8	0	6	2	0	0	26

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13260	0.01618	0.71758	0.11021	0.00000	0.00427	0.00000	0.00320	0.00131	0.00000	0.00000	0.01465
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,583	2,583	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,009	-	2,009	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,363	-	4,363	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(18)	(18)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(12,584)	(1,461)	(4,039)	(812)	(1,466)	-	(878)	-	(947)	(233)	-	-	(2,747)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,468	-	-	-	-	-	-	-	-	-	-	-	14,468
233	Retail 100%, Class = Prod		(9,739)	(9,739)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,284	10,277	233	5,162	5,818	-	2,983	-	681	729	-	-	401
235	Retail 100%, Class = T&D		(7,350)	(0)	-	(0)	(3,931)	-	(2,310)	-	(615)	(494)	-	-	-
236	Retail 100%, Class = Metering		2,031	-	-	-	-	-	-	-	-	2,031	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		16,044	6,730	197	2,759	3,236	-	1,901	-	531	411	-	-	278
241	Total Working Capital		38,091	8,372	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
242	Total Working Capital Allocator		1.00000	0.21979	0.07254	0.18663	0.09599	0.00000	0.04453	0.00000	(0.00918)	0.06416	0.00000	0.00000	0.32553
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,271,335	533,274	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
247	Accumulated Depreciation		(346,151)	(171,514)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
248	Net Electric Plant in Service		925,184	361,759	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
249	Construction Work in Progress		37,916	12,190	634	6,888	285	0	17,167	0	125	51	0	0	574
250	Plant Held for Future Use		1,805	239	29	1,295	199	0	8	0	6	2	0	0	26
251	Working Capital		38,091	8,372	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
252	Total Rate Base		1,928,181	744,319	19,824	378,665	413,704	0	228,903	0	47,718	53,785	0	0	41,263
253	Total Rate Base Allocator		1.00000	0.38602	0.01028	0.19638	0.21456	0.00000	0.11871	0.00000	0.02475	0.02789	0.00000	0.00000	0.02140
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		172,201	54,529	25,841	24,420	32,039	-	15,258	-	5,009	3,417	19	-	11,671
258	Clean Energy Connect		2,498	2,498	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		174,699	57,027	25,841	24,420	32,039	-	15,258	-	5,009	3,417	19	-	11,671
262	Wholesale Revenue														

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		174,699	57,027	25,841	24,420	32,039	0	15,258	0	5,009	3,417	19	0	11,671
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.32643	0.14792	0.13978	0.18339	0.00000	0.08734	0.00000	0.02867	0.01956	0.00011	0.00000	0.06680
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		152,759	54,820	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,939
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		152,759	54,820	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,939
270	Function Allocator for Electric Revenue		1.00000	0.35887	0.08624	0.13818	0.16947	0.00000	0.10431	0.00000	0.03615	0.02862	0.00000	0.00000	0.07815
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		886	-	-	886	-	-	-	-	-	-	-	-	-
275	Distribution Primary		109	-	-	-	109	-	-	-	-	-	-	-	-
276	Distribution Secondary		510	-	-	-	-	-	510	-	-	-	-	-	-
277	Distribution Service		2,440	-	-	-	-	-	-	-	2,440	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		4,105	4,105	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		32	12	0	6	7	-	4	-	1	1	-	-	1
283	Total Other Revenue		8,083	4,117	0	893	116	0	514	0	2,441	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.50936	0.00004	0.11045	0.01434	0.00000	0.06360	0.00000	0.30201	0.00011	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,249	1,249	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		232	232	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		347	347	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		459	459	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,288	2,288	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,531	-	5,531	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		585	-	585	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,405	-	1,405	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		508	-	508	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,029	0	8,029	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,316	2,288	8,029	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22174	0.77826	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,484	-	-	1,484	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,511	27	0	1,484	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01793	0.00000	0.98207	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,491	-	-	-	2,491	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,510	-	-	-	-	-	1,510	-	-	-	-	-	-
319	Distribution Service		1,217	-	-	-	-	-	-	-	1,217	-	-	-	-
320	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,450	0	0	0	2,491	0	1,510	0	1,217	233	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45704	0.00000	0.27702	0.00000	0.22326	0.04267	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		747	-	-	-	-	-	-	-	747	-	-	-	-
328	Meter Reading		142	-	-	-	-	-	-	-	-	142	-	-	-
329	Customer Records		1,396	-	-	-	-	-	-	-	-	-	-	-	1,396
330	Customer Billing		929	-	-	-	-	-	-	-	-	-	-	-	929
331	Retail 100%, Class = # Bills		692	-	-	-	-	-	-	-	-	-	-	-	692
332	Customer Accounting O&M		3,906	0	0	0	0	0	0	0	747	142	0	0	3,016
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19133	0.03642	0.00000	0.00000	0.77224
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		776	-	-	-	-	-	-	-	-	-	-	-	776
342	Sales O&M		776	0	0	0	0	0	0	0	0	0	0	0	776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,352	1,293	2,930	573	1,317	-	774	-	579	236	-	-	2,653
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		860	361	11	148	173	-	102	-	28	22	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		852	-	-	-	-	-	-	-	-	-	-	-	852
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		12,065	1,653	2,940	720	1,490	0	876	0	607	258	0	0	3,520
355	Admin & General O&M Allocators		1.00000	0.13704	0.24369	0.05971	0.12350	0.00000	0.07258	0.00000	0.05032	0.02142	0.00000	0.00000	0.29174
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		34,173	3,968	10,969	2,205	3,981	0	2,385	0	2,571	633	0	0	7,460
362	Total O&M Allocators		1.00000	0.11611	0.32099	0.06451	0.11650	0.00000	0.06981	0.00000	0.07524	0.01853	0.00000	0.00000	0.21831
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		34,173	3,968	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,460
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		15,888	15,888	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,233	2,233	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		1,052	1,052	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		3,066	3,066	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		111	111	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		22,443	22,443	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,821	-	-	4,821	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,927	105	0	4,821	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02138	0.00000	0.97856	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		27,370	22,549	0	4,821	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82384	0.00000	0.17615	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		6,415	-	-	-	6,415	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,378	-	-	-	-	-	4,378	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		888	-	-	-	-	-	-	-	888	-	-	-	-
401	Distribution Metering		1,640	-	-	-	-	-	-	-	-	1,640	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		13,322	0	0	0	6,415	0	4,378	0	888	1,640	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48157	0.00000	0.32864	0.00000	0.06667	0.12312	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		18,249	105	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00577	0.00000	0.26419	0.35157	0.00000	0.23991	0.00000	0.04867	0.08988	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		40,692	22,549	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55413	0.00000	0.11848	0.15766	0.00000	0.10759	0.00000	0.02183	0.04031	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,835	479	1,085	212	488	-	287	-	214	88	-	-	983
415	Retail 100%, Class = # Bills		504	-	-	-	-	-	-	-	-	-	-	-	504
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,339	479	1,085	212	488	0	287	0	214	88	0	0	1,486
418	General & Intangible Plant Allocators		1.00000	0.11036	0.25011	0.04888	0.11240	0.00000	0.06606	0.00000	0.04940	0.02019	0.00000	0.00000	0.34260
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		897	-	-	-	-	-	-	-	-	-	-	-	897
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		44	17	0	9	10	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	32	-	19	-	5	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		1,021	38	0	9	42	0	24	0	6	5	0	0	898
431															
432	Total Depreciation Expense		46,052	23,066	1,086	5,042	6,945	0	4,688	0	1,109	1,733	0	0	2,384
433	Total Depreciation Expense Allocators		1.00000	0.50086	0.02357	0.10948	0.15080	0.00000	0.10181	0.00000	0.02407	0.03763	0.00000	0.00000	0.05177
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		998	125	282	55	127	-	75	-	56	23	-	-	256
438	Gross Total Plant		9,907	4,156	122	1,704	1,998	-	1,174	-	328	254	-	-	171
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		10,905	4,280	404	1,759	2,125	0	1,249	0	384	277	0	0	427
441	Total Taxes Other Allocator		1.00000	0.39250	0.03708	0.16131	0.19487	0.00000	0.11451	0.00000	0.03519	0.02539	0.00000	0.00000	0.03917
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	182,782	61,144	25,842	25,313	32,155	0	15,772	0	7,450	3,417	19	0	11,671
446	Total Oper. Exp. Before Tax	Line 19	91,130	31,314	12,459	9,005	13,051	0	8,323	0	4,064	2,643	0	0	10,271
447	Net Oper. Income (NOI) before Tax		91,652	29,830	13,383	16,307	19,104	0	7,450	0	3,386	774	19	0	1,400
448	Interest Expense	Line 8 x WACC	17,327	6,609	201	3,403	3,609	-	2,140	-	410	486	-	-	469
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	74,325	23,221	13,182	12,904	15,494	-	5,309	-	2,976	288	19	-	931
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	74,325	23,221	13,182	12,904	15,494	0	5,309	0	2,976	288	19	0	931
453	Fed & St Permanent Differences	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
454	State Temporary Differences	Sch. 13	(47,086)	(19,751)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
455	State Taxable Income	Ln 452:454	28,387	3,952	12,617	5,004	6,230	0	(135)	0	1,456	(890)	19	0	136
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	1,561	217	694	275	343	-	(7)	-	80	(49)	1	-	7
458	State Income Tax (Def.)	Ln 454 x Ln 456	2,590	1,086	32	445	522	-	307	-	86	66	-	-	45
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	4,151	1,304	726	721	865	-	300	-	166	17	1	-	52
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	74,325	23,221	13,182	12,904	15,494	-	5,309	-	2,976	288	19	-	931
464	Fed & St Permanent Differences	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
465	Fed Temporary Differences	Sch. 13	(36,769)	(15,423)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
466	State Income Tax Exp. (Cur.)	Line 457	(1,561)	(217)	(694)	(275)	(343)	-	7	-	(80)	49	(1)	-	(7)
467	Fed. Taxable Income	Ln 463:466	37,143	8,062	12,050	6,503	7,968	-	1,095	-	1,717	(576)	18	-	307
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	7,800	1,693	2,530	1,366	1,673	-	230	-	361	(121)	4	-	65
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	7,800	1,693	2,530	1,366	1,673	-	230	-	361	(121)	4	-	65
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	7,721	3,239	95	1,328	1,557	-	915	-	256	198	-	-	134
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(544)	(228)	(7)	(94)	(110)	-	(64)	-	(18)	(14)	-	-	(9)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(873)	(366)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
477	Total Federal Income Tax Exp.	Ln 471:476	14,082	4,328	2,608	2,446	2,940	-	975	-	568	40	4	-	173
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	9,361	1,910	3,224	1,641	2,016	-	223	-	441	(170)	5	-	72
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	9,767	4,097	120	1,680	1,970	-	1,158	-	323	250	-	-	169
481	Total Direct Adjs.	Ln 459 + Ln 475	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(873)	(366)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(398)	(167)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
486	Total Income Tax Expense	Ln 479:485	17,257	5,222	3,322	2,999	3,608	-	1,158	-	702	32	5	-	209
487															

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.71%	25.83%	25.37%	25.70%	25.70%	#DIV/0!	25.95%	#DIV/0!	25.64%	27.74%	25.35%	#DIV/0!	25.84%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
493	Interest Expense	Line 8 x WACC	(17,327)	(6,609)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
494	Permanent Diff Fed & State	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
495	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,272)	(534)	(16)	(219)	(257)	-	(151)	-	(42)	(33)	-	-	(22)
497	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
498	Temporary Diff Federal	Sch. 13	(36,769)	(15,423)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
499	Deferred Tax Federal	Ln 498 x Ln 468	7,721	3,239	95	1,328	1,557	-	915	-	256	198	-	-	134
500	Base for FIT Computation	Ln 492:499	14,531	4,410	147	3,580	3,224	-	1,944	-	64	480	-	-	683
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	3,863	1,172	39	952	857	-	517	-	17	127	-	-	182
503	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(873)	(366)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
505	Total FIT before Adding Deferred	Ln 502:504	2,967	797	28	798	676	-	411	-	(13)	105	-	-	166
506	Total FIT - Deferred	Line 499	7,721	3,239	95	1,328	1,557	-	915	-	256	198	-	-	134
507	Total FIT - Current & Deferred	Ln 505:506	10,689	4,035	123	2,126	2,234	-	1,326	-	243	303	-	-	300
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
511	Interest Expense	Line 26 x WACC	(17,327)	(6,609)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
512	Permanent Diff Fed & State	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
513	Temporary State Differences	Sch. 13	(47,086)	(19,751)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
514	State Deferred Tax	Ln 513 x Ln 456	2,590	1,086	32	445	522	-	307	-	86	66	-	-	45
515	Net FIT Allowable	Line 507	10,689	4,035	123	2,126	2,234	-	1,326	-	243	303	-	-	300
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(398)	(167)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
518	Base for SIT Computation	Ln 510:517	10,666	2,341	91	3,203	2,522	-	1,544	-	(175)	409	-	-	731
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	621	136	5	186	147	-	90	-	(10)	24	-	-	43
521	Total SIT - Deferred	Line 514	2,590	1,086	32	445	522	-	307	-	86	66	-	-	45
522	Total SIT - Current & Deferred	Ln 520:521	3,211	1,223	37	632	669	-	397	-	76	90	-	-	87
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(398)	(167)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	12,923	4,848	148	2,590	2,706	-	1,607	-	286	368	-	-	370
528	Total Income Tax Allocator		1.00000	0.37519	0.01147	0.20039	0.20938	0.00000	0.12434	0.00000	0.02214	0.02845	0.00000	0.00000	0.02865
529															

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		823	823	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		170	170	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		195	195	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,404	-	2,404	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		270	-	270	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		87	-	87	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		81	-	81	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,089	1,246	2,843	0	0	0	0	0	0	0	0	0	0
541	Transmission		564	9	-	556	0	-	-	-	-	-	-	-	-
542	Distribution		2,389	-	-	-	1,278	-	751	-	200	161	-	-	-
543	Subtotal Prod, Trans and Dist		7,043	1,255	2,843	556	1,278	0	751	0	200	161	0	0	0
544	Customer Accounts		1,891	-	-	-	-	-	-	-	362	69	-	-	1,460
545	Customer Service & Info.		628	-	-	-	-	-	-	-	-	-	-	-	628
546	Sales		486	-	-	-	-	-	-	-	-	-	-	-	486
547	Subtotal before Admin & Gen		10,048	1,255	2,843	556	1,278	0	751	0	562	229	0	0	2,574
548	Admin & General		4,817	601	1,363	266	613	-	360	-	269	110	-	-	1,234
549	Total		$14,865	$1,856	$4,206	$822	$1,890	$0	$1,111	$0	$831	$339	$0	$0	$3,809
550	Total Labor Allocator		1.00000	0.12486	0.28298	0.05530	0.12717	0.00000	0.07473	0.00000	0.05590	0.02284	0.00000	0.00000	0.25622

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	66,646	30,091	1,454	11,713	10,770	-	2,500	-	4,686	2,976	-	-	2,455
3	Accum. Depreciation & Amort.	Line 163	(18,809)	(9,678)	(692)	(1,980)	(2,169)	-	(758)	-	(2,017)	(637)	-	-	(878)
4	Net Plant in Service		47,838	20,413	762	9,733	8,601	-	1,743	-	2,669	2,339	-	-	1,577
5	Construction Work in Progress	Line 207	1,496	688	59	369	12	-	285	-	14	5	-	-	64
6	Plant Held for Future Use	Line 217	98	14	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,858	472	257	381	154	-	28	-	(39)	221	-	-	1,384
8	Total Rate Base		52,289	21,587	1,081	10,552	8,775	-	2,056	-	2,645	2,565	-	-	3,027
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	8,219	3,218	693	1,145	1,503	-	716	-	235	160	1	-	547
12	Other Operating Revenue	Line 283	566	232	0	48	5	-	9	-	272	0	-	-	0
13	Total Revenue		8,784	3,450	693	1,193	1,508	-	724	-	507	160	1	-	548
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,750	224	1,020	118	167	-	40	-	286	62	-	-	832
17	Depreciation	Line 432	2,590	1,302	101	270	292	-	78	-	123	158	-	-	266
18	Tax Other Than Income Tax	Line 440	599	242	38	94	89	-	21	-	43	25	-	-	48
19	Operating Expense before Tax		5,939	1,767	1,159	482	548	-	138	-	453	246	-	-	1,146
20	Income Tax Expense	Line 486	409	295	(125)	119	191	-	136	-	(4)	(37)	0	-	(168)
21	Total Operating Expense		6,348	2,062	1,034	602	740	-	275	-	449	209	0	-	978
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,436	1,389	(341)	591	768	-	450	-	58	(49)	1	-	(431)
25	Net Operating Income Required	Ln 8 x Ln 33	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(777)	62	(407)	(57)	229	-	323	-	(105)	(206)	1	-	(617)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(1,043)	83	(547)	(76)	307	-	434	-	(140)	(277)	1	-	(828)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	8,995	3,156	1,100	1,202	1,274	-	392	-	340	367	0	-	1,164
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.66%	6.43%	-31.54%	5.60%	8.75%	0.00%	21.87%	0.00%	2.19%	-1.90%	0.00%	0.00%	-14.22%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		20,525	20,525	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,595	1,595	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		2,079	2,079	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		5,174	5,174	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		29,373	29,373	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		263	263	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		11,550	-	-	11,550	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		11,879	328	0	11,550	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02765	0.00000	0.97229	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		41,252	29,702	0	11,550	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.72000	0.00000	0.27998	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		10,474	-	-	-	10,474	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,432	-	-	-	-	-	2,432	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,342	-	-	-	-	-	-	-	4,342	-	-	-	-
69	Distribution Metering		2,854	-	-	-	-	-	-	-	-	2,854	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52106	0.00000	0.12098	0.00000	0.21600	0.14196	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		20,103	0	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.52103	0.00000	0.12097	0.00000	0.21599	0.14195	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		49,476	29,373	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59369	0.00000	0.00002	0.21170	0.00000	0.04915	0.00000	0.08776	0.05768	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,433	391	1,459	164	296	-	69	-	345	123	-	-	1,585
83	Retail 100%, Class = # Bills		855	-	-	-	-	-	-	-	-	-	-	-	855

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,288	391	1,459	164	296	0	69	0	345	123	0	0	2,441
86	General & Intangible Plant Allocators		1.00000	0.07388	0.27594	0.03107	0.05601	0.00000	0.01301	0.00000	0.06528	0.02328	0.00000	0.00000	0.46154
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		19	-	-	-	-	-	-	-	-	-	-	-	19
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		66,646	30,091	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
98	Total Gross Electric Plant Allocators		1.00000	0.45150	0.02182	0.17575	0.16160	0.00000	0.03752	0.00000	0.07031	0.04466	0.00000	0.00000	0.03683
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		6,677	6,677	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		707	707	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,226	1,226	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		385	385	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		9,461	9,461	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,902	-	-	1,902	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,934	31	0	1,902	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01616	0.00000	0.98379	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		11,395	9,493	0	1,902	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83305	0.00000	0.16694	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		2,028	-	-	-	2,028	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		725	-	-	-	-	-	725	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,853	-	-	-	-	-	-	-	1,853	-	-	-	-
135	Distribution Metering		579	-	-	-	-	-	-	-	-	579	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,185	0	0	0	2,028	0	725	0	1,853	579	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39111	0.00000	0.13984	0.00000	0.35740	0.11165	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		7,119	31	0	1,902	2,028	0	725	0	1,853	579	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00439	0.00000	0.26722	0.28489	0.00000	0.10186	0.00000	0.26032	0.08132	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		16,580	9,493	0	1,902	2,028	0	725	0	1,853	579	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57253	0.00000	0.11473	0.12232	0.00000	0.04373	0.00000	0.11177	0.03492	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,098	185	691	78	140	-	33	-	163	58	-	-	750
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		126	-	-	-	-	-	-	-	-	-	-	-	126
151	General & Intangible Plant Total		2,224	185	691	78	140	0	33	0	163	58	0	0	876
152	General & Intangible Plant Allocators		1.00000	0.08314	0.31053	0.03496	0.06304	0.00000	0.01464	0.00000	0.07346	0.02620	0.00000	0.00000	0.39403
153															
154	Other														
155	Labor		5	0	1	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	1	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		18,809	9,678	692	1,980	2,169	0	758	0	2,017	637	0	0	878
164	Total Accum Deprec Allocators		1.00000	0.51455	0.03680	0.10528	0.11530	0.00000	0.04029	0.00000	0.10723	0.03389	0.00000	0.00000	0.04667
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		29,373	29,373	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(9,461)	(9,461)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		19,912	19,912	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		11,879	328	0	11,550	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,934)	(31)	0	(1,902)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,945	297	0	9,647	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02988	0.00000	0.97006	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
179	Distribution Reserve		(5,185)	0	0	0	(2,028)	0	(725)	0	(1,853)	(579)	0	0	0
180	Distribution Net Plant		14,916	0	0	0	8,446	0	1,707	0	2,489	2,275	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56623	0.00000	0.11442	0.00000	0.16685	0.15249	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,288	391	1,459	164	296	0	69	0	345	123	0	0	2,441
184	General & Intangible Reserve		(2,224)	(185)	(691)	(78)	(140)	0	(33)	0	(163)	(58)	0	0	(876)
185	General & Intangible Net Plant		3,064	206	769	87	156	0	36	0	182	65	0	0	1,564
186	General & Intangible Net Plant Allocators		1.00000	0.06716	0.25083	0.02824	0.05092	0.00000	0.01182	0.00000	0.05934	0.02116	0.00000	0.00000	0.51054
187															
188	Other Gross Plant		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
189	Other Reserve		(5)	(0)	(1)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		0	(2)	(6)	(1)	(1)	0	(0)	0	(1)	(1)	0	0	12
191	Other Net Plant Allocators		1.00000	(7.28384)	(27.20428)	(3.06289)	(5.52247)	0.00000	(1.28217)	0.00000	(6.43542)	(2.29536)	0.00000	0.00000	54.08643
192															
193	Total Gross Plant		66,646	30,091	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
194	Total Reserve		(18,809)	(9,678)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
195	Total Net Plant in Service		47,838	20,413	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
196	Total Net Plant Allocators		1.00000	0.42671	0.01594	0.20346	0.17981	0.00000	0.03643	0.00000	0.05580	0.04889	0.00000	0.00000	0.03296
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		661	661	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		362	-	-	362	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		282	-	-	-	-	-	282	-	-	-	-	-	-
206	Labor		179	16	59	7	12	-	3	-	14	5	-	-	64
207	Total Construction Work in Progress		1,496	688	59	369	12	0	285	0	14	5	0	0	64
208	Total Construction Work in Progress Allocator		1.00000	0.45987	0.03944	0.24670	0.00801	0.00000	0.19046	0.00000	0.00933	0.00333	0.00000	0.00000	0.04286
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		69	-	-	69	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		98	14	3	69	8	0	0	0	1	0	0	0	3

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13793	0.02773	0.70866	0.08534	0.00000	0.00131	0.00000	0.00656	0.00234	0.00000	0.00000	0.03013
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		146	146	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		187	-	187	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		406	-	406	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,013)	(82)	(376)	(43)	(62)	-	(15)	-	(105)	(23)	-	-	(307)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,614	-	-	-	-	-	-	-	-	-	-	-	1,614
233	Retail 100%, Class = Prod		(550)	(550)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,359	580	22	277	244	-	50	-	76	66	-	-	45
235	Retail 100%, Class = T&D		(317)	(0)	-	(0)	(165)	-	(38)	-	(68)	(45)	-	-	-
236	Retail 100%, Class = Metering		185	-	-	-	-	-	-	-	-	185	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		841	380	18	148	136	-	32	-	59	38	-	-	31
241	Total Working Capital		2,858	472	257	381	154	0	28	0	(39)	221	0	0	1,384
242	Total Working Capital Allocator		1.00000	0.16531	0.08991	0.13326	0.05375	0.00000	0.00985	0.00000	(0.01362)	0.07738	0.00000	0.00000	0.48417
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		66,646	30,091	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
247	Accumulated Depreciation		(18,809)	(9,678)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
248	Net Electric Plant in Service		47,838	20,413	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
249	Construction Work in Progress		1,496	688	59	369	12	0	285	0	14	5	0	0	64
250	Plant Held for Future Use		98	14	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,858	472	257	381	154	0	28	0	(39)	221	0	0	1,384
252	Total Rate Base		100,127	42,000	1,843	20,286	17,377	0	3,799	0	5,314	4,904	0	0	4,604
253	Total Rate Base Allocator		1.00000	0.41947	0.01841	0.20260	0.17355	0.00000	0.03794	0.00000	0.05307	0.04898	0.00000	0.00000	0.04598
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		8,078	3,077	693	1,145	1,503	-	716	-	235	160	1	-	547
258	Clean Energy Connect		141	141	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		8,219	3,218	693	1,145	1,503	-	716	-	235	160	1	-	547
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		8,219	3,218	693	1,145	1,503	0	716	0	235	160	1	0	547
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.39154	0.08433	0.13938	0.18286	0.00000	0.08709	0.00000	0.02859	0.01950	0.00011	0.00000	0.06661
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		9,152	3,093	1,225	1,131	1,087	-	264	-	615	403	-	-	1,332
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		9,152	3,093	1,225	1,131	1,087	-	264	-	615	403	-	-	1,332
270	Function Allocator for Electric Revenue		1.00000	0.33801	0.13385	0.12357	0.11882	0.00000	0.02889	0.00000	0.06721	0.04408	0.00000	0.00000	0.14556
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		47	-	-	47	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		272	-	-	-	-	-	-	-	272	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		232	232	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		566	232	0	48	5	0	9	0	272	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.41076	0.00005	0.08456	0.00861	0.00000	0.01508	0.00000	0.48065	0.00014	0.00000	0.00000	0.00014
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		71	71	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		129	129	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		514	-	514	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		54	-	54	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		131	-	131	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		47	-	47	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		747	0	747	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		876	129	747	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.14741	0.85259	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		80	-	-	80	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		81	2	0	80	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01887	0.00000	0.98113	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		105	-	-	-	105	-	-	-	-	-	-	-	-
318	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
319	Distribution Service		136	-	-	-	-	-	-	-	136	-	-	-	-
320	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		286	0	0	0	105	0	25	0	136	21	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.36536	0.00000	0.08749	0.00000	0.47320	0.07395	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		83	-	-	-	-	-	-	-	83	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		156	-	-	-	-	-	-	-	-	-	-	-	156
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		77	-	-	-	-	-	-	-	-	-	-	-	77
332	Customer Accounting O&M		436	0	0	0	0	0	0	0	83	16	0	0	337
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		828	73	272	31	55	-	13	-	64	23	-	-	296
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		45	20	1	8	7	-	2	-	3	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		95	-	-	-	-	-	-	-	-	-	-	-	95
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		968	93	273	39	63	0	15	0	68	25	0	0	393
355	Admin & General O&M Allocators		1.00000	0.09640	0.28251	0.03988	0.06467	0.00000	0.01501	0.00000	0.06986	0.02583	0.00000	0.00000	0.40583
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,750	224	1,020	118	167	0	40	0	286	62	0	0	832
362	Total O&M Allocators		1.00000	0.08143	0.37096	0.04295	0.06081	0.00000	0.01440	0.00000	0.10414	0.02257	0.00000	0.00000	0.30274
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,750	224	1,020	118	167	-	40	-	286	62	-	-	832
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		897	897	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		126	126	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		173	173	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,266	1,266	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		258	-	-	258	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		264	6	0	258	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02249	0.00000	0.97746	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,531	1,272	0	258	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83125	0.00000	0.16874	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		269	-	-	-	269	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		73	-	-	-	-	-	73	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		99	-	-	-	-	-	-	-	99	-	-	-	-
401	Distribution Metering		149	-	-	-	-	-	-	-	-	149	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		590	0	0	0	269	0	73	0	99	149	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45643	0.00000	0.12306	0.00000	0.16753	0.25297	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		855	6	0	258	269	0	73	0	99	149	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00695	0.00000	0.30222	0.31533	0.00000	0.08501	0.00000	0.11573	0.17476	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		2,121	1,272	0	258	269	0	73	0	99	149	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59988	0.00000	0.12177	0.12705	0.00000	0.03425	0.00000	0.04663	0.07041	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		307	27	101	11	20	-	5	-	24	9	-	-	110
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		363	27	101	11	20	0	5	0	24	9	0	0	166
418	General & Intangible Plant Allocators		1.00000	0.07448	0.27816	0.03132	0.05647	0.00000	0.01311	0.00000	0.06580	0.02347	0.00000	0.00000	0.45721
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		106	2	0	0	2	0	0	0	1	0	0	0	100
431															
432	Total Depreciation Expense		2,590	1,302	101	270	292	0	78	0	123	158	0	0	266
433	Total Depreciation Expense Allocators		1.00000	0.50254	0.03898	0.10429	0.11263	0.00000	0.03004	0.00000	0.04767	0.06114	0.00000	0.00000	0.10271
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	7	26	3	5	-	1	-	6	2	-	-	29
438	Gross Total Plant		519	234	11	91	84	-	19	-	37	23	-	-	19
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		599	242	38	94	89	0	21	0	43	25	0	0	48
441	Total Taxes Other Allocator		1.00000	0.40311	0.06275	0.15729	0.14898	0.00000	0.03459	0.00000	0.07132	0.04241	0.00000	0.00000	0.07955
442															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	8,784	3,450	693	1,193	1,508	0	724	0	507	160	1	0	548
446	Total Oper. Exp. Before Tax	Line 19	5,939	1,767	1,159	482	548	0	138	0	453	246	0	0	1,146
447	Net Oper. Income (NOI) before Tax		2,845	1,683	(465)	711	960	0	586	0	54	(85)	1	0	(599)
448	Interest Expense	Line 8 x WACC	903	373	19	182	152	-	36	-	46	44	-	-	52
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,942	1,310	(484)	529	808	-	551	-	9	(130)	1	-	(651)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,942	1,310	(484)	529	808	0	551	0	9	(130)	1	0	(651)
453	Fed & St Permanent Differences	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
454	State Temporary Differences	Sch. 13	(2,468)	(1,114)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
455	State Taxable Income	Ln 452:454	(466)	223	(537)	105	419	0	460	0	(161)	(237)	1	0	(740)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(26)	12	(30)	6	23	-	25	-	(9)	(13)	0	-	(41)
458	State Income Tax (Def.)	Ln 454 x Ln 456	136	61	3	24	22	-	5	-	10	6	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	110	74	(27)	30	45	-	30	-	1	(7)	0	-	(36)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,942	1,310	(484)	529	808	-	551	-	9	(130)	1	-	(651)
464	Fed & St Permanent Differences	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,927)	(870)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
466	State Income Tax Exp. (Cur.)	Line 457	26	(12)	30	(6)	(23)	-	(25)	-	9	13	(0)	-	41
467	Fed. Taxable Income	Ln 463:466	100	455	(495)	195	483	-	455	-	(114)	(200)	1	-	(679)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	21	96	(104)	41	101	-	96	-	(24)	(42)	0	-	(143)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	21	96	(104)	41	101	-	96	-	(24)	(42)	0	-	(143)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	405	183	9	71	65	-	15	-	28	18	-	-	15
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(29)	(13)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(46)	(21)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	350	244	(97)	99	155	-	108	-	(1)	(27)	0	-	(130)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	(5)	108	(134)	47	124	-	121	-	(33)	(55)	0	-	(183)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	512	231	11	90	83	-	19	-	36	23	-	-	19
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(46)	(21)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	409	295	(125)	119	191	-	136	-	(4)	(37)	0	-	(168)
487															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	26.07%	25.83%	25.28%	25.81%	25.63%	#DIV/0!	25.44%	#DIV/0!	36.90%	24.86%	25.35%	#DIV/0!	25.27%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
493	Interest Expense	Line 8 x WACC	(903)	(373)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
494	Permanent Diff Fed & State	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(67)	(30)	(1)	(12)	(11)	-	(3)	-	(5)	(3)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,927)	(870)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
499	Deferred Tax Federal	Ln 498 x Ln 468	405	183	9	71	65	-	15	-	28	18	-	-	15
500	Base for FIT Computation	Ln 492:499	749	249	14	192	135	-	32	-	7	44	-	-	76
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	199	66	4	51	36	-	9	-	2	12	-	-	20
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(46)	(21)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	152	45	3	43	28	-	7	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	405	183	9	71	65	-	15	-	28	18	-	-	15
507	Total FIT - Current & Deferred	Ln 505:506	557	228	11	114	94	-	22	-	27	28	-	-	33
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
511	Interest Expense	Line 26 x WACC	(903)	(373)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
512	Permanent Diff Fed & State	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
513	Temporary State Differences	Sch. 13	(2,468)	(1,114)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
514	State Deferred Tax	Ln 513 x Ln 456	136	61	3	24	22	-	5	-	10	6	-	-	5
515	Net FIT Allowable	Line 507	557	228	11	114	94	-	22	-	27	28	-	-	33
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	543	132	8	172	106	-	26	-	(20)	37	-	-	82
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	32	8	0	10	6	-	1	-	(1)	2	-	-	5
521	Total SIT - Deferred	Line 514	136	61	3	24	22	-	5	-	10	6	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	167	69	3	34	28	-	7	-	8	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	673	274	14	139	114	-	27	-	32	34	-	-	41
528	Total Income Tax Allocator		1.00000	0.40646	0.02048	0.20611	0.16885	0.00000	0.03961	0.00000	0.04733	0.04979	0.00000	0.00000	0.06137
529															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		224	-	224	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		25	-	25	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		335	70	264	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	0	-	30	0	-	-	-	-	-	-	-	-
542	Distribution		103	-	-	-	54	-	12	-	22	15	-	-	-
543	Subtotal Prod, Trans and Dist		468	71	264	30	54	0	12	0	22	15	0	0	0
544	Customer Accounts		211	-	-	-	-	-	-	-	40	8	-	-	163
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		54	-	-	-	-	-	-	-	-	-	-	-	54
547	Subtotal before Admin & Gen		803	71	264	30	54	0	12	0	63	22	0	0	287
548	Admin & General		385	34	127	14	26	-	6	-	30	11	-	-	138
549	Total		$1,188	$105	$391	$44	$79	$0	$18	$0	$93	$33	$0	$0	$425
550	Total Labor Allocator		1.00000	0.08814	0.32917	0.03706	0.06682	0.00000	0.01551	0.00000	0.07787	0.02777	0.00000	0.00000	0.35765

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	5,383,681	2,687,806	99,548	1,079,737	1,170,765	-	306,484	-	15,057	16,374	-	-	7,911
3	Accum. Depreciation & Amort.	Line 163	(1,435,778)	(864,468)	(47,367)	(182,536)	(235,738)	-	(92,878)	-	(6,481)	(3,481)	-	-	(2,829)
4	Net Plant in Service		3,947,903	1,823,338	52,180	897,200	935,027	-	213,606	-	8,576	12,893	-	-	5,082
5	Construction Work in Progress	Line 207	135,989	61,441	4,038	34,014	1,302	-	34,919	-	45	24	-	-	207
6	Plant Held for Future Use	Line 217	8,726	1,206	186	6,397	908	-	16	-	2	1	-	-	10
7	Working Capital	Line 241	125,621	42,196	17,585	35,105	16,695	-	8,464	-	(125)	1,241	-	-	4,459
8	Total Rate Base		4,218,238	1,928,182	73,989	972,717	953,933	-	257,004	-	8,498	14,159	-	-	9,757
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	592,988	287,425	(4,659)	82,091	107,704	-	52,808	-	16,838	11,485	63	-	39,233
12	Other Operating Revenue	Line 283	27,612	20,752	2	4,409	529	-	1,046	-	873	0	-	-	0
13	Total Revenue		620,600	308,177	(4,656)	86,500	108,233	-	53,853	-	17,711	11,486	63	-	39,233
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	127,827	19,999	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,683
17	Depreciation	Line 432	191,432	116,257	6,909	24,897	31,710	-	9,536	-	397	869	-	-	857
18	Tax Other Than Income Tax	Line 440	45,505	21,573	2,573	8,687	9,703	-	2,540	-	137	138	-	-	154
19	Operating Expense before Tax		364,765	157,829	79,292	44,471	59,590	-	17,139	-	1,454	1,296	-	-	3,694
20	Income Tax Expense	Line 486	39,679	26,322	(21,725)	5,051	6,696	-	7,799	-	4,064	2,500	16	-	8,955
21	Total Operating Expense		404,444	184,151	57,568	49,522	66,286	-	24,938	-	5,518	3,796	16	-	12,649
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	216,156	124,026	(62,224)	36,978	41,947	-	28,915	-	12,193	7,689	47	-	26,584
25	Net Operating Income Required	Ln 8 x Ln 33	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(43,032)	5,550	(66,770)	(22,790)	(16,667)	-	13,124	-	11,671	6,819	47	-	25,985
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(57,759)	7,449	(89,622)	(30,590)	(22,372)	-	17,615	-	15,665	9,153	63	-	34,878
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	636,020	281,875	62,112	104,881	124,371	-	39,684	-	5,167	4,666	16	-	13,248
31															
32	Rate of Return Earned	Ln 24 / Ln 8	5.12%	6.43%	-84.10%	3.80%	4.40%	0.00%	11.25%	0.00%	143.48%	54.31%	0.00%	0.00%	272.47%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,833,325	1,833,325	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		142,463	142,463	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		185,736	185,736	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		462,164	462,164	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,623,688	2,623,688	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		23,502	23,502	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		641	641	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,799	4,799	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		391	391	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,064,642	-	-	1,064,642	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,094,053	29,333	0	1,064,642	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02681	0.00000	0.97312	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,717,742	2,653,021	0	1,064,642	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71361	0.00000	0.28637	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,138,590	-	-	-	1,138,590	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		298,081	-	-	-	-	-	298,081	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		13,951	-	-	-	-	-	-	-	13,951	-	-	-	-
69	Distribution Metering		15,792	-	-	-	-	-	-	-	-	15,792	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,466,415	0	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		4,090,104	2,623,688	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64147	0.00000	0.00000	0.27838	0.00000	0.07288	0.00000	0.00341	0.00386	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		197,345	34,898	99,871	15,144	32,200	-	8,430	-	1,109	583	-	-	5,110
83	Retail 100%, Class = # Bills		2,756	-	-	-	-	-	-	-	-	-	-	-	2,756

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		200,102	34,898	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
86	General & Intangible Plant Allocators		1.00000	0.17440	0.49910	0.07568	0.16092	0.00000	0.04213	0.00000	0.00554	0.00292	0.00000	0.00000	0.03931
87															
88	Other														
89	Labor		(638)	(113)	(323)	(49)	(104)	-	(27)	-	(4)	(2)	-	-	(17)
90	Retail 100%, Class = # Bills		61	-	-	-	-	-	-	-	-	-	-	-	61
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(577)	(113)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
96															
97	Total Gross Electric Plant in Service		5,383,681	2,687,806	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
98	Total Gross Electric Plant Allocators		1.00000	0.49925	0.01849	0.20056	0.21747	0.00000	0.05693	0.00000	0.00280	0.00304	0.00000	0.00000	0.00147
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		596,403	596,403	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		63,109	63,109	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		109,466	109,466	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		34,416	34,416	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		17,655	17,655	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		12,416	12,416	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		11,498	11,498	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		162	162	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		845,124	845,124	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,126	2,126	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		331	331	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		334	334	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		175,354	-	-	175,354	-	-	-	-	-	-	-	-	-
122	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
123	Transmission Plant Total		178,155	2,792	0	175,354	10	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01567	0.00000	0.98428	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,023,279	847,916	0	175,354	10	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82863	0.00000	0.17136	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		220,456	-	-	-	220,456	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		88,880	-	-	-	-	-	88,880	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,954	-	-	-	-	-	-	-	5,954	-	-	-	-
135	Distribution Metering		3,204	-	-	-	-	-	-	-	-	3,204	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		318,495	0	0	0	220,456	0	88,880	0	5,954	3,204	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69218	0.00000	0.27906	0.00000	0.01870	0.01006	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		496,650	2,792	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00562	0.00000	0.35307	0.44391	0.00000	0.17896	0.00000	0.01199	0.00645	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,341,774	847,916	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63194	0.00000	0.13069	0.16431	0.00000	0.06624	0.00000	0.00444	0.00239	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		93,397	16,516	47,265	7,167	15,239	-	3,990	-	525	276	-	-	2,418
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		406	-	-	-	-	-	-	-	-	-	-	-	406
151	General & Intangible Plant Total		93,803	16,516	47,265	7,167	15,239	0	3,990	0	525	276	0	0	2,824
152	General & Intangible Plant Allocators		1.00000	0.17607	0.50388	0.07641	0.16246	0.00000	0.04253	0.00000	0.00560	0.00294	0.00000	0.00000	0.03011
153															
154	Other														
155	Labor		201	36	102	15	33	-	9	-	1	1	-	-	5
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		201	36	102	15	33	0	9	0	1	1	0	0	5
162															
163	Total Accumulated Depreciation		1,435,778	864,468	47,367	182,536	235,738	0	92,878	0	6,481	3,481	0	0	2,829
164	Total Accum Deprec Allocators		1.00000	0.60209	0.03299	0.12713	0.16419	0.00000	0.06469	0.00000	0.00451	0.00242	0.00000	0.00000	0.00197
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		2,623,688	2,623,688	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(845,124)	(845,124)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,778,564	1,778,564	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		1,094,053	29,333	0	1,064,642	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(178,155)	(2,792)	0	(175,354)	(10)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		915,898	26,541	0	889,288	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02898	0.00000	0.97095	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
179	Distribution Reserve		(318,495)	0	0	0	(220,456)	0	(88,880)	0	(5,954)	(3,204)	0	0	0
180	Distribution Net Plant		1,147,920	0	0	0	918,133	0	209,202	0	7,997	12,588	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79982	0.00000	0.18224	0.00000	0.00697	0.01097	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		200,102	34,898	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
184	General & Intangible Reserve		(93,803)	(16,516)	(47,265)	(7,167)	(15,239)	0	(3,990)	0	(525)	(276)	0	0	(2,824)
185	General & Intangible Net Plant		106,299	18,382	52,605	7,977	16,961	0	4,440	0	584	307	0	0	5,042
186	General & Intangible Net Plant Allocators		1.00000	0.17293	0.49488	0.07504	0.15956	0.00000	0.04177	0.00000	0.00550	0.00289	0.00000	0.00000	0.04743
187															
188	Other Gross Plant		(577)	(113)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
189	Other Reserve		(201)	(36)	(102)	(15)	(33)	0	(9)	0	(1)	(1)	0	0	(5)
190	Other Net Plant		(778)	(148)	(425)	(64)	(137)	0	(36)	0	(5)	(2)	0	0	40
191	Other Net Plant Allocators		1.00000	0.19082	0.54608	0.08281	0.17607	0.00000	0.04609	0.00000	0.00606	0.00319	0.00000	0.00000	(0.05112)
192															
193	Total Gross Plant		5,383,681	2,687,806	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
194	Total Reserve		(1,435,778)	(864,468)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
195	Total Net Plant in Service		3,947,903	1,823,338	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
196	Total Net Plant Allocators		1.00000	0.46185	0.01322	0.22726	0.23684	0.00000	0.05411	0.00000	0.00217	0.00327	0.00000	0.00000	0.00129
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		711	711	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		163	163	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		59,041	59,041	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		33,402	-	-	33,402	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		34,578	-	-	-	-	-	34,578	-	-	-	-	-	-
206	Labor		7,979	1,411	4,038	612	1,302	-	341	-	45	24	-	-	207
207	Total Construction Work in Progress		135,989	61,441	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
208	Total Construction Work in Progress Allocator		1.00000	0.45181	0.02969	0.25013	0.00957	0.00000	0.25678	0.00000	0.00033	0.00017	0.00000	0.00000	0.00152
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		687	687	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		455	455	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,369	-	-	6,369	-	-	-	-	-	-	-	-	-
215	Distribution Primary		848	-	-	-	848	-	-	-	-	-	-	-	-
216	Labor		367	65	186	28	60	-	16	-	2	1	-	-	10
217	Plant Held for Future Use Total		8,726	1,206	186	6,397	908	0	16	0	2	1	0	0	10

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13826	0.02130	0.73308	0.10411	0.00000	0.00180	0.00000	0.00024	0.00012	0.00000	0.00000	0.00109
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		13,021	13,021	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,788	-	12,788	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,766	-	27,766	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(89)	(89)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(47,072)	(7,365)	(25,707)	(4,009)	(6,694)	-	(1,864)	-	(339)	(106)	-	-	(988)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,203	-	-	-	-	-	-	-	-	-	-	-	5,203
233	Retail 100%, Class = Prod		(49,089)	(49,089)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		112,156	51,799	1,482	25,489	26,563	-	6,068	-	244	366	-	-	144
235	Retail 100%, Class = T&D		(23,117)	(0)	-	(0)	(17,949)	-	(4,699)	-	(220)	(249)	-	-	-
236	Retail 100%, Class = Metering		1,024	-	-	-	-	-	-	-	-	1,024	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		67,940	33,919	1,256	13,626	14,775	-	3,868	-	190	207	-	-	100
241	Total Working Capital		125,621	42,196	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
242	Total Working Capital Allocator		1.00000	0.33590	0.13998	0.27946	0.13290	0.00000	0.06737	0.00000	(0.00100)	0.00988	0.00000	0.00000	0.03550
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		5,383,681	2,687,806	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
247	Accumulated Depreciation		(1,435,778)	(864,468)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
248	Net Electric Plant in Service		3,947,903	1,823,338	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
249	Construction Work in Progress		135,989	61,441	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
250	Plant Held for Future Use		8,726	1,206	186	6,397	908	0	16	0	2	1	0	0	10
251	Working Capital		125,621	42,196	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
252	Total Rate Base		8,166,141	3,751,520	126,169	1,869,917	1,888,959	0	470,610	0	17,074	27,052	0	0	14,839
253	Total Rate Base Allocator		1.00000	0.45940	0.01545	0.22898	0.23132	0.00000	0.05763	0.00000	0.00209	0.00331	0.00000	0.00000	0.00182
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		578,884	274,836	(4,659)	82,091	107,704	-	51,293	-	16,838	11,485	63	-	39,233
258	Clean Energy Connect		12,589	12,589	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		1,515	-	-	-	-	-	1,515	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		592,988	287,425	(4,659)	82,091	107,704	-	52,808	-	16,838	11,485	63	-	39,233
262	Wholesale Revenue														

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		592,988	287,425	(4,659)	82,091	107,704	0	52,808	0	16,838	11,485	63	0	39,233
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48471	(0.00786)	0.13844	0.18163	0.00000	0.08905	0.00000	0.02839	0.01937	0.00011	0.00000	0.06616
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		623,953	276,305	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,293
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		623,953	276,305	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,293
270	Function Allocator for Electric Revenue		1.00000	0.44283	0.13437	0.16706	0.18944	0.00000	0.05278	0.00000	0.00317	0.00347	0.00000	0.00000	0.00688
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		4,377	-	-	4,377	-	-	-	-	-	-	-	-	-
275	Distribution Primary		498	-	-	-	498	-	-	-	-	-	-	-	-
276	Distribution Secondary		1,038	-	-	-	-	-	1,038	-	-	-	-	-	-
277	Distribution Service		873	-	-	-	-	-	-	-	873	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		20,689	20,689	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		136	63	2	31	32	-	8	-	0	0	-	-	0
283	Total Other Revenue		27,612	20,752	2	4,409	529	0	1,046	0	873	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.75155	0.00008	0.15966	0.01917	0.00000	0.03787	0.00000	0.03163	0.00002	0.00000	0.00000	0.00001
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		6,297	6,297	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,170	1,170	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,749	1,749	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,313	2,313	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		11,530	11,530	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		35,198	-	35,198	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,726	-	3,726	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,940	-	8,940	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,235	-	3,235	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		51,099	0	51,099	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		62,628	11,530	51,099	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18410	0.81590	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		96	96	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,329	-	-	7,329	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,466	137	0	7,329	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01829	0.00000	0.98171	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,374	-	-	-	11,374	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,071	-	-	-	-	-	3,071	-	-	-	-	-	-
319	Distribution Service		435	-	-	-	-	-	-	-	435	-	-	-	-
320	Distribution Metering		117	-	-	-	-	-	-	-	-	117	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		14,998	0	0	0	11,374	0	3,071	0	435	117	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75838	0.00000	0.20477	0.00000	0.02903	0.00781	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		267	-	-	-	-	-	-	-	267	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		502	-	-	-	-	-	-	-	-	-	-	-	502
330	Customer Billing		334	-	-	-	-	-	-	-	-	-	-	-	334
331	Retail 100%, Class = # Bills		249	-	-	-	-	-	-	-	-	-	-	-	249
332	Customer Accounting O&M		1,403	0	0	0	0	0	0	0	267	51	0	0	1,085
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19056	0.03646	0.00000	0.00000	0.77298
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		279	-	-	-	-	-	-	-	-	-	-	-	279
342	Sales O&M		279	0	0	0	0	0	0	0	0	0	0	0	279
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		36,841	6,515	18,644	2,827	6,011	-	1,574	-	207	109	-	-	954
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,641	1,818	67	730	792	-	207	-	10	11	-	-	5
349	EV O&M		210	-	-	-	-	-	210	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		306	-	-	-	-	-	-	-	-	-	-	-	306
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		41,000	8,333	18,712	3,558	6,803	0	1,991	0	217	120	0	0	1,266
355	Admin & General O&M Allocators		1.00000	0.20324	0.45639	0.08677	0.16593	0.00000	0.04857	0.00000	0.00530	0.00293	0.00000	0.00000	0.03087
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		127,827	19,999	69,810	10,887	18,177	0	5,063	0	920	288	0	0	2,683
362	Total O&M Allocators		1.00000	0.15645	0.54613	0.08517	0.14220	0.00000	0.03960	0.00000	0.00720	0.00226	0.00000	0.00000	0.02099
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		127,827	19,999	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,683
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		80,080	80,080	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		11,255	11,255	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		5,302	5,302	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		15,453	15,453	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		557	557	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		268	268	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		203	203	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		113,119	113,119	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		425	425	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		87	87	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		23,808	-	-	23,808	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		24,340	531	0	23,808	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02181	0.00000	0.97813	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		137,459	113,650	0	23,808	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82679	0.00000	0.17320	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		29,292	-	-	-	29,292	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,905	-	-	-	-	-	8,905	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		318	-	-	-	-	-	-	-	318	-	-	-	-
401	Distribution Metering		827	-	-	-	-	-	-	-	-	827	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		39,342	0	0	0	29,292	0	8,905	0	318	827	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.74456	0.00000	0.22635	0.00000	0.00808	0.02101	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		63,682	531	0	23,808	29,294	0	8,905	0	318	827	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00834	0.00000	0.37386	0.46000	0.00000	0.13984	0.00000	0.00499	0.01298	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		176,801	113,650	0	23,808	29,294	0	8,905	0	318	827	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64281	0.00000	0.13466	0.16569	0.00000	0.05037	0.00000	0.00180	0.00467	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,647	2,413	6,906	1,047	2,227	-	583	-	77	40	-	-	353
415	Retail 100%, Class = # Bills		181	-	-	-	-	-	-	-	-	-	-	-	181
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,828	2,413	6,906	1,047	2,227	0	583	0	77	40	0	0	535
418	General & Intangible Plant Allocators		1.00000	0.17452	0.49944	0.07573	0.16103	0.00000	0.04216	0.00000	0.00555	0.00292	0.00000	0.00000	0.03866
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		323	-	-	-	-	-	-	-	-	-	-	-	323
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		186	86	2	42	44	-	10	-	0	1	-	-	0
425	Retail 100%, Class = T&D		187	0	-	0	146	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		804	194	2	42	190	0	48	0	2	3	0	0	323
431															
432	Total Depreciation Expense		191,432	116,257	6,909	24,897	31,710	0	9,536	0	397	869	0	0	857
433	Total Depreciation Expense Allocators		1.00000	0.60730	0.03609	0.13006	0.16565	0.00000	0.04982	0.00000	0.00207	0.00454	0.00000	0.00000	0.00448
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,552	628	1,798	273	580	-	152	-	20	10	-	-	92
438	Gross Total Plant		41,953	20,945	776	8,414	9,123	-	2,388	-	117	128	-	-	62
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		45,505	21,573	2,573	8,687	9,703	0	2,540	0	137	138	0	0	154
441	Total Taxes Other Allocator		1.00000	0.47408	0.05655	0.19089	0.21323	0.00000	0.05582	0.00000	0.00302	0.00303	0.00000	0.00000	0.00338
442															

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	620,600	308,177	(4,656)	86,500	108,233	0	53,853	0	17,711	11,486	63	0	39,233
446	Total Oper. Exp. Before Tax	Line 19	364,765	157,829	79,292	44,471	59,590	0	17,139	0	1,454	1,296	0	0	3,694
447	Net Oper. Income (NOI) before Tax		255,835	150,348	(83,949)	42,029	48,643	0	36,714	0	16,257	10,190	63	0	35,539
448	Interest Expense	Line 8 x WACC	72,873	33,310	1,278	16,804	16,480	-	4,440	-	147	245	-	-	169
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	182,962	117,038	(85,227)	25,225	32,163	-	32,274	-	16,110	9,945	63	-	35,371
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	182,962	117,038	(85,227)	25,225	32,163	0	32,274	0	16,110	9,945	63	0	35,371
453	Fed & St Permanent Differences	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
454	State Temporary Differences	Sch. 13	(199,393)	(99,547)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
455	State Taxable Income	Ln 452:454	(11,567)	19,919	(88,824)	(13,790)	(10,140)	0	21,200	0	15,566	9,353	63	0	35,085
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(636)	1,096	(4,885)	(758)	(558)	-	1,166	-	856	514	3	-	1,930
458	State Income Tax (Def.)	Ln 454 x Ln 456	10,967	5,475	203	2,199	2,385	-	624	-	31	33	-	-	16
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	10,330	6,571	(4,683)	1,441	1,827	-	1,790	-	887	548	3	-	1,946
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	182,962	117,038	(85,227)	25,225	32,163	-	32,274	-	16,110	9,945	63	-	35,371
464	Fed & St Permanent Differences	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(155,703)	(77,735)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
466	State Income Tax Exp. (Cur.)	Line 457	636	(1,096)	4,885	758	558	-	(1,166)	-	(856)	(514)	(3)	-	(1,930)
467	Fed. Taxable Income	Ln 463:466	32,759	40,636	(83,131)	(4,269)	(82)	-	22,521	-	14,832	8,972	60	-	33,219
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	6,879	8,533	(17,457)	(896)	(17)	-	4,729	-	3,115	1,884	13	-	6,976
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	6,879	8,533	(17,457)	(896)	(17)	-	4,729	-	3,115	1,884	13	-	6,976
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	32,698	16,324	605	6,558	7,111	-	1,861	-	91	99	-	-	48
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(2,303)	(1,150)	(43)	(462)	(501)	-	(131)	-	(6)	(7)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(3,699)	(1,847)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	33,482	21,815	(16,966)	4,439	5,768	-	6,244	-	3,189	1,965	13	-	7,015
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	6,243	9,629	(22,343)	(1,655)	(575)	-	5,896	-	3,971	2,399	16	-	8,906
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	41,361	20,650	765	8,295	8,995	-	2,355	-	116	126	-	-	61
481	Total Direct Adjs.	Ln 459 + Ln 475	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(3,699)	(1,847)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,687)	(842)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
485	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
486	Total Income Tax Expense	Ln 479:485	39,679	26,322	(21,725)	5,051	6,696	-	7,799	-	4,064	2,500	16	-	8,955
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.97%	25.83%	25.32%	26.25%	26.12%	#DIV/0!	25.55%	#DIV/0!	25.36%	25.38%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
493	Interest Expense	Line 8 x WACC	(72,873)	(33,310)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
494	Permanent Diff Fed & State	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(5,386)	(2,689)	(100)	(1,080)	(1,171)	-	(307)	-	(15)	(16)	-	-	(8)
497	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
498	Temporary Diff Federal	Sch. 13	(155,703)	(77,735)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
499	Deferred Tax Federal	Ln 498 x Ln 468	32,698	16,324	605	6,558	7,111	-	1,861	-	91	99	-	-	48
500	Base for FIT Computation	Ln 492:499	60,248	22,227	937	17,680	14,719	-	4,175	-	23	242	-	-	246
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	16,015	5,908	249	4,700	3,913	-	1,110	-	6	64	-	-	65
503	Federal Portion of Direct Adjs.	Sch. 13	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(3,699)	(1,847)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	12,223	4,015	179	3,939	3,088	-	894	-	(5)	53	-	-	60
506	Total FIT - Deferred	Line 499	32,698	16,324	605	6,558	7,111	-	1,861	-	91	99	-	-	48
507	Total FIT - Current & Deferred	Ln 505:506	44,920	20,339	784	10,497	10,198	-	2,755	-	87	152	-	-	108
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
511	Interest Expense	Line 26 x WACC	(72,873)	(33,310)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
512	Permanent Diff Fed & State	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
513	Temporary State Differences	Sch. 13	(199,393)	(99,547)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
514	State Deferred Tax	Ln 513 x Ln 456	10,967	5,475	203	2,199	2,385	-	624	-	31	33	-	-	16
515	Net FIT Allowable	Line 507	44,920	20,339	784	10,497	10,198	-	2,755	-	87	152	-	-	108
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,687)	(842)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
517	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
518	Base for SIT Computation	Ln 510:517	43,540	11,798	581	15,817	11,515	-	3,422	-	(63)	207	-	-	263
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	2,534	687	34	921	670	-	199	-	(4)	12	-	-	15
521	Total SIT - Deferred	Line 514	10,967	5,475	203	2,199	2,385	-	624	-	31	33	-	-	16
522	Total SIT - Current & Deferred	Ln 520:521	13,501	6,162	237	3,120	3,055	-	823	-	27	45	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,687)	(842)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
525	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	54,288	24,437	944	12,788	12,355	-	3,343	-	102	185	-	-	133
528	Total Income Tax Allocator		1.00000	0.45015	0.01738	0.23556	0.22758	0.00000	0.06159	0.00000	0.00189	0.00341	0.00000	0.00000	0.00245
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		4,146	4,146	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		859	859	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		983	983	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		291	291	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		15,302	-	15,302	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,721	-	1,721	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		556	-	556	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		517	-	517	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		24,375	6,280	18,096	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,788	44	-	2,744	0	-	-	-	-	-	-	-	-
542	Distribution		7,514	-	-	-	5,834	-	1,527	-	71	81	-	-	-
543	Subtotal Prod, Trans and Dist		34,677	6,323	18,096	2,744	5,834	0	1,527	0	71	81	0	0	0
544	Customer Accounts		679	-	-	-	-	-	-	-	129	25	-	-	525
545	Customer Service & Info.		226	-	-	-	-	-	-	-	-	-	-	-	226
546	Sales		175	-	-	-	-	-	-	-	-	-	-	-	175
547	Subtotal before Admin & Gen		35,758	6,323	18,096	2,744	5,834	0	1,527	0	201	106	0	0	926
548	Admin & General		17,142	3,031	8,675	1,315	2,797	-	732	-	96	51	-	-	444
549	Total		$52,899	$9,355	$26,771	$4,059	$8,631	$0	$2,260	$0	$297	$156	$0	$0	$1,370
550	Total Labor Allocator		1.00000	0.17684	0.50607	0.07674	0.16317	0.00000	0.04272	0.00000	0.00562	0.00296	0.00000	0.00000	0.02589

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	39,438	11,440	1,107	3,854	23,013	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(9,497)	(3,680)	(527)	(652)	(4,634)	-	-	-	-	(5)	-	-	(0)
4	Net Plant in Service		29,941	7,761	580	3,203	18,379	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	453	262	45	121	26	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	48	5	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	831	180	196	125	328	-	-	-	-	2	-	-	0
8	Total Rate Base		31,273	8,207	823	3,472	18,751	-	-	-	-	19	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	6,430	1,223	1,806	904	1,186	-	565	-	185	127	1	-	432
12	Other Operating Revenue	Line 283	114	88	0	16	10	-	-	-	-	0	-	-	0
13	Total Revenue		6,544	1,312	1,806	920	1,197	-	565	-	185	127	1	-	432
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,258	85	777	39	357	-	-	-	-	0	-	-	0
17	Depreciation	Line 432	1,285	495	77	89	623	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	342	92	29	31	191	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		2,886	672	882	159	1,171	-	-	-	-	2	-	-	0
20	Income Tax Expense	Line 486	741	112	229	173	(104)	-	143	-	47	32	0	-	109
21	Total Operating Expense		3,627	784	1,111	332	1,067	-	143	-	47	33	0	-	110
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,917	528	695	588	130	-	422	-	138	93	1	-	322
25	Net Operating Income Required	Ln 8 x Ln 33	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	996	24	644	375	(1,023)	-	422	-	138	92	1	-	322
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	1,336	32	865	503	(1,372)	-	566	-	186	124	1	-	433
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,434	1,200	1,162	529	2,209	-	143	-	47	34	0	-	110
31															
32	Rate of Return Earned	Ln 24 / Ln 8	9.33%	6.43%	84.43%	16.94%	0.69%	0.00%	0.00%	0.00%	0.00%	491.99%	0.00%	0.00%	38906.34%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,803	7,803	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		606	606	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		791	791	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,967	1,967	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		11,167	11,167	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		100	100	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,801	-	-	3,801	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,927	125	0	3,801	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03179	0.00000	0.96781	0.00040	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		15,094	11,292	0	3,801	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.74811	0.00000	0.25178	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		22,381	-	-	-	22,381	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99905	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		22,403	0	0	1	22,381	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00004	0.99901	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		33,570	11,167	0	1	22,381	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.33266	0.00000	0.00003	0.66668	0.00000	0.00000	0.00000	0.00000	0.00063	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		1,947	149	1,111	54	633	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,948	149	1,111	54	633	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.07626	0.57035	0.02776	0.32497	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00034
87															
88	Other														
89	Labor		(6)	(0)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		39,438	11,440	1,107	3,854	23,013	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.29009	0.02808	0.09773	0.58353	0.00000	0.00000	0.00000	0.00000	0.00055	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,539	2,539	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		269	269	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		466	466	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		146	146	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		75	75	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,597	3,597	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		626	-	-	626	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		638	12	0	626	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01862	0.00000	0.98108	0.00029	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		4,235	3,609	0	626	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.85215	0.00000	0.14780	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		4,333	-	-	-	4,333	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,338	0	0	0	4,333	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99901	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,976	12	0	626	4,334	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00239	0.00000	0.12581	0.87094	0.00000	0.00000	0.00000	0.00000	0.00087	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		8,573	3,609	0	626	4,334	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42098	0.00000	0.07302	0.50550	0.00000	0.00000	0.00000	0.00000	0.00050	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		922	70	526	26	300	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		922	70	526	26	300	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.07627	0.57040	0.02776	0.32500	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00026
153															
154	Other														
155	Labor		2	0	1	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		2	0	1	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		9,497	3,680	527	652	4,634	0	0	0	0	5	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.38746	0.05548	0.06862	0.48794	0.00000	0.00000	0.00000	0.00000	0.00048	0.00000	0.00000	0.00003
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		11,167	11,167	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,597)	(3,597)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		7,570	7,570	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		3,927	125	0	3,801	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(638)	(12)	0	(626)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,289	113	0	3,175	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03435	0.00000	0.96524	0.00042	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,338)	0	0	0	(4,333)	0	0	0	0	(4)	0	0	0
180	Distribution Net Plant		18,064	0	0	0	18,047	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99906	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		1,948	149	1,111	54	633	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(922)	(70)	(526)	(26)	(300)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		1,026	78	585	28	333	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.07626	0.57031	0.02775	0.32495	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00042
187															
188	Other Gross Plant		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(2)	(0)	(1)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(8)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.07632	0.57078	0.02778	0.32522	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	(0.00041)
192															
193	Total Gross Plant		39,438	11,440	1,107	3,854	23,013	0	0	0	0	22	0	0	1
194	Total Reserve		(9,497)	(3,680)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
195	Total Net Plant in Service		29,941	7,761	580	3,203	18,379	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.25920	0.01938	0.10697	0.61385	0.00000	0.00000	0.00000	0.00000	0.00058	0.00000	0.00000	0.00001
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		251	251	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		119	-	-	119	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		79	6	45	2	26	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		453	262	45	121	26	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.57668	0.09904	0.26775	0.05643	0.00000	0.00000	0.00000	0.00000	0.00005	0.00000	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		48	5	2	23	18	0	0	0	0	0	0	0	0

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.10722	0.04317	0.47676	0.37281	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		142	-	142	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		309	-	309	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(463)	(31)	(286)	(14)	(132)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(209)	(209)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		851	220	16	91	522	-	-	-	-	0	-	-	0
235	Retail 100%, Class = T&D		(353)	(0)	-	(0)	(353)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		498	144	14	49	290	-	-	-	-	0	-	-	0
241	Total Working Capital		831	180	196	125	328	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.21619	0.23544	0.15083	0.39504	0.00000	0.00000	0.00000	0.00000	0.00205	0.00000	0.00000	0.00046
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		39,438	11,440	1,107	3,854	23,013	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(9,497)	(3,680)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
248	Net Electric Plant in Service		29,941	7,761	580	3,203	18,379	0	0	0	0	17	0	0	0
249	Construction Work in Progress		453	262	45	121	26	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		48	5	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		831	180	196	125	328	0	0	0	0	2	0	0	0
252	Total Rate Base		61,214	15,968	1,403	6,675	37,130	0	0	0	0	36	0	0	1
253	Total Rate Base Allocator		1.00000	0.26085	0.02293	0.10905	0.60656	0.00000	0.00000	0.00000	0.00000	0.00059	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		6,376	1,170	1,806	904	1,186	-	565	-	185	127	1	-	432
258	Clean Energy Connect		54	54	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		6,430	1,223	1,806	904	1,186	-	565	-	185	127	1	-	432
262	Wholesale Revenue														

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		6,430	1,223	1,806	904	1,186	0	565	0	185	127	1	0	432
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.19028	0.28089	0.14063	0.18450	0.00000	0.08787	0.00000	0.02884	0.01967	0.00011	0.00000	0.06721
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,807	1,176	933	372	2,323	-	-	-	-	3	-	-	0
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,807	1,176	933	372	2,323	-	-	-	-	3	-	-	0
270	Function Allocator for Electric Revenue		1.00000	0.24464	0.19398	0.07740	0.48332	0.00000	0.00000	0.00000	0.00000	0.00058	0.00000	0.00000	0.00008
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		16	-	-	16	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		88	88	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		114	88	0	16	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.77145	0.00020	0.13745	0.09089	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		49	49	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		392	-	392	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		36	-	36	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		568	0	568	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		617	49	568	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07948	0.92052	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1)	(2)	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
308	Production Base Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission				26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total				27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators				1.00000	0.02174	0.00000	0.97826	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315																	
316	Distribution																
317	Distribution Primary				224	-	-	-	224	-	-	-	-	-	-	-	-
318	Distribution Secondary				-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service				-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering				0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities				-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total				224	0	0	0	224	0	0	0	0	0	0	0	0
324	Distribution O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.99930	0.00000	0.00000	0.00000	0.00000	0.00070	0.00000	0.00000	0.00000
325																	
326	Customer Accounting																
327	Distribution Service				-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading				0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records				0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing				0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04504	0.00000	0.00000	0.95496
334																	
335	Customer Serv & Info.																
336	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339																	
340	Sales																
341	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344																	
345	Admin and General																
346	Labor				364	28	207	10	118	-	-	-	-	0	-	-	0
347	Distribution Primary				-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant				27	8	1	3	16	-	-	-	-	0	-	-	0
349	EV O&M				-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D				(0)	(0)	-	(0)	(0)	-	-	-	-	(0)	-	-	-
352	Retail 100%, Resid, Cust				-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		390	35	208	13	134	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.09088	0.53331	0.03254	0.34266	0.00000	0.00000	0.00000	0.00000	0.00033	0.00000	0.00000	0.00028
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,258	85	777	39	357	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.06765	0.61710	0.03089	0.28395	0.00000	0.00000	0.00000	0.00000	0.00023	0.00000	0.00000	0.00018
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		1,258	85	777	39	357	-	-	-	-	0	-	-	0
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		341	341	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		481	481	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		85	-	-	85	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		87	2	0	85	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02589	0.00000	0.97378	0.00033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		569	484	0	85	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.85052	0.00000	0.14943	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		576	-	-	-	576	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		577	0	0	0	576	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99807	0.00000	0.00000	0.00000	0.00000	0.00193	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		664	2	0	85	576	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00340	0.00000	0.12796	0.86696	0.00000	0.00000	0.00000	0.00000	0.00167	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,146	484	0	85	576	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42224	0.00000	0.07418	0.50261	0.00000	0.00000	0.00000	0.00000	0.00097	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		135	10	77	4	44	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		135	10	77	4	44	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.07626	0.57035	0.02776	0.32497	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00034
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,285	495	77	89	623	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.38506	0.05980	0.06916	0.48503	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00006
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		35	3	20	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		307	89	9	30	179	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		342	92	29	31	191	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.26820	0.08360	0.09057	0.55706	0.00000	0.00000	0.00000	0.00000	0.00053	0.00000	0.00000	0.00004
442															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	6,544	1,312	1,806	920	1,197	0	565	0	185	127	1	0	432
446	Total Oper. Exp. Before Tax	Line 19	2,886	672	882	159	1,171	0	0	0	0	2	0	0	0
447	Net Oper. Income (NOI) before Tax		3,658	640	924	761	25	0	565	0	185	125	1	0	432
448	Interest Expense	Line 8 x WACC	540	142	14	60	324	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	3,118	498	910	701	(299)	-	565	-	185	125	1	-	432
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	3,118	498	910	701	(299)	0	565	0	185	125	1	0	432
453	Fed & St Permanent Differences	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,461)	(424)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	1,693	85	870	562	(1,130)	0	565	0	185	124	1	0	432
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	93	5	48	31	(62)	-	31	-	10	7	0	-	24
458	State Income Tax (Def.)	Ln 454 x Ln 456	80	23	2	8	47	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	173	28	50	39	(15)	-	31	-	10	7	0	-	24
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	3,118	498	910	701	(299)	-	565	-	185	125	1	-	432
464	Fed & St Permanent Differences	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(1,141)	(331)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(93)	(5)	(48)	(31)	62	-	(31)	-	(10)	(7)	(0)	-	(24)
467	Fed. Taxable Income	Ln 463:466	1,920	173	831	562	(881)	-	534	-	175	117	1	-	408
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	403	36	175	118	(185)	-	112	-	37	25	0	-	86
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	403	36	175	118	(185)	-	112	-	37	25	0	-	86
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	240	69	7	23	140	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(17)	(5)	(0)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(27)	(8)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	598	93	180	137	(71)	-	112	-	37	25	0	-	86
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	496	41	222	149	(247)	-	143	-	47	31	0	-	109
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	303	88	9	30	177	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(27)	(8)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	741	112	229	173	(104)	-	143	-	47	32	0	-	109
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.61%	25.83%	25.37%	25.46%	23.71%	#DIV/0!	25.35%	#DIV/0!	25.35%	25.35%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(540)	(142)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(39)	(11)	(1)	(4)	(23)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(1,141)	(331)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	240	69	7	23	140	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	458	95	10	63	289	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	122	25	3	17	77	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(27)	(8)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	94	17	2	14	61	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	240	69	7	23	140	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	333	87	9	37	200	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(540)	(142)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,461)	(424)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	80	23	2	8	47	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	333	87	9	37	200	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	340	50	6	56	226	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	20	3	0	3	13	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	80	23	2	8	47	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	100	26	3	11	60	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	403	104	10	46	243	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.25793	0.02603	0.11320	0.60220	0.00000	0.00000	0.00000	0.00000	0.00062	0.00000	0.00000	0.00003
529															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		170	-	170	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		228	27	201	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		115	-	-	-	115	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		353	27	201	10	115	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		353	27	201	10	115	0	0	0	0	0	0	0	0
548	Admin & General		169	13	96	5	55	-	-	-	-	0	-	-	0
549	Total		$522	$40	$298	$14	$170	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.07627	0.57042	0.02776	0.32501	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00022

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	718,860	400,892	17,694	157,981	124,270	-	13,111	-	24	987	3,871	-	28
3	Accum. Depreciation & Amort.	Line 163	(193,965)	(128,937)	(8,419)	(26,708)	(25,022)	-	(3,973)	-	(10)	(208)	(676)	-	(10)
4	Net Plant in Service		524,895	271,955	9,275	131,273	99,248	-	9,138	-	14	780	3,195	-	18
5	Construction Work in Progress	Line 207	16,497	9,164	718	4,977	138	-	1,494	-	0	1	4	-	1
6	Plant Held for Future Use	Line 217	1,246	180	33	936	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	16,629	6,294	3,126	5,136	1,772	-	148	-	(0)	77	61	-	16
8	Total Rate Base		559,268	287,593	13,151	142,322	101,255	-	10,780	-	14	858	3,261	-	34
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	72,593	42,870	(7,988)	10,028	13,157	-	6,266	-	2,057	1,403	8	-	4,793
12	Other Operating Revenue	Line 283	3,843	3,095	0	645	56	-	45	-	1	0	0	-	0
13	Total Revenue		76,436	45,965	(7,988)	10,673	13,213	-	6,311	-	2,058	1,403	8	-	4,793
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,197	2,983	12,409	1,593	1,929	-	208	-	1	13	51	-	9
17	Depreciation	Line 432	26,049	17,340	1,228	3,643	3,366	-	408	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	6,126	3,218	457	1,271	1,030	-	109	-	0	8	32	-	1
19	Operating Expense before Tax		51,371	23,541	14,094	6,507	6,325	-	724	-	2	74	91	-	13
20	Income Tax Expense	Line 486	3,010	3,926	(5,676)	236	1,148	-	1,352	-	521	332	(40)	-	1,211
21	Total Operating Expense		54,381	27,466	8,418	6,743	7,473	-	2,077	-	523	406	51	-	1,224
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	22,055	18,499	(16,405)	3,930	5,740	-	4,234	-	1,535	997	(43)	-	3,568
25	Net Operating Income Required	Ln 8 x Ln 33	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(12,309)	828	(17,213)	(4,815)	(482)	-	3,572	-	1,534	945	(243)	-	3,566
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(16,521)	1,111	(23,105)	(6,463)	(646)	-	4,794	-	2,059	1,268	(327)	-	4,787
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	84,902	42,042	9,226	14,843	13,638	-	2,694	-	523	458	251	-	1,226
31															
32	Rate of Return Earned	Ln 24 / Ln 8	3.94%	6.43%	-124.74%	2.76%	5.67%	0.00%	39.28%	0.00%	11254.45%	116.31%	-1.32%	0.00%	10374.22%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		273,445	273,445	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		21,249	21,249	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		27,703	27,703	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		68,933	68,933	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		391,329	391,329	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,505	3,505	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		96	96	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		716	716	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		155,772	-	-	155,772	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		160,156	4,375	0	155,772	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02732	0.00000	0.97263	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		551,485	395,704	0	155,772	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71752	0.00000	0.28246	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		120,855	-	-	-	120,855	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		12,752	-	-	-	-	-	12,752	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		22	-	-	-	-	-	-	-	22	-	-	-	-
69	Distribution Metering		960	-	-	-	-	-	-	-	-	960	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87352	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
74															
75	Total Trans and Dist Plant		138,355	0	0	1	120,855	0	12,752	0	22	960	3,765	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87351	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		529,684	391,329	0	1	120,855	0	12,752	0	22	960	3,765	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.73880	0.00000	0.00000	0.22816	0.00000	0.02407	0.00000	0.00004	0.00181	0.00711	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		29,105	5,205	17,752	2,216	3,418	-	361	-	2	28	106	-	18
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		29,115	5,205	17,752	2,216	3,418	0	361	0	2	28	106	0	28
86	General & Intangible Plant Allocators		1.00000	0.17878	0.60972	0.07611	0.11739	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00095
87															
88	Other														
89	Labor		(94)	(17)	(57)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(94)	(17)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		718,860	400,892	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
98	Total Gross Electric Plant Allocators		1.00000	0.55768	0.02461	0.21977	0.17287	0.00000	0.01824	0.00000	0.00003	0.00137	0.00538	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		88,955	88,955	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		9,413	9,413	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		16,327	16,327	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		5,133	5,133	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,633	2,633	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,852	1,852	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,715	1,715	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		126,052	126,052	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		317	317	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		25,657	-	-	25,657	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		26,074	416	0	25,657	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01597	0.00000	0.98399	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		152,126	126,469	0	25,657	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83134	0.00000	0.16865	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		23,400	-	-	-	23,400	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,802	-	-	-	-	-	3,802	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
135	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		28,033	0	0	0	23,400	0	3,802	0	10	195	626	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.83475	0.00000	0.13564	0.00000	0.00034	0.00695	0.02233	0.00000	0.00000
140															
141	Total Trans and Dist Plant		54,107	416	0	25,657	23,401	0	3,802	0	10	195	626	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00770	0.00000	0.47419	0.43250	0.00000	0.07027	0.00000	0.00018	0.00360	0.01157	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		180,159	126,469	0	25,657	23,401	0	3,802	0	10	195	626	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70198	0.00000	0.14241	0.12989	0.00000	0.02110	0.00000	0.00005	0.00108	0.00347	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		13,775	2,463	8,401	1,049	1,618	-	171	-	1	13	50	-	9
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		13,776	2,463	8,401	1,049	1,618	0	171	0	1	13	50	0	10
152	General & Intangible Plant Allocators		1.00000	0.17882	0.60986	0.07612	0.11742	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00072
153															
154	Other														
155	Labor		30	5	18	2	3	-	0	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		30	5	18	2	3	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		193,965	128,937	8,419	26,708	25,022	0	3,973	0	10	208	676	0	10
164	Total Accum Deprec Allocators		1.00000	0.66475	0.04341	0.13769	0.12900	0.00000	0.02048	0.00000	0.00005	0.00107	0.00349	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		391,329	391,329	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(126,052)	(126,052)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		265,277	265,277	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		160,156	4,375	0	155,772	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(26,074)	(416)	0	(25,657)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		134,082	3,959	0	130,116	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02952	0.00000	0.97042	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
179	Distribution Reserve		(28,033)	0	0	0	(23,400)	0	(3,802)	0	(10)	(195)	(626)	0	0
180	Distribution Net Plant		110,321	0	0	0	97,455	0	8,950	0	13	765	3,139	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88337	0.00000	0.08112	0.00000	0.00012	0.00694	0.02845	0.00000	0.00000
182															
183	General & Intangible Gross Plant		29,115	5,205	17,752	2,216	3,418	0	361	0	2	28	106	0	28
184	General & Intangible Reserve		(13,776)	(2,463)	(8,401)	(1,049)	(1,618)	0	(171)	0	(1)	(13)	(50)	0	(10)
185	General & Intangible Net Plant		15,339	2,742	9,350	1,167	1,800	0	190	0	1	15	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.17874	0.60959	0.07609	0.11737	0.00000	0.01238	0.00000	0.00006	0.00095	0.00366	0.00000	0.00116
187															
188	Other Gross Plant		(94)	(17)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(30)	(5)	(18)	(2)	(3)	0	(0)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(124)	(22)	(76)	(9)	(15)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.17915	0.61099	0.07626	0.11764	0.00000	0.01241	0.00000	0.00006	0.00095	0.00366	0.00000	(0.00113)
192															
193	Total Gross Plant		718,860	400,892	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
194	Total Reserve		(193,965)	(128,937)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
195	Total Net Plant in Service		524,895	271,955	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
196	Total Net Plant Allocators		1.00000	0.51811	0.01767	0.25009	0.18908	0.00000	0.01741	0.00000	0.00003	0.00149	0.00609	0.00000	0.00003
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		8,806	8,806	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		4,887	-	-	4,887	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,479	-	-	-	-	-	1,479	-	-	-	-	-	-
206	Labor		1,177	210	718	90	138	-	15	-	0	1	4	-	1
207	Total Construction Work in Progress		16,497	9,164	718	4,977	138	0	1,494	0	0	1	4	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.55550	0.04351	0.30168	0.00838	0.00000	0.09055	0.00000	0.00000	0.00007	0.00026	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		102	102	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		932	-	-	932	-	-	-	-	-	-	-	-	-
215	Distribution Primary		90	-	-	-	90	-	-	-	-	-	-	-	-
216	Labor		54	10	33	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,246	180	33	936	96	0	1	0	0	0	0	0	0

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.14439	0.02651	0.75097	0.07737	0.00000	0.00054	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		1,942	1,942	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,273	-	2,273	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,935	-	4,935	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(13)	(13)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,069)	(1,098)	(4,569)	(587)	(710)	-	(76)	-	(1)	(5)	(19)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(7,322)	(7,322)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		14,912	7,726	263	3,729	2,820	-	260	-	0	22	91	-	1
235	Retail 100%, Class = T&D		(2,181)	(0)	-	(0)	(1,905)	-	(201)	-	(0)	(15)	(59)	-	-
236	Retail 100%, Class = Metering		62	-	-	-	-	-	-	-	-	62	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		9,072	5,059	223	1,994	1,568	-	165	-	0	12	49	-	0
241	Total Working Capital		16,629	6,294	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
242	Total Working Capital Allocator		1.00000	0.37847	0.18796	0.30888	0.10657	0.00000	0.00888	0.00000	(0.00001)	0.00462	0.00370	0.00000	0.00095
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		718,860	400,892	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
247	Accumulated Depreciation		(193,965)	(128,937)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
248	Net Electric Plant in Service		524,895	271,955	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
249	Construction Work in Progress		16,497	9,164	718	4,977	138	0	1,494	0	0	1	4	0	1
250	Plant Held for Future Use		1,246	180	33	936	96	0	1	0	0	0	0	0	0
251	Working Capital		16,629	6,294	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
252	Total Rate Base		1,084,163	559,548	22,426	273,596	200,503	0	19,918	0	27	1,637	6,455	0	52
253	Total Rate Base Allocator		1.00000	0.51611	0.02069	0.25236	0.18494	0.00000	0.01837	0.00000	0.00003	0.00151	0.00595	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		70,716	40,992	(7,988)	10,028	13,157	-	6,266	-	2,057	1,403	8	-	4,793
258	Clean Energy Connect		1,878	1,878	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		72,593	42,870	(7,988)	10,028	13,157	-	6,266	-	2,057	1,403	8	-	4,793
262	Wholesale Revenue														

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		72,593	42,870	(7,988)	10,028	13,157	0	6,266	0	2,057	1,403	8	0	4,793
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.59055	(0.11004)	0.13814	0.18124	0.00000	0.08631	0.00000	0.02833	0.01933	0.00011	0.00000	0.06602
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		85,735	41,212	14,902	15,252	12,547	-	1,387	-	3	126	291	-	15
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		85,735	41,212	14,902	15,252	12,547	-	1,387	-	3	126	291	-	15
270	Function Allocator for Electric Revenue		1.00000	0.48069	0.17382	0.17789	0.14634	0.00000	0.01617	0.00000	0.00004	0.00147	0.00340	0.00000	0.00018
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		640	-	-	640	-	-	-	-	-	-	-	-	-
275	Distribution Primary		53	-	-	-	53	-	-	-	-	-	-	-	-
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		3,086	3,086	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		18	9	0	5	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		3,843	3,095	0	645	56	0	45	0	1	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.80539	0.00010	0.16785	0.01462	0.00000	0.01164	0.00000	0.00036	0.00001	0.00003	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		939	939	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		175	175	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		261	261	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		345	345	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,720	1,720	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,256	-	6,256	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		662	-	662	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,589	-	1,589	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		575	-	575	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		9,083	0	9,083	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,802	1,720	9,083	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15920	0.84080	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,072	-	-	1,072	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,093	20	0	1,072	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01864	0.00000	0.98136	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,207	-	-	-	1,207	-	-	-	-	-	-	-	-
318	Distribution Secondary		131	-	-	-	-	-	131	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		1,375	0	0	0	1,207	0	131	0	1	7	29	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87800	0.00000	0.09555	0.00000	0.00051	0.00518	0.02077	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		2	-	-	-	-	-	-	-	-	-	-	-	2
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.09680	0.04068	0.00000	0.00000	0.86252
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,433	972	3,314	414	638	-	67	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		486	271	12	107	84	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		5,921	1,243	3,326	521	722	0	76	0	0	6	22	0	4
355	Admin & General O&M Allocators		1.00000	0.20992	0.56174	0.08791	0.12196	0.00000	0.01287	0.00000	0.00006	0.00098	0.00380	0.00000	0.00075
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,197	2,983	12,409	1,593	1,929	0	208	0	1	13	51	0	9
362	Total O&M Allocators		1.00000	0.15539	0.64640	0.08298	0.10051	0.00000	0.01081	0.00000	0.00008	0.00068	0.00266	0.00000	0.00049
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		19,197	2,983	12,409	1,593	1,929	-	208	-	1	13	51	-	9
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		11,944	11,944	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,679	1,679	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		791	791	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,305	2,305	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		16,872	16,872	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,483	-	-	3,483	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,563	79	0	3,483	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02222	0.00000	0.97773	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		20,435	16,951	0	3,483	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82953	0.00000	0.17047	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		3,109	-	-	-	3,109	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		381	-	-	-	-	-	381	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,541	0	0	0	3,109	0	381	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87808	0.00000	0.10759	0.00000	0.00014	0.01419	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		7,104	79	0	3,483	3,109	0	381	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01115	0.00000	0.49037	0.43771	0.00000	0.05363	0.00000	0.00007	0.00707	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,976	16,951	0	3,483	3,109	0	381	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70701	0.00000	0.14529	0.12969	0.00000	0.01589	0.00000	0.00002	0.00210	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		2,013	360	1,228	153	236	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		2,013	360	1,228	153	236	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.17878	0.60973	0.07611	0.11740	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00094
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		25	13	0	6	5	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		18	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		60	29	0	6	20	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		26,049	17,340	1,228	3,643	3,366	0	408	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.66568	0.04714	0.13985	0.12921	0.00000	0.01566	0.00000	0.00002	0.00201	0.00031	0.00000	0.00012
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		524	94	320	40	62	-	6	-	0	0	2	-	0
438	Gross Total Plant		5,602	3,124	138	1,231	968	-	102	-	0	8	30	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		6,126	3,218	457	1,271	1,030	0	109	0	0	8	32	0	1
441	Total Taxes Other Allocator		1.00000	0.52528	0.07467	0.20748	0.16813	0.00000	0.01774	0.00000	0.00004	0.00134	0.00524	0.00000	0.00009
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	76,436	45,965	(7,988)	10,673	13,213	0	6,311	0	2,058	1,403	8	0	4,793
446	Total Oper. Exp. Before Tax	Line 19	51,371	23,541	14,094	6,507	6,325	0	724	0	2	74	91	0	13
447	Net Oper. Income (NOI) before Tax		25,066	22,425	(22,082)	4,166	6,888	0	5,586	0	2,056	1,329	(83)	0	4,780
448	Interest Expense	Line 8 x WACC	9,662	4,968	227	2,459	1,749	-	186	-	0	15	56	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	15,404	17,456	(22,309)	1,708	5,139	-	5,400	-	2,056	1,315	(140)	-	4,779
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	15,404	17,456	(22,309)	1,708	5,139	0	5,400	0	2,056	1,315	(140)	0	4,779
453	Fed & St Permanent Differences	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(26,624)	(14,848)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
455	State Taxable Income	Ln 452:454	(10,571)	2,971	(22,948)	(4,001)	648	0	4,926	0	2,055	1,279	(279)	0	4,778
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(581)	163	(1,262)	(220)	36	-	271	-	113	70	(15)	-	263
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,464	817	36	322	253	-	27	-	0	2	8	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	883	980	(1,226)	102	289	-	298	-	113	72	(7)	-	263
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	15,404	17,456	(22,309)	1,708	5,139	-	5,400	-	2,056	1,315	(140)	-	4,779
464	Fed & St Permanent Differences	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(20,790)	(11,594)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	581	(163)	1,262	220	(36)	-	(271)	-	(113)	(70)	15	-	(263)
467	Fed. Taxable Income	Ln 463:466	(4,156)	6,061	(21,542)	(2,498)	1,621	-	4,762	-	1,942	1,217	(233)	-	4,515
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	(873)	1,273	(4,524)	(525)	340	-	1,000	-	408	255	(49)	-	948
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	(873)	1,273	(4,524)	(525)	340	-	1,000	-	408	255	(49)	-	948
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,366	2,435	107	959	755	-	80	-	0	6	24	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(308)	(171)	(8)	(68)	(53)	-	(6)	-	(0)	(0)	(2)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(494)	(275)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	2,679	3,254	(4,436)	256	955	-	1,065	-	408	260	(30)	-	948
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	(1,454)	1,436	(5,786)	(745)	376	-	1,271	-	521	326	(64)	-	1,211
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	5,523	3,080	136	1,214	955	-	101	-	0	8	30	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(494)	(275)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(225)	(126)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	3,010	3,926	(5,676)	236	1,148	-	1,352	-	521	332	(40)	-	1,211
487															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	26.33%	25.83%	25.33%	27.30%	25.86%	#DIV/0!	25.40%	#DIV/0!	25.35%	25.36%	24.76%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
493	Interest Expense	Line 8 x WACC	(9,662)	(4,968)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(719)	(401)	(18)	(158)	(124)	-	(13)	-	(0)	(1)	(4)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(20,790)	(11,594)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,366	2,435	107	959	755	-	80	-	0	6	24	-	0
500	Base for FIT Computation	Ln 492:499	7,869	3,315	167	2,587	1,562	-	169	-	0	15	53	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,092	881	44	688	415	-	45	-	0	4	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(494)	(275)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,585	599	32	576	328	-	36	-	(0)	3	11	-	0
506	Total FIT - Deferred	Line 499	4,366	2,435	107	959	755	-	80	-	0	6	24	-	0
507	Total FIT - Current & Deferred	Ln 505:506	5,951	3,034	139	1,536	1,083	-	115	-	0	9	35	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
511	Interest Expense	Line 26 x WACC	(9,662)	(4,968)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(26,624)	(14,848)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,464	817	36	322	253	-	27	-	0	2	8	-	0
515	Net FIT Allowable	Line 507	5,951	3,034	139	1,536	1,083	-	115	-	0	9	35	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(225)	(126)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	5,591	1,760	103	2,314	1,222	-	134	-	(0)	13	44	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	325	102	6	135	71	-	8	-	(0)	1	3	-	0
521	Total SIT - Deferred	Line 514	1,464	817	36	322	253	-	27	-	0	2	8	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,790	919	42	457	324	-	35	-	0	3	10	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(225)	(126)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	7,189	3,645	168	1,871	1,311	-	140	-	0	11	42	-	0
528	Total Income Tax Allocator		1.00000	0.50700	0.02333	0.26026	0.18241	0.00000	0.01945	0.00000	0.00002	0.00156	0.00590	0.00000	0.00007
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		618	618	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		128	128	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		147	147	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,720	-	2,720	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		306	-	306	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		92	-	92	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,153	937	3,217	0	0	0	0	0	0	0	0	0	0
541	Transmission		408	7	-	401	0	-	-	-	-	-	-	-	-
542	Distribution		709	-	-	-	619	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,270	943	3,217	401	619	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,274	943	3,217	401	619	0	65	0	0	5	19	0	3
548	Admin & General		2,528	452	1,542	192	297	-	31	-	0	2	9	-	2
549	Total		$7,802	$1,395	$4,758	$594	$916	$0	$97	$0	$0	$7	$29	$0	$5
550	Total Labor Allocator		1.00000	0.17884	0.60992	0.07613	0.11743	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00062

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	21,161	11,152	2,651	2,102	1,933	-	449	-	334	278	-	-	2,262
3	Accum. Depreciation & Amort.	Line 163	(6,750)	(3,587)	(1,261)	(355)	(389)	-	(136)	-	(144)	(69)	-	-	(809)
4	Net Plant in Service		14,411	7,565	1,390	1,747	1,544	-	313	-	190	209	-	-	1,453
5	Construction Work in Progress	Line 207	544	255	108	66	2	-	51	-	1	2	-	-	59
6	Plant Held for Future Use	Line 217	27	5	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,028	175	468	68	28	-	5	-	(3)	12	-	-	1,275
8	Total Rate Base		17,010	8,000	1,970	1,894	1,575	-	369	-	188	223	-	-	2,790
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	11,297	1,193	4,108	1,595	2,092	-	996	-	327	223	1	-	762
12	Other Operating Revenue	Line 283	117	86	0	9	1	-	2	-	19	0	-	-	0
13	Total Revenue		11,413	1,279	4,108	1,603	2,093	-	998	-	346	223	1	-	762
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,813	83	1,859	21	30	-	7	-	20	25	-	-	767
17	Depreciation	Line 432	1,050	482	184	48	52	-	14	-	9	15	-	-	245
18	Tax Other Than Income Tax	Line 440	245	90	69	17	16	-	4	-	3	3	-	-	44
19	Operating Expense before Tax		4,108	655	2,112	87	98	-	25	-	32	43	-	-	1,056
20	Income Tax Expense	Line 486	1,751	109	494	373	496	-	244	-	78	44	0	-	(90)
21	Total Operating Expense		5,859	764	2,606	460	595	-	269	-	111	88	0	-	967
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	5,554	515	1,502	1,143	1,498	-	729	-	236	135	1	-	(204)
25	Net Operating Income Required	Ln 8 x Ln 33	1,045	492	121	116	97	-	23	-	12	14	-	-	171
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	4,509	23	1,381	1,027	1,402	-	706	-	224	122	1	-	(376)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	6,053	31	1,854	1,378	1,881	-	948	-	301	163	1	-	(505)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	6,787	1,170	2,727	568	691	-	290	-	103	101	0	-	1,138
31															
32	Rate of Return Earned	Ln 24 / Ln 8	32.65%	6.43%	76.23%	60.35%	95.13%	0.00%	197.46%	0.00%	125.26%	60.73%	0.00%	0.00%	-7.33%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,607	7,607	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		591	591	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		771	771	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,918	1,918	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		10,886	10,886	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		98	98	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,073	-	-	2,073	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,195	122	0	2,073	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.05545	0.00000	0.94449	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,081	11,008	0	2,073	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.84151	0.00000	0.15848	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,880	-	-	-	1,880	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		436	-	-	-	-	-	436	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		309	-	-	-	-	-	-	-	309	-	-	-	-
69	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.65772	0.00000	0.15271	0.00000	0.10812	0.08146	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,859	0	0	1	1,880	0	436	0	309	233	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00002	0.00000	0.00033	0.65749	0.00000	0.15265	0.00000	0.10808	0.08143	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		13,745	10,886	0	1	1,880	0	436	0	309	233	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.79198	0.00000	0.00007	0.13677	0.00000	0.03176	0.00000	0.02248	0.01694	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,431	145	2,660	29	53	-	12	-	25	46	-	-	1,461
83	Retail 100%, Class = # Bills		788	-	-	-	-	-	-	-	-	-	-	-	788

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,219	145	2,660	29	53	0	12	0	25	46	0	0	2,249
86	General & Intangible Plant Allocators		1.00000	0.02774	0.50963	0.00565	0.01019	0.00000	0.00237	0.00000	0.00471	0.00875	0.00000	0.00000	0.43096
87															
88	Other														
89	Labor		(14)	(0)	(9)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(0)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
96															
97	Total Gross Electric Plant in Service		21,161	11,152	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
98	Total Gross Electric Plant Allocators		1.00000	0.52700	0.12528	0.09935	0.09135	0.00000	0.02121	0.00000	0.01576	0.01315	0.00000	0.00000	0.10689
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,475	2,475	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		262	262	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		454	454	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		143	143	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,506	3,506	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		341	-	-	341	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		353	12	0	341	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.03281	0.00000	0.96714	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,860	3,518	0	341	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.91153	0.00000	0.08847	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		364	-	-	-	364	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		130	-	-	-	-	-	130	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		132	-	-	-	-	-	-	-	132	-	-	-	-
135	Distribution Metering		47	-	-	-	-	-	-	-	-	47	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		673	0	0	0	364	0	130	0	132	47	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54063	0.00000	0.19330	0.00000	0.19591	0.07016	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,026	12	0	341	364	0	130	0	132	47	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.01129	0.00000	0.33268	0.35468	0.00000	0.12681	0.00000	0.12852	0.04602	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		4,533	3,518	0	341	364	0	130	0	132	47	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.77613	0.00000	0.07533	0.08031	0.00000	0.02871	0.00000	0.02910	0.01042	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,097	69	1,259	14	25	-	6	-	12	22	-	-	691
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		116	-	-	-	-	-	-	-	-	-	-	-	116
151	General & Intangible Plant Total		2,213	69	1,259	14	25	0	6	0	12	22	0	0	807
152	General & Intangible Plant Allocators		1.00000	0.03097	0.56881	0.00631	0.01137	0.00000	0.00264	0.00000	0.00525	0.00977	0.00000	0.00000	0.36489
153															
154	Other														
155	Labor		5	0	3	0	0	-	0	-	0	0	-	-	1
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	3	0	0	0	0	0	0	0	0	0	1
162															
163	Total Accumulated Depreciation		6,750	3,587	1,261	355	389	0	136	0	144	69	0	0	809
164	Total Accum Deprec Allocators		1.00000	0.53135	0.18687	0.05265	0.05766	0.00000	0.02015	0.00000	0.02127	0.01021	0.00000	0.00000	0.11984
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		10,886	10,886	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,506)	(3,506)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		7,379	7,379	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,195	122	0	2,073	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(353)	(12)	0	(341)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,842	110	0	1,732	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.05979	0.00000	0.94015	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
179	Distribution Reserve		(673)	0	0	0	(364)	0	(130)	0	(132)	(47)	0	0	0
180	Distribution Net Plant		2,185	0	0	0	1,516	0	306	0	177	186	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69379	0.00000	0.14020	0.00000	0.08107	0.08494	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,219	145	2,660	29	53	0	12	0	25	46	0	0	2,249
184	General & Intangible Reserve		(2,213)	(69)	(1,259)	(14)	(25)	0	(6)	0	(12)	(22)	0	0	(807)
185	General & Intangible Net Plant		3,006	76	1,401	16	28	0	7	0	13	24	0	0	1,442
186	General & Intangible Net Plant Allocators		1.00000	0.02537	0.46607	0.00517	0.00932	0.00000	0.00216	0.00000	0.00431	0.00800	0.00000	0.00000	0.47960
187															
188	Other Gross Plant		3	(0)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
189	Other Reserve		(5)	(0)	(3)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1)
190	Other Net Plant		(1)	(1)	(11)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	11
191	Other Net Plant Allocators		1.00000	0.48859	8.97480	0.09950	0.17941	0.00000	0.04165	0.00000	0.08290	0.15412	0.00000	0.00000	(9.02099)
192															
193	Total Gross Plant		21,161	11,152	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
194	Total Reserve		(6,750)	(3,587)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
195	Total Net Plant in Service		14,411	7,565	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
196	Total Net Plant Allocators		1.00000	0.52496	0.09643	0.12123	0.10713	0.00000	0.02171	0.00000	0.01318	0.01453	0.00000	0.00000	0.10083
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		245	245	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		65	-	-	65	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		51	-	-	-	-	-	51	-	-	-	-	-	-
206	Labor		179	6	108	1	2	-	0	-	1	2	-	-	59
207	Total Construction Work in Progress		544	255	108	66	2	0	51	0	1	2	0	0	59
208	Total Construction Work in Progress Allocator		1.00000	0.46871	0.19772	0.12177	0.00395	0.00000	0.09401	0.00000	0.00183	0.00340	0.00000	0.00000	0.10861
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		8	0	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		27	5	5	12	1	0	0	0	0	0	0	0	3

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.18690	0.18481	0.46504	0.05600	0.00000	0.00086	0.00000	0.00171	0.00317	0.00000	0.00000	0.10152
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		341	-	341	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		739	-	739	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,036)	(31)	(685)	(8)	(11)	-	(3)	-	(8)	(9)	-	-	(282)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,488	-	-	-	-	-	-	-	-	-	-	-	1,488
233	Retail 100%, Class = Prod		(204)	(204)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		409	215	39	50	44	-	9	-	5	6	-	-	41
235	Retail 100%, Class = T&D		(45)	(0)	-	(0)	(30)	-	(7)	-	(5)	(4)	-	-	-
236	Retail 100%, Class = Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		267	141	33	27	24	-	6	-	4	4	-	-	29
241	Total Working Capital		2,028	175	468	68	28	0	5	0	(3)	12	0	0	1,275
242	Total Working Capital Allocator		1.00000	0.08632	0.23089	0.03369	0.01360	0.00000	0.00249	0.00000	(0.00137)	0.00575	0.00000	0.00000	0.62862
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		21,161	11,152	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
247	Accumulated Depreciation		(6,750)	(3,587)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
248	Net Electric Plant in Service		14,411	7,565	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
249	Construction Work in Progress		544	255	108	66	2	0	51	0	1	2	0	0	59
250	Plant Held for Future Use		27	5	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,028	175	468	68	28	0	5	0	(3)	12	0	0	1,275
252	Total Rate Base		31,421	15,565	3,360	3,641	3,119	0	682	0	378	432	0	0	4,243
253	Total Rate Base Allocator		1.00000	0.49539	0.10694	0.11588	0.09926	0.00000	0.02170	0.00000	0.01204	0.01376	0.00000	0.00000	0.13503
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		11,244	1,140	4,108	1,595	2,092	-	996	-	327	223	1	-	762
258	Clean Energy Connect		52	52	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		11,297	1,193	4,108	1,595	2,092	-	996	-	327	223	1	-	762
262	Wholesale Revenue														

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		11,297	1,193	4,108	1,595	2,092	0	996	0	327	223	1	0	762
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.10557	0.36362	0.14115	0.18519	0.00000	0.08820	0.00000	0.02895	0.01975	0.00011	0.00000	0.06746
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		5,153	1,146	2,233	203	195	-	47	-	44	57	-	-	1,228
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		5,153	1,146	2,233	203	195	-	47	-	44	57	-	-	1,228
270	Function Allocator for Electric Revenue		1.00000	0.22247	0.43327	0.03939	0.03787	0.00000	0.00921	0.00000	0.00849	0.01109	0.00000	0.00000	0.23821
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9	-	-	9	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		19	-	-	-	-	-	-	-	19	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		86	86	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		117	86	0	9	1	0	2	0	19	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.73859	0.00048	0.07364	0.00750	0.00000	0.01313	0.00000	0.16598	0.00006	0.00000	0.00000	0.00061
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		48	48	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		937	-	937	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		238	-	238	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		86	-	86	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,361	0	1,361	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,409	48	1,361	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.03396	0.96604	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		15	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.03819	0.00000	0.96181	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		4	-	-	-	-	-	4	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		35	0	0	0	19	0	4	0	10	2	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.54199	0.00000	0.12979	0.00000	0.27836	0.04987	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		143	-	-	-	-	-	-	-	-	-	-	-	143
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		71	-	-	-	-	-	-	-	-	-	-	-	71
332	Customer Accounting O&M		331	0	0	0	0	0	0	0	6	15	0	0	310
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01791	0.04424	0.00000	0.00000	0.93785
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		827	27	497	6	10	-	2	-	5	9	-	-	273
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		14	8	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		88	-	-	-	-	-	-	-	-	-	-	-	88
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		929	35	498	7	11	0	3	0	5	9	0	0	362
355	Admin & General O&M Allocators		1.00000	0.03721	0.53635	0.00746	0.01209	0.00000	0.00281	0.00000	0.00518	0.00938	0.00000	0.00000	0.38953
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,813	83	1,859	21	30	0	7	0	20	25	0	0	767
362	Total O&M Allocators		1.00000	0.02950	0.66092	0.00754	0.01067	0.00000	0.00253	0.00000	0.00725	0.00891	0.00000	0.00000	0.27269
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,813	83	1,859	21	30	-	7	-	20	25	-	-	767
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		332	332	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		469	469	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		46	-	-	46	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		49	2	0	46	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.04535	0.00000	0.95460	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		518	472	0	46	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.91049	0.00000	0.08951	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		48	-	-	-	48	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		13	-	-	-	-	-	13	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		81	0	0	0	48	0	13	0	7	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59984	0.00000	0.16173	0.00000	0.08731	0.15112	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		129	2	0	46	48	0	13	0	7	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01705	0.00000	0.35882	0.37439	0.00000	0.10094	0.00000	0.05449	0.09432	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		599	472	0	46	48	0	13	0	7	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78783	0.00000	0.07745	0.08081	0.00000	0.02179	0.00000	0.01176	0.02036	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		306	10	184	2	4	-	1	-	2	3	-	-	101
415	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		358	10	184	2	4	0	1	0	2	3	0	0	153
418	General & Intangible Plant Allocators		1.00000	0.02795	0.51346	0.00569	0.01026	0.00000	0.00238	0.00000	0.00474	0.00882	0.00000	0.00000	0.42669
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		94	1	0	0	0	0	0	0	0	0	0	0	92
431															
432	Total Depreciation Expense		1,050	482	184	48	52	0	14	0	9	15	0	0	245
433	Total Depreciation Expense Allocators		1.00000	0.45919	0.17515	0.04615	0.04984	0.00000	0.01329	0.00000	0.00837	0.01464	0.00000	0.00000	0.23336
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	3	48	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		165	87	21	16	15	-	3	-	3	2	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		245	90	69	17	16	0	4	0	3	3	0	0	44
441	Total Taxes Other Allocator		1.00000	0.36587	0.28011	0.06914	0.06549	0.00000	0.01520	0.00000	0.01243	0.01223	0.00000	0.00000	0.17953
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	11,413	1,279	4,108	1,603	2,093	0	998	0	346	223	1	0	762
446	Total Oper. Exp. Before Tax	Line 19	4,108	655	2,112	87	98	0	25	0	32	43	0	0	1,056
447	Net Oper. Income (NOI) before Tax		7,305	624	1,996	1,517	1,995	0	973	0	314	180	1	0	(294)
448	Interest Expense	Line 8 x WACC	294	138	34	33	27	-	6	-	3	4	-	-	48
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	7,011	486	1,962	1,484	1,967	-	967	-	311	176	1	-	(342)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	7,011	486	1,962	1,484	1,967	0	967	0	311	176	1	0	(342)
453	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(784)	(413)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
455	State Taxable Income	Ln 452:454	6,247	83	1,866	1,408	1,897	0	950	0	299	166	1	0	(424)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	344	5	103	77	104	-	52	-	16	9	0	-	(23)
458	State Income Tax (Def.)	Ln 454 x Ln 456	43	23	5	4	4	-	1	-	1	1	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	387	27	108	82	108	-	53	-	17	10	0	-	(19)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	7,011	486	1,962	1,484	1,967	-	967	-	311	176	1	-	(342)
464	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(612)	(323)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
466	State Income Tax Exp. (Cur.)	Line 457	(344)	(5)	(103)	(77)	(104)	-	(52)	-	(16)	(9)	(0)	-	23
467	Fed. Taxable Income	Ln 463:466	6,075	169	1,785	1,348	1,809	-	902	-	285	159	1	-	(382)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	1,276	35	375	283	380	-	189	-	60	33	0	-	(80)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	1,276	35	375	283	380	-	189	-	60	33	0	-	(80)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	129	68	16	13	12	-	3	-	2	2	-	-	14
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(15)	(8)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	1,380	91	388	293	389	-	192	-	62	35	0	-	(69)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	1,619	40	478	360	484	-	242	-	76	42	0	-	(104)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	163	86	20	16	15	-	3	-	3	2	-	-	17
481	Total Direct Adjs.	Ln 459 + Ln 475	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(15)	(8)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	1,751	109	494	373	496	-	244	-	78	44	0	-	(90)
487															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.41%	25.83%	25.37%	25.37%	25.37%	#DIV/0!	25.35%	#DIV/0!	25.37%	25.38%	25.35%	#DIV/0!	25.21%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,045	492	121	116	97	-	23	-	12	14	-	-	171
493	Interest Expense	Line 8 x WACC	(294)	(138)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
494	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(21)	(11)	(3)	(2)	(2)	-	(0)	-	(0)	(0)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(612)	(323)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
499	Deferred Tax Federal	Ln 498 x Ln 468	129	68	16	13	12	-	3	-	2	2	-	-	14
500	Base for FIT Computation	Ln 492:499	256	92	25	34	24	-	6	-	1	3	-	-	70
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	68	25	7	9	6	-	2	-	0	1	-	-	19
503	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(15)	(8)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	53	17	5	8	5	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	129	68	16	13	12	-	3	-	2	2	-	-	14
507	Total FIT - Current & Deferred	Ln 505:506	182	84	21	20	17	-	4	-	2	2	-	-	31
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,045	492	121	116	97	-	23	-	12	14	-	-	171
511	Interest Expense	Line 26 x WACC	(294)	(138)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
512	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(784)	(413)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
514	State Deferred Tax	Ln 513 x Ln 456	43	23	5	4	4	-	1	-	1	1	-	-	5
515	Net FIT Allowable	Line 507	182	84	21	20	17	-	4	-	2	2	-	-	31
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	195	49	15	31	19	-	5	-	(1)	3	-	-	75
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	11	3	1	2	1	-	0	-	(0)	0	-	-	4
521	Total SIT - Deferred	Line 514	43	23	5	4	4	-	1	-	1	1	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	54	26	6	6	5	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	220	101	25	25	20	-	5	-	2	3	-	-	38
528	Total Income Tax Allocator		1.00000	0.46124	0.11433	0.11327	0.09280	0.00000	0.02177	0.00000	0.01031	0.01311	0.00000	0.00000	0.17317
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		408	-	408	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		46	-	46	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		508	26	482	0	0	0	0	0	0	0	0	0	0
541	Transmission		6	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	10	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		528	26	482	5	10	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	150
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		803	26	482	5	10	0	2	0	4	8	0	0	265
548	Admin & General		385	13	231	3	5	-	1	-	2	4	-	-	127
549	Total		$1,188	$39	$713	$8	$14	$0	$3	$0	$7	$12	$0	$0	$392
550	Total Labor Allocator		1.00000	0.03268	0.60029	0.00666	0.01200	0.00000	0.00279	0.00000	0.00555	0.01031	0.00000	0.00000	0.32974

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	597,319	-	-	-	-	-	-	-	-	-	-	597,319	-
3	Accum. Depreciation & Amort.	Line 163	(240,733)	-	-	-	-	-	-	-	-	-	-	(240,733)	-
4	Net Plant in Service		356,586	-	-	-	-	-	-	-	-	-	-	356,586	-
5	Construction Work in Progress	Line 207	664	-	-	-	-	-	-	-	-	-	-	664	-
6	Plant Held for Future Use	Line 217	31	-	-	-	-	-	-	-	-	-	-	31	-
7	Working Capital	Line 241	775	-	-	-	-	-	-	-	-	-	-	775	-
8	Total Rate Base		358,057	-	-	-	-	-	-	-	-	-	-	358,057	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	87,266	-	-	-	-	-	-	-	-	-	-	87,266	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		87,278	-	-	-	-	-	-	-	-	-	-	87,278	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	21,004	-	-	-	-	-	-	-	-	-	-	21,004	-
17	Depreciation	Line 432	25,612	-	-	-	-	-	-	-	-	-	-	25,612	-
18	Tax Other Than Income Tax	Line 440	4,950	-	-	-	-	-	-	-	-	-	-	4,950	-
19	Operating Expense before Tax		51,566	-	-	-	-	-	-	-	-	-	-	51,566	-
20	Income Tax Expense	Line 486	6,741	-	-	-	-	-	-	-	-	-	-	6,741	-
21	Total Operating Expense		58,307	-	-	-	-	-	-	-	-	-	-	58,307	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	28,971	-	-	-	-	-	-	-	-	-	-	28,971	-
25	Net Operating Income Required	Ln 8 x Ln 33	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	6,970	-	-	-	-	-	-	-	-	-	-	6,970	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	9,356	-	-	-	-	-	-	-	-	-	-	9,356	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	80,296	-	-	-	-	-	-	-	-	-	-	80,296	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	8.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.09%	0.00%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,429	-	-	-	-	-	-	-	-	-	-	16,429	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
87															
88	Other														
89	Labor		(53)	-	-	-	-	-	-	-	-	-	-	(53)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
96															
97	Total Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,775	-	-	-	-	-	-	-	-	-	-	7,775	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,775	0	0	0	0	0	0	0	0	0	0	7,775	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		17	-	-	-	-	-	-	-	-	-	-	17	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		17	0	0	0	0	0	0	0	0	0	0	17	0
162															
163	Total Accumulated Depreciation		240,733	0	0	0	0	0	0	0	0	0	0	240,733	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
179	Distribution Reserve		(232,940)	0	0	0	0	0	0	0	0	0	0	(232,940)	0
180	Distribution Net Plant		348,002	0	0	0	0	0	0	0	0	0	0	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
184	General & Intangible Reserve		(7,775)	0	0	0	0	0	0	0	0	0	0	(7,775)	0
185	General & Intangible Net Plant		8,654	0	0	0	0	0	0	0	0	0	0	8,654	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
189	Other Reserve		(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
190	Other Net Plant		(70)	0	0	0	0	0	0	0	0	0	0	(70)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
194	Total Reserve		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
195	Total Net Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		664	-	-	-	-	-	-	-	-	-	-	664	-
207	Total Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		31	-	-	-	-	-	-	-	-	-	-	31	-
217	Plant Held for Future Use Total		31	0	0	0	0	0	0	0	0	0	0	31	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,735)	-	-	-	-	-	-	-	-	-	-	(7,735)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,130	-	-	-	-	-	-	-	-	-	-	10,130	-
235	Retail 100%, Class = T&D		(9,158)	-	-	-	-	-	-	-	-	-	-	(9,158)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,538	-	-	-	-	-	-	-	-	-	-	7,538	-
241	Total Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
247	Accumulated Depreciation		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
248	Net Electric Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
249	Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
250	Plant Held for Future Use		31	0	0	0	0	0	0	0	0	0	0	31	0
251	Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
252	Total Rate Base		714,643	0	0	0	0	0	0	0	0	0	0	714,643	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,266											87,266	
261	Retail Revenue		87,266	-	-	-	-	-	-	-	-	-	-	87,266	-
262	Wholesale Revenue														

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		87,266	0	0	0	0	0	0	0	0	0	0	87,266	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		73,567	-	-	-	-	-	-	-	-	-	-	73,567	-
268	Less Lighting Facilities		(73,567)											(73,567)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		17,533	0	0	0	0	0	0	0	0	0	0	17,533	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,067	-	-	-	-	-	-	-	-	-	-	3,067	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		404	-	-	-	-	-	-	-	-	-	-	404	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		(0)	-	-	-	-	-	-	-	-	-	-	(0)	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		3,471	0	0	0	0	0	0	0	0	0	0	3,471	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		21,004	0	0	0	0	0	0	0	0	0	0	21,004	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		21,004	-	-	-	-	-	-	-	-	-	-	21,004	-
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,136	-	-	-	-	-	-	-	-	-	-	1,136	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,136	0	0	0	0	0	0	0	0	0	0	1,136	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		17	-	-	-	-	-	-	-	-	-	-	17	-
425	Retail 100%, Class = T&D		74	-	-	-	-	-	-	-	-	-	-	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		91	0	0	0	0	0	0	0	0	0	0	91	0
431															
432	Total Depreciation Expense		25,612	0	0	0	0	0	0	0	0	0	0	25,612	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		296	-	-	-	-	-	-	-	-	-	-	296	-
438	Gross Total Plant		4,655	-	-	-	-	-	-	-	-	-	-	4,655	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,950	0	0	0	0	0	0	0	0	0	0	4,950	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	87,278	0	0	0	0	0	0	0	0	0	0	87,278	0
446	Total Oper. Exp. Before Tax	Line 19	51,566	0	0	0	0	0	0	0	0	0	0	51,566	0
447	Net Oper. Income (NOI) before Tax		35,711	0	0	0	0	0	0	0	0	0	0	35,711	0
448	Interest Expense	Line 8 x WACC	6,186	-	-	-	-	-	-	-	-	-	-	6,186	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	29,526	-	-	-	-	-	-	-	-	-	-	29,526	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	29,526	0	0	0	0	0	0	0	0	0	0	29,526	0
453	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
454	State Temporary Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
455	State Taxable Income	Ln 452:454	7,943	0	0	0	0	0	0	0	0	0	0	7,943	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	437	-	-	-	-	-	-	-	-	-	-	437	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,654	-	-	-	-	-	-	-	-	-	-	1,654	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	29,526	-	-	-	-	-	-	-	-	-	-	29,526	-
464	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
465	Fed Temporary Differences	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
466	State Income Tax Exp. (Cur.)	Line 457	(437)	-	-	-	-	-	-	-	-	-	-	(437)	-
467	Fed. Taxable Income	Ln 463:466	12,353	-	-	-	-	-	-	-	-	-	-	12,353	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	2,594	-	-	-	-	-	-	-	-	-	-	2,594	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	2,594	-	-	-	-	-	-	-	-	-	-	2,594	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(256)	-	-	-	-	-	-	-	-	-	-	(256)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
477	Total Federal Income Tax Exp.	Ln 471:476	5,546	-	-	-	-	-	-	-	-	-	-	5,546	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	3,031	-	-	-	-	-	-	-	-	-	-	3,031	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	4,589	-	-	-	-	-	-	-	-	-	-	4,589	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
485	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
486	Total Income Tax Expense	Ln 479:485	6,741	-	-	-	-	-	-	-	-	-	-	6,741	-
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.77%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.77%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
493	Interest Expense	Line 8 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
494	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
495	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
496	Amort of Excess ADIT	Sch. 13	(598)	-	-	-	-	-	-	-	-	-	-	(598)	-
497	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
498	Temporary Diff Federal	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
500	Base for FIT Computation	Ln 492:499	1,828	-	-	-	-	-	-	-	-	-	-	1,828	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	486	-	-	-	-	-	-	-	-	-	-	486	-
503	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
504	Amort of Excess ADIT	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
505	Total FIT before Adding Deferred	Ln 502:504	65	-	-	-	-	-	-	-	-	-	-	65	-
506	Total FIT - Deferred	Line 499	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
507	Total FIT - Current & Deferred	Ln 505:506	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
511	Interest Expense	Line 26 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
512	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
513	Temporary State Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
514	State Deferred Tax	Ln 513 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
515	Net FIT Allowable	Line 507	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
517	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
518	Base for SIT Computation	Ln 510:517	(1,317)	-	-	-	-	-	-	-	-	-	-	(1,317)	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	(77)	-	-	-	-	-	-	-	-	-	-	(77)	-
521	Total SIT - Deferred	Line 514	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
522	Total SIT - Current & Deferred	Ln 520:521	1,140	-	-	-	-	-	-	-	-	-	-	1,140	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
525	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		2,977	-	-	-	-	-	-	-	-	-	-	2,977	-
543	Subtotal Prod, Trans and Dist		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
548	Admin & General		1,427	-	-	-	-	-	-	-	-	-	-	1,427	-
549	Total		$4,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,404	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
1	Rate Base														
2	Electric Plant in Service	Line 97	26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
3	Accum. Depreciation & Amort.	Line 163	(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,987,660)	(346,151)	(18,809)	(1,435,778)	(9,497)	(193,965)	(6,750)	(240,733)
4	Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,743,452	925,184	47,838	3,947,903	29,941	524,895	14,411	356,586
5	Construction Work in Progress	Line 207	1,263,210	(589,188)	674,022	54,078	619,944	426,385	37,916	1,496	135,989	453	16,497	544	664
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,175	32,532	20,552	1,805	98	8,726	48	1,246	27	31
7	Working Capital	Line 241	464,225	221,232	685,457	52,664	632,793	445,960	38,091	2,858	125,621	831	16,629	2,028	775
8	Total Rate Base		21,741,805	(2,288,967)	19,452,839	1,577,360	17,875,478	11,636,348	1,002,996	52,289	4,218,238	31,273	559,268	17,010	358,057
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	4,991,749	(2,098,675)	2,893,074	56,838	2,836,236	1,841,301	157,564	9,261	650,747	5,093	89,115	5,244	77,910
12	Other Operating Revenue	Line 283	237,141	63,617	300,758	166,573	134,186	93,839	8,083	566	27,612	114	3,843	117	12
13	Total Revenue		5,228,890	(2,035,058)	3,193,832	223,411	2,970,421	1,935,140	165,647	9,827	678,359	5,208	92,958	5,361	77,922
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,488,644	(1,846,649)	641,994	21,918	620,076	410,969	34,138	2,752	127,945	1,256	19,230	2,801	20,985
17	Depreciation	Line 432	780,190	96,131	876,321	49,492	826,829	532,759	46,052	2,590	191,432	1,285	26,049	1,050	25,612
18	Tax Other Than Income Tax	Line 440	456,480	(246,509)	209,970	14,833	195,137	126,465	10,905	599	45,505	342	6,126	245	4,950
19	Operating Expense before Tax		3,725,313	(1,997,028)	1,728,285	86,244	1,642,042	1,070,192	91,095	5,941	364,883	2,883	51,405	4,096	51,547
20	Income Tax Expense	Line 486	281,719	(26,777)	254,942	24,915	230,028	149,957	12,923	673	54,288	403	7,189	220	4,374
21	Total Operating Expense		4,007,033	(2,023,805)	1,983,228	111,158	1,872,069	1,220,150	104,018	6,614	419,171	3,286	58,594	4,316	55,922
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
25	Net Operating Income Required	Ln 8 x Ln 33	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	-	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	4,991,749	(2,098,675)	2,893,074	56,838	2,836,236	1,841,301	157,564	9,261	650,747	5,093	89,115	5,244	77,910
31															
32	Rate of Return Earned	Ln 24 / Ln 8					6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
33	Rate of Return Requested	Sch. 14					6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35	Revenues @ Cost of Service	Ln 11					2,836,236	1,841,301	157,564	9,261	650,747	5,093	89,115	5,244	77,910
36	Increase/(Decrease) Justified	Ln 28					-	-	-	-	-	-	-	-	-
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38															

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,740,018	(7,756)	6,732,262	174,837	6,557,425	4,050,981	363,740	20,525	1,833,325	7,803	273,445	7,607	-
43	Production Intermediate Demand		550,062	0	550,062	40,500	509,562	314,792	28,265	1,595	142,463	606	21,249	591	-
44	Production Peaking Demand		698,497	0	698,497	34,157	664,340	410,409	36,851	2,079	185,736	791	27,703	771	-
45	Production Solar Demand		1,697,137	0	1,697,137	44,072	1,653,064	1,021,214	91,695	5,174	462,164	1,967	68,933	1,918	-
46	Retail 100%, Removed		34,489	(34,489)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,797,396	520,552	29,373	2,623,688	11,167	391,329	10,886	0
48	Production Plant Allocators						0.96967	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	2,241	84,063	51,932	4,663	263	23,502	100	3,505	98	-
52	Production Intermediate Demand		2,476		2,476	182	2,293	1,417	127	7	641	3	96	3	-
53	Production Peaking Demand		18,046		18,046	882	17,163	10,603	952	54	4,799	20	716	20	-
54	Production Solar Demand		1,434		1,434	37	1,397	863	77	4	391	2	58	2	-
55	Transmission		5,637,654	(276,082)	5,361,572	1,499,001	3,862,571	2,409,140	215,594	11,550	1,064,642	3,801	155,772	2,073	-
56	Distribution Primary		332		332	-	332	224	17	1	79	2	8	0	-
57	Transmission Plant Total		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,474,179	221,431	11,879	1,094,053	3,927	160,156	2,195	0
58	Transmission Plant Allocators						0.72536	0.62356	0.05581	0.00299	0.27573	0.00099	0.04036	0.00055	0.00000
59															
60	Total Prod and Trans Plant		15,466,449	(318,328)	15,148,121	1,795,910	13,352,211	8,271,575	741,983	41,252	3,717,742	15,094	551,485	13,081	0
61	Prod and Trans Plant Allocators						0.88144	0.61949	0.05557	0.00309	0.27844	0.00113	0.04130	0.00098	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		5,581,727	(802,353)	4,779,373	-	4,779,373	3,235,829	249,364	10,474	1,138,590	22,381	120,855	1,880	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,182,891	(68,002)	2,114,889	-	2,114,889	1,654,641	146,546	2,432	298,081	-	12,752	436	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		628,921	(81,300)	547,621	-	547,621	490,006	38,990	4,342	13,951	-	22	309	-
69	Distribution Metering		380,260	(400)	379,860	4,674	375,187	323,987	31,340	2,854	15,792	21	960	233	-
70	Lighting Facilities		581,543	(600)	580,943	-	580,943	-	-	-	-	-	-	-	580,943
71	Distribution IS Equipment		3,765	0	3,765	-	3,765	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
73	Distribution Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
74															
75	Total Trans and Dist Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,464	466,241	20,102	1,466,415	22,402	138,354	2,858	580,943
76	Total Trans and Dist Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
78	Total Prod, Trans and Dist Plant		19,079,309	(994,900)	18,084,409	298,240	17,786,170	11,501,859	986,793	49,475	4,090,103	33,569	529,683	13,744	580,943
79	Total Prod, Trans and Dist Plant Allocators						0.98351	0.64667	0.05548	0.00278	0.22996	0.00189	0.02978	0.00077	0.03266
80															
81	General & Intangible Plant														
82	Labor		1,007,202	(17,816)	989,387	31,866	957,520	648,375	55,454	4,433	197,345	1,947	29,105	4,431	16,429
83	Retail 100%, Class = # Bills		108,593		108,593	-	108,593	96,518	7,665	855	2,756	0	10	788	-

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
84	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,115,795	(17,816)	1,097,979	31,866	1,066,113	744,893	63,119	5,288	200,102	1,948	29,115	5,219	16,429
86	General & Intangible Plant Allocators						0.97098	0.69870	0.05921	0.00496	0.18769	0.00183	0.02731	0.00490	0.01541
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(103)	(3,096)	(2,097)	(179)	(14)	(638)	(6)	(94)	(14)	(53)
90	Retail 100%, Class = # Bills		2,531	(110)	2,421	-	2,421	2,152	171	19	61	0	0	18	-
91	Retail 100%, Resid, Dem		0	10,125	10,125	-	10,125	10,125	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		28,136	(28,136)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		722,824	(715,967)	6,857	(2,593)	9,450	10,180	(8)	5	(577)	(6)	(94)	3	(53)
96															
97	Total Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
98	Total Gross Electric Plant Allocators						0.92579	0.64527	0.05569	0.00292	0.23582	0.00173	0.03149	0.00093	0.02616
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,999,318	190,767	2,190,086	56,877	2,133,209	1,317,833	118,329	6,677	596,403	2,539	88,955	2,475	-
104	Production Intermediate Demand		195,944	47,723	243,667	17,941	225,726	139,447	12,521	707	63,109	269	9,413	262	-
105	Production Peaking Demand		407,102	4,566	411,668	20,131	391,537	241,880	21,719	1,226	109,466	466	16,327	454	-
106	Production Solar Demand		115,254	11,128	126,382	3,282	123,100	76,047	6,828	385	34,416	146	5,133	143	-
107	Retail 100%, Removed		4,910	(4,910)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		64,833		64,833	1,684	63,150	39,012	3,503	198	17,655	75	2,633	73	-
110	Production Intermediate Demand		47,939		47,939	3,530	44,410	27,435	2,463	139	12,416	53	1,852	52	-
111	Production Peaking Demand		43,239		43,239	2,114	41,125	25,406	2,281	129	11,498	49	1,715	48	-
112	Production Solar Demand		594		594	15	579	358	32	2	162	1	24	1	-
113	Production Plant Total		2,879,134	249,274	3,128,408	105,573	3,022,835	1,867,417	167,677	9,461	845,124	3,597	126,052	3,506	0
114	Production Plant Allocators						0.96625	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	203	7,604	4,698	422	24	2,126	9	317	9	-
118	Production Intermediate Demand		1,279		1,279	94	1,185	732	66	4	331	1	49	1	-
119	Production Peaking Demand		1,256		1,256	61	1,194	738	66	4	334	1	50	1	-
120	Production Solar Demand		3		3	0	2	2	0	0	1	0	0	0	-
121	Transmission		894,307	(11,220)	883,088	246,896	636,192	396,802	35,510	1,902	175,354	626	25,657	341	-
122	Distribution Primary		40		40	-	40	27	2	0	10	0	1	0	-
123	Transmission Plant Total		904,691	(11,220)	893,472	247,254	646,218	402,998	36,066	1,934	178,155	638	26,074	353	0
124	Transmission Plant Allocators						0.72327	0.62363	0.05581	0.00299	0.27569	0.00099	0.04035	0.00055	0.00000
125															
126	Total Prod and Trans Plant		3,783,826	238,054	4,021,880	352,827	3,669,053	2,270,415	203,742	11,395	1,023,279	4,235	152,126	3,860	0
127	Prod and Trans Plant Allocators						0.91227	0.61880	0.05553	0.00311	0.27889	0.00115	0.04146	0.00105	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		961,641	(36,248)	925,393	-	925,393	626,529	48,283	2,028	220,456	4,333	23,400	364	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		637,375	(6,773)	630,602	-	630,602	493,369	43,696	725	88,880	-	3,802	130	-
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		235,181	(1,452)	233,730	-	233,730	209,139	16,641	1,853	5,954	-	10	132	-
135	Distribution Metering		77,075	(7)	77,068	948	76,120	65,732	6,358	579	3,204	4	195	47	-
136	Lighting Facilities		225,788	7,152	232,940	-	232,940	-	-	-	-	-	-	-	232,940
137	Distribution IS Equipment		626	0	626	-	626	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,137,686	(37,327)	2,100,359	948	2,099,411	1,394,769	114,978	5,185	318,495	4,338	28,033	673	232,940
139	Distribution Plant Allocators						0.99955	0.66436	0.05477	0.00247	0.15171	0.00207	0.01335	0.00032	0.11096
140															
141	Total Trans and Dist Plant		3,042,378	(48,547)	2,993,831	248,202	2,745,629	1,797,766	151,044	7,119	496,650	4,976	54,107	1,026	232,940
142	Total Trans and Dist Plant Allocators						0.91710	0.65477	0.05501	0.00259	0.18089	0.00181	0.01971	0.00037	0.08484
143															
144	Total Prod, Trans and Dist Plant		5,921,512	200,727	6,122,239	353,775	5,768,464	3,665,183	318,721	16,580	1,341,774	8,573	180,159	4,533	232,940
145	Total Prod, Trans and Dist Plant Allocators						0.94221	0.63538	0.05525	0.00287	0.23261	0.00149	0.03123	0.00079	0.04038
146															
147	General & Intangible Plant														
148	Labor		489,306	(21,062)	468,244	15,081	453,163	306,855	26,245	2,098	93,397	922	13,775	2,097	7,775
149	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991		15,991	-	15,991	14,213	1,129	126	406	0	1	116	-
151	General & Intangible Plant Total		505,297	(21,062)	484,235	15,081	469,153	321,067	27,373	2,224	93,803	922	13,776	2,213	7,775
152	General & Intangible Plant Allocators						0.96886	0.68435	0.05835	0.00474	0.19994	0.00196	0.02936	0.00472	0.01657
153															
154	Other														
155	Labor		1,009		1,009	33	977	661	57	5	201	2	30	5	17
156	Retail 100%, Class = # Bills		0	(2)	(2)	-	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	-
157	Retail 100%, Resid, Dem		0	750	750	-	750	750	-	-	-	-	-	-	-
158	Retail 100%, Removed		358,240	(358,240)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		358,775	(357,492)	1,282	(442)	1,725	1,410	56	5	201	2	30	5	17
162															
163	Total Accumulated Depreciation		6,785,583	(177,827)	6,607,756	368,414	6,239,342	3,987,660	346,151	18,809	1,435,778	9,497	193,965	6,750	240,733
164	Total Accum Deprec Allocators						0.94425	0.63912	0.05548	0.00301	0.23012	0.00152	0.03109	0.00108	0.03858
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,797,396	520,552	29,373	2,623,688	11,167	391,329	10,886	0
169	Production Reserve		(2,879,134)	(249,274)	(3,128,408)	(105,573)	(3,022,835)	(1,867,417)	(167,677)	(9,461)	(845,124)	(3,597)	(126,052)	(3,506)	0
170	Production Net Plant		6,841,068	(291,519)	6,549,549	187,993	6,361,557	3,929,979	352,876	19,912	1,778,564	7,570	265,277	7,379	0
171	Production Net Plant Allocators						0.97130	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
172															

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,474,179	221,431	11,879	1,094,053	3,927	160,156	2,195	0
174	Transmission Reserve		(904,691)	11,220	(893,472)	(247,254)	(646,218)	(402,998)	(36,066)	(1,934)	(178,155)	(638)	(26,074)	(353)	0
175	Transmission Net Plant		4,841,555	(264,863)	4,576,692	1,255,090	3,321,602	2,071,182	185,365	9,945	915,898	3,289	134,082	1,842	0
176	Transmission Net Plant Allocators						0.72576	0.62355	0.05581	0.00299	0.27574	0.00099	0.04037	0.00055	0.00000
177															
178	Distribution Gross Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
179	Distribution Reserve		(2,137,686)	37,327	(2,100,359)	(948)	(2,099,411)	(1,394,769)	(114,978)	(5,185)	(318,495)	(4,338)	(28,033)	(673)	(232,940)
180	Distribution Net Plant		7,221,420	(915,328)	6,306,092	3,725	6,302,366	4,309,695	351,263	14,916	1,147,920	18,064	110,321	2,185	348,002
181	Distribution Net Plant Allocators						0.99941	0.68382	0.05574	0.00237	0.18214	0.00287	0.01750	0.00035	0.05522
182															
183	General & Intangible Gross Plant		1,115,795	(17,816)	1,097,979	31,866	1,066,113	744,893	63,119	5,288	200,102	1,948	29,115	5,219	16,429
184	General & Intangible Reserve		(505,297)	21,062	(484,235)	(15,081)	(469,153)	(321,067)	(27,373)	(2,224)	(93,803)	(922)	(13,776)	(2,213)	(7,775)
185	General & Intangible Net Plant		610,498	3,246	613,745	16,785	596,959	423,826	35,746	3,064	106,299	1,026	15,339	3,006	8,654
186	General & Intangible Net Plant Allocators						0.97265	0.70997	0.05988	0.00513	0.17807	0.00172	0.02570	0.00504	0.01450
187															
188	Other Gross Plant		722,824	(715,967)	6,857	(2,593)	9,450	10,180	(8)	5	(577)	(6)	(94)	3	(53)
189	Other Reserve		(358,775)	357,492	(1,282)	442	(1,725)	(1,410)	(56)	(5)	(201)	(2)	(30)	(5)	(17)
190	Other Net Plant		364,049	(358,474)	5,575	(2,150)	7,725	8,771	(65)	0	(778)	(8)	(124)	(1)	(70)
191	Other Net Plant Allocators						1.38571	1.13535	(0.00840)	0.00003	(0.10071)	(0.00107)	(0.01600)	(0.00016)	(0.00905)
192															
193	Total Gross Plant		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
194	Total Reserve		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,987,660)	(346,151)	(18,809)	(1,435,778)	(9,497)	(193,965)	(6,750)	(240,733)
195	Total Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,743,452	925,184	47,838	3,947,903	29,941	524,895	14,411	356,586
196	Total Net Plant Allocators						0.91904	0.64758	0.05577	0.00288	0.23797	0.00180	0.03164	0.00087	0.02149
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,613	0	2,613	68	2,545	1,572	141	8	711	3	106	3	-
201	Production Intermediate Demand		443	0	443	33	410	253	23	1	115	0	17	0	-
202	Production Peaking Demand		613	0	613	30	583	360	32	2	163	1	24	1	-
203	Production Solar Demand		216,806	0	216,806	5,630	211,176	130,458	11,714	661	59,041	251	8,806	245	-
204	Transmission		715,026	(546,813)	168,213	47,029	121,184	75,584	6,764	362	33,402	119	4,887	65	-
205	Distribution Secondary		287,443	(42,112)	245,332	-	245,332	191,942	17,000	282	34,578	-	1,479	51	-
206	Labor		40,267	(264)	40,003	1,288	38,715	26,215	2,242	179	7,979	79	1,177	179	664
207	Total Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	426,385	37,916	1,496	135,989	453	16,497	544	664
208	Total Construction Work in Progress Allocator						0.91977	0.68778	0.06116	0.00241	0.21936	0.00073	0.02661	0.00088	0.00107
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	65	2,457	1,518	136	8	687	3	102	3	-
213	Production Peaking Demand		1,710	0	1,710	84	1,626	1,005	90	5	455	2	68	2	-
214	Transmission		32,072	0	32,072	8,967	23,105	14,411	1,290	69	6,369	23	932	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,411	186	8	848	17	90	1	-
216	Labor		1,841	0	1,841	59	1,782	1,207	103	8	367	4	54	8	31
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,175	32,532	20,552	1,805	98	8,726	48	1,246	27	31

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
218	Plant Held for Future Use Allocator						0.78001	0.63173	0.05549	0.00301	0.26822	0.00147	0.03831	0.00082	0.00094
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	1,242	46,573	28,771	2,583	146	13,021	55	1,942	54	-
223	Production Base Energy		39,559	0	39,559	453	39,106	21,366	2,009	187	12,788	142	2,273	341	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,754	0	86,754	1,843	84,911	46,393	4,363	406	27,766	309	4,935	739	-
226	Production Solar Demand		(327)	0	(327)	(8)	(319)	(197)	(18)	(1)	(89)	(0)	(13)	(0)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(394,777)	394,777	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(388,573)	152,197	(236,376)	(8,071)	(228,305)	(151,333)	(12,584)	(1,013)	(47,072)	(463)	(7,069)	(1,036)	(7,735)
231	EV C&I		0	5,091	5,091	-	5,091	-	-	-	5,091	-	-	-	-
232	Retail 100%, Class = # Bills		208,754	(3,781)	204,972	-	204,972	182,181	14,468	1,614	5,203	0	18	1,488	-
233	Retail 100%, Class = Prod		(194,505)	18,923	(175,581)	-	(175,581)	(108,469)	(9,739)	(550)	(49,089)	(209)	(7,322)	(204)	-
234	Retail 100%, Class = Net Plant		463,591	7,721	471,311	-	471,311	305,211	26,284	1,359	112,156	851	14,912	409	10,130
235	Retail 100%, Class = T&D		(130,835)	(1,611)	(132,446)	-	(132,446)	(89,925)	(7,350)	(317)	(23,117)	(353)	(2,181)	(45)	(9,158)
236	Retail 100%, Class = Metering		24,317	0	24,317	-	24,317	20,998	2,031	185	1,024	1	62	15	-
237	Retail 100%, Resid, Dem		5,062	0	5,062	-	5,062	5,062	-	-	-	-	-	-	-
238	Retail 100%, Removed		346,950	(346,950)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		311,192	0	311,192	23,092	288,100	185,901	16,044	841	67,940	498	9,072	267	7,538
241	Total Working Capital		464,225	221,232	685,457	52,664	632,793	445,960	38,091	2,858	125,621	831	16,629	2,028	775
242	Total Working Capital Allocator						0.92317	0.70475	0.06019	0.00452	0.19852	0.00131	0.02628	0.00321	0.00123
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,731,112	1,271,335	66,646	5,383,681	39,438	718,860	21,161	597,319
247	Accumulated Depreciation		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,987,660)	(346,151)	(18,809)	(1,435,778)	(9,497)	(193,965)	(6,750)	(240,733)
248	Net Electric Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,743,452	925,184	47,838	3,947,903	29,941	524,895	14,411	356,586
249	Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	426,385	37,916	1,496	135,989	453	16,497	544	664
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,175	32,532	20,552	1,805	98	8,726	48	1,246	27	31
251	Working Capital		464,225	221,232	685,457	52,664	632,793	445,960	38,091	2,858	125,621	831	16,629	2,028	775
252	Total Rate Base		41,620,396	(4,115,905)	37,504,492	3,038,803	34,465,688	22,379,800	1,928,181	100,127	8,166,141	61,214	1,084,163	31,421	714,643
253	Total Rate Base Allocator						0.91897	0.64934	0.05594	0.00291	0.23694	0.00178	0.03146	0.00091	0.02073
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		4,811,970	(2,101,020)	2,710,951	-	2,710,951	1,812,653	155,066	9,120	636,642	5,040	87,237	5,192	-
258	Clean Energy Connect		45,030	-	45,030	-	45,030	27,818	2,498	141	12,589	54	1,878	52	-
259	EV Revenues		-	2,344	2,344	-	2,344	829	-	-	1,515	-	-	-	-
260	Lighting Facilities Revenue		77,910	-	77,910	-	77,910	-	-	-	-	-	-	-	77,910
261	Retail Revenue		4,934,911	(2,098,675)	2,836,236	-	2,836,236	1,841,301	157,564	9,261	650,747	5,093	89,115	5,244	77,910
262	Wholesale Revenue		56,838	-	56,838	56,838	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
263	Total Revenue from Sales of Electric & Lighting		4,991,749	(2,098,675)	2,893,074	56,838	2,836,236	1,841,301	157,564	9,261	650,747	5,093	89,115	5,244	77,910
264	Total Retail Sales of Electric & Lighting Allocator						0.98035	0.66864	0.05720	0.00336	0.23484	0.00186	0.03218	0.00192	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,947,171	(2,008,281)	2,938,890	198,497	2,740,393	1,785,183	152,724	9,154	624,071	4,805	85,769	5,141	73,548
268	Less Lighting Facilities		(73,548)		(73,548)		(73,548)								(73,548)
269	Return & Pretax Op Exp net of Lighting Fac.		4,873,623	(2,008,281)	2,865,342	198,497	2,666,845	1,785,183	152,724	9,154	624,071	4,805	85,769	5,141	-
270	Function Allocator for Electric Revenue						1.00000	0.66940	0.05727	0.00343	0.23401	0.00180	0.03216	0.00193	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		22,045	0	22,045	6,163	15,881	9,905	886	47	4,377	16	640	9	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,415	109	5	498	10	53	1	-
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,761	510	8	1,038	-	44	2	-
277	Distribution Service		44,658	(10,383)	34,275	-	34,275	30,669	2,440	272	873	-	1	19	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	74,000	74,000	-	74,000	45,715	4,105	232	20,689	88	3,086	86	-
281	Wholesale 100%		160,359	0	160,359	160,359	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	51	576	374	32	2	136	1	18	1	12
283	Total Other Revenue		237,141	63,617	300,758	166,573	134,186	93,839	8,083	566	27,612	114	3,843	117	12
284	Total Other Revenue Allocator						0.44616	0.69932	0.06024	0.00422	0.20577	0.00085	0.02864	0.00087	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,125		23,125		22,524	13,915	1,249	71	6,297	27	939	26	-
290	Production Intermediate Demand		4,518		4,518		4,186	2,586	232	13	1,170	5	175	5	-
291	Production Peaking Demand		6,576		6,576		6,255	3,864	347	20	1,749	7	261	7	-
292	Production Solar Demand		8,495		8,495		8,275	5,112	459	26	2,313	10	345	10	-
293	Production Demand O&M Subtotal		42,715	0	42,715	0	41,239	25,476	2,288	129	11,530	49	1,720	48	0
294	Production Demand O&M Allocators						0.96546	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
295															
296	Production Energy														
297	Production Base Energy		108,887		108,887		107,640	58,812	5,531	514	35,198	392	6,256	937	-
298	Production Intermediate Energy		12,105		12,105		11,393	6,225	585	54	3,726	41	662	99	-
299	Production Peaking Energy		27,932		27,932		27,339	14,937	1,405	131	8,940	99	1,589	238	-
300	Production Solar Energy		10,007		10,007		9,892	5,405	508	47	3,235	36	575	86	-
301	Production Energy O&M Subtotal		158,931	0	158,931	0	156,265	85,379	8,029	747	51,099	568	9,083	1,361	0
302	Production Energy O&M Allocators						0.98323	0.54637	0.05138	0.00478	0.32700	0.00364	0.05812	0.00871	0.00000
303															
304	Production O&M Total		201,646	0	201,646	0	197,504	110,855	10,316	876	62,628	617	10,802	1,409	0
305	Production O&M Total Allocators						0.97946	0.56128	0.05223	0.00443	0.31710	0.00313	0.05469	0.00713	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		353		353	9	344	213	19	1	96	0	14	0	-
309	Production Intermediate Demand		29		29	2	27	17	1	0	7	0	1	0	-
310	Production Peaking Demand		36		36	2	34	21	2	0	10	0	1	0	-
311	Production Solar Demand		86		86	2	83	52	5	0	23	0	3	0	-
312	Transmission		36,911		36,911	10,320	26,591	16,585	1,484	80	7,329	26	1,072	14	-
313	Transmission O&M Total		37,415	0	37,415	10,335	27,080	16,887	1,511	81	7,466	27	1,093	15	0
314	Transmission O&M Allocators						0.72377	0.62361	0.05581	0.00299	0.27570	0.00099	0.04035	0.00055	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744		47,744	-	47,744	32,324	2,491	105	11,374	224	1,207	19	-
318	Distribution Secondary		21,790		21,790	-	21,790	17,048	1,510	25	3,071	-	131	4	-
319	Distribution Service		17,091		17,091	-	17,091	15,293	1,217	136	435	-	1	10	-
320	Distribution Metering		2,819		2,819	35	2,784	2,404	233	21	117	0	7	2	-
321	Lighting Facilities		17,533		17,533	-	17,533	-	-	-	-	-	-	-	17,533
322	Distribution IS Equipment		29		29	-	29	-	-	-	-	-	29	-	-
323	Distribution O&M Total		107,005	0	107,005	35	106,970	67,070	5,450	286	14,998	224	1,375	35	17,533
324	Distribution O&M Allocators						0.99968	0.62699	0.05095	0.00268	0.14020	0.00209	0.01285	0.00032	0.16391
325															
326	Customer Accounting														
327	Distribution Service		10,495		10,495		10,495	9,391	747	83	267	-	0	6	-
328	Meter Reading		2,015		2,015		2,015	1,791	142	16	51	0	0	15	-
329	Customer Records		19,773		19,773		19,770	17,572	1,396	156	502	0	2	143	-
330	Customer Billing		13,377		13,377		13,159	11,696	929	104	334	0	1	96	-
331	Retail 100%, Class = # Bills		9,800		9,800		9,800	8,710	692	77	249	0	1	71	-
332	Customer Accounting O&M		55,461	0	55,461	0	55,240	49,161	3,906	436	1,403	0	4	331	0
333	Customer Accounting O&M Allocators						0.99602	0.88994	0.07070	0.00789	0.02540	0.00000	0.00008	0.00599	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,874	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,874	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989		10,989		10,989	9,767	776	87	279	0	1	80	-
342	Sales O&M		10,989	0	10,989	0	10,989	9,767	776	87	279	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
344															
345	Admin and General														
346	Labor		204,029	(19,325)	184,704		178,755	121,042	10,352	828	36,841	364	5,433	827	3,067
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,442	9,964	860	45	3,641	27	486	14	404
349	EV O&M		0	2,063	2,063		2,063	1,852	-	-	210	-	-	-	-
350	Retail 100%, Class = # Bills		5,546	6,529	12,075		12,075	10,732	852	95	306	0	1	88	-
351	Retail 100%, Class = T&D		(0)	0	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
352	Retail 100%, Resid, Cust		0	11,750	11,750		11,750	11,750	-	-	-	-	-	-	-
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
354	Admin & General O&M		226,254	1,016	227,270	0	220,084	155,340	12,065	968	41,000	390	5,921	929	3,471
355	Admin & General O&M Allocators						0.96838	0.70582	0.05482	0.00440	0.18629	0.00177	0.02690	0.00422	0.01577
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,847,666	(1,847,666)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,847,666	(1,847,666)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,488,544	(1,846,649)	641,894	10,370	619,976	410,954	34,173	2,750	127,827	1,258	19,197	2,813	21,004
362	Total O&M Allocators						0.96585	0.66285	0.05512	0.00444	0.20618	0.00203	0.03096	0.00454	0.03388
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		100		100		100	15	(35)	2	118	(3)	34	(12)	(19)
365	Total Adjusted O&M		2,488,644	(1,846,649)	641,994	10,370	620,076	410,969	34,138	2,752	127,945	1,256	19,230	2,801	20,985
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		172,469	121,596	294,065	7,637	286,428	176,947	15,888	897	80,080	341	11,944	332	-
371	Production Intermediate Demand		12,032	31,426	43,458	3,200	40,258	24,870	2,233	126	11,255	48	1,679	47	-
372	Production Peaking Demand		17,932	2,008	19,940	975	18,965	11,716	1,052	59	5,302	23	791	22	-
373	Production Solar Demand		56,445	301	56,746	1,474	55,272	34,146	3,066	173	15,453	66	2,305	64	-
374	Production Base Demand		2,047		2,047	53	1,994	1,232	111	6	557	2	83	2	-
375	Production Intermediate Demand		1,035		1,035	76	959	593	53	3	268	1	40	1	-
376	Production Peaking Demand		763		763	37	725	448	40	2	203	1	30	1	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		263,498	154,556	418,054	13,452	404,602	249,951	22,443	1,266	113,119	481	16,872	469	0
380	Production Plant Allocators						0.96782	0.61777	0.05547	0.00313	0.27958	0.00119	0.04170	0.00116	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	41	1,521	940	84	5	425	2	63	2	-
384	Production Intermediate Demand		45		45	3	42	26	2	0	12	0	2	0	-
385	Production Peaking Demand		327		327	16	311	192	17	1	87	0	13	0	-
386	Production Solar Demand		26		26	1	25	16	1	0	7	0	1	0	-
387	Transmission		130,582	(10,685)	119,897	33,521	86,376	53,874	4,821	258	23,808	85	3,483	46	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		132,547	(10,685)	121,862	33,582	88,281	55,051	4,927	264	24,340	87	3,563	49	0
390	Transmission Plant Allocators						0.72443	0.62359	0.05581	0.00299	0.27571	0.00099	0.04036	0.00055	0.00000
391															
392	Total Prod and Trans Plant		396,045	143,871	539,917	47,034	492,883	305,002	27,370	1,531	137,459	569	20,435	518	0
393	Prod and Trans Plant Allocators						0.91289	0.61881	0.05553	0.00311	0.27889	0.00115	0.04146	0.00105	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		156,279	(33,320)	122,958	-	122,958	83,248	6,415	269	29,292	576	3,109	48	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		67,117	(3,935)	63,183	-	63,183	49,433	4,378	73	8,905	-	381	13	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		15,378	(2,904)	12,474	-	12,474	11,162	888	99	318	-	1	7	-
401	Distribution Metering		19,895	(14)	19,881	245	19,636	16,956	1,640	149	827	1	50	12	-
402	Lighting Facilities		19,512	4,873	24,385	-	24,385	-	-	-	-	-	-	-	24,385
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		278,180	(35,299)	242,880	245	242,636	160,799	13,322	590	39,342	577	3,541	81	24,385
405	Distribution Plant Allocators						0.99899	0.66272	0.05490	0.00243	0.16214	0.00238	0.01459	0.00033	0.10050
406															
407	Total Trans and Dist Plant		410,727	(45,984)	364,743	33,826	330,917	215,850	18,249	855	63,682	664	7,104	129	24,385
408	Total Trans and Dist Plant Allocators						0.90726	0.65228	0.05515	0.00258	0.19244	0.00201	0.02147	0.00039	0.07369
409															
410	Total Prod, Trans and Dist Plant		674,225	108,572	782,797	47,278	735,519	465,801	40,692	2,121	176,801	1,146	23,976	599	24,385
411	Total Prod, Trans and Dist Plant Allocators						0.93960	0.63330	0.05532	0.00288	0.24038	0.00156	0.03260	0.00081	0.03315
412															
413	General & Intangible Plant														
414	Labor		70,604	(2,186)	68,418	2,204	66,214	44,836	3,835	307	13,647	135	2,013	306	1,136
415	Retail 100%, Class = # Bills		7,139		7,139	-	7,139	6,345	504	56	181	0	1	52	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		77,743	(2,186)	75,556	2,204	73,353	51,181	4,339	363	13,828	135	2,013	358	1,136
418	General & Intangible Plant Allocators						0.97083	0.69774	0.05915	0.00495	0.18851	0.00184	0.02745	0.00488	0.01549
419															
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,584	1,123	12,707	-	12,707	11,294	897	100	323	0	1	92	-
423	Retail 100%, Resid, Dem		2,025	984	3,009	-	3,009	3,009	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	505	44	2	186	1	25	1	17
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	729	60	3	187	3	18	0	74
426	Retail 100%, Removed		14,217	(14,217)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	10	386	239	21	1	108	0	16	0	-
430	Other Plant Total		28,222	(10,255)	17,967	10	17,957	15,777	1,021	106	804	5	60	94	91
431															
432	Total Depreciation Expense		780,190	96,131	876,321	49,492	826,829	532,759	46,052	2,590	191,432	1,285	26,049	1,050	25,612
433	Total Depreciation Expense Allocators						0.94352	0.64434	0.05570	0.00313	0.23153	0.00155	0.03150	0.00127	0.03098
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	574	17,234	11,670	998	80	3,552	35	524	80	296
438	Gross Total Plant		199,661	(7,498)	192,163	14,259	177,903	114,795	9,907	519	41,953	307	5,602	165	4,655
439	Retail 100%, Removed		239,011	(239,011)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		456,480	(246,509)	209,970	14,833	195,137	126,465	10,905	599	45,505	342	6,126	245	4,950
441	Total Taxes Other Allocator						0.92936	0.64808	0.05588	0.00307	0.23320	0.00175	0.03139	0.00125	0.02537
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,228,890	(2,035,058)	3,193,832	223,411	2,970,421	1,935,140	165,647	9,827	678,359	5,208	92,958	5,361	77,922
446	Total Oper. Exp. Before Tax	Line 19	3,725,313	(1,997,028)	1,728,285	86,244	1,642,042	1,070,192	91,095	5,941	364,883	2,883	51,405	4,096	51,547
447	Net Oper. Income (NOI) before Tax		1,503,577	(38,030)	1,465,547	137,168	1,328,379	864,948	74,552	3,886	313,476	2,325	41,553	1,265	26,375
448	Interest Expense	Line 8 x WACC	342,735	(6,675)	336,059	27,250	308,809	201,025	17,327	903	72,873	540	9,662	294	6,186
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,160,842	(31,354)	1,129,488	109,918	1,019,570	663,923	57,224	2,983	240,603	1,785	31,891	971	20,189
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,160,842	(31,354)	1,129,488	109,918	1,019,570	663,923	57,224	2,983	240,603	1,785	31,891	971	20,189
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
454	State Temporary Differences	Sch. 13	(913,299)		(913,299)	(67,772)	(845,528)	(545,589)	(47,086)	(2,468)	(199,393)	(1,461)	(26,624)	(784)	(22,123)
455	State Taxable Income	Ln 452:454	269,821	(31,354)	238,466	43,800	194,667	131,642	11,287	575	46,074	360	5,917	207	(1,394)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	14,840	(1,724)	13,116	2,409	10,707	7,240	621	32	2,534	20	325	11	(77)
458	State Income Tax (Def.)	Ln 454 x Ln 456	50,231		50,231	3,727	46,504	30,007	2,590	136	10,967	80	1,464	43	1,217
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	65,072	(1,724)	63,347	6,136	57,211	37,248	3,211	167	13,501	100	1,790	54	1,140
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,160,842	(31,354)	1,129,488	109,918	1,019,570	663,923	57,224	2,983	240,603	1,785	31,891	971	20,189
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
465	Fed Temporary Differences	Sch. 13	(713,180)		(713,180)	(52,922)	(660,259)	(426,042)	(36,769)	(1,927)	(155,703)	(1,141)	(20,790)	(612)	(17,275)
466	State Income Tax Exp. (Cur.)	Line 457	(14,840)	1,724	(13,116)	(2,409)	(10,707)	(7,240)	(621)	(32)	(2,534)	(20)	(325)	(11)	77
467	Fed. Taxable Income	Ln 463:466	455,100	(29,630)	425,470	56,240	369,229	243,949	20,983	1,084	87,230	660	11,425	367	3,530
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	95,571	(6,222)	89,349	11,811	77,538	51,229	4,407	228	18,318	139	2,399	77	741
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	95,571	(6,222)	89,349	11,811	77,538	51,229	4,407	228	18,318	139	2,399	77	741
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	149,768	-	149,768	11,114	138,654	89,469	7,721	405	32,698	240	4,366	129	3,628
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(10,549)	-	(10,549)	(783)	(9,766)	(6,302)	(544)	(29)	(2,303)	(17)	(308)	(9)	(256)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(17,713)		(17,713)	(2,028)	(15,685)	(10,121)	(873)	(46)	(3,699)	(27)	(494)	(15)	(410)
477	Total Federal Income Tax Exp.	Ln 471:476	216,648	(6,222)	210,426	20,081	190,344	124,019	10,689	557	44,920	333	5,951	182	3,693
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	110,411	(7,947)	102,464	14,219	88,245	58,470	5,027	259	20,852	158	2,725	88	665
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	189,451	-	189,451	14,058	175,393	113,175	9,767	512	41,361	303	5,523	163	4,589
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,121)	(873)	(46)	(3,699)	(27)	(494)	(15)	(410)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,617)	(398)	(21)	(1,687)	(12)	(225)	(7)	(187)
485	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
486	Total Income Tax Expense	Ln 479:485	281,719	(26,777)	254,942	24,915	230,028	149,957	12,923	673	54,288	403	7,189	220	4,374
487			-												

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.79%	25.35%	25.81%	25.70%	25.82%	25.81%	25.82%	25.82%	25.82%	25.81%	25.82%	25.81%	25.97%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
493	Interest Expense	Line 8 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(201,025)	(17,327)	(903)	(72,873)	(540)	(9,662)	(294)	(6,186)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
496	Amort of Excess ADIT	Sch. 13	(17,713)	(7,496)	(25,209)	(2,369)	(22,841)	(14,738)	(1,272)	(67)	(5,386)	(39)	(719)	(21)	(598)
497	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
498	Temporary Diff Federal	Sch. 13	(713,180)	-	(713,180)	(52,922)	(660,259)	(426,042)	(36,769)	(1,927)	(155,703)	(1,141)	(20,790)	(612)	(17,275)
499	Deferred Tax Federal	Ln 498 x Ln 468	149,768	-	149,768	11,114	138,654	89,469	7,721	405	32,698	240	4,366	129	3,628
500	Base for FIT Computation	Ln 492:499	319,846	(23,408)	296,438	41,485	254,953	169,014	14,531	749	60,248	458	7,869	256	1,828
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	85,022	(6,222)	78,800	11,028	67,772	44,928	3,863	199	16,015	122	2,092	68	486
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(256)	(22)	(1)	(94)	(1)	(13)	(0)	(10)
504	Amort of Excess ADIT	Sch. 13	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,121)	(873)	(46)	(3,699)	(27)	(494)	(15)	(410)
505	Total FIT before Adding Deferred	Ln 502:504	66,880	(6,222)	60,658	8,968	51,690	34,551	2,967	152	12,223	94	1,585	53	65
506	Total FIT - Deferred	Line 499	149,768	-	149,768	11,114	138,654	89,469	7,721	405	32,698	240	4,366	129	3,628
507	Total FIT - Current & Deferred	Ln 505:506	216,648	(6,222)	210,426	20,081	190,344	124,019	10,689	557	44,920	333	5,951	182	3,693
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,221,857	(11,253)	1,210,605	112,253	1,098,352	714,991	61,629	3,213	259,188	1,922	34,364	1,045	22,001
511	Interest Expense	Line 26 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(201,025)	(17,327)	(903)	(72,873)	(540)	(9,662)	(294)	(6,186)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,308	1,149	60	4,864	36	649	19	540
513	Temporary State Differences	Sch. 13	(913,299)	-	(913,299)	(67,772)	(845,528)	(545,589)	(47,086)	(2,468)	(199,393)	(1,461)	(26,624)	(784)	(22,123)
514	State Deferred Tax	Ln 513 x Ln 456	50,231	-	50,231	3,727	46,504	30,007	2,590	136	10,967	80	1,464	43	1,217
515	Net FIT Allowable	Line 507	216,648	(6,222)	210,426	20,081	190,344	124,019	10,689	557	44,920	333	5,951	182	3,693
516	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,617)	(398)	(21)	(1,687)	(12)	(225)	(7)	(187)
517	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
518	Base for SIT Computation	Ln 510:517	254,981	(29,630)	225,351	41,391	183,960	124,402	10,666	543	43,540	340	5,591	195	(1,317)
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,840	(1,724)	13,116	2,409	10,707	7,240	621	32	2,534	20	325	11	(77)
521	Total SIT - Deferred	Line 514	50,231	-	50,231	3,727	46,504	30,007	2,590	136	10,967	80	1,464	43	1,217
522	Total SIT - Current & Deferred	Ln 520:521	65,072	(1,724)	63,347	6,136	57,211	37,248	3,211	167	13,501	100	1,790	54	1,140
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,617)	(398)	(21)	(1,687)	(12)	(225)	(7)	(187)
525	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,693)	(578)	(30)	(2,446)	(18)	(327)	(10)	(271)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	281,719	(26,777)	254,942	24,915	230,028	149,957	12,923	673	54,288	403	7,189	220	4,374
528	Total Income Tax Allocator						0.90227	0.65191	0.05618	0.00293	0.23601	0.00175	0.03125	0.00096	0.01902
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.97403	14,830	9,162	823	46	4,146	18	618	17	-
533	Production Intermediate Demand				3,315	0.92637	3,071	1,897	170	10	859	4	128	4	-
534	Production Peaking Demand				3,698	0.95110	3,517	2,173	195	11	983	4	147	4	-
535	Production Solar Demand				1,070	0.97403	1,043	644	58	3	291	1	43	1	-
536	Production Base Energy				47,336	0.98855	46,794	25,567	2,404	224	15,302	170	2,720	408	-
537	Production Intermediate Energy				5,593	0.94121	5,264	2,876	270	25	1,721	19	306	46	-
538	Production Peaking Energy				1,736	0.97876	1,700	929	87	8	556	6	99	15	-
539	Production Solar Energy				1,600	0.98855	1,581	864	81	8	517	6	92	14	-
540	Subtotal Production				79,574	0.97771	77,800	44,111	4,089	335	24,375	228	4,153	508	0
541	Transmission				13,981	0.72327	10,112	6,306	564	30	2,788	10	408	6	-
542	Distribution				43,076	0.99944	43,052	29,231	2,389	103	7,514	115	709	15	2,977
543	Subtotal Prod, Trans and Dist				136,631	0.95852	130,964	79,648	7,043	468	34,677	353	5,270	528	2,977
544	Customer Accounts				26,856	0.99602	26,749	23,805	1,891	211	679	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,905	628	70	226	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,123	486	54	175	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.96779	173,496	117,481	10,048	803	35,758	353	5,274	803	2,977
548	Admin & General				85,939	0.96779	83,171	56,319	4,817	385	17,142	169	2,528	385	1,427
549	Total				$265,209	0.96779	$256,667	$173,800	$14,865	$1,188	$52,899	$522	$7,802	$1,188	$4,404
550	Total Labor Allocator						0.96779	0.67714	0.05791	0.00463	0.20610	0.00203	0.03040	0.00463	0.01716

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	22,829,552	9,613,728	304,427	3,917,337	4,914,433	-	2,184,631	-	591,015	391,131	3,871	597,319	311,660
3	Accum. Depreciation & Amort.	Line 163	(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	-	(659,719)	-	(254,378)	(83,707)	(676)	(240,733)	(111,461)
4	Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	-	1,524,911	-	336,637	307,425	3,195	356,586	200,199
5	Construction Work in Progress	Line 207	619,944	219,761	12,349	123,405	5,465	-	247,750	-	1,760	647	4	664	8,139
6	Plant Held for Future Use	Line 217	32,532	4,315	568	23,208	3,813	-	111	-	81	30	0	31	375
7	Working Capital	Line 241	632,793	150,928	53,776	127,364	70,081	-	34,265	-	(4,910)	29,107	61	775	171,345
8	Total Rate Base		17,875,478	6,896,709	226,266	3,529,063	4,004,251	-	1,807,038	-	333,569	337,209	3,261	358,057	380,057
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,836,236	1,001,471	259,266	408,585	545,815	-	252,338	-	47,301	57,305	334	77,910	185,911
12	Other Operating Revenue	Line 283	134,186	74,224	6	15,995	2,222	-	7,419	-	34,286	11	0	12	10
13	Total Revenue		2,970,421	1,075,695	259,273	424,579	548,037	-	259,757	-	81,587	57,316	334	77,922	185,920
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	620,076	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	20,985	117,561
17	Depreciation	Line 432	826,829	415,826	21,127	90,329	133,107	-	70,670	-	15,570	20,805	8	25,612	33,775
18	Tax Other Than Income Tax	Line 440	195,137	77,163	7,869	31,515	40,729	-	18,101	-	5,389	3,336	32	4,950	6,052
19	Operating Expense before Tax		1,642,042	564,522	242,484	161,342	250,137	-	125,266	-	57,073	32,191	91	51,547	157,388
20	Income Tax Expense	Line 486	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
21	Total Operating Expense		1,872,069	651,930	245,370	207,737	301,998	-	148,725	-	61,091	36,596	134	55,922	162,568
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
25	Net Operating Income Required	Ln 8 x Ln 33	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,836,236	1,001,471	259,266	408,585	545,815	-	252,338	-	47,301	57,305	334	77,910	185,911
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	6.14%	6.14%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,557,425	6,557,425	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		509,562	509,562	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		664,340	664,340	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,653,064	1,653,064	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		84,063	84,063	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,293	2,293	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		17,163	17,163	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,397	1,397	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,862,571	-	-	3,862,571	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02644	0.00000	0.97347	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,352,211	9,489,309	0	3,862,571	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71069	0.00000	0.28928	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,779,373	-	-	-	4,779,373	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,114,889	-	-	-	-	-	2,114,889	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		547,621	-	-	-	-	-	-	-	547,621	-	-	-	-
69	Distribution Metering		375,187	-	-	-	-	-	-	-	-	375,187	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
74															
75	Total Trans and Dist Plant		8,401,779	0	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
78	Total Prod, Trans and Dist Plant		17,786,170	9,384,392	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52762	0.00000	0.00000	0.26871	0.00000	0.11891	0.00000	0.03079	0.02109	0.00021	0.03266	0.00000
80															
81	General & Intangible Plant														
82	Labor		957,520	124,823	305,415	54,944	135,165	-	59,810	-	43,535	15,996	106	16,429	201,297
83	Retail 100%, Class = # Bills		108,593	-	-	-	-	-	-	-	-	-	-	-	108,593

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
86	General & Intangible Plant Allocators		1.00000	0.11708	0.28647	0.05154	0.12678	0.00000	0.05610	0.00000	0.04084	0.01500	0.00010	0.01541	0.29067
87															
88	Other														
89	Labor		(3,096)	(404)	(988)	(178)	(437)	-	(193)	-	(141)	(52)	(0)	(53)	(651)
90	Retail 100%, Class = # Bills		2,421	-	-	-	-	-	-	-	-	-	-	-	2,421
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
96															
97	Total Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
98	Total Gross Electric Plant Allocators		1.00000	0.42111	0.01333	0.17159	0.21527	0.00000	0.09569	0.00000	0.02589	0.01713	0.00017	0.02616	0.01365
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,133,209	2,133,209	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		225,726	225,726	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		391,537	391,537	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		123,100	123,100	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		63,150	63,150	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		44,410	44,410	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		41,125	41,125	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		579	579	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,022,835	3,022,835	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,604	7,604	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,185	1,185	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		636,192	-	-	636,192	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		646,218	9,986	0	636,192	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01545	0.00000	0.98449	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,669,053	3,032,821	0	636,192	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82660	0.00000	0.17339	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		925,393	-	-	-	925,393	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		630,602	-	-	-	-	-	630,602	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		233,730	-	-	-	-	-	-	-	233,730	-	-	-	-
135	Distribution Metering		76,120	-	-	-	-	-	-	-	-	76,120	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,099,411	0	0	0	925,393	0	630,602	0	233,730	76,120	626	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44079	0.00000	0.30037	0.00000	0.11133	0.03626	0.00030	0.11096	0.00000
140															
141	Total Trans and Dist Plant		2,745,629	9,986	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00364	0.00000	0.23171	0.33706	0.00000	0.22967	0.00000	0.08513	0.02772	0.00023	0.08484	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,768,464	3,032,821	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52576	0.00000	0.11029	0.16043	0.00000	0.10932	0.00000	0.04052	0.01320	0.00011	0.04038	0.00000
146															
147	General & Intangible Plant														
148	Labor		453,163	59,075	144,543	26,003	63,969	-	28,306	-	20,604	7,571	50	7,775	95,267
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991	-	-	-	-	-	-	-	-	-	-	-	15,991
151	General & Intangible Plant Total		469,153	59,075	144,543	26,003	63,969	0	28,306	0	20,604	7,571	50	7,775	111,258
152	General & Intangible Plant Allocators		1.00000	0.12592	0.30809	0.05543	0.13635	0.00000	0.06033	0.00000	0.04392	0.01614	0.00011	0.01657	0.23715
153															
154	Other														
155	Labor		977	127	312	56	138	-	61	-	44	16	0	17	205
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,725	127	312	56	138	0	811	0	44	16	0	17	203
162															
163	Total Accumulated Depreciation		6,239,342	3,092,023	144,854	662,251	989,540	0	659,719	0	254,378	83,707	676	240,733	111,461
164	Total Accum Deprec Allocators		1.00000	0.49557	0.02322	0.10614	0.15860	0.00000	0.10574	0.00000	0.04077	0.01342	0.00011	0.03858	0.01786
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,022,835)	(3,022,835)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		6,361,557	6,361,557	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(646,218)	(9,986)	0	(636,192)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,321,602	94,932	0	3,226,379	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02858	0.00000	0.97133	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
179	Distribution Reserve		(2,099,411)	0	0	0	(925,393)	0	(630,602)	0	(233,730)	(76,120)	(626)	(232,940)	0
180	Distribution Net Plant		6,302,366	0	0	0	3,853,980	0	1,484,287	0	313,891	299,067	3,139	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.61151	0.00000	0.23551	0.00000	0.04981	0.04745	0.00050	0.05522	0.00000
182															
183	General & Intangible Gross Plant		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
184	General & Intangible Reserve		(469,153)	(59,075)	(144,543)	(26,003)	(63,969)	0	(28,306)	0	(20,604)	(7,571)	(50)	(7,775)	(111,258)
185	General & Intangible Net Plant		596,959	65,748	160,872	28,941	71,196	0	31,504	0	22,931	8,426	56	8,654	198,632
186	General & Intangible Net Plant Allocators		1.00000	0.11014	0.26949	0.04848	0.11926	0.00000	0.05277	0.00000	0.03841	0.01411	0.00009	0.01450	0.33274
187															
188	Other Gross Plant		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
189	Other Reserve		(1,725)	(127)	(312)	(56)	(138)	0	(811)	0	(44)	(16)	(0)	(17)	(203)
190	Other Net Plant		7,725	(531)	(1,299)	(234)	(575)	0	9,121	0	(185)	(68)	(0)	(70)	1,567
191	Other Net Plant Allocators		1.00000	(0.06874)	(0.16818)	(0.03026)	(0.07443)	0.00000	1.18065	0.00000	(0.02397)	(0.00881)	(0.00006)	(0.00905)	0.20284
192															
193	Total Gross Plant		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
194	Total Reserve		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
195	Total Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
196	Total Net Plant Allocators		1.00000	0.39311	0.00962	0.19621	0.23658	0.00000	0.09192	0.00000	0.02029	0.01853	0.00019	0.02149	0.01207
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,545	2,545	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		410	410	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		583	583	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		211,176	211,176	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		121,184	-	-	121,184	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		245,332	-	-	-	-	-	245,332	-	-	-	-	-	-
206	Labor		38,715	5,047	12,349	2,222	5,465	-	2,418	-	1,760	647	4	664	8,139
207	Total Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
208	Total Construction Work in Progress Allocator		1.00000	0.35448	0.01992	0.19906	0.00882	0.00000	0.39963	0.00000	0.00284	0.00104	0.00001	0.00107	0.01313
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,457	2,457	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,626	1,626	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,105	-	-	23,105	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,782	232	568	102	252	-	111	-	81	30	0	31	375
217	Plant Held for Future Use Total		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13265	0.01747	0.71338	0.11721	0.00000	0.00342	0.00000	0.00249	0.00092	0.00001	0.00094	0.01152
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		46,573	46,573	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		39,106	-	39,106	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		84,911	-	84,911	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(319)	(319)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(228,305)	(26,342)	(78,616)	(14,545)	(28,098)	-	(13,439)	-	(13,299)	(2,965)	(19)	(7,735)	(43,248)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		204,972	-	-	-	-	-	-	-	-	-	-	-	204,972
233	Retail 100%, Class = Prod		(175,581)	(175,581)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		471,311	185,275	4,533	92,474	111,502	-	43,321	-	9,564	8,734	91	10,130	5,687
235	Retail 100%, Class = T&D		(132,446)	(0)	-	(0)	(75,342)	-	(33,339)	-	(8,633)	(5,914)	(59)	(9,158)	-
236	Retail 100%, Class = Metering		24,317	-	-	-	-	-	-	-	-	24,317	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		288,100	121,321	3,842	49,435	62,018	-	27,569	-	7,458	4,936	49	7,538	3,933
241	Total Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
242	Total Working Capital Allocator		1.00000	0.23851	0.08498	0.20127	0.11075	0.00000	0.05415	0.00000	(0.00776)	0.04600	0.00010	0.00123	0.27078
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
247	Accumulated Depreciation		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
248	Net Electric Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
249	Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
250	Plant Held for Future Use		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375
251	Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
252	Total Rate Base		34,465,688	13,418,415	385,838	6,784,148	7,929,144	0	3,331,949	0	670,206	644,633	6,455	714,643	580,256
253	Total Rate Base Allocator		1.00000	0.38933	0.01119	0.19684	0.23006	0.00000	0.09667	0.00000	0.01945	0.01870	0.00019	0.02073	0.01684
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		2,710,951	956,441	259,266	408,585	545,815	-	249,994	-	47,301	57,305	334	-	185,911
258	Clean Energy Connect		45,030	45,030	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		2,344	-	-	-	-	-	2,344	-	-	-	-	-	-
260	Lighting Facilities Revenue		77,910											77,910	
261	Retail Revenue		2,836,236	1,001,471	259,266	408,585	545,815	-	252,338	-	47,301	57,305	334	77,910	185,911
262	Wholesale Revenue														

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		2,836,236	1,001,471	259,266	408,585	545,815	0	252,338	0	47,301	57,305	334	77,910	185,911
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35310	0.09141	0.14406	0.19244	0.00000	0.08897	0.00000	0.01668	0.02020	0.00012	0.02747	0.06555
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,740,393	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	73,548	180,740
268	Less Lighting Facilities		(73,548)											(73,548)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,666,845	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	-	180,740
270	Function Allocator for Electric Revenue		1.00000	0.37058	0.09614	0.14181	0.18605	0.00000	0.08861	0.00000	0.02909	0.01984	0.00011	0.00000	0.06777
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		15,881	-	-	15,881	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		34,275	-	-	-	-	-	-	-	34,275	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		74,000	74,000	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		576	224	6	113	132	-	56	-	11	11	0	12	10
283	Total Other Revenue		134,186	74,224	6	15,995	2,222	0	7,419	0	34,286	11	0	12	10
284	Total Other Revenue Allocator		1.00000	0.55315	0.00005	0.11920	0.01656	0.00000	0.05529	0.00000	0.25551	0.00008	0.00000	0.00009	0.00007
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		22,524	22,524	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		4,186	4,186	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		6,255	6,255	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		41,239	41,239	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,640	-	107,640	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,393	-	11,393	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		27,339	-	27,339	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		9,892	-	9,892	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		156,265	0	156,265	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		197,504	41,239	156,265	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20880	0.79120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,591	-	-	26,591	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27,080	489	0	26,591	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01804	0.00000	0.98196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744	-	-	-	47,744	-	-	-	-	-	-	-	-
318	Distribution Secondary		21,790	-	-	-	-	-	21,790	-	-	-	-	-	-
319	Distribution Service		17,091	-	-	-	-	-	-	-	17,091	-	-	-	-
320	Distribution Metering		2,784	-	-	-	-	-	-	-	-	2,784	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		106,970	0	0	0	47,744	0	21,790	0	17,091	2,784	29	17,533	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44633	0.00000	0.20370	0.00000	0.15977	0.02603	0.00027	0.16391	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,495	-	-	-	-	-	-	-	10,495	-	-	-	-
328	Meter Reading		2,015	-	-	-	-	-	-	-	-	2,015	-	-	-
329	Customer Records		19,770	-	-	-	-	-	-	-	-	-	-	-	19,770
330	Customer Billing		13,159	-	-	-	-	-	-	-	-	-	-	-	13,159
331	Retail 100%, Class = # Bills		9,800	-	-	-	-	-	-	-	-	-	-	-	9,800
332	Customer Accounting O&M		55,240	0	0	0	0	0	0	0	10,495	2,015	0	0	42,729
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19000	0.03648	0.00000	0.00000	0.77352
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989	-	-	-	-	-	-	-	-	-	-	-	10,989
342	Sales O&M		10,989	0	0	0	0	0	0	0	0	0	0	0	10,989
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		178,755	23,303	57,016	10,257	25,233	-	11,166	-	8,127	2,986	20	3,067	37,579
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,442	6,503	206	2,650	3,324	-	1,478	-	400	265	3	404	211
349	EV O&M		2,063	-	-	-	-	-	2,063	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		12,075	-	-	-	-	-	-	-	-	-	-	-	12,075
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	(0)	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		220,084	29,805	57,222	12,907	28,557	0	14,706	0	8,527	3,251	22	3,471	61,615
355	Admin & General O&M Allocators		1.00000	0.13543	0.26000	0.05864	0.12976	0.00000	0.06682	0.00000	0.03874	0.01477	0.00010	0.01577	0.27996
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		619,976	71,533	213,487	39,498	76,301	0	36,495	0	36,114	8,051	51	21,004	117,442
362	Total O&M Allocators		1.00000	0.11538	0.34435	0.06371	0.12307	0.00000	0.05887	0.00000	0.05825	0.01299	0.00008	0.03388	0.18943
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		100											(19)	119
365	Total Adjusted O&M		620,076	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	20,985	117,561
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		286,428	286,428	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		40,258	40,258	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		18,965	18,965	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		55,272	55,272	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,994	1,994	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		959	959	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		725	725	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		404,602	404,602	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,521	1,521	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		311	311	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		86,376	-	-	86,376	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		88,281	1,899	0	86,376	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02151	0.00000	0.97842	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		492,883	406,501	0	86,376	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82474	0.00000	0.17525	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		122,958	-	-	-	122,958	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		63,183	-	-	-	-	-	63,183	-	-	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,474	-	-	-	-	-	-	-	12,474	-	-	-	-
401	Distribution Metering		19,636	-	-	-	-	-	-	-	-	19,636	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		242,636	0	0	0	122,958	0	63,183	0	12,474	19,636	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50676	0.00000	0.26040	0.00000	0.05141	0.08093	0.00000	0.10050	0.00000
406															
407	Total Trans and Dist Plant		330,917	1,899	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00574	0.00000	0.26102	0.37159	0.00000	0.19093	0.00000	0.03770	0.05934	0.00000	0.07369	0.00000
409															
410	Total Prod, Trans and Dist Plant		735,519	406,501	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55267	0.00000	0.11744	0.16718	0.00000	0.08590	0.00000	0.01696	0.02670	0.00000	0.03315	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,214	8,632	21,120	3,799	9,347	-	4,136	-	3,011	1,106	7	1,136	13,920
415	Retail 100%, Class = # Bills		7,139	-	-	-	-	-	-	-	-	-	-	-	7,139
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,353	8,632	21,120	3,799	9,347	0	4,136	0	3,011	1,106	7	1,136	21,059
418	General & Intangible Plant Allocators		1.00000	0.11767	0.28792	0.05180	0.12742	0.00000	0.05638	0.00000	0.04104	0.01508	0.00010	0.01549	0.28709
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		12,707	-	-	-	-	-	-	-	-	-	-	-	12,707
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	307	8	153	185	-	72	-	16	14	0	17	9
425	Retail 100%, Class = T&D		1,074	0	-	0	611	-	270	-	70	48	0	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		386	386	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		17,957	693	8	153	796	0	3,351	0	86	62	1	91	12,716
431															
432	Total Depreciation Expense		826,829	415,826	21,127	90,329	133,107	0	70,670	0	15,570	20,805	8	25,612	33,775
433	Total Depreciation Expense Allocators		1.00000	0.50292	0.02555	0.10925	0.16099	0.00000	0.08547	0.00000	0.01883	0.02516	0.00001	0.03098	0.04085
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,234	2,247	5,497	989	2,433	-	1,076	-	784	288	2	296	3,623
438	Gross Total Plant		177,903	74,917	2,372	30,527	38,297	-	17,024	-	4,606	3,048	30	4,655	2,429
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		195,137	77,163	7,869	31,515	40,729	0	18,101	0	5,389	3,336	32	4,950	6,052
441	Total Taxes Other Allocator		1.00000	0.39543	0.04033	0.16150	0.20872	0.00000	0.09276	0.00000	0.02762	0.01709	0.00016	0.02537	0.03101
442															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,970,421	1,075,695	259,273	424,579	548,037	0	259,757	0	81,587	57,316	334	77,922	185,920
446	Total Oper. Exp. Before Tax	Line 19	1,642,042	564,522	242,484	161,342	250,137	0	125,266	0	57,073	32,191	91	51,547	157,388
447	Net Oper. Income (NOI) before Tax		1,328,379	511,173	16,789	263,237	297,900	0	134,491	0	24,514	25,125	243	26,375	28,532
448	Interest Expense	Line 8 x WACC	308,809	119,145	3,909	60,967	69,176	-	31,218	-	5,763	5,825	56	6,186	6,566
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,019,570	392,028	12,880	202,271	228,724	-	103,274	-	18,751	19,299	186	20,189	21,967
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,019,570	392,028	12,880	202,271	228,724	0	103,274	0	18,751	19,299	186	20,189	21,967
453	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
454	State Temporary Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
455	State Taxable Income	Ln 452:454	194,667	44,654	1,880	60,725	51,150	0	24,336	0	(2,604)	5,167	47	(1,394)	10,706
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	10,707	2,456	103	3,340	2,813	-	1,338	-	(143)	284	3	(77)	589
458	State Income Tax (Def.)	Ln 454 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	57,211	22,039	724	11,320	12,824	-	5,789	-	1,061	1,081	10	1,140	1,224
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,019,570	392,028	12,880	202,271	228,724	-	103,274	-	18,751	19,299	186	20,189	21,967
464	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
465	Fed Temporary Differences	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
466	State Income Tax Exp. (Cur.)	Line 457	(10,707)	(2,456)	(103)	(3,340)	(2,813)	-	(1,338)	-	143	(284)	(3)	77	(589)
467	Fed. Taxable Income	Ln 463:466	369,229	120,217	4,247	89,175	88,219	-	40,727	-	2,335	8,057	75	3,530	12,646
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	77,538	25,246	892	18,727	18,526	-	8,553	-	490	1,692	16	741	2,656
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	77,538	25,246	892	18,727	18,526	-	8,553	-	490	1,692	16	741	2,656
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(9,766)	(4,112)	(130)	(1,676)	(2,102)	-	(935)	-	(253)	(167)	(2)	(256)	(133)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
477	Total Federal Income Tax Exp.	Ln 471:476	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	88,245	27,702	995	22,067	21,339	-	9,891	-	347	1,976	18	665	3,244
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	175,393	73,859	2,339	30,096	37,756	-	16,784	-	4,541	3,005	30	4,589	2,394
481	Total Direct Adjs.	Ln 459 + Ln 475	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
485	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
486	Total Income Tax Expense	Ln 479:485	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Function (Revenue = COS)**	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.79%	#DIV/0!	26.01%	25.77%	25.78%	25.97%	25.65%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
493	Interest Expense	Line 8 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
494	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
495	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
496	Amort of Excess ADIT	Sch. 13	(22,841)	(9,618)	(305)	(3,919)	(4,917)	-	(2,186)	-	(591)	(391)	(4)	(598)	(312)
497	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
498	Temporary Diff Federal	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
499	Deferred Tax Federal	Ln 498 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
500	Base for FIT Computation	Ln 492:499	254,953	79,500	2,865	64,145	61,785	-	28,659	-	894	5,735	53	1,828	9,489
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	67,772	21,133	762	17,051	16,424	-	7,618	-	238	1,525	14	486	2,522
503	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
504	Amort of Excess ADIT	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
505	Total FIT before Adding Deferred	Ln 502:504	51,690	14,361	547	14,292	12,962	-	6,079	-	(179)	1,249	11	65	2,303
506	Total FIT - Deferred	Line 499	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
507	Total FIT - Current & Deferred	Ln 505:506	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
511	Interest Expense	Line 26 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
512	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
513	Temporary State Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
514	State Deferred Tax	Ln 513 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
515	Net FIT Allowable	Line 507	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
517	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
518	Base for SIT Computation	Ln 510:517	183,960	42,198	1,777	57,385	48,337	-	22,998	-	(2,461)	4,882	44	(1,317)	10,117
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	10,707	2,456	103	3,340	2,813	-	1,338	-	(143)	284	3	(77)	589
521	Total SIT - Deferred	Line 514	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
522	Total SIT - Current & Deferred	Ln 520:521	57,211	22,039	724	11,320	12,824	-	5,789	-	1,061	1,081	10	1,140	1,224
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
525	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
528	Total Income Tax Allocator		1.00000	0.37999	0.01255	0.20169	0.22545	0.00000	0.10198	0.00000	0.01747	0.01915	0.00018	0.01902	0.02252
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		14,830	14,830	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3,071	3,071	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,517	3,517	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1,043	1,043	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		46,794	-	46,794	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,264	-	5,264	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,581	-	1,581	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		77,800	22,461	55,339	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,112	156	-	9,955	1	-	-	-	-	-	-	-	-
542	Distribution		43,052	-	-	-	24,490	-	10,837	-	2,806	1,923	19	2,977	-
543	Subtotal Prod, Trans and Dist		130,964	22,617	55,339	9,955	24,491	0	10,837	0	2,806	1,923	19	2,977	0
544	Customer Accounts		26,749	-	-	-	-	-	-	-	5,082	976	-	-	20,691
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		173,496	22,617	55,339	9,955	24,491	0	10,837	0	7,888	2,898	19	2,977	36,474
548	Admin & General		83,171	10,842	26,529	4,772	11,741	-	5,195	-	3,782	1,389	9	1,427	17,485
549	Total		$256,667	$33,459	$81,868	$14,728	$36,232	$0	$16,032	$0	$11,670	$4,288	$29	$4,404	$53,959
550	Total Labor Allocator		1.00000	0.13036	0.31896	0.05738	0.14116	0.00000	0.06246	0.00000	0.04547	0.01671	0.00011	0.01716	0.21023

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	14,731,112	5,939,073	166,330	2,443,299	3,327,270	-	1,711,409	-	528,835	337,891	-	-	277,005
3	Accum. Depreciation & Amort.	Line 163	(3,987,660)	(1,910,159)	(79,144)	(413,055)	(669,959)	-	(516,313)	-	(227,615)	(72,348)	-	-	(99,068)
4	Net Plant in Service		10,743,452	4,028,914	87,186	2,030,243	2,657,311	-	1,195,096	-	301,220	265,543	-	-	177,938
5	Construction Work in Progress	Line 207	426,385	135,761	6,747	76,969	3,700	-	193,834	-	1,575	564	-	-	7,234
6	Plant Held for Future Use	Line 217	20,552	2,666	311	14,475	2,582	-	87	-	72	26	-	-	333
7	Working Capital	Line 241	445,960	93,239	29,382	79,439	47,447	-	23,925	-	(4,393)	25,111	-	-	151,811
8	Total Rate Base		11,636,348	4,260,580	123,625	2,201,126	2,711,040	-	1,412,942	-	298,474	291,244	-	-	337,316
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,841,301	618,679	141,656	254,840	369,539	-	198,268	-	42,324	49,578	-	-	166,418
12	Other Operating Revenue	Line 283	93,839	45,853	4	9,976	1,505	-	5,805	-	30,679	9	-	-	9
13	Total Revenue		1,935,140	664,532	141,659	264,816	371,044	-	204,072	-	73,003	49,587	-	-	166,426
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	410,969	44,191	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,705
17	Depreciation	Line 432	532,759	256,885	11,543	56,339	90,119	-	55,946	-	13,932	17,975	-	-	30,020
18	Tax Other Than Income Tax	Line 440	126,465	47,669	4,300	19,657	27,575	-	14,179	-	4,822	2,884	-	-	5,379
19	Operating Expense before Tax		1,070,192	348,745	132,486	100,631	169,353	-	98,917	-	51,069	27,887	-	-	141,103
20	Income Tax Expense	Line 486	149,957	53,998	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
21	Total Operating Expense		1,220,150	402,743	134,063	129,569	204,465	-	117,255	-	54,664	31,692	-	-	145,700
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
25	Net Operating Income Required	Ln 8 x Ln 33	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,841,301	618,679	141,656	254,840	369,539	-	198,268	-	42,324	49,578	-	-	166,418
31															
32		Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		4,050,981	4,050,981	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		314,792	314,792	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		410,409	410,409	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,021,214	1,021,214	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,797,396	5,797,396	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		51,932	51,932	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,417	1,417	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		10,603	10,603	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		863	863	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,409,140	-	-	2,409,140	-	-	-	-	-	-	-	-	-
56	Distribution Primary		224	-	-	-	224	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,474,179	64,815	0	2,409,140	224	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02620	0.00000	0.97371	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		8,271,575	5,862,210	0	2,409,140	224	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70872	0.00000	0.29126	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		3,235,829	-	-	-	3,235,829	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,654,641	-	-	-	-	-	1,654,641	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		490,006	-	-	-	-	-	-	-	490,006	-	-	-	-
69	Distribution Metering		323,987	-	-	-	-	-	-	-	-	323,987	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,704,464	0	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		11,501,860	5,797,396	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50404	0.00000	0.00000	0.28133	0.00000	0.14386	0.00000	0.04260	0.02817	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		648,375	77,112	166,870	34,269	91,512	-	46,794	-	38,955	13,950	-	-	178,914
83	Retail 100%, Class = # Bills		96,518	-	-	-	-	-	-	-	-	-	-	-	96,518

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		744,893	77,112	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
86	General & Intangible Plant Allocators		1.00000	0.10352	0.22402	0.04601	0.12285	0.00000	0.06282	0.00000	0.05230	0.01873	0.00000	0.00000	0.36976
87															
88	Other														
89	Labor		(2,097)	(249)	(540)	(111)	(296)	-	(151)	-	(126)	(45)	-	-	(579)
90	Retail 100%, Class = # Bills		2,152	-	-	-	-	-	-	-	-	-	-	-	2,152
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		10,180	(249)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
96															
97	Total Gross Electric Plant in Service		14,731,112	5,939,073	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
98	Total Gross Electric Plant Allocators		1.00000	0.40317	0.01129	0.16586	0.22587	0.00000	0.11618	0.00000	0.03590	0.02294	0.00000	0.00000	0.01880
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,317,833	1,317,833	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		139,447	139,447	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		241,880	241,880	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		76,047	76,047	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		39,012	39,012	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		27,435	27,435	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		25,406	25,406	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		358	358	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,867,417	1,867,417	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,698	4,698	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		732	732	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		738	738	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		396,802	-	-	396,802	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		402,998	6,169	0	396,802	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01531	0.00000	0.98463	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		2,270,415	1,873,586	0	396,802	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82522	0.00000	0.17477	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		626,529	-	-	-	626,529	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		493,369	-	-	-	-	-	493,369	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		209,139	-	-	-	-	-	-	-	209,139	-	-	-	-
135	Distribution Metering		65,732	-	-	-	-	-	-	-	-	65,732	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,394,769	0	0	0	626,529	0	493,369	0	209,139	65,732	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44920	0.00000	0.35373	0.00000	0.14995	0.04713	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,797,766	6,169	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00343	0.00000	0.22072	0.34852	0.00000	0.27443	0.00000	0.11633	0.03656	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,665,183	1,873,586	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.51118	0.00000	0.10826	0.17095	0.00000	0.13461	0.00000	0.05706	0.01793	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		306,855	36,495	78,974	16,218	43,310	-	22,146	-	18,436	6,602	-	-	84,674
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		14,213	-	-	-	-	-	-	-	-	-	-	-	14,213
151	General & Intangible Plant Total		321,067	36,495	78,974	16,218	43,310	0	22,146	0	18,436	6,602	0	0	98,887
152	General & Intangible Plant Allocators		1.00000	0.11367	0.24597	0.05051	0.13489	0.00000	0.06898	0.00000	0.05742	0.02056	0.00000	0.00000	0.30799
153															
154	Other														
155	Labor		661	79	170	35	93	-	48	-	40	14	-	-	183
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,410	79	170	35	93	0	798	0	40	14	0	0	181
162															
163	Total Accumulated Depreciation		3,987,660	1,910,159	79,144	413,055	669,959	0	516,313	0	227,615	72,348	0	0	99,068
164	Total Accum Deprec Allocators		1.00000	0.47902	0.01985	0.10358	0.16801	0.00000	0.12948	0.00000	0.05708	0.01814	0.00000	0.00000	0.02484
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		5,797,396	5,797,396	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,867,417)	(1,867,417)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,929,979	3,929,979	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		2,474,179	64,815	0	2,409,140	224	0	0	0	0	0	0	0	0
174	Transmission Reserve		(402,998)	(6,169)	0	(396,802)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		2,071,182	58,646	0	2,012,338	197	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02832	0.00000	0.97159	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
179	Distribution Reserve		(1,394,769)	0	0	0	(626,529)	0	(493,369)	0	(209,139)	(65,732)	0	0	0
180	Distribution Net Plant		4,309,695	0	0	0	2,609,301	0	1,161,273	0	280,867	258,255	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60545	0.00000	0.26946	0.00000	0.06517	0.05992	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		744,893	77,112	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
184	General & Intangible Reserve		(321,067)	(36,495)	(78,974)	(16,218)	(43,310)	0	(22,146)	0	(18,436)	(6,602)	0	0	(98,887)
185	General & Intangible Net Plant		423,826	40,617	87,896	18,051	48,203	0	24,648	0	20,519	7,348	0	0	176,545
186	General & Intangible Net Plant Allocators		1.00000	0.09584	0.20739	0.04259	0.11373	0.00000	0.05816	0.00000	0.04841	0.01734	0.00000	0.00000	0.41655
187															
188	Other Gross Plant		10,180	(249)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
189	Other Reserve		(1,410)	(79)	(170)	(35)	(93)	0	(798)	0	(40)	(14)	0	0	(181)
190	Other Net Plant		8,771	(328)	(710)	(146)	(389)	0	9,176	0	(166)	(59)	0	0	1,393
191	Other Net Plant Allocators		1.00000	(0.03740)	(0.08093)	(0.01662)	(0.04438)	0.00000	1.04621	0.00000	(0.01889)	(0.00677)	0.00000	0.00000	0.15879
192															
193	Total Gross Plant		14,731,112	5,939,073	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
194	Total Reserve		(3,987,660)	(1,910,159)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
195	Total Net Plant in Service		10,743,452	4,028,914	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
196	Total Net Plant Allocators		1.00000	0.37501	0.00812	0.18897	0.24734	0.00000	0.11124	0.00000	0.02804	0.02472	0.00000	0.00000	0.01656
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,572	1,572	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		253	253	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		360	360	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		130,458	130,458	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		75,584	-	-	75,584	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		191,942	-	-	-	-	-	191,942	-	-	-	-	-	-
206	Labor		26,215	3,118	6,747	1,386	3,700	-	1,892	-	1,575	564	-	-	7,234
207	Total Construction Work in Progress		426,385	135,761	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
208	Total Construction Work in Progress Allocator		1.00000	0.31840	0.01582	0.18052	0.00868	0.00000	0.45460	0.00000	0.00369	0.00132	0.00000	0.00000	0.01697
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,518	1,518	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,005	1,005	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,411	-	-	14,411	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,411	-	-	-	2,411	-	-	-	-	-	-	-	-
216	Labor		1,207	144	311	64	170	-	87	-	72	26	-	-	333
217	Plant Held for Future Use Total		20,552	2,666	311	14,475	2,582	0	87	0	72	26	0	0	333

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.12972	0.01511	0.70432	0.12562	0.00000	0.00424	0.00000	0.00353	0.00126	0.00000	0.00000	0.01620
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		28,771	28,771	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,366	-	21,366	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		46,393	-	46,393	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(197)	(197)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(151,333)	(16,273)	(42,954)	(9,072)	(19,023)	-	(10,603)	-	(11,900)	(2,588)	-	-	(38,920)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		182,181	-	-	-	-	-	-	-	-	-	-	-	182,181
233	Retail 100%, Class = Prod		(108,469)	(108,469)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		305,211	114,457	2,477	57,677	75,492	-	33,952	-	8,557	7,544	-	-	5,055
235	Retail 100%, Class = T&D		(89,925)	(0)	-	(0)	(51,010)	-	(26,084)	-	(7,724)	(5,107)	-	-	-
236	Retail 100%, Class = Metering		20,998	-	-	-	-	-	-	-	-	20,998	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		185,901	74,949	2,099	30,833	41,989	-	21,597	-	6,674	4,264	-	-	3,496
241	Total Working Capital		445,960	93,239	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
242	Total Working Capital Allocator		1.00000	0.20907	0.06588	0.17813	0.10639	0.00000	0.05365	0.00000	(0.00985)	0.05631	0.00000	0.00000	0.34041
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		14,731,112	5,939,073	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
247	Accumulated Depreciation		(3,987,660)	(1,910,159)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
248	Net Electric Plant in Service		10,743,452	4,028,914	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
249	Construction Work in Progress		426,385	135,761	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
250	Plant Held for Future Use		20,552	2,666	311	14,475	2,582	0	87	0	72	26	0	0	333
251	Working Capital		445,960	93,239	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
252	Total Rate Base		22,379,800	8,289,494	210,811	4,231,370	5,368,352	0	2,608,038	0	599,694	556,787	0	0	515,254
253	Total Rate Base Allocator		1.00000	0.37040	0.00942	0.18907	0.23987	0.00000	0.11654	0.00000	0.02680	0.02488	0.00000	0.00000	0.02302
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		1,812,653	590,861	141,656	254,840	369,539	-	197,438	-	42,324	49,578	-	-	166,418
258	Clean Energy Connect		27,818	27,818	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		829	-	-	-	-	-	829	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,841,301	618,679	141,656	254,840	369,539	-	198,268	-	42,324	49,578	-	-	166,418
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		1,841,301	618,679	141,656	254,840	369,539	0	198,268	0	42,324	49,578	0	0	166,418
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33600	0.07693	0.13840	0.20069	0.00000	0.10768	0.00000	0.02299	0.02693	0.00000	0.00000	0.09038
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,785,183	610,534	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,829
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,785,183	610,534	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,829
270	Function Allocator for Electric Revenue		1.00000	0.34200	0.07847	0.13213	0.18818	0.00000	0.10404	0.00000	0.03888	0.02565	0.00000	0.00000	0.09065
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9,905	-	-	9,905	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,415	-	-	-	1,415	-	-	-	-	-	-	-	-
276	Distribution Secondary		5,761	-	-	-	-	-	5,761	-	-	-	-	-	-
277	Distribution Service		30,669	-	-	-	-	-	-	-	30,669	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		45,715	45,715	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		374	138	4	71	90	-	44	-	10	9	-	-	9
283	Total Other Revenue		93,839	45,853	4	9,976	1,505	0	5,805	0	30,679	9	0	0	9
284	Total Other Revenue Allocator		1.00000	0.48864	0.00004	0.10631	0.01603	0.00000	0.06186	0.00000	0.32693	0.00010	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,915	13,915	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,586	2,586	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,864	3,864	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		5,112	5,112	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		25,476	25,476	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,812	-	58,812	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,225	-	6,225	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,937	-	14,937	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		5,405	-	5,405	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		85,379	0	85,379	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		110,855	25,476	85,379	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22982	0.77018	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		213	213	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,585	-	-	16,585	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,887	302	0	16,585	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01787	0.00000	0.98213	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		32,324	-	-	-	32,324	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,048	-	-	-	-	-	17,048	-	-	-	-	-	-
319	Distribution Service		15,293	-	-	-	-	-	-	-	15,293	-	-	-	-
320	Distribution Metering		2,404	-	-	-	-	-	-	-	-	2,404	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		67,070	0	0	0	32,324	0	17,048	0	15,293	2,404	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.48195	0.00000	0.25418	0.00000	0.22802	0.03585	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,391	-	-	-	-	-	-	-	9,391	-	-	-	-
328	Meter Reading		1,791	-	-	-	-	-	-	-	-	1,791	-	-	-
329	Customer Records		17,572	-	-	-	-	-	-	-	-	-	-	-	17,572
330	Customer Billing		11,696	-	-	-	-	-	-	-	-	-	-	-	11,696
331	Retail 100%, Class = # Bills		8,710	-	-	-	-	-	-	-	-	-	-	-	8,710
332	Customer Accounting O&M		49,161	0	0	0	0	0	0	0	9,391	1,791	0	0	37,978
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,874	-	-	-	-	-	-	-	-	-	-	-	1,874
337	Customer Serv & Info. O&M		1,874	0	0	0	0	0	0	0	0	0	0	0	1,874
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,767	-	-	-	-	-	-	-	-	-	-	-	9,767
342	Sales O&M		9,767	0	0	0	0	0	0	0	0	0	0	0	9,767
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		121,042	14,396	31,152	6,398	17,084	-	8,736	-	7,272	2,604	-	-	33,401
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,964	4,017	113	1,653	2,251	-	1,158	-	358	229	-	-	187
349	EV O&M		1,852	-	-	-	-	-	1,852	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		10,732	-	-	-	-	-	-	-	-	-	-	-	10,732
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		155,340	18,413	31,265	8,050	19,334	0	11,745	0	7,630	2,833	0	0	56,070
355	Admin & General O&M Allocators		1.00000	0.11853	0.20127	0.05182	0.12446	0.00000	0.07561	0.00000	0.04912	0.01824	0.00000	0.00000	0.36095
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		410,954	44,191	116,643	24,636	51,659	0	28,793	0	32,314	7,028	0	0	105,690
362	Total O&M Allocators		1.00000	0.10753	0.28384	0.05995	0.12570	0.00000	0.07006	0.00000	0.07863	0.01710	0.00000	0.00000	0.25718
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		15												15
365	Total Adjusted O&M		410,969	44,191	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,705
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		176,947	176,947	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		24,870	24,870	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		11,716	11,716	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		34,146	34,146	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		593	593	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		448	448	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		249,951	249,951	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		940	940	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		53,874	-	-	53,874	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		55,051	1,173	0	53,874	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02131	0.00000	0.97862	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		305,002	251,124	0	53,874	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82335	0.00000	0.17663	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		83,248	-	-	-	83,248	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		49,433	-	-	-	-	-	49,433	-	-	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		11,162	-	-	-	-	-	-	-	11,162	-	-	-	-
401	Distribution Metering		16,956	-	-	-	-	-	-	-	-	16,956	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		160,799	0	0	0	83,248	0	49,433	0	11,162	16,956	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51771	0.00000	0.30742	0.00000	0.06941	0.10545	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		215,850	1,173	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00543	0.00000	0.24959	0.38569	0.00000	0.22901	0.00000	0.05171	0.07856	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		465,801	251,124	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53912	0.00000	0.11566	0.17873	0.00000	0.10612	0.00000	0.02396	0.03640	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		44,836	5,332	11,539	2,370	6,328	-	3,236	-	2,694	965	-	-	12,372
415	Retail 100%, Class = # Bills		6,345	-	-	-	-	-	-	-	-	-	-	-	6,345
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,181	5,332	11,539	2,370	6,328	0	3,236	0	2,694	965	0	0	18,717
418	General & Intangible Plant Allocators		1.00000	0.10419	0.22546	0.04630	0.12364	0.00000	0.06322	0.00000	0.05263	0.01885	0.00000	0.00000	0.36570
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,294	-	-	-	-	-	-	-	-	-	-	-	11,294
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		505	190	4	95	125	-	56	-	14	12	-	-	8
425	Retail 100%, Class = T&D		729	0	-	0	414	-	212	-	63	41	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		239	239	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		15,777	428	4	95	539	0	3,277	0	77	54	0	0	11,302
431															
432	Total Depreciation Expense		532,759	256,885	11,543	56,339	90,119	0	55,946	0	13,932	17,975	0	0	30,020
433	Total Depreciation Expense Allocators		1.00000	0.48218	0.02167	0.10575	0.16916	0.00000	0.10501	0.00000	0.02615	0.03374	0.00000	0.00000	0.05635
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,670	1,388	3,003	617	1,647	-	842	-	701	251	-	-	3,220
438	Gross Total Plant		114,795	46,281	1,296	19,040	25,928	-	13,336	-	4,121	2,633	-	-	2,159
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		126,465	47,669	4,300	19,657	27,575	0	14,179	0	4,822	2,884	0	0	5,379
441	Total Taxes Other Allocator		1.00000	0.37694	0.03400	0.15543	0.21805	0.00000	0.11212	0.00000	0.03813	0.02281	0.00000	0.00000	0.04253
442															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,935,140	664,532	141,659	264,816	371,044	0	204,072	0	73,003	49,587	0	0	166,426
446	Total Oper. Exp. Before Tax	Line 19	1,070,192	348,745	132,486	100,631	169,353	0	98,917	0	51,069	27,887	0	0	141,103
447	Net Oper. Income (NOI) before Tax		864,948	315,787	9,173	164,185	201,690	0	105,155	0	21,935	21,700	0	0	25,323
448	Interest Expense	Line 8 x WACC	201,025	73,604	2,136	38,026	46,835	-	24,409	-	5,156	5,031	-	-	5,827
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	663,923	242,183	7,037	126,159	154,856	-	80,746	-	16,778	16,669	-	-	19,496
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	663,923	242,183	7,037	126,159	154,856	0	80,746	0	16,778	16,669	0	0	19,496
453	Fed & St Permanent Differences	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
454	State Temporary Differences	Sch. 13	(545,589)	(219,963)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
455	State Taxable Income	Ln 452:454	131,642	27,586	1,027	37,875	34,631	0	18,907	0	(2,330)	4,459	0	0	9,487
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	7,240	1,517	56	2,083	1,905	-	1,040	-	(128)	245	-	-	522
458	State Income Tax (Def.)	Ln 454 x Ln 456	30,007	12,098	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	37,248	13,615	395	7,060	8,682	-	4,526	-	949	934	-	-	1,086
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	663,923	242,183	7,037	126,159	154,856	-	80,746	-	16,778	16,669	-	-	19,496
464	Fed & St Permanent Differences	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
465	Fed Temporary Differences	Sch. 13	(426,042)	(171,765)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
466	State Income Tax Exp. (Cur.)	Line 457	(7,240)	(1,517)	(56)	(2,083)	(1,905)	-	(1,040)	-	128	(245)	-	-	(522)
467	Fed. Taxable Income	Ln 463:466	243,949	74,266	2,320	55,620	59,728	-	31,756	-	2,090	6,956	-	-	11,213
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	51,229	15,596	487	11,680	12,543	-	6,669	-	439	1,461	-	-	2,355
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	51,229	15,596	487	11,680	12,543	-	6,669	-	439	1,461	-	-	2,355
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	89,469	36,071	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(6,302)	(2,541)	(71)	(1,045)	(1,423)	-	(732)	-	(226)	(145)	-	-	(118)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(10,121)	(4,080)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
477	Total Federal Income Tax Exp.	Ln 471:476	124,019	44,942	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	58,470	17,113	544	13,763	14,448	-	7,709	-	311	1,706	-	-	2,876
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	113,175	45,628	1,278	18,771	25,562	-	13,148	-	4,063	2,596	-	-	2,128
481	Total Direct Adjs.	Ln 459 + Ln 475	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(10,121)	(4,080)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,617)	(1,862)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
485	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
486	Total Income Tax Expense	Ln 479:485	149,957	53,998	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
487															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.79%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.65%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
493	Interest Expense	Line 8 x WACC	(201,025)	(73,604)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
494	Permanent Diff Fed & State	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
495	Federal Portion of Direct Adjs.	Sch. 13	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(14,738)	(5,942)	(166)	(2,444)	(3,329)	-	(1,712)	-	(529)	(338)	-	-	(277)
497	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
498	Temporary Diff Federal	Sch. 13	(426,042)	(171,765)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
499	Deferred Tax Federal	Ln 498 x Ln 468	89,469	36,071	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
500	Base for FIT Computation	Ln 492:499	169,014	49,113	1,566	40,008	41,831	-	22,333	-	800	4,952	-	-	8,412
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	44,928	13,055	416	10,635	11,120	-	5,937	-	213	1,316	-	-	2,236
503	Federal Portion of Direct Adjs.	Sch. 13	(256)	(103)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(10,121)	(4,080)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
505	Total FIT before Adding Deferred	Ln 502:504	34,551	8,872	299	8,914	8,776	-	4,731	-	(160)	1,078	-	-	2,041
506	Total FIT - Deferred	Line 499	89,469	36,071	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
507	Total FIT - Current & Deferred	Ln 505:506	124,019	44,942	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	714,991	261,790	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
511	Interest Expense	Line 26 x WACC	(201,025)	(73,604)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
512	Permanent Diff Fed & State	Sch. 13	13,308	5,366	150	2,207	3,006	-	1,546	-	478	305	-	-	250
513	Temporary State Differences	Sch. 13	(545,589)	(219,963)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
514	State Deferred Tax	Ln 513 x Ln 456	30,007	12,098	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
515	Net FIT Allowable	Line 507	124,019	44,942	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,617)	(1,862)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
517	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
518	Base for SIT Computation	Ln 510:517	124,402	26,069	971	35,792	32,726	-	17,867	-	(2,202)	4,214	-	-	8,965
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	7,240	1,517	56	2,083	1,905	-	1,040	-	(128)	245	-	-	522
521	Total SIT - Deferred	Line 514	30,007	12,098	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
522	Total SIT - Current & Deferred	Ln 520:521	37,248	13,615	395	7,060	8,682	-	4,526	-	949	934	-	-	1,086
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,617)	(1,862)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
525	Parent Debt Tax Adjustment	Sch. 13	(6,693)	(2,698)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	149,957	53,998	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
528	Total Income Tax Allocator		1.00000	0.36009	0.01051	0.19297	0.23414	0.00000	0.12228	0.00000	0.02397	0.02537	0.00000	0.00000	0.03065
529															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		9,162	9,162	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,897	1,897	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,173	2,173	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		644	644	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,567	-	25,567	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,876	-	2,876	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		929	-	929	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		864	-	864	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		44,111	13,876	30,236	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,306	97	-	6,209	0	-	-	-	-	-	-	-	-
542	Distribution		29,231	-	-	-	16,581	-	8,479	-	2,511	1,660	-	-	-
543	Subtotal Prod, Trans and Dist		79,648	13,972	30,236	6,209	16,581	0	8,479	0	2,511	1,660	0	0	0
544	Customer Accounts		23,805	-	-	-	-	-	-	-	4,547	867	-	-	18,390
545	Customer Service & Info.		7,905	-	-	-	-	-	-	-	-	-	-	-	7,905
546	Sales		6,123	-	-	-	-	-	-	-	-	-	-	-	6,123
547	Subtotal before Admin & Gen		117,481	13,972	30,236	6,209	16,581	0	8,479	0	7,058	2,528	0	0	32,418
548	Admin & General		56,319	6,698	14,495	2,977	7,949	-	4,065	-	3,384	1,212	-	-	15,541
549	Total		$173,800	$20,670	$44,730	$9,186	$24,530	$0	$12,543	$0	$10,442	$3,739	$0	$0	$47,959
550	Total Labor Allocator		1.00000	0.11893	0.25737	0.05285	0.14114	0.00000	0.07217	0.00000	0.06008	0.02151	0.00000	0.00000	0.27594

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,271,335	533,274	15,642	218,650	256,411	-	150,677	-	42,080	32,603	-	-	21,999
3	Accum. Depreciation & Amort.	Line 163	(346,151)	(171,514)	(7,443)	(36,964)	(51,629)	-	(45,662)	-	(18,111)	(6,959)	-	-	(7,868)
4	Net Plant in Service		925,184	361,759	8,199	181,686	204,782	-	105,016	-	23,968	25,644	-	-	14,131
5	Construction Work in Progress	Line 207	37,916	12,190	634	6,888	285	-	17,167	-	125	51	-	-	574
6	Plant Held for Future Use	Line 217	1,805	239	29	1,295	199	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	38,091	8,372	2,763	7,109	3,656	-	1,696	-	(350)	2,444	-	-	12,400
8	Total Rate Base		1,002,996	382,560	11,626	196,978	208,922	-	123,887	-	23,750	28,141	-	-	27,132
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	157,564	55,552	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,273
12	Other Operating Revenue	Line 283	8,083	4,117	0	893	116	-	514	-	2,441	1	-	-	1
13	Total Revenue		165,647	59,669	13,321	23,698	28,594	-	17,542	-	5,809	4,740	-	-	12,274
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	34,138	3,968	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,425
17	Depreciation	Line 432	46,052	23,066	1,086	5,042	6,945	-	4,688	-	1,109	1,733	-	-	2,384
18	Tax Other Than Income Tax	Line 440	10,905	4,280	404	1,759	2,125	-	1,249	-	384	277	-	-	427
19	Operating Expense before Tax		91,095	31,314	12,459	9,005	13,051	-	8,323	-	4,064	2,643	-	-	10,236
20	Income Tax Expense	Line 486	12,923	4,848	148	2,590	2,706	-	1,607	-	286	368	-	-	370
21	Total Operating Expense		104,018	36,163	12,607	11,595	15,757	-	9,929	-	4,350	3,011	-	-	10,607
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
25	Net Operating Income Required	Ln 8 x Ln 33	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	157,564	55,552	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,273
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		363,740	363,740	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		28,265	28,265	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		36,851	36,851	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		91,695	91,695	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		520,552	520,552	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,663	4,663	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		127	127	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		952	952	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		215,594	-	-	215,594	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		221,431	5,820	0	215,594	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02628	0.00000	0.97364	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		741,983	526,372	0	215,594	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70941	0.00000	0.29056	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		249,364	-	-	-	249,364	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		146,546	-	-	-	-	-	146,546	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		38,990	-	-	-	-	-	-	-	38,990	-	-	-	-
69	Distribution Metering		31,340	-	-	-	-	-	-	-	-	31,340	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		466,242	0	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		986,794	520,552	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52752	0.00000	0.00000	0.25270	0.00000	0.14851	0.00000	0.03951	0.03176	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		55,454	6,924	15,692	3,067	7,052	-	4,144	-	3,100	1,266	-	-	14,209
83	Retail 100%, Class = # Bills		7,665	-	-	-	-	-	-	-	-	-	-	-	7,665

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		63,119	6,924	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
86	General & Intangible Plant Allocators		1.00000	0.10970	0.24861	0.04859	0.11173	0.00000	0.06566	0.00000	0.04911	0.02006	0.00000	0.00000	0.34654
87															
88	Other														
89	Labor		(179)	(22)	(51)	(10)	(23)	-	(13)	-	(10)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		171	-	-	-	-	-	-	-	-	-	-	-	171
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
96															
97	Total Gross Electric Plant in Service		1,271,335	533,274	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
98	Total Gross Electric Plant Allocators		1.00000	0.41946	0.01230	0.17198	0.20169	0.00000	0.11852	0.00000	0.03310	0.02564	0.00000	0.00000	0.01730
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		118,329	118,329	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		12,521	12,521	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		21,719	21,719	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		6,828	6,828	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,503	3,503	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,463	2,463	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,281	2,281	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		167,677	167,677	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		422	422	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		35,510	-	-	35,510	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		36,066	554	0	35,510	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01536	0.00000	0.98458	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		203,742	168,231	0	35,510	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82570	0.00000	0.17429	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		48,283	-	-	-	48,283	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,696	-	-	-	-	-	43,696	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,641	-	-	-	-	-	-	-	16,641	-	-	-	-
135	Distribution Metering		6,358	-	-	-	-	-	-	-	-	6,358	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		114,978	0	0	0	48,283	0	43,696	0	16,641	6,358	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41993	0.00000	0.38004	0.00000	0.14473	0.05530	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		151,044	554	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00367	0.00000	0.23510	0.31967	0.00000	0.28929	0.00000	0.11017	0.04210	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		318,721	168,231	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52783	0.00000	0.11141	0.15149	0.00000	0.13710	0.00000	0.05221	0.01995	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		26,245	3,277	7,427	1,451	3,338	-	1,961	-	1,467	599	-	-	6,724
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1,129	-	-	-	-	-	-	-	-	-	-	-	1,129
151	General & Intangible Plant Total		27,373	3,277	7,427	1,451	3,338	0	1,961	0	1,467	599	0	0	7,853
152	General & Intangible Plant Allocators		1.00000	0.11971	0.27131	0.05302	0.12193	0.00000	0.07165	0.00000	0.05359	0.02190	0.00000	0.00000	0.28689
153															
154	Other														
155	Labor		57	7	16	3	7	-	4	-	3	1	-	-	14
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		56	7	16	3	7	0	4	0	3	1	0	0	14
162															
163	Total Accumulated Depreciation		346,151	171,514	7,443	36,964	51,629	0	45,662	0	18,111	6,959	0	0	7,868
164	Total Accum Deprec Allocators		1.00000	0.49549	0.02150	0.10679	0.14915	0.00000	0.13191	0.00000	0.05232	0.02010	0.00000	0.00000	0.02273
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		520,552	520,552	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(167,677)	(167,677)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		352,876	352,876	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		221,431	5,820	0	215,594	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(36,066)	(554)	0	(35,510)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		185,365	5,266	0	180,084	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02841	0.00000	0.97151	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
179	Distribution Reserve		(114,978)	0	0	0	(48,283)	0	(43,696)	0	(16,641)	(6,358)	0	0	0
180	Distribution Net Plant		351,263	0	0	0	201,082	0	102,850	0	22,349	24,982	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57245	0.00000	0.29280	0.00000	0.06362	0.07112	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		63,119	6,924	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
184	General & Intangible Reserve		(27,373)	(3,277)	(7,427)	(1,451)	(3,338)	0	(1,961)	0	(1,467)	(599)	0	0	(7,853)
185	General & Intangible Net Plant		35,746	3,647	8,266	1,615	3,715	0	2,183	0	1,633	667	0	0	14,020
186	General & Intangible Net Plant Allocators		1.00000	0.10203	0.23123	0.04519	0.10392	0.00000	0.06107	0.00000	0.04567	0.01866	0.00000	0.00000	0.39223
187															
188	Other Gross Plant		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
189	Other Reserve		(56)	(7)	(16)	(3)	(7)	0	(4)	0	(3)	(1)	0	0	(14)
190	Other Net Plant		(65)	(29)	(67)	(13)	(30)	0	(18)	0	(13)	(5)	0	0	111
191	Other Net Plant Allocators		1.00000	0.45415	1.02929	0.20115	0.46257	0.00000	0.27184	0.00000	0.20331	0.08307	0.00000	0.00000	(1.70539)
192															
193	Total Gross Plant		1,271,335	533,274	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
194	Total Reserve		(346,151)	(171,514)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
195	Total Net Plant in Service		925,184	361,759	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
196	Total Net Plant Allocators		1.00000	0.39101	0.00886	0.19638	0.22134	0.00000	0.11351	0.00000	0.02591	0.02772	0.00000	0.00000	0.01527
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		11,714	11,714	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		6,764	-	-	6,764	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		17,000	-	-	-	-	-	17,000	-	-	-	-	-	-
206	Labor		2,242	280	634	124	285	-	168	-	125	51	-	-	574
207	Total Construction Work in Progress		37,916	12,190	634	6,888	285	0	17,167	0	125	51	0	0	574
208	Total Construction Work in Progress Allocator		1.00000	0.32150	0.01673	0.18166	0.00752	0.00000	0.45277	0.00000	0.00331	0.00135	0.00000	0.00000	0.01515
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		136	136	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,290	-	-	1,290	-	-	-	-	-	-	-	-	-
215	Distribution Primary		186	-	-	-	186	-	-	-	-	-	-	-	-
216	Labor		103	13	29	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,805	239	29	1,295	199	0	8	0	6	2	0	0	26

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13260	0.01618	0.71758	0.11021	0.00000	0.00427	0.00000	0.00320	0.00131	0.00000	0.00000	0.01465
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,583	2,583	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,009	-	2,009	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,363	-	4,363	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(18)	(18)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(12,584)	(1,461)	(4,039)	(812)	(1,466)	-	(878)	-	(947)	(233)	-	-	(2,747)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,468	-	-	-	-	-	-	-	-	-	-	-	14,468
233	Retail 100%, Class = Prod		(9,739)	(9,739)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,284	10,277	233	5,162	5,818	-	2,983	-	681	729	-	-	401
235	Retail 100%, Class = T&D		(7,350)	(0)	-	(0)	(3,931)	-	(2,310)	-	(615)	(494)	-	-	-
236	Retail 100%, Class = Metering		2,031	-	-	-	-	-	-	-	-	2,031	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		16,044	6,730	197	2,759	3,236	-	1,901	-	531	411	-	-	278
241	Total Working Capital		38,091	8,372	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
242	Total Working Capital Allocator		1.00000	0.21979	0.07254	0.18663	0.09599	0.00000	0.04453	0.00000	(0.00918)	0.06416	0.00000	0.00000	0.32553
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,271,335	533,274	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
247	Accumulated Depreciation		(346,151)	(171,514)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
248	Net Electric Plant in Service		925,184	361,759	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
249	Construction Work in Progress		37,916	12,190	634	6,888	285	0	17,167	0	125	51	0	0	574
250	Plant Held for Future Use		1,805	239	29	1,295	199	0	8	0	6	2	0	0	26
251	Working Capital		38,091	8,372	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
252	Total Rate Base		1,928,181	744,319	19,824	378,665	413,704	0	228,903	0	47,718	53,785	0	0	41,263
253	Total Rate Base Allocator		1.00000	0.38602	0.01028	0.19638	0.21456	0.00000	0.11871	0.00000	0.02475	0.02789	0.00000	0.00000	0.02140
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		155,066	53,054	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,273
258	Clean Energy Connect		2,498	2,498	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		157,564	55,552	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,273
262	Wholesale Revenue														

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		157,564	55,552	13,321	22,806	28,478	0	17,027	0	3,368	4,739	0	0	12,273
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35257	0.08454	0.14474	0.18074	0.00000	0.10807	0.00000	0.02137	0.03008	0.00000	0.00000	0.07789
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		152,724	54,820	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,904
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		152,724	54,820	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,904
270	Function Allocator for Electric Revenue		1.00000	0.35895	0.08625	0.13822	0.16951	0.00000	0.10434	0.00000	0.03616	0.02863	0.00000	0.00000	0.07794
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		886	-	-	886	-	-	-	-	-	-	-	-	-
275	Distribution Primary		109	-	-	-	109	-	-	-	-	-	-	-	-
276	Distribution Secondary		510	-	-	-	-	-	510	-	-	-	-	-	-
277	Distribution Service		2,440	-	-	-	-	-	-	-	2,440	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		4,105	4,105	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		32	12	0	6	7	-	4	-	1	1	-	-	1
283	Total Other Revenue		8,083	4,117	0	893	116	0	514	0	2,441	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.50936	0.00004	0.11045	0.01434	0.00000	0.06360	0.00000	0.30201	0.00011	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,249	1,249	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		232	232	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		347	347	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		459	459	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,288	2,288	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,531	-	5,531	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		585	-	585	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,405	-	1,405	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		508	-	508	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,029	0	8,029	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,316	2,288	8,029	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22174	0.77826	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,484	-	-	1,484	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,511	27	0	1,484	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01793	0.00000	0.98207	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,491	-	-	-	2,491	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,510	-	-	-	-	-	1,510	-	-	-	-	-	-
319	Distribution Service		1,217	-	-	-	-	-	-	-	1,217	-	-	-	-
320	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,450	0	0	0	2,491	0	1,510	0	1,217	233	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45704	0.00000	0.27702	0.00000	0.22326	0.04267	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		747	-	-	-	-	-	-	-	747	-	-	-	-
328	Meter Reading		142	-	-	-	-	-	-	-	-	142	-	-	-
329	Customer Records		1,396	-	-	-	-	-	-	-	-	-	-	-	1,396
330	Customer Billing		929	-	-	-	-	-	-	-	-	-	-	-	929
331	Retail 100%, Class = # Bills		692	-	-	-	-	-	-	-	-	-	-	-	692
332	Customer Accounting O&M		3,906	0	0	0	0	0	0	0	747	142	0	0	3,016
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19133	0.03642	0.00000	0.00000	0.77224
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		776	-	-	-	-	-	-	-	-	-	-	-	776
342	Sales O&M		776	0	0	0	0	0	0	0	0	0	0	0	776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,352	1,293	2,930	573	1,317	-	774	-	579	236	-	-	2,653
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		860	361	11	148	173	-	102	-	28	22	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		852	-	-	-	-	-	-	-	-	-	-	-	852
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		12,065	1,653	2,940	720	1,490	0	876	0	607	258	0	0	3,520
355	Admin & General O&M Allocators		1.00000	0.13704	0.24369	0.05971	0.12350	0.00000	0.07258	0.00000	0.05032	0.02142	0.00000	0.00000	0.29174
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		34,173	3,968	10,969	2,205	3,981	0	2,385	0	2,571	633	0	0	7,460
362	Total O&M Allocators		1.00000	0.11611	0.32099	0.06451	0.11650	0.00000	0.06981	0.00000	0.07524	0.01853	0.00000	0.00000	0.21831
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(35)												(35)
365	Total Adjusted O&M		34,138	3,968	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,425
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		15,888	15,888	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,233	2,233	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		1,052	1,052	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		3,066	3,066	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		111	111	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		22,443	22,443	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		84	84	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,821	-	-	4,821	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,927	105	0	4,821	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02138	0.00000	0.97856	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		27,370	22,549	0	4,821	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82384	0.00000	0.17615	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		6,415	-	-	-	6,415	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,378	-	-	-	-	-	4,378	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		888	-	-	-	-	-	-	-	888	-	-	-	-
401	Distribution Metering		1,640	-	-	-	-	-	-	-	-	1,640	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		13,322	0	0	0	6,415	0	4,378	0	888	1,640	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48157	0.00000	0.32864	0.00000	0.06667	0.12312	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		18,249	105	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00577	0.00000	0.26419	0.35157	0.00000	0.23991	0.00000	0.04867	0.08988	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		40,692	22,549	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55413	0.00000	0.11848	0.15766	0.00000	0.10759	0.00000	0.02183	0.04031	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,835	479	1,085	212	488	-	287	-	214	88	-	-	983
415	Retail 100%, Class = # Bills		504	-	-	-	-	-	-	-	-	-	-	-	504
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,339	479	1,085	212	488	0	287	0	214	88	0	0	1,486
418	General & Intangible Plant Allocators		1.00000	0.11036	0.25011	0.04888	0.11240	0.00000	0.06606	0.00000	0.04940	0.02019	0.00000	0.00000	0.34260
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		897	-	-	-	-	-	-	-	-	-	-	-	897
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		44	17	0	9	10	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	32	-	19	-	5	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		1,021	38	0	9	42	0	24	0	6	5	0	0	898
431															
432	Total Depreciation Expense		46,052	23,066	1,086	5,042	6,945	0	4,688	0	1,109	1,733	0	0	2,384
433	Total Depreciation Expense Allocators		1.00000	0.50086	0.02357	0.10948	0.15080	0.00000	0.10181	0.00000	0.02407	0.03763	0.00000	0.00000	0.05177
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		998	125	282	55	127	-	75	-	56	23	-	-	256
438	Gross Total Plant		9,907	4,156	122	1,704	1,998	-	1,174	-	328	254	-	-	171
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		10,905	4,280	404	1,759	2,125	0	1,249	0	384	277	0	0	427
441	Total Taxes Other Allocator		1.00000	0.39250	0.03708	0.16131	0.19487	0.00000	0.11451	0.00000	0.03519	0.02539	0.00000	0.00000	0.03917
442															

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	165,647	59,669	13,321	23,698	28,594	0	17,542	0	5,809	4,740	0	0	12,274
446	Total Oper. Exp. Before Tax	Line 19	91,095	31,314	12,459	9,005	13,051	0	8,323	0	4,064	2,643	0	0	10,236
447	Net Oper. Income (NOI) before Tax		74,552	28,355	863	14,693	15,543	0	9,219	0	1,745	2,097	0	0	2,037
448	Interest Expense	Line 8 x WACC	17,327	6,609	201	3,403	3,609	-	2,140	-	410	486	-	-	469
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	57,224	21,746	662	11,290	11,934	-	7,079	-	1,335	1,611	-	-	1,569
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	57,224	21,746	662	11,290	11,934	0	7,079	0	1,335	1,611	0	0	1,569
453	Fed & St Permanent Differences	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
454	State Temporary Differences	Sch. 13	(47,086)	(19,751)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
455	State Taxable Income	Ln 452:454	11,287	2,477	97	3,389	2,669	0	1,634	0	(185)	433	0	0	774
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	621	136	5	186	147	-	90	-	(10)	24	-	-	43
458	State Income Tax (Def.)	Ln 454 x Ln 456	2,590	1,086	32	445	522	-	307	-	86	66	-	-	45
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	3,211	1,223	37	632	669	-	397	-	76	90	-	-	87
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	57,224	21,746	662	11,290	11,934	-	7,079	-	1,335	1,611	-	-	1,569
464	Fed & St Permanent Differences	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
465	Fed Temporary Differences	Sch. 13	(36,769)	(15,423)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
466	State Income Tax Exp. (Cur.)	Line 457	(621)	(136)	(5)	(186)	(147)	-	(90)	-	10	(24)	-	-	(43)
467	Fed. Taxable Income	Ln 463:466	20,983	6,668	218	4,977	4,603	-	2,767	-	166	673	-	-	910
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	4,407	1,400	46	1,045	967	-	581	-	35	141	-	-	191
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	4,407	1,400	46	1,045	967	-	581	-	35	141	-	-	191
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	7,721	3,239	95	1,328	1,557	-	915	-	256	198	-	-	134
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(544)	(228)	(7)	(94)	(110)	-	(64)	-	(18)	(14)	-	-	(9)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(873)	(366)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
477	Total Federal Income Tax Exp.	Ln 471:476	10,689	4,035	123	2,126	2,234	-	1,326	-	243	303	-	-	300
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	5,027	1,537	51	1,232	1,113	-	671	-	25	165	-	-	234
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	9,767	4,097	120	1,680	1,970	-	1,158	-	323	250	-	-	169
481	Total Direct Adjs.	Ln 459 + Ln 475	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(873)	(366)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(398)	(167)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
486	Total Income Tax Expense	Ln 479:485	12,923	4,848	148	2,590	2,706	-	1,607	-	286	368	-	-	370
487															

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
493	Interest Expense	Line 8 x WACC	(17,327)	(6,609)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
494	Permanent Diff Fed & State	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
495	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,272)	(534)	(16)	(219)	(257)	-	(151)	-	(42)	(33)	-	-	(22)
497	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
498	Temporary Diff Federal	Sch. 13	(36,769)	(15,423)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
499	Deferred Tax Federal	Ln 498 x Ln 468	7,721	3,239	95	1,328	1,557	-	915	-	256	198	-	-	134
500	Base for FIT Computation	Ln 492:499	14,531	4,410	147	3,580	3,224	-	1,944	-	64	480	-	-	683
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	3,863	1,172	39	952	857	-	517	-	17	127	-	-	182
503	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(873)	(366)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
505	Total FIT before Adding Deferred	Ln 502:504	2,967	797	28	798	676	-	411	-	(13)	105	-	-	166
506	Total FIT - Deferred	Line 499	7,721	3,239	95	1,328	1,557	-	915	-	256	198	-	-	134
507	Total FIT - Current & Deferred	Ln 505:506	10,689	4,035	123	2,126	2,234	-	1,326	-	243	303	-	-	300
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	61,629	23,506	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
511	Interest Expense	Line 26 x WACC	(17,327)	(6,609)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
512	Permanent Diff Fed & State	Sch. 13	1,149	482	14	198	232	-	136	-	38	29	-	-	20
513	Temporary State Differences	Sch. 13	(47,086)	(19,751)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
514	State Deferred Tax	Ln 513 x Ln 456	2,590	1,086	32	445	522	-	307	-	86	66	-	-	45
515	Net FIT Allowable	Line 507	10,689	4,035	123	2,126	2,234	-	1,326	-	243	303	-	-	300
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(398)	(167)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
518	Base for SIT Computation	Ln 510:517	10,666	2,341	91	3,203	2,522	-	1,544	-	(175)	409	-	-	731
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	621	136	5	186	147	-	90	-	(10)	24	-	-	43
521	Total SIT - Deferred	Line 514	2,590	1,086	32	445	522	-	307	-	86	66	-	-	45
522	Total SIT - Current & Deferred	Ln 520:521	3,211	1,223	37	632	669	-	397	-	76	90	-	-	87
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(398)	(167)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(578)	(242)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	12,923	4,848	148	2,590	2,706	-	1,607	-	286	368	-	-	370
528	Total Income Tax Allocator		1.00000	0.37519	0.01147	0.20039	0.20938	0.00000	0.12434	0.00000	0.02214	0.02845	0.00000	0.00000	0.02865
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		823	823	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		170	170	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		195	195	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,404	-	2,404	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		270	-	270	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		87	-	87	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		81	-	81	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,089	1,246	2,843	0	0	0	0	0	0	0	0	0	0
541	Transmission		564	9	-	556	0	-	-	-	-	-	-	-	-
542	Distribution		2,389	-	-	-	1,278	-	751	-	200	161	-	-	-
543	Subtotal Prod, Trans and Dist		7,043	1,255	2,843	556	1,278	0	751	0	200	161	0	0	0
544	Customer Accounts		1,891	-	-	-	-	-	-	-	362	69	-	-	1,460
545	Customer Service & Info.		628	-	-	-	-	-	-	-	-	-	-	-	628
546	Sales		486	-	-	-	-	-	-	-	-	-	-	-	486
547	Subtotal before Admin & Gen		10,048	1,255	2,843	556	1,278	0	751	0	562	229	0	0	2,574
548	Admin & General		4,817	601	1,363	266	613	-	360	-	269	110	-	-	1,234
549	Total		$14,865	$1,856	$4,206	$822	$1,890	$0	$1,111	$0	$831	$339	$0	$0	$3,809
550	Total Labor Allocator		1.00000	0.12486	0.28298	0.05530	0.12717	0.00000	0.07473	0.00000	0.05590	0.02284	0.00000	0.00000	0.25622

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	66,646	30,091	1,454	11,713	10,770	-	2,500	-	4,686	2,976	-	-	2,455
3	Accum. Depreciation & Amort.	Line 163	(18,809)	(9,678)	(692)	(1,980)	(2,169)	-	(758)	-	(2,017)	(637)	-	-	(878)
4	Net Plant in Service		47,838	20,413	762	9,733	8,601	-	1,743	-	2,669	2,339	-	-	1,577
5	Construction Work in Progress	Line 207	1,496	688	59	369	12	-	285	-	14	5	-	-	64
6	Plant Held for Future Use	Line 217	98	14	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,858	472	257	381	154	-	28	-	(39)	221	-	-	1,384
8	Total Rate Base		52,289	21,587	1,081	10,552	8,775	-	2,056	-	2,645	2,565	-	-	3,027
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	9,261	3,135	1,239	1,222	1,196	-	283	-	375	437	-	-	1,375
12	Other Operating Revenue	Line 283	566	232	0	48	5	-	9	-	272	0	-	-	0
13	Total Revenue		9,827	3,367	1,239	1,270	1,201	-	291	-	647	437	-	-	1,376
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,752	224	1,020	118	167	-	40	-	286	62	-	-	835
17	Depreciation	Line 432	2,590	1,302	101	270	292	-	78	-	123	158	-	-	266
18	Tax Other Than Income Tax	Line 440	599	242	38	94	89	-	21	-	43	25	-	-	48
19	Operating Expense before Tax		5,941	1,767	1,159	482	548	-	138	-	453	246	-	-	1,148
20	Income Tax Expense	Line 486	673	274	14	139	114	-	27	-	32	34	-	-	41
21	Total Operating Expense		6,614	2,041	1,172	621	662	-	165	-	484	279	-	-	1,190
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
25	Net Operating Income Required	Ln 8 x Ln 33	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	9,261	3,135	1,239	1,222	1,196	-	283	-	375	437	-	-	1,375
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		20,525	20,525	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,595	1,595	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		2,079	2,079	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		5,174	5,174	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		29,373	29,373	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		263	263	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		11,550	-	-	11,550	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		11,879	328	0	11,550	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02765	0.00000	0.97229	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		41,252	29,702	0	11,550	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.72000	0.00000	0.27998	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		10,474	-	-	-	10,474	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,432	-	-	-	-	-	2,432	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,342	-	-	-	-	-	-	-	4,342	-	-	-	-
69	Distribution Metering		2,854	-	-	-	-	-	-	-	-	2,854	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52106	0.00000	0.12098	0.00000	0.21600	0.14196	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		20,103	0	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.52103	0.00000	0.12097	0.00000	0.21599	0.14195	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		49,476	29,373	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59369	0.00000	0.00002	0.21170	0.00000	0.04915	0.00000	0.08776	0.05768	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,433	391	1,459	164	296	-	69	-	345	123	-	-	1,585
83	Retail 100%, Class = # Bills		855	-	-	-	-	-	-	-	-	-	-	-	855

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,288	391	1,459	164	296	0	69	0	345	123	0	0	2,441
86	General & Intangible Plant Allocators		1.00000	0.07388	0.27594	0.03107	0.05601	0.00000	0.01301	0.00000	0.06528	0.02328	0.00000	0.00000	0.46154
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		19	-	-	-	-	-	-	-	-	-	-	-	19
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		66,646	30,091	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
98	Total Gross Electric Plant Allocators		1.00000	0.45150	0.02182	0.17575	0.16160	0.00000	0.03752	0.00000	0.07031	0.04466	0.00000	0.00000	0.03683
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		6,677	6,677	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		707	707	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,226	1,226	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		385	385	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		198	198	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		129	129	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		9,461	9,461	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,902	-	-	1,902	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,934	31	0	1,902	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01616	0.00000	0.98379	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		11,395	9,493	0	1,902	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83305	0.00000	0.16694	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		2,028	-	-	-	2,028	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		725	-	-	-	-	-	725	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,853	-	-	-	-	-	-	-	1,853	-	-	-	-
135	Distribution Metering		579	-	-	-	-	-	-	-	-	579	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,185	0	0	0	2,028	0	725	0	1,853	579	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39111	0.00000	0.13984	0.00000	0.35740	0.11165	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		7,119	31	0	1,902	2,028	0	725	0	1,853	579	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00439	0.00000	0.26722	0.28489	0.00000	0.10186	0.00000	0.26032	0.08132	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		16,580	9,493	0	1,902	2,028	0	725	0	1,853	579	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.57253	0.00000	0.11473	0.12232	0.00000	0.04373	0.00000	0.11177	0.03492	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,098	185	691	78	140	-	33	-	163	58	-	-	750
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		126	-	-	-	-	-	-	-	-	-	-	-	126
151	General & Intangible Plant Total		2,224	185	691	78	140	0	33	0	163	58	0	0	876
152	General & Intangible Plant Allocators		1.00000	0.08314	0.31053	0.03496	0.06304	0.00000	0.01464	0.00000	0.07346	0.02620	0.00000	0.00000	0.39403
153															
154	Other														
155	Labor		5	0	1	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	1	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		18,809	9,678	692	1,980	2,169	0	758	0	2,017	637	0	0	878
164	Total Accum Deprec Allocators		1.00000	0.51455	0.03680	0.10528	0.11530	0.00000	0.04029	0.00000	0.10723	0.03389	0.00000	0.00000	0.04667
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		29,373	29,373	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(9,461)	(9,461)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		19,912	19,912	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		11,879	328	0	11,550	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,934)	(31)	0	(1,902)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,945	297	0	9,647	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02988	0.00000	0.97006	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
179	Distribution Reserve		(5,185)	0	0	0	(2,028)	0	(725)	0	(1,853)	(579)	0	0	0
180	Distribution Net Plant		14,916	0	0	0	8,446	0	1,707	0	2,489	2,275	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56623	0.00000	0.11442	0.00000	0.16685	0.15249	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,288	391	1,459	164	296	0	69	0	345	123	0	0	2,441
184	General & Intangible Reserve		(2,224)	(185)	(691)	(78)	(140)	0	(33)	0	(163)	(58)	0	0	(876)
185	General & Intangible Net Plant		3,064	206	769	87	156	0	36	0	182	65	0	0	1,564
186	General & Intangible Net Plant Allocators		1.00000	0.06716	0.25083	0.02824	0.05092	0.00000	0.01182	0.00000	0.05934	0.02116	0.00000	0.00000	0.51054
187															
188	Other Gross Plant		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
189	Other Reserve		(5)	(0)	(1)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		0	(2)	(6)	(1)	(1)	0	(0)	0	(1)	(1)	0	0	12
191	Other Net Plant Allocators		1.00000	(7.28384)	(27.20428)	(3.06289)	(5.52247)	0.00000	(1.28217)	0.00000	(6.43542)	(2.29536)	0.00000	0.00000	54.08643
192															
193	Total Gross Plant		66,646	30,091	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
194	Total Reserve		(18,809)	(9,678)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
195	Total Net Plant in Service		47,838	20,413	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
196	Total Net Plant Allocators		1.00000	0.42671	0.01594	0.20346	0.17981	0.00000	0.03643	0.00000	0.05580	0.04889	0.00000	0.00000	0.03296
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		661	661	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		362	-	-	362	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		282	-	-	-	-	-	282	-	-	-	-	-	-
206	Labor		179	16	59	7	12	-	3	-	14	5	-	-	64
207	Total Construction Work in Progress		1,496	688	59	369	12	0	285	0	14	5	0	0	64
208	Total Construction Work in Progress Allocator		1.00000	0.45987	0.03944	0.24670	0.00801	0.00000	0.19046	0.00000	0.00933	0.00333	0.00000	0.00000	0.04286
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		69	-	-	69	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		98	14	3	69	8	0	0	0	1	0	0	0	3

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.13793	0.02773	0.70866	0.08534	0.00000	0.00131	0.00000	0.00656	0.00234	0.00000	0.00000	0.03013
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		146	146	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		187	-	187	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		406	-	406	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,013)	(82)	(376)	(43)	(62)	-	(15)	-	(105)	(23)	-	-	(307)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,614	-	-	-	-	-	-	-	-	-	-	-	1,614
233	Retail 100%, Class = Prod		(550)	(550)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,359	580	22	277	244	-	50	-	76	66	-	-	45
235	Retail 100%, Class = T&D		(317)	(0)	-	(0)	(165)	-	(38)	-	(68)	(45)	-	-	-
236	Retail 100%, Class = Metering		185	-	-	-	-	-	-	-	-	185	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		841	380	18	148	136	-	32	-	59	38	-	-	31
241	Total Working Capital		2,858	472	257	381	154	0	28	0	(39)	221	0	0	1,384
242	Total Working Capital Allocator		1.00000	0.16531	0.08991	0.13326	0.05375	0.00000	0.00985	0.00000	(0.01362)	0.07738	0.00000	0.00000	0.48417
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		66,646	30,091	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
247	Accumulated Depreciation		(18,809)	(9,678)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
248	Net Electric Plant in Service		47,838	20,413	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
249	Construction Work in Progress		1,496	688	59	369	12	0	285	0	14	5	0	0	64
250	Plant Held for Future Use		98	14	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,858	472	257	381	154	0	28	0	(39)	221	0	0	1,384
252	Total Rate Base		100,127	42,000	1,843	20,286	17,377	0	3,799	0	5,314	4,904	0	0	4,604
253	Total Rate Base Allocator		1.00000	0.41947	0.01841	0.20260	0.17355	0.00000	0.03794	0.00000	0.05307	0.04898	0.00000	0.00000	0.04598
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		9,120	2,994	1,239	1,222	1,196	-	283	-	375	437	-	-	1,375
258	Clean Energy Connect		141	141	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		9,261	3,135	1,239	1,222	1,196	-	283	-	375	437	-	-	1,375
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		9,261	3,135	1,239	1,222	1,196	0	283	0	375	437	0	0	1,375
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33847	0.13375	0.13192	0.12916	0.00000	0.03051	0.00000	0.04050	0.04717	0.00000	0.00000	0.14852
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		9,154	3,093	1,225	1,131	1,087	-	264	-	615	403	-	-	1,334
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		9,154	3,093	1,225	1,131	1,087	-	264	-	615	403	-	-	1,334
270	Function Allocator for Electric Revenue		1.00000	0.33793	0.13382	0.12354	0.11879	0.00000	0.02889	0.00000	0.06719	0.04407	0.00000	0.00000	0.14576
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		47	-	-	47	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		272	-	-	-	-	-	-	-	272	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		232	232	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		566	232	0	48	5	0	9	0	272	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.41076	0.00005	0.08456	0.00861	0.00000	0.01508	0.00000	0.48065	0.00014	0.00000	0.00000	0.00014
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		71	71	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		129	129	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		514	-	514	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		54	-	54	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		131	-	131	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		47	-	47	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		747	0	747	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		876	129	747	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.14741	0.85259	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		80	-	-	80	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		81	2	0	80	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01887	0.00000	0.98113	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		105	-	-	-	105	-	-	-	-	-	-	-	-
318	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
319	Distribution Service		136	-	-	-	-	-	-	-	136	-	-	-	-
320	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		286	0	0	0	105	0	25	0	136	21	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.36536	0.00000	0.08749	0.00000	0.47320	0.07395	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		83	-	-	-	-	-	-	-	83	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		156	-	-	-	-	-	-	-	-	-	-	-	156
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		77	-	-	-	-	-	-	-	-	-	-	-	77
332	Customer Accounting O&M		436	0	0	0	0	0	0	0	83	16	0	0	337
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		828	73	272	31	55	-	13	-	64	23	-	-	296
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		45	20	1	8	7	-	2	-	3	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		95	-	-	-	-	-	-	-	-	-	-	-	95
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		968	93	273	39	63	0	15	0	68	25	0	0	393
355	Admin & General O&M Allocators		1.00000	0.09640	0.28251	0.03988	0.06467	0.00000	0.01501	0.00000	0.06986	0.02583	0.00000	0.00000	0.40583
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,750	224	1,020	118	167	0	40	0	286	62	0	0	832
362	Total O&M Allocators		1.00000	0.08143	0.37096	0.04295	0.06081	0.00000	0.01440	0.00000	0.10414	0.02257	0.00000	0.00000	0.30274
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		2												2
365	Total Adjusted O&M		2,752	224	1,020	118	167	-	40	-	286	62	-	-	835
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		897	897	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		126	126	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		173	173	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,266	1,266	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		258	-	-	258	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		264	6	0	258	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02249	0.00000	0.97746	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,531	1,272	0	258	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83125	0.00000	0.16874	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		269	-	-	-	269	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		73	-	-	-	-	-	73	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		99	-	-	-	-	-	-	-	99	-	-	-	-
401	Distribution Metering		149	-	-	-	-	-	-	-	-	149	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		590	0	0	0	269	0	73	0	99	149	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45643	0.00000	0.12306	0.00000	0.16753	0.25297	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		855	6	0	258	269	0	73	0	99	149	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00695	0.00000	0.30222	0.31533	0.00000	0.08501	0.00000	0.11573	0.17476	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		2,121	1,272	0	258	269	0	73	0	99	149	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59988	0.00000	0.12177	0.12705	0.00000	0.03425	0.00000	0.04663	0.07041	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		307	27	101	11	20	-	5	-	24	9	-	-	110
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		363	27	101	11	20	0	5	0	24	9	0	0	166
418	General & Intangible Plant Allocators		1.00000	0.07448	0.27816	0.03132	0.05647	0.00000	0.01311	0.00000	0.06580	0.02347	0.00000	0.00000	0.45721
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		106	2	0	0	2	0	0	0	1	0	0	0	100
431															
432	Total Depreciation Expense		2,590	1,302	101	270	292	0	78	0	123	158	0	0	266
433	Total Depreciation Expense Allocators		1.00000	0.50254	0.03898	0.10429	0.11263	0.00000	0.03004	0.00000	0.04767	0.06114	0.00000	0.00000	0.10271
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	7	26	3	5	-	1	-	6	2	-	-	29
438	Gross Total Plant		519	234	11	91	84	-	19	-	37	23	-	-	19
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		599	242	38	94	89	0	21	0	43	25	0	0	48
441	Total Taxes Other Allocator		1.00000	0.40311	0.06275	0.15729	0.14898	0.00000	0.03459	0.00000	0.07132	0.04241	0.00000	0.00000	0.07955
442															

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	9,827	3,367	1,239	1,270	1,201	0	291	0	647	437	0	0	1,376
446	Total Oper. Exp. Before Tax	Line 19	5,941	1,767	1,159	482	548	0	138	0	453	246	0	0	1,148
447	Net Oper. Income (NOI) before Tax		3,886	1,600	80	787	653	0	153	0	194	191	0	0	227
448	Interest Expense	Line 8 x WACC	903	373	19	182	152	-	36	-	46	44	-	-	52
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	2,983	1,227	62	605	501	-	117	-	149	147	-	-	175
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	2,983	1,227	62	605	501	0	117	0	149	147	0	0	175
453	Fed & St Permanent Differences	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
454	State Temporary Differences	Sch. 13	(2,468)	(1,114)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
455	State Taxable Income	Ln 452:454	575	140	9	182	112	0	27	0	(21)	39	0	0	86
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	32	8	0	10	6	-	1	-	(1)	2	-	-	5
458	State Income Tax (Def.)	Ln 454 x Ln 456	136	61	3	24	22	-	5	-	10	6	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	167	69	3	34	28	-	7	-	8	8	-	-	10
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	2,983	1,227	62	605	501	-	117	-	149	147	-	-	175
464	Fed & St Permanent Differences	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,927)	(870)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
466	State Income Tax Exp. (Cur.)	Line 457	(32)	(8)	(0)	(10)	(6)	-	(1)	-	1	(2)	-	-	(5)
467	Fed. Taxable Income	Ln 463:466	1,084	376	20	267	193	-	46	-	19	61	-	-	102
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	228	79	4	56	41	-	10	-	4	13	-	-	21
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	228	79	4	56	41	-	10	-	4	13	-	-	21
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	405	183	9	71	65	-	15	-	28	18	-	-	15
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(29)	(13)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(46)	(21)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	557	228	11	114	94	-	22	-	27	28	-	-	33
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	259	87	5	66	47	-	11	-	3	15	-	-	26
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	512	231	11	90	83	-	19	-	36	23	-	-	19
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(46)	(21)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	673	274	14	139	114	-	27	-	32	34	-	-	41
487															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
493	Interest Expense	Line 8 x WACC	(903)	(373)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
494	Permanent Diff Fed & State	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(67)	(30)	(1)	(12)	(11)	-	(3)	-	(5)	(3)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,927)	(870)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
499	Deferred Tax Federal	Ln 498 x Ln 468	405	183	9	71	65	-	15	-	28	18	-	-	15
500	Base for FIT Computation	Ln 492:499	749	249	14	192	135	-	32	-	7	44	-	-	76
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	199	66	4	51	36	-	9	-	2	12	-	-	20
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(46)	(21)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	152	45	3	43	28	-	7	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	405	183	9	71	65	-	15	-	28	18	-	-	15
507	Total FIT - Current & Deferred	Ln 505:506	557	228	11	114	94	-	22	-	27	28	-	-	33
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	3,213	1,326	66	648	539	-	126	-	163	158	-	-	186
511	Interest Expense	Line 26 x WACC	(903)	(373)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
512	Permanent Diff Fed & State	Sch. 13	60	27	1	11	10	-	2	-	4	3	-	-	2
513	Temporary State Differences	Sch. 13	(2,468)	(1,114)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
514	State Deferred Tax	Ln 513 x Ln 456	136	61	3	24	22	-	5	-	10	6	-	-	5
515	Net FIT Allowable	Line 507	557	228	11	114	94	-	22	-	27	28	-	-	33
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	543	132	8	172	106	-	26	-	(20)	37	-	-	82
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	32	8	0	10	6	-	1	-	(1)	2	-	-	5
521	Total SIT - Deferred	Line 514	136	61	3	24	22	-	5	-	10	6	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	167	69	3	34	28	-	7	-	8	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(21)	(9)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	673	274	14	139	114	-	27	-	32	34	-	-	41
528	Total Income Tax Allocator		1.00000	0.40646	0.02048	0.20611	0.16885	0.00000	0.03961	0.00000	0.04733	0.04979	0.00000	0.00000	0.06137
529															

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		46	46	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		224	-	224	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		25	-	25	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		335	70	264	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	0	-	30	0	-	-	-	-	-	-	-	-
542	Distribution		103	-	-	-	54	-	12	-	22	15	-	-	-
543	Subtotal Prod, Trans and Dist		468	71	264	30	54	0	12	0	22	15	0	0	0
544	Customer Accounts		211	-	-	-	-	-	-	-	40	8	-	-	163
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		54	-	-	-	-	-	-	-	-	-	-	-	54
547	Subtotal before Admin & Gen		803	71	264	30	54	0	12	0	63	22	0	0	287
548	Admin & General		385	34	127	14	26	-	6	-	30	11	-	-	138
549	Total		$1,188	$105	$391	$44	$79	$0	$18	$0	$93	$33	$0	$0	$425
550	Total Labor Allocator		1.00000	0.08814	0.32917	0.03706	0.06682	0.00000	0.01551	0.00000	0.07787	0.02777	0.00000	0.00000	0.35765

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	5,383,681	2,687,806	99,548	1,079,737	1,170,765	-	306,484	-	15,057	16,374	-	-	7,911
3	Accum. Depreciation & Amort.	Line 163	(1,435,778)	(864,468)	(47,367)	(182,536)	(235,738)	-	(92,878)	-	(6,481)	(3,481)	-	-	(2,829)
4	Net Plant in Service		3,947,903	1,823,338	52,180	897,200	935,027	-	213,606	-	8,576	12,893	-	-	5,082
5	Construction Work in Progress	Line 207	135,989	61,441	4,038	34,014	1,302	-	34,919	-	45	24	-	-	207
6	Plant Held for Future Use	Line 217	8,726	1,206	186	6,397	908	-	16	-	2	1	-	-	10
7	Working Capital	Line 241	125,621	42,196	17,585	35,105	16,695	-	8,464	-	(125)	1,241	-	-	4,459
8	Total Rate Base		4,218,238	1,928,182	73,989	972,717	953,933	-	257,004	-	8,498	14,159	-	-	9,757
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	650,747	279,991	84,780	112,618	130,029	-	35,228	-	1,205	2,350	-	-	4,544
12	Other Operating Revenue	Line 283	27,612	20,752	2	4,409	529	-	1,046	-	873	0	-	-	0
13	Total Revenue		678,359	300,743	84,782	117,027	130,559	-	36,274	-	2,079	2,351	-	-	4,544
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	127,945	19,999	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,801
17	Depreciation	Line 432	191,432	116,257	6,909	24,897	31,710	-	9,536	-	397	869	-	-	857
18	Tax Other Than Income Tax	Line 440	45,505	21,573	2,573	8,687	9,703	-	2,540	-	137	138	-	-	154
19	Operating Expense before Tax		364,883	157,829	79,292	44,471	59,590	-	17,139	-	1,454	1,296	-	-	3,812
20	Income Tax Expense	Line 486	54,288	24,437	944	12,788	12,355	-	3,343	-	102	185	-	-	133
21	Total Operating Expense		419,171	182,266	80,236	57,259	71,945	-	20,482	-	1,556	1,481	-	-	3,945
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
25	Net Operating Income Required	Ln 8 x Ln 33	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	650,747	279,991	84,780	112,618	130,029	-	35,228	-	1,205	2,350	-	-	4,544
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,833,325	1,833,325	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		142,463	142,463	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		185,736	185,736	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		462,164	462,164	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,623,688	2,623,688	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		23,502	23,502	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		641	641	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,799	4,799	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		391	391	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,064,642	-	-	1,064,642	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,094,053	29,333	0	1,064,642	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02681	0.00000	0.97312	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,717,742	2,653,021	0	1,064,642	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71361	0.00000	0.28637	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,138,590	-	-	-	1,138,590	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		298,081	-	-	-	-	-	298,081	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		13,951	-	-	-	-	-	-	-	13,951	-	-	-	-
69	Distribution Metering		15,792	-	-	-	-	-	-	-	-	15,792	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,466,415	0	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		4,090,104	2,623,688	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64147	0.00000	0.00000	0.27838	0.00000	0.07288	0.00000	0.00341	0.00386	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		197,345	34,898	99,871	15,144	32,200	-	8,430	-	1,109	583	-	-	5,110
83	Retail 100%, Class = # Bills		2,756	-	-	-	-	-	-	-	-	-	-	-	2,756

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		200,102	34,898	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
86	General & Intangible Plant Allocators		1.00000	0.17440	0.49910	0.07568	0.16092	0.00000	0.04213	0.00000	0.00554	0.00292	0.00000	0.00000	0.03931
87															
88	Other														
89	Labor		(638)	(113)	(323)	(49)	(104)	-	(27)	-	(4)	(2)	-	-	(17)
90	Retail 100%, Class = # Bills		61	-	-	-	-	-	-	-	-	-	-	-	61
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(577)	(113)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
96															
97	Total Gross Electric Plant in Service		5,383,681	2,687,806	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
98	Total Gross Electric Plant Allocators		1.00000	0.49925	0.01849	0.20056	0.21747	0.00000	0.05693	0.00000	0.00280	0.00304	0.00000	0.00000	0.00147
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		596,403	596,403	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		63,109	63,109	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		109,466	109,466	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		34,416	34,416	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		17,655	17,655	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		12,416	12,416	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		11,498	11,498	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		162	162	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		845,124	845,124	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,126	2,126	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		331	331	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		334	334	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		175,354	-	-	175,354	-	-	-	-	-	-	-	-	-
122	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
123	Transmission Plant Total		178,155	2,792	0	175,354	10	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01567	0.00000	0.98428	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,023,279	847,916	0	175,354	10	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82863	0.00000	0.17136	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		220,456	-	-	-	220,456	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		88,880	-	-	-	-	-	88,880	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,954	-	-	-	-	-	-	-	5,954	-	-	-	-
135	Distribution Metering		3,204	-	-	-	-	-	-	-	-	3,204	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		318,495	0	0	0	220,456	0	88,880	0	5,954	3,204	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69218	0.00000	0.27906	0.00000	0.01870	0.01006	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		496,650	2,792	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00562	0.00000	0.35307	0.44391	0.00000	0.17896	0.00000	0.01199	0.00645	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,341,774	847,916	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63194	0.00000	0.13069	0.16431	0.00000	0.06624	0.00000	0.00444	0.00239	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		93,397	16,516	47,265	7,167	15,239	-	3,990	-	525	276	-	-	2,418
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		406	-	-	-	-	-	-	-	-	-	-	-	406
151	General & Intangible Plant Total		93,803	16,516	47,265	7,167	15,239	0	3,990	0	525	276	0	0	2,824
152	General & Intangible Plant Allocators		1.00000	0.17607	0.50388	0.07641	0.16246	0.00000	0.04253	0.00000	0.00560	0.00294	0.00000	0.00000	0.03011
153															
154	Other														
155	Labor		201	36	102	15	33	-	9	-	1	1	-	-	5
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		201	36	102	15	33	0	9	0	1	1	0	0	5
162															
163	Total Accumulated Depreciation		1,435,778	864,468	47,367	182,536	235,738	0	92,878	0	6,481	3,481	0	0	2,829
164	Total Accum Deprec Allocators		1.00000	0.60209	0.03299	0.12713	0.16419	0.00000	0.06469	0.00000	0.00451	0.00242	0.00000	0.00000	0.00197
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		2,623,688	2,623,688	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(845,124)	(845,124)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,778,564	1,778,564	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		1,094,053	29,333	0	1,064,642	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(178,155)	(2,792)	0	(175,354)	(10)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		915,898	26,541	0	889,288	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02898	0.00000	0.97095	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
179	Distribution Reserve		(318,495)	0	0	0	(220,456)	0	(88,880)	0	(5,954)	(3,204)	0	0	0
180	Distribution Net Plant		1,147,920	0	0	0	918,133	0	209,202	0	7,997	12,588	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79982	0.00000	0.18224	0.00000	0.00697	0.01097	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		200,102	34,898	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
184	General & Intangible Reserve		(93,803)	(16,516)	(47,265)	(7,167)	(15,239)	0	(3,990)	0	(525)	(276)	0	0	(2,824)
185	General & Intangible Net Plant		106,299	18,382	52,605	7,977	16,961	0	4,440	0	584	307	0	0	5,042
186	General & Intangible Net Plant Allocators		1.00000	0.17293	0.49488	0.07504	0.15956	0.00000	0.04177	0.00000	0.00550	0.00289	0.00000	0.00000	0.04743
187															
188	Other Gross Plant		(577)	(113)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
189	Other Reserve		(201)	(36)	(102)	(15)	(33)	0	(9)	0	(1)	(1)	0	0	(5)
190	Other Net Plant		(778)	(148)	(425)	(64)	(137)	0	(36)	0	(5)	(2)	0	0	40
191	Other Net Plant Allocators		1.00000	0.19082	0.54608	0.08281	0.17607	0.00000	0.04609	0.00000	0.00606	0.00319	0.00000	0.00000	(0.05112)
192															
193	Total Gross Plant		5,383,681	2,687,806	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
194	Total Reserve		(1,435,778)	(864,468)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
195	Total Net Plant in Service		3,947,903	1,823,338	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
196	Total Net Plant Allocators		1.00000	0.46185	0.01322	0.22726	0.23684	0.00000	0.05411	0.00000	0.00217	0.00327	0.00000	0.00000	0.00129
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		711	711	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		163	163	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		59,041	59,041	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		33,402	-	-	33,402	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		34,578	-	-	-	-	-	34,578	-	-	-	-	-	-
206	Labor		7,979	1,411	4,038	612	1,302	-	341	-	45	24	-	-	207
207	Total Construction Work in Progress		135,989	61,441	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
208	Total Construction Work in Progress Allocator		1.00000	0.45181	0.02969	0.25013	0.00957	0.00000	0.25678	0.00000	0.00033	0.00017	0.00000	0.00000	0.00152
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		687	687	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		455	455	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,369	-	-	6,369	-	-	-	-	-	-	-	-	-
215	Distribution Primary		848	-	-	-	848	-	-	-	-	-	-	-	-
216	Labor		367	65	186	28	60	-	16	-	2	1	-	-	10
217	Plant Held for Future Use Total		8,726	1,206	186	6,397	908	0	16	0	2	1	0	0	10

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.13826	0.02130	0.73308	0.10411	0.00000	0.00180	0.00000	0.00024	0.00012	0.00000	0.00000	0.00109
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		13,021	13,021	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,788	-	12,788	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,766	-	27,766	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(89)	(89)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(47,072)	(7,365)	(25,707)	(4,009)	(6,694)	-	(1,864)	-	(339)	(106)	-	-	(988)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,203	-	-	-	-	-	-	-	-	-	-	-	5,203
233	Retail 100%, Class = Prod		(49,089)	(49,089)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		112,156	51,799	1,482	25,489	26,563	-	6,068	-	244	366	-	-	144
235	Retail 100%, Class = T&D		(23,117)	(0)	-	(0)	(17,949)	-	(4,699)	-	(220)	(249)	-	-	-
236	Retail 100%, Class = Metering		1,024	-	-	-	-	-	-	-	-	1,024	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		67,940	33,919	1,256	13,626	14,775	-	3,868	-	190	207	-	-	100
241	Total Working Capital		125,621	42,196	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
242	Total Working Capital Allocator		1.00000	0.33590	0.13998	0.27946	0.13290	0.00000	0.06737	0.00000	(0.00100)	0.00988	0.00000	0.00000	0.03550
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		5,383,681	2,687,806	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
247	Accumulated Depreciation		(1,435,778)	(864,468)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
248	Net Electric Plant in Service		3,947,903	1,823,338	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
249	Construction Work in Progress		135,989	61,441	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
250	Plant Held for Future Use		8,726	1,206	186	6,397	908	0	16	0	2	1	0	0	10
251	Working Capital		125,621	42,196	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
252	Total Rate Base		8,166,141	3,751,520	126,169	1,869,917	1,888,959	0	470,610	0	17,074	27,052	0	0	14,839
253	Total Rate Base Allocator		1.00000	0.45940	0.01545	0.22898	0.23132	0.00000	0.05763	0.00000	0.00209	0.00331	0.00000	0.00000	0.00182
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		636,642	267,402	84,780	112,618	130,029	-	33,713	-	1,205	2,350	-	-	4,544
258	Clean Energy Connect		12,589	12,589	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		1,515	-	-	-	-	-	1,515	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		650,747	279,991	84,780	112,618	130,029	-	35,228	-	1,205	2,350	-	-	4,544
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		650,747	279,991	84,780	112,618	130,029	0	35,228	0	1,205	2,350	0	0	4,544
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43026	0.13028	0.17306	0.19982	0.00000	0.05414	0.00000	0.00185	0.00361	0.00000	0.00000	0.00698
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		624,071	276,305	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,411
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		624,071	276,305	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,411
270	Function Allocator for Electric Revenue		1.00000	0.44275	0.13434	0.16703	0.18941	0.00000	0.05277	0.00000	0.00317	0.00347	0.00000	0.00000	0.00707
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		4,377	-	-	4,377	-	-	-	-	-	-	-	-	-
275	Distribution Primary		498	-	-	-	498	-	-	-	-	-	-	-	-
276	Distribution Secondary		1,038	-	-	-	-	-	1,038	-	-	-	-	-	-
277	Distribution Service		873	-	-	-	-	-	-	-	873	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		20,689	20,689	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		136	63	2	31	32	-	8	-	0	0	-	-	0
283	Total Other Revenue		27,612	20,752	2	4,409	529	0	1,046	0	873	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.75155	0.00008	0.15966	0.01917	0.00000	0.03787	0.00000	0.03163	0.00002	0.00000	0.00000	0.00001
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		6,297	6,297	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,170	1,170	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,749	1,749	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,313	2,313	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		11,530	11,530	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		35,198	-	35,198	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,726	-	3,726	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,940	-	8,940	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,235	-	3,235	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		51,099	0	51,099	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		62,628	11,530	51,099	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18410	0.81590	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		96	96	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,329	-	-	7,329	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,466	137	0	7,329	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01829	0.00000	0.98171	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,374	-	-	-	11,374	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,071	-	-	-	-	-	3,071	-	-	-	-	-	-
319	Distribution Service		435	-	-	-	-	-	-	-	435	-	-	-	-
320	Distribution Metering		117	-	-	-	-	-	-	-	-	117	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		14,998	0	0	0	11,374	0	3,071	0	435	117	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75838	0.00000	0.20477	0.00000	0.02903	0.00781	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		267	-	-	-	-	-	-	-	267	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		502	-	-	-	-	-	-	-	-	-	-	-	502
330	Customer Billing		334	-	-	-	-	-	-	-	-	-	-	-	334
331	Retail 100%, Class = # Bills		249	-	-	-	-	-	-	-	-	-	-	-	249
332	Customer Accounting O&M		1,403	0	0	0	0	0	0	0	267	51	0	0	1,085
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19056	0.03646	0.00000	0.00000	0.77298
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		279	-	-	-	-	-	-	-	-	-	-	-	279
342	Sales O&M		279	0	0	0	0	0	0	0	0	0	0	0	279
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		36,841	6,515	18,644	2,827	6,011	-	1,574	-	207	109	-	-	954
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,641	1,818	67	730	792	-	207	-	10	11	-	-	5
349	EV O&M		210	-	-	-	-	-	210	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		306	-	-	-	-	-	-	-	-	-	-	-	306
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		41,000	8,333	18,712	3,558	6,803	0	1,991	0	217	120	0	0	1,266
355	Admin & General O&M Allocators		1.00000	0.20324	0.45639	0.08677	0.16593	0.00000	0.04857	0.00000	0.00530	0.00293	0.00000	0.00000	0.03087
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		127,827	19,999	69,810	10,887	18,177	0	5,063	0	920	288	0	0	2,683
362	Total O&M Allocators		1.00000	0.15645	0.54613	0.08517	0.14220	0.00000	0.03960	0.00000	0.00720	0.00226	0.00000	0.00000	0.02099
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		118												118
365	Total Adjusted O&M		127,945	19,999	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,801
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		80,080	80,080	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		11,255	11,255	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		5,302	5,302	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		15,453	15,453	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		557	557	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		268	268	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		203	203	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		113,119	113,119	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		425	425	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		87	87	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		23,808	-	-	23,808	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		24,340	531	0	23,808	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02181	0.00000	0.97813	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		137,459	113,650	0	23,808	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82679	0.00000	0.17320	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		29,292	-	-	-	29,292	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,905	-	-	-	-	-	8,905	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		318	-	-	-	-	-	-	-	318	-	-	-	-
401	Distribution Metering		827	-	-	-	-	-	-	-	-	827	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		39,342	0	0	0	29,292	0	8,905	0	318	827	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.74456	0.00000	0.22635	0.00000	0.00808	0.02101	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		63,682	531	0	23,808	29,294	0	8,905	0	318	827	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00834	0.00000	0.37386	0.46000	0.00000	0.13984	0.00000	0.00499	0.01298	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		176,801	113,650	0	23,808	29,294	0	8,905	0	318	827	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64281	0.00000	0.13466	0.16569	0.00000	0.05037	0.00000	0.00180	0.00467	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,647	2,413	6,906	1,047	2,227	-	583	-	77	40	-	-	353
415	Retail 100%, Class = # Bills		181	-	-	-	-	-	-	-	-	-	-	-	181
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,828	2,413	6,906	1,047	2,227	0	583	0	77	40	0	0	535
418	General & Intangible Plant Allocators		1.00000	0.17452	0.49944	0.07573	0.16103	0.00000	0.04216	0.00000	0.00555	0.00292	0.00000	0.00000	0.03866
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		323	-	-	-	-	-	-	-	-	-	-	-	323
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		186	86	2	42	44	-	10	-	0	1	-	-	0
425	Retail 100%, Class = T&D		187	0	-	0	146	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		108	108	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		804	194	2	42	190	0	48	0	2	3	0	0	323
431															
432	Total Depreciation Expense		191,432	116,257	6,909	24,897	31,710	0	9,536	0	397	869	0	0	857
433	Total Depreciation Expense Allocators		1.00000	0.60730	0.03609	0.13006	0.16565	0.00000	0.04982	0.00000	0.00207	0.00454	0.00000	0.00000	0.00448
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,552	628	1,798	273	580	-	152	-	20	10	-	-	92
438	Gross Total Plant		41,953	20,945	776	8,414	9,123	-	2,388	-	117	128	-	-	62
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		45,505	21,573	2,573	8,687	9,703	0	2,540	0	137	138	0	0	154
441	Total Taxes Other Allocator		1.00000	0.47408	0.05655	0.19089	0.21323	0.00000	0.05582	0.00000	0.00302	0.00303	0.00000	0.00000	0.00338
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	678,359	300,743	84,782	117,027	130,559	0	36,274	0	2,079	2,351	0	0	4,544
446	Total Oper. Exp. Before Tax	Line 19	364,883	157,829	79,292	44,471	59,590	0	17,139	0	1,454	1,296	0	0	3,812
447	Net Oper. Income (NOI) before Tax		313,476	142,914	5,490	72,556	70,969	0	19,135	0	625	1,055	0	0	733
448	Interest Expense	Line 8 x WACC	72,873	33,310	1,278	16,804	16,480	-	4,440	-	147	245	-	-	169
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	240,603	109,603	4,212	55,752	54,489	-	14,695	-	478	810	-	-	564
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	240,603	109,603	4,212	55,752	54,489	0	14,695	0	478	810	0	0	564
453	Fed & St Permanent Differences	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
454	State Temporary Differences	Sch. 13	(199,393)	(99,547)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
455	State Taxable Income	Ln 452:454	46,074	12,484	615	16,738	12,186	0	3,621	0	(66)	219	0	0	278
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	2,534	687	34	921	670	-	199	-	(4)	12	-	-	15
458	State Income Tax (Def.)	Ln 454 x Ln 456	10,967	5,475	203	2,199	2,385	-	624	-	31	33	-	-	16
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	13,501	6,162	237	3,120	3,055	-	823	-	27	45	-	-	31
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	240,603	109,603	4,212	55,752	54,489	-	14,695	-	478	810	-	-	564
464	Fed & St Permanent Differences	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(155,703)	(77,735)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
466	State Income Tax Exp. (Cur.)	Line 457	(2,534)	(687)	(34)	(921)	(670)	-	(199)	-	4	(12)	-	-	(15)
467	Fed. Taxable Income	Ln 463:466	87,230	33,610	1,389	24,579	21,016	-	5,909	-	59	340	-	-	327
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	18,318	7,058	292	5,162	4,413	-	1,241	-	12	71	-	-	69
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	18,318	7,058	292	5,162	4,413	-	1,241	-	12	71	-	-	69
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	32,698	16,324	605	6,558	7,111	-	1,861	-	91	99	-	-	48
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(2,303)	(1,150)	(43)	(462)	(501)	-	(131)	-	(6)	(7)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(3,699)	(1,847)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	44,920	20,339	784	10,497	10,198	-	2,755	-	87	152	-	-	108
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	20,852	7,745	325	6,082	5,084	-	1,440	-	9	83	-	-	84
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	41,361	20,650	765	8,295	8,995	-	2,355	-	116	126	-	-	61
481	Total Direct Adjs.	Ln 459 + Ln 475	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(3,699)	(1,847)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,687)	(842)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
485	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
486	Total Income Tax Expense	Ln 479:485	54,288	24,437	944	12,788	12,355	-	3,343	-	102	185	-	-	133
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.79%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
493	Interest Expense	Line 8 x WACC	(72,873)	(33,310)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
494	Permanent Diff Fed & State	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(5,386)	(2,689)	(100)	(1,080)	(1,171)	-	(307)	-	(15)	(16)	-	-	(8)
497	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
498	Temporary Diff Federal	Sch. 13	(155,703)	(77,735)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
499	Deferred Tax Federal	Ln 498 x Ln 468	32,698	16,324	605	6,558	7,111	-	1,861	-	91	99	-	-	48
500	Base for FIT Computation	Ln 492:499	60,248	22,227	937	17,680	14,719	-	4,175	-	23	242	-	-	246
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	16,015	5,908	249	4,700	3,913	-	1,110	-	6	64	-	-	65
503	Federal Portion of Direct Adjs.	Sch. 13	(94)	(47)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(3,699)	(1,847)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	12,223	4,015	179	3,939	3,088	-	894	-	(5)	53	-	-	60
506	Total FIT - Deferred	Line 499	32,698	16,324	605	6,558	7,111	-	1,861	-	91	99	-	-	48
507	Total FIT - Current & Deferred	Ln 505:506	44,920	20,339	784	10,497	10,198	-	2,755	-	87	152	-	-	108
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	259,188	118,476	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
511	Interest Expense	Line 26 x WACC	(72,873)	(33,310)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
512	Permanent Diff Fed & State	Sch. 13	4,864	2,428	90	975	1,058	-	277	-	14	15	-	-	7
513	Temporary State Differences	Sch. 13	(199,393)	(99,547)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
514	State Deferred Tax	Ln 513 x Ln 456	10,967	5,475	203	2,199	2,385	-	624	-	31	33	-	-	16
515	Net FIT Allowable	Line 507	44,920	20,339	784	10,497	10,198	-	2,755	-	87	152	-	-	108
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,687)	(842)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
517	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
518	Base for SIT Computation	Ln 510:517	43,540	11,798	581	15,817	11,515	-	3,422	-	(63)	207	-	-	263
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	2,534	687	34	921	670	-	199	-	(4)	12	-	-	15
521	Total SIT - Deferred	Line 514	10,967	5,475	203	2,199	2,385	-	624	-	31	33	-	-	16
522	Total SIT - Current & Deferred	Ln 520:521	13,501	6,162	237	3,120	3,055	-	823	-	27	45	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,687)	(842)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
525	Parent Debt Tax Adjustment	Sch. 13	(2,446)	(1,221)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	54,288	24,437	944	12,788	12,355	-	3,343	-	102	185	-	-	133
528	Total Income Tax Allocator		1.00000	0.45015	0.01738	0.23556	0.22758	0.00000	0.06159	0.00000	0.00189	0.00341	0.00000	0.00000	0.00245
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		4,146	4,146	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		859	859	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		983	983	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		291	291	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		15,302	-	15,302	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,721	-	1,721	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		556	-	556	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		517	-	517	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		24,375	6,280	18,096	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,788	44	-	2,744	0	-	-	-	-	-	-	-	-
542	Distribution		7,514	-	-	-	5,834	-	1,527	-	71	81	-	-	-
543	Subtotal Prod, Trans and Dist		34,677	6,323	18,096	2,744	5,834	0	1,527	0	71	81	0	0	0
544	Customer Accounts		679	-	-	-	-	-	-	-	129	25	-	-	525
545	Customer Service & Info.		226	-	-	-	-	-	-	-	-	-	-	-	226
546	Sales		175	-	-	-	-	-	-	-	-	-	-	-	175
547	Subtotal before Admin & Gen		35,758	6,323	18,096	2,744	5,834	0	1,527	0	201	106	0	0	926
548	Admin & General		17,142	3,031	8,675	1,315	2,797	-	732	-	96	51	-	-	444
549	Total		$52,899	$9,355	$26,771	$4,059	$8,631	$0	$2,260	$0	$297	$156	$0	$0	$1,370
550	Total Labor Allocator		1.00000	0.17684	0.50607	0.07674	0.16317	0.00000	0.04272	0.00000	0.00562	0.00296	0.00000	0.00000	0.02589

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	39,438	11,440	1,107	3,854	23,013	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(9,497)	(3,680)	(527)	(652)	(4,634)	-	-	-	-	(5)	-	-	(0)
4	Net Plant in Service		29,941	7,761	580	3,203	18,379	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	453	262	45	121	26	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	48	5	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	831	180	196	125	328	-	-	-	-	2	-	-	0
8	Total Rate Base		31,273	8,207	823	3,472	18,751	-	-	-	-	19	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	5,093	1,192	943	402	2,556	-	-	-	-	3	-	-	(2)
12	Other Operating Revenue	Line 283	114	88	0	16	10	-	-	-	-	0	-	-	0
13	Total Revenue		5,208	1,280	943	418	2,566	-	-	-	-	3	-	-	(2)
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,256	85	777	39	357	-	-	-	-	0	-	-	(3)
17	Depreciation	Line 432	1,285	495	77	89	623	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	342	92	29	31	191	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		2,883	672	882	159	1,171	-	-	-	-	2	-	-	(2)
20	Income Tax Expense	Line 486	403	104	10	46	243	-	-	-	-	0	-	-	0
21	Total Operating Expense		3,286	776	892	204	1,414	-	-	-	-	2	-	-	(2)
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
25	Net Operating Income Required	Ln 8 x Ln 33	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	(0)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	(0)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,093	1,192	943	402	2,556	-	-	-	-	3	-	-	(2)
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	0.00%	0.00%	0.00%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,803	7,803	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		606	606	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		791	791	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,967	1,967	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		11,167	11,167	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		100	100	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,801	-	-	3,801	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,927	125	0	3,801	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03179	0.00000	0.96781	0.00040	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		15,094	11,292	0	3,801	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.74811	0.00000	0.25178	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		22,381	-	-	-	22,381	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99905	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		22,403	0	0	1	22,381	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00004	0.99901	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		33,570	11,167	0	1	22,381	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.33266	0.00000	0.00003	0.66668	0.00000	0.00000	0.00000	0.00000	0.00063	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		1,947	149	1,111	54	633	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,948	149	1,111	54	633	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.07626	0.57035	0.02776	0.32497	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00034
87															
88	Other														
89	Labor		(6)	(0)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		39,438	11,440	1,107	3,854	23,013	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.29009	0.02808	0.09773	0.58353	0.00000	0.00000	0.00000	0.00000	0.00055	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,539	2,539	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		269	269	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		466	466	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		146	146	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		75	75	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,597	3,597	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		626	-	-	626	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		638	12	0	626	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01862	0.00000	0.98108	0.00029	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		4,235	3,609	0	626	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.85215	0.00000	0.14780	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		4,333	-	-	-	4,333	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,338	0	0	0	4,333	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99901	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,976	12	0	626	4,334	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00239	0.00000	0.12581	0.87094	0.00000	0.00000	0.00000	0.00000	0.00087	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		8,573	3,609	0	626	4,334	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42098	0.00000	0.07302	0.50550	0.00000	0.00000	0.00000	0.00000	0.00050	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		922	70	526	26	300	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		922	70	526	26	300	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.07627	0.57040	0.02776	0.32500	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00026
153															
154	Other														
155	Labor		2	0	1	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		2	0	1	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		9,497	3,680	527	652	4,634	0	0	0	0	5	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.38746	0.05548	0.06862	0.48794	0.00000	0.00000	0.00000	0.00000	0.00048	0.00000	0.00000	0.00003
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		11,167	11,167	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,597)	(3,597)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		7,570	7,570	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		3,927	125	0	3,801	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(638)	(12)	0	(626)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,289	113	0	3,175	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03435	0.00000	0.96524	0.00042	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,338)	0	0	0	(4,333)	0	0	0	0	(4)	0	0	0
180	Distribution Net Plant		18,064	0	0	0	18,047	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99906	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		1,948	149	1,111	54	633	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(922)	(70)	(526)	(26)	(300)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		1,026	78	585	28	333	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.07626	0.57031	0.02775	0.32495	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00042
187															
188	Other Gross Plant		(6)	(0)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(2)	(0)	(1)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(8)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.07632	0.57078	0.02778	0.32522	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	(0.00041)
192															
193	Total Gross Plant		39,438	11,440	1,107	3,854	23,013	0	0	0	0	22	0	0	1
194	Total Reserve		(9,497)	(3,680)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
195	Total Net Plant in Service		29,941	7,761	580	3,203	18,379	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.25920	0.01938	0.10697	0.61385	0.00000	0.00000	0.00000	0.00000	0.00058	0.00000	0.00000	0.00001
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		251	251	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		119	-	-	119	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		79	6	45	2	26	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		453	262	45	121	26	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.57668	0.09904	0.26775	0.05643	0.00000	0.00000	0.00000	0.00000	0.00005	0.00000	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		48	5	2	23	18	0	0	0	0	0	0	0	0

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.10722	0.04317	0.47676	0.37281	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		55	55	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		142	-	142	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		309	-	309	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(463)	(31)	(286)	(14)	(132)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(209)	(209)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		851	220	16	91	522	-	-	-	-	0	-	-	0
235	Retail 100%, Class = T&D		(353)	(0)	-	(0)	(353)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		498	144	14	49	290	-	-	-	-	0	-	-	0
241	Total Working Capital		831	180	196	125	328	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.21619	0.23544	0.15083	0.39504	0.00000	0.00000	0.00000	0.00000	0.00205	0.00000	0.00000	0.00046
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		39,438	11,440	1,107	3,854	23,013	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(9,497)	(3,680)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
248	Net Electric Plant in Service		29,941	7,761	580	3,203	18,379	0	0	0	0	17	0	0	0
249	Construction Work in Progress		453	262	45	121	26	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		48	5	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		831	180	196	125	328	0	0	0	0	2	0	0	0
252	Total Rate Base		61,214	15,968	1,403	6,675	37,130	0	0	0	0	36	0	0	1
253	Total Rate Base Allocator		1.00000	0.26085	0.02293	0.10905	0.60656	0.00000	0.00000	0.00000	0.00000	0.00059	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		5,040	1,138	943	402	2,556	-	-	-	-	3	-	-	(2)
258	Clean Energy Connect		54	54	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		5,093	1,192	943	402	2,556	-	-	-	-	3	-	-	(2)
262	Wholesale Revenue														

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		5,093	1,192	943	402	2,556	0	0	0	0	3	0	0	(2)
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.23398	0.18514	0.07893	0.50181	0.00000	0.00000	0.00000	0.00000	0.00060	0.00000	0.00000	(0.00046)
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,805	1,176	933	372	2,323	-	-	-	-	3	-	-	(2)
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		4,805	1,176	933	372	2,323	-	-	-	-	3	-	-	(2)
270	Function Allocator for Electric Revenue		1.00000	0.24478	0.19409	0.07745	0.48359	0.00000	0.00000	0.00000	0.00000	0.00058	0.00000	0.00000	(0.00049)
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		16	-	-	16	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		88	88	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		114	88	0	16	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.77145	0.00020	0.13745	0.09089	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		49	49	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		392	-	392	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		36	-	36	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		568	0	568	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		617	49	568	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07948	0.92052	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1)	(2)	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
308	Production Base Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand				0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission				26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total				27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators				1.00000	0.02174	0.00000	0.97826	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315																	
316	Distribution																
317	Distribution Primary				224	-	-	-	224	-	-	-	-	-	-	-	-
318	Distribution Secondary				-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service				-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering				0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities				-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total				224	0	0	0	224	0	0	0	0	0	0	0	0
324	Distribution O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.99930	0.00000	0.00000	0.00000	0.00000	0.00070	0.00000	0.00000	0.00000
325																	
326	Customer Accounting																
327	Distribution Service				-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading				0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records				0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing				0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04504	0.00000	0.00000	0.95496
334																	
335	Customer Serv & Info.																
336	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339																	
340	Sales																
341	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344																	
345	Admin and General																
346	Labor				364	28	207	10	118	-	-	-	-	0	-	-	0
347	Distribution Primary				-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant				27	8	1	3	16	-	-	-	-	0	-	-	0
349	EV O&M				-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D				(0)	(0)	-	(0)	(0)	-	-	-	-	(0)	-	-	-
352	Retail 100%, Resid, Cust				-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		390	35	208	13	134	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.09088	0.53331	0.03254	0.34266	0.00000	0.00000	0.00000	0.00000	0.00033	0.00000	0.00000	0.00028
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,258	85	777	39	357	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.06765	0.61710	0.03089	0.28395	0.00000	0.00000	0.00000	0.00000	0.00023	0.00000	0.00000	0.00018
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(3)												(3)
365	Total Adjusted O&M		1,256	85	777	39	357	-	-	-	-	0	-	-	(3)
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		341	341	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		23	23	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		481	481	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		85	-	-	85	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		87	2	0	85	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02589	0.00000	0.97378	0.00033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		569	484	0	85	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.85052	0.00000	0.14943	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		576	-	-	-	576	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		577	0	0	0	576	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99807	0.00000	0.00000	0.00000	0.00000	0.00193	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		664	2	0	85	576	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00340	0.00000	0.12796	0.86696	0.00000	0.00000	0.00000	0.00000	0.00167	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,146	484	0	85	576	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.42224	0.00000	0.07418	0.50261	0.00000	0.00000	0.00000	0.00000	0.00097	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		135	10	77	4	44	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		135	10	77	4	44	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.07626	0.57035	0.02776	0.32497	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00034
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,285	495	77	89	623	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.38506	0.05980	0.06916	0.48503	0.00000	0.00000	0.00000	0.00000	0.00090	0.00000	0.00000	0.00006
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		35	3	20	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		307	89	9	30	179	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		342	92	29	31	191	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.26820	0.08360	0.09057	0.55706	0.00000	0.00000	0.00000	0.00000	0.00053	0.00000	0.00000	0.00004
442															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,208	1,280	943	418	2,566	0	0	0	0	3	0	0	(2)
446	Total Oper. Exp. Before Tax	Line 19	2,883	672	882	159	1,171	0	0	0	0	2	0	0	(2)
447	Net Oper. Income (NOI) before Tax		2,325	608	61	259	1,395	0	0	0	0	1	0	0	0
448	Interest Expense	Line 8 x WACC	540	142	14	60	324	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,785	467	47	199	1,071	-	-	-	-	1	-	-	0
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,785	467	47	199	1,071	0	0	0	0	1	0	0	0
453	Fed & St Permanent Differences	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,461)	(424)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	360	53	7	60	240	0	0	0	0	0	0	0	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	20	3	0	3	13	-	-	-	-	0	-	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	80	23	2	8	47	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	100	26	3	11	60	-	-	-	-	0	-	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,785	467	47	199	1,071	-	-	-	-	1	-	-	0
464	Fed & St Permanent Differences	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(1,141)	(331)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(20)	(3)	(0)	(3)	(13)	-	-	-	-	(0)	-	-	(0)
467	Fed. Taxable Income	Ln 463:466	660	143	15	88	413	-	-	-	-	0	-	-	0
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	139	30	3	18	87	-	-	-	-	0	-	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	139	30	3	18	87	-	-	-	-	0	-	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	240	69	7	23	140	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(17)	(5)	(0)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(27)	(8)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	333	87	9	37	200	-	-	-	-	0	-	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	158	33	4	22	100	-	-	-	-	0	-	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	303	88	9	30	177	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(27)	(8)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	403	104	10	46	243	-	-	-	-	0	-	-	0
487															

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(540)	(142)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(39)	(11)	(1)	(4)	(23)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(1,141)	(331)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	240	69	7	23	140	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	458	95	10	63	289	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	122	25	3	17	77	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(27)	(8)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	94	17	2	14	61	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	240	69	7	23	140	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	333	87	9	37	200	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,922	504	51	213	1,152	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(540)	(142)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	36	10	1	3	21	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,461)	(424)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	80	23	2	8	47	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	333	87	9	37	200	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	340	50	6	56	226	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	20	3	0	3	13	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	80	23	2	8	47	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	100	26	3	11	60	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(12)	(4)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(18)	(5)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	403	104	10	46	243	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.25793	0.02603	0.11320	0.60220	0.00000	0.00000	0.00000	0.00000	0.00062	0.00000	0.00000	0.00003
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		170	-	170	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		228	27	201	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		115	-	-	-	115	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		353	27	201	10	115	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		353	27	201	10	115	0	0	0	0	0	0	0	0
548	Admin & General		169	13	96	5	55	-	-	-	-	0	-	-	0
549	Total		$522	$40	$298	$14	$170	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.07627	0.57042	0.02776	0.32501	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00022

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	718,860	400,892	17,694	157,981	124,270	-	13,111	-	24	987	3,871	-	28
3	Accum. Depreciation & Amort.	Line 163	(193,965)	(128,937)	(8,419)	(26,708)	(25,022)	-	(3,973)	-	(10)	(208)	(676)	-	(10)
4	Net Plant in Service		524,895	271,955	9,275	131,273	99,248	-	9,138	-	14	780	3,195	-	18
5	Construction Work in Progress	Line 207	16,497	9,164	718	4,977	138	-	1,494	-	0	1	4	-	1
6	Plant Held for Future Use	Line 217	1,246	180	33	936	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	16,629	6,294	3,126	5,136	1,772	-	148	-	(0)	77	61	-	16
8	Total Rate Base		559,268	287,593	13,151	142,322	101,255	-	10,780	-	14	858	3,261	-	34
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	89,115	41,761	15,069	16,478	13,802	-	1,482	-	2	138	334	-	49
12	Other Operating Revenue	Line 283	3,843	3,095	0	645	56	-	45	-	1	0	0	-	0
13	Total Revenue		92,958	44,856	15,070	17,123	13,858	-	1,526	-	3	138	334	-	49
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,230	2,983	12,409	1,593	1,929	-	208	-	1	13	51	-	43
17	Depreciation	Line 432	26,049	17,340	1,228	3,643	3,366	-	408	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	6,126	3,218	457	1,271	1,030	-	109	-	0	8	32	-	1
19	Operating Expense before Tax		51,405	23,541	14,094	6,507	6,325	-	724	-	2	74	91	-	47
20	Income Tax Expense	Line 486	7,189	3,645	168	1,871	1,311	-	140	-	0	11	42	-	0
21	Total Operating Expense		58,594	27,185	14,262	8,378	7,637	-	864	-	2	85	134	-	47
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
25	Net Operating Income Required	Ln 8 x Ln 33	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	0	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	0	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	89,115	41,761	15,069	16,478	13,802	-	1,482	-	2	138	334	-	49
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	6.14%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		273,445	273,445	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		21,249	21,249	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		27,703	27,703	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		68,933	68,933	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		391,329	391,329	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,505	3,505	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		96	96	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		716	716	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		155,772	-	-	155,772	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		160,156	4,375	0	155,772	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02732	0.00000	0.97263	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		551,485	395,704	0	155,772	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71752	0.00000	0.28246	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		120,855	-	-	-	120,855	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		12,752	-	-	-	-	-	12,752	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		22	-	-	-	-	-	-	-	22	-	-	-	-
69	Distribution Metering		960	-	-	-	-	-	-	-	-	960	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87352	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
74															
75	Total Trans and Dist Plant		138,355	0	0	1	120,855	0	12,752	0	22	960	3,765	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87351	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		529,684	391,329	0	1	120,855	0	12,752	0	22	960	3,765	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.73880	0.00000	0.00000	0.22816	0.00000	0.02407	0.00000	0.00004	0.00181	0.00711	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		29,105	5,205	17,752	2,216	3,418	-	361	-	2	28	106	-	18
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		29,115	5,205	17,752	2,216	3,418	0	361	0	2	28	106	0	28
86	General & Intangible Plant Allocators		1.00000	0.17878	0.60972	0.07611	0.11739	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00095
87															
88	Other														
89	Labor		(94)	(17)	(57)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(94)	(17)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		718,860	400,892	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
98	Total Gross Electric Plant Allocators		1.00000	0.55768	0.02461	0.21977	0.17287	0.00000	0.01824	0.00000	0.00003	0.00137	0.00538	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		88,955	88,955	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		9,413	9,413	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		16,327	16,327	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		5,133	5,133	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,633	2,633	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,852	1,852	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,715	1,715	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		126,052	126,052	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		317	317	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		25,657	-	-	25,657	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		26,074	416	0	25,657	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01597	0.00000	0.98399	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		152,126	126,469	0	25,657	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83134	0.00000	0.16865	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		23,400	-	-	-	23,400	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,802	-	-	-	-	-	3,802	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
135	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		28,033	0	0	0	23,400	0	3,802	0	10	195	626	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.83475	0.00000	0.13564	0.00000	0.00034	0.00695	0.02233	0.00000	0.00000
140															
141	Total Trans and Dist Plant		54,107	416	0	25,657	23,401	0	3,802	0	10	195	626	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00770	0.00000	0.47419	0.43250	0.00000	0.07027	0.00000	0.00018	0.00360	0.01157	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		180,159	126,469	0	25,657	23,401	0	3,802	0	10	195	626	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70198	0.00000	0.14241	0.12989	0.00000	0.02110	0.00000	0.00005	0.00108	0.00347	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		13,775	2,463	8,401	1,049	1,618	-	171	-	1	13	50	-	9
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		13,776	2,463	8,401	1,049	1,618	0	171	0	1	13	50	0	10
152	General & Intangible Plant Allocators		1.00000	0.17882	0.60986	0.07612	0.11742	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00072
153															
154	Other														
155	Labor		30	5	18	2	3	-	0	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		30	5	18	2	3	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		193,965	128,937	8,419	26,708	25,022	0	3,973	0	10	208	676	0	10
164	Total Accum Deprec Allocators		1.00000	0.66475	0.04341	0.13769	0.12900	0.00000	0.02048	0.00000	0.00005	0.00107	0.00349	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		391,329	391,329	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(126,052)	(126,052)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		265,277	265,277	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		160,156	4,375	0	155,772	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(26,074)	(416)	0	(25,657)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		134,082	3,959	0	130,116	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02952	0.00000	0.97042	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
179	Distribution Reserve		(28,033)	0	0	0	(23,400)	0	(3,802)	0	(10)	(195)	(626)	0	0
180	Distribution Net Plant		110,321	0	0	0	97,455	0	8,950	0	13	765	3,139	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88337	0.00000	0.08112	0.00000	0.00012	0.00694	0.02845	0.00000	0.00000
182															
183	General & Intangible Gross Plant		29,115	5,205	17,752	2,216	3,418	0	361	0	2	28	106	0	28
184	General & Intangible Reserve		(13,776)	(2,463)	(8,401)	(1,049)	(1,618)	0	(171)	0	(1)	(13)	(50)	0	(10)
185	General & Intangible Net Plant		15,339	2,742	9,350	1,167	1,800	0	190	0	1	15	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.17874	0.60959	0.07609	0.11737	0.00000	0.01238	0.00000	0.00006	0.00095	0.00366	0.00000	0.00116
187															
188	Other Gross Plant		(94)	(17)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(30)	(5)	(18)	(2)	(3)	0	(0)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(124)	(22)	(76)	(9)	(15)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.17915	0.61099	0.07626	0.11764	0.00000	0.01241	0.00000	0.00006	0.00095	0.00366	0.00000	(0.00113)
192															
193	Total Gross Plant		718,860	400,892	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
194	Total Reserve		(193,965)	(128,937)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
195	Total Net Plant in Service		524,895	271,955	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
196	Total Net Plant Allocators		1.00000	0.51811	0.01767	0.25009	0.18908	0.00000	0.01741	0.00000	0.00003	0.00149	0.00609	0.00000	0.00003
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		8,806	8,806	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		4,887	-	-	4,887	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,479	-	-	-	-	-	1,479	-	-	-	-	-	-
206	Labor		1,177	210	718	90	138	-	15	-	0	1	4	-	1
207	Total Construction Work in Progress		16,497	9,164	718	4,977	138	0	1,494	0	0	1	4	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.55550	0.04351	0.30168	0.00838	0.00000	0.09055	0.00000	0.00000	0.00007	0.00026	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		102	102	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		932	-	-	932	-	-	-	-	-	-	-	-	-
215	Distribution Primary		90	-	-	-	90	-	-	-	-	-	-	-	-
216	Labor		54	10	33	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,246	180	33	936	96	0	1	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.14439	0.02651	0.75097	0.07737	0.00000	0.00054	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		1,942	1,942	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,273	-	2,273	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,935	-	4,935	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(13)	(13)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,069)	(1,098)	(4,569)	(587)	(710)	-	(76)	-	(1)	(5)	(19)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(7,322)	(7,322)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		14,912	7,726	263	3,729	2,820	-	260	-	0	22	91	-	1
235	Retail 100%, Class = T&D		(2,181)	(0)	-	(0)	(1,905)	-	(201)	-	(0)	(15)	(59)	-	-
236	Retail 100%, Class = Metering		62	-	-	-	-	-	-	-	-	62	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		9,072	5,059	223	1,994	1,568	-	165	-	0	12	49	-	0
241	Total Working Capital		16,629	6,294	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
242	Total Working Capital Allocator		1.00000	0.37847	0.18796	0.30888	0.10657	0.00000	0.00888	0.00000	(0.00001)	0.00462	0.00370	0.00000	0.00095
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		718,860	400,892	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
247	Accumulated Depreciation		(193,965)	(128,937)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
248	Net Electric Plant in Service		524,895	271,955	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
249	Construction Work in Progress		16,497	9,164	718	4,977	138	0	1,494	0	0	1	4	0	1
250	Plant Held for Future Use		1,246	180	33	936	96	0	1	0	0	0	0	0	0
251	Working Capital		16,629	6,294	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
252	Total Rate Base		1,084,163	559,548	22,426	273,596	200,503	0	19,918	0	27	1,637	6,455	0	52
253	Total Rate Base Allocator		1.00000	0.51611	0.02069	0.25236	0.18494	0.00000	0.01837	0.00000	0.00003	0.00151	0.00595	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		87,237	39,884	15,069	16,478	13,802	-	1,482	-	2	138	334	-	49
258	Clean Energy Connect		1,878	1,878	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		89,115	41,761	15,069	16,478	13,802	-	1,482	-	2	138	334	-	49
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		89,115	41,761	15,069	16,478	13,802	0	1,482	0	2	138	334	0	49
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.46862	0.16910	0.18490	0.15488	0.00000	0.01663	0.00000	0.00002	0.00154	0.00375	0.00000	0.00055
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		85,769	41,212	14,902	15,252	12,547	-	1,387	-	3	126	291	-	49
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		85,769	41,212	14,902	15,252	12,547	-	1,387	-	3	126	291	-	49
270	Function Allocator for Electric Revenue		1.00000	0.48050	0.17375	0.17782	0.14629	0.00000	0.01617	0.00000	0.00004	0.00147	0.00340	0.00000	0.00057
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		640	-	-	640	-	-	-	-	-	-	-	-	-
275	Distribution Primary		53	-	-	-	53	-	-	-	-	-	-	-	-
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		3,086	3,086	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		18	9	0	5	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		3,843	3,095	0	645	56	0	45	0	1	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.80539	0.00010	0.16785	0.01462	0.00000	0.01164	0.00000	0.00036	0.00001	0.00003	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		939	939	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		175	175	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		261	261	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		345	345	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,720	1,720	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,256	-	6,256	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		662	-	662	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,589	-	1,589	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		575	-	575	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		9,083	0	9,083	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,802	1,720	9,083	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15920	0.84080	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,072	-	-	1,072	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,093	20	0	1,072	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01864	0.00000	0.98136	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,207	-	-	-	1,207	-	-	-	-	-	-	-	-
318	Distribution Secondary		131	-	-	-	-	-	131	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		1,375	0	0	0	1,207	0	131	0	1	7	29	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87800	0.00000	0.09555	0.00000	0.00051	0.00518	0.02077	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		2	-	-	-	-	-	-	-	-	-	-	-	2
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.09680	0.04068	0.00000	0.00000	0.86252
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,433	972	3,314	414	638	-	67	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		486	271	12	107	84	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		5,921	1,243	3,326	521	722	0	76	0	0	6	22	0	4
355	Admin & General O&M Allocators		1.00000	0.20992	0.56174	0.08791	0.12196	0.00000	0.01287	0.00000	0.00006	0.00098	0.00380	0.00000	0.00075
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,197	2,983	12,409	1,593	1,929	0	208	0	1	13	51	0	9
362	Total O&M Allocators		1.00000	0.15539	0.64640	0.08298	0.10051	0.00000	0.01081	0.00000	0.00008	0.00068	0.00266	0.00000	0.00049
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		34												34
365	Total Adjusted O&M		19,230	2,983	12,409	1,593	1,929	-	208	-	1	13	51	-	43
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		11,944	11,944	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,679	1,679	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		791	791	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,305	2,305	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		30	30	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		16,872	16,872	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,483	-	-	3,483	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,563	79	0	3,483	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02222	0.00000	0.97773	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		20,435	16,951	0	3,483	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82953	0.00000	0.17047	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		3,109	-	-	-	3,109	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		381	-	-	-	-	-	381	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,541	0	0	0	3,109	0	381	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87808	0.00000	0.10759	0.00000	0.00014	0.01419	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		7,104	79	0	3,483	3,109	0	381	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01115	0.00000	0.49037	0.43771	0.00000	0.05363	0.00000	0.00007	0.00707	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		23,976	16,951	0	3,483	3,109	0	381	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.70701	0.00000	0.14529	0.12969	0.00000	0.01589	0.00000	0.00002	0.00210	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		2,013	360	1,228	153	236	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		2,013	360	1,228	153	236	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.17878	0.60973	0.07611	0.11740	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00094
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		25	13	0	6	5	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		18	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		60	29	0	6	20	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		26,049	17,340	1,228	3,643	3,366	0	408	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.66568	0.04714	0.13985	0.12921	0.00000	0.01566	0.00000	0.00002	0.00201	0.00031	0.00000	0.00012
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		524	94	320	40	62	-	6	-	0	0	2	-	0
438	Gross Total Plant		5,602	3,124	138	1,231	968	-	102	-	0	8	30	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		6,126	3,218	457	1,271	1,030	0	109	0	0	8	32	0	1
441	Total Taxes Other Allocator		1.00000	0.52528	0.07467	0.20748	0.16813	0.00000	0.01774	0.00000	0.00004	0.00134	0.00524	0.00000	0.00009
442															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	92,958	44,856	15,070	17,123	13,858	0	1,526	0	3	138	334	0	49
446	Total Oper. Exp. Before Tax	Line 19	51,405	23,541	14,094	6,507	6,325	0	724	0	2	74	91	0	47
447	Net Oper. Income (NOI) before Tax		41,553	21,316	976	10,616	7,533	0	802	0	1	64	243	0	3
448	Interest Expense	Line 8 x WACC	9,662	4,968	227	2,459	1,749	-	186	-	0	15	56	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	31,891	16,348	749	8,157	5,784	-	616	-	1	49	186	-	2
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	31,891	16,348	749	8,157	5,784	0	616	0	1	49	186	0	2
453	Fed & St Permanent Differences	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(26,624)	(14,848)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
455	State Taxable Income	Ln 452:454	5,917	1,862	109	2,449	1,293	0	142	0	(0)	13	47	0	1
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	325	102	6	135	71	-	8	-	(0)	1	3	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,464	817	36	322	253	-	27	-	0	2	8	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,790	919	42	457	324	-	35	-	0	3	10	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	31,891	16,348	749	8,157	5,784	-	616	-	1	49	186	-	2
464	Fed & St Permanent Differences	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(20,790)	(11,594)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	(325)	(102)	(6)	(135)	(71)	-	(8)	-	0	(1)	(3)	-	(0)
467	Fed. Taxable Income	Ln 463:466	11,425	5,013	247	3,596	2,231	-	241	-	0	21	75	-	1
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	2,399	1,053	52	755	468	-	51	-	0	4	16	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	2,399	1,053	52	755	468	-	51	-	0	4	16	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,366	2,435	107	959	755	-	80	-	0	6	24	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(308)	(171)	(8)	(68)	(53)	-	(6)	-	(0)	(0)	(2)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(494)	(275)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	5,951	3,034	139	1,536	1,083	-	115	-	0	9	35	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	2,725	1,155	58	890	540	-	58	-	0	5	18	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	5,523	3,080	136	1,214	955	-	101	-	0	8	30	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(494)	(275)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(225)	(126)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	7,189	3,645	168	1,871	1,311	-	140	-	0	11	42	-	0
487															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.77%	25.78%	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
493	Interest Expense	Line 8 x WACC	(9,662)	(4,968)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(719)	(401)	(18)	(158)	(124)	-	(13)	-	(0)	(1)	(4)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(20,790)	(11,594)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,366	2,435	107	959	755	-	80	-	0	6	24	-	0
500	Base for FIT Computation	Ln 492:499	7,869	3,315	167	2,587	1,562	-	169	-	0	15	53	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,092	881	44	688	415	-	45	-	0	4	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(494)	(275)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,585	599	32	576	328	-	36	-	(0)	3	11	-	0
506	Total FIT - Deferred	Line 499	4,366	2,435	107	959	755	-	80	-	0	6	24	-	0
507	Total FIT - Current & Deferred	Ln 505:506	5,951	3,034	139	1,536	1,083	-	115	-	0	9	35	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	34,364	17,671	808	8,745	6,222	-	662	-	1	53	200	-	2
511	Interest Expense	Line 26 x WACC	(9,662)	(4,968)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	649	362	16	143	112	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(26,624)	(14,848)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,464	817	36	322	253	-	27	-	0	2	8	-	0
515	Net FIT Allowable	Line 507	5,951	3,034	139	1,536	1,083	-	115	-	0	9	35	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(225)	(126)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	5,591	1,760	103	2,314	1,222	-	134	-	(0)	13	44	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	325	102	6	135	71	-	8	-	(0)	1	3	-	0
521	Total SIT - Deferred	Line 514	1,464	817	36	322	253	-	27	-	0	2	8	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,790	919	42	457	324	-	35	-	0	3	10	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(225)	(126)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(327)	(182)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	7,189	3,645	168	1,871	1,311	-	140	-	0	11	42	-	0
528	Total Income Tax Allocator		1.00000	0.50700	0.02333	0.26026	0.18241	0.00000	0.01945	0.00000	0.00002	0.00156	0.00590	0.00000	0.00007
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		618	618	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		128	128	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		147	147	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,720	-	2,720	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		306	-	306	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		92	-	92	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,153	937	3,217	0	0	0	0	0	0	0	0	0	0
541	Transmission		408	7	-	401	0	-	-	-	-	-	-	-	-
542	Distribution		709	-	-	-	619	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,270	943	3,217	401	619	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,274	943	3,217	401	619	0	65	0	0	5	19	0	3
548	Admin & General		2,528	452	1,542	192	297	-	31	-	0	2	9	-	2
549	Total		$7,802	$1,395	$4,758	$594	$916	$0	$97	$0	$0	$7	$29	$0	$5
550	Total Labor Allocator		1.00000	0.17884	0.60992	0.07613	0.11743	0.00000	0.01239	0.00000	0.00006	0.00095	0.00366	0.00000	0.00062

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	21,161	11,152	2,651	2,102	1,933	-	449	-	334	278	-	-	2,262
3	Accum. Depreciation & Amort.	Line 163	(6,750)	(3,587)	(1,261)	(355)	(389)	-	(136)	-	(144)	(69)	-	-	(809)
4	Net Plant in Service		14,411	7,565	1,390	1,747	1,544	-	313	-	190	209	-	-	1,453
5	Construction Work in Progress	Line 207	544	255	108	66	2	-	51	-	1	2	-	-	59
6	Plant Held for Future Use	Line 217	27	5	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,028	175	468	68	28	-	5	-	(3)	12	-	-	1,275
8	Total Rate Base		17,010	8,000	1,970	1,894	1,575	-	369	-	188	223	-	-	2,790
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	5,244	1,162	2,258	219	215	-	51	-	27	60	-	-	1,253
12	Other Operating Revenue	Line 283	117	86	0	9	1	-	2	-	19	0	-	-	0
13	Total Revenue		5,361	1,248	2,258	228	216	-	52	-	46	60	-	-	1,253
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,801	83	1,859	21	30	-	7	-	20	25	-	-	755
17	Depreciation	Line 432	1,050	482	184	48	52	-	14	-	9	15	-	-	245
18	Tax Other Than Income Tax	Line 440	245	90	69	17	16	-	4	-	3	3	-	-	44
19	Operating Expense before Tax		4,096	655	2,112	87	98	-	25	-	32	43	-	-	1,044
20	Income Tax Expense	Line 486	220	101	25	25	20	-	5	-	2	3	-	-	38
21	Total Operating Expense		4,316	756	2,137	111	119	-	30	-	34	46	-	-	1,082
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,045	492	121	116	97	-	23	-	12	14	-	-	171
25	Net Operating Income Required	Ln 8 x Ln 33	1,045	492	121	116	97	-	23	-	12	14	-	-	171
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	0	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	0	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,244	1,162	2,258	219	215	-	51	-	27	60	-	-	1,253
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		7,607	7,607	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		591	591	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		771	771	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,918	1,918	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		10,886	10,886	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		98	98	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,073	-	-	2,073	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,195	122	0	2,073	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.05545	0.00000	0.94449	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,081	11,008	0	2,073	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.84151	0.00000	0.15848	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,880	-	-	-	1,880	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		436	-	-	-	-	-	436	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		309	-	-	-	-	-	-	-	309	-	-	-	-
69	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.65772	0.00000	0.15271	0.00000	0.10812	0.08146	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,859	0	0	1	1,880	0	436	0	309	233	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00002	0.00000	0.00033	0.65749	0.00000	0.15265	0.00000	0.10808	0.08143	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		13,745	10,886	0	1	1,880	0	436	0	309	233	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.79198	0.00000	0.00007	0.13677	0.00000	0.03176	0.00000	0.02248	0.01694	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,431	145	2,660	29	53	-	12	-	25	46	-	-	1,461
83	Retail 100%, Class = # Bills		788	-	-	-	-	-	-	-	-	-	-	-	788

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,219	145	2,660	29	53	0	12	0	25	46	0	0	2,249
86	General & Intangible Plant Allocators		1.00000	0.02774	0.50963	0.00565	0.01019	0.00000	0.00237	0.00000	0.00471	0.00875	0.00000	0.00000	0.43096
87															
88	Other														
89	Labor		(14)	(0)	(9)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(0)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
96															
97	Total Gross Electric Plant in Service		21,161	11,152	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
98	Total Gross Electric Plant Allocators		1.00000	0.52700	0.12528	0.09935	0.09135	0.00000	0.02121	0.00000	0.01576	0.01315	0.00000	0.00000	0.10689
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,475	2,475	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		262	262	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		454	454	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		143	143	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		48	48	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,506	3,506	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		341	-	-	341	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		353	12	0	341	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.03281	0.00000	0.96714	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,860	3,518	0	341	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.91153	0.00000	0.08847	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		364	-	-	-	364	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		130	-	-	-	-	-	130	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		132	-	-	-	-	-	-	-	132	-	-	-	-
135	Distribution Metering		47	-	-	-	-	-	-	-	-	47	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		673	0	0	0	364	0	130	0	132	47	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54063	0.00000	0.19330	0.00000	0.19591	0.07016	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,026	12	0	341	364	0	130	0	132	47	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.01129	0.00000	0.33268	0.35468	0.00000	0.12681	0.00000	0.12852	0.04602	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		4,533	3,518	0	341	364	0	130	0	132	47	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.77613	0.00000	0.07533	0.08031	0.00000	0.02871	0.00000	0.02910	0.01042	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,097	69	1,259	14	25	-	6	-	12	22	-	-	691
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		116	-	-	-	-	-	-	-	-	-	-	-	116
151	General & Intangible Plant Total		2,213	69	1,259	14	25	0	6	0	12	22	0	0	807
152	General & Intangible Plant Allocators		1.00000	0.03097	0.56881	0.00631	0.01137	0.00000	0.00264	0.00000	0.00525	0.00977	0.00000	0.00000	0.36489
153															
154	Other														
155	Labor		5	0	3	0	0	-	0	-	0	0	-	-	1
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	3	0	0	0	0	0	0	0	0	0	1
162															
163	Total Accumulated Depreciation		6,750	3,587	1,261	355	389	0	136	0	144	69	0	0	809
164	Total Accum Deprec Allocators		1.00000	0.53135	0.18687	0.05265	0.05766	0.00000	0.02015	0.00000	0.02127	0.01021	0.00000	0.00000	0.11984
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		10,886	10,886	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,506)	(3,506)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		7,379	7,379	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,195	122	0	2,073	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(353)	(12)	0	(341)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,842	110	0	1,732	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.05979	0.00000	0.94015	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
179	Distribution Reserve		(673)	0	0	0	(364)	0	(130)	0	(132)	(47)	0	0	0
180	Distribution Net Plant		2,185	0	0	0	1,516	0	306	0	177	186	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69379	0.00000	0.14020	0.00000	0.08107	0.08494	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,219	145	2,660	29	53	0	12	0	25	46	0	0	2,249
184	General & Intangible Reserve		(2,213)	(69)	(1,259)	(14)	(25)	0	(6)	0	(12)	(22)	0	0	(807)
185	General & Intangible Net Plant		3,006	76	1,401	16	28	0	7	0	13	24	0	0	1,442
186	General & Intangible Net Plant Allocators		1.00000	0.02537	0.46607	0.00517	0.00932	0.00000	0.00216	0.00000	0.00431	0.00800	0.00000	0.00000	0.47960
187															
188	Other Gross Plant		3	(0)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
189	Other Reserve		(5)	(0)	(3)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1)
190	Other Net Plant		(1)	(1)	(11)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	11
191	Other Net Plant Allocators		1.00000	0.48859	8.97480	0.09950	0.17941	0.00000	0.04165	0.00000	0.08290	0.15412	0.00000	0.00000	(9.02099)
192															
193	Total Gross Plant		21,161	11,152	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
194	Total Reserve		(6,750)	(3,587)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
195	Total Net Plant in Service		14,411	7,565	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
196	Total Net Plant Allocators		1.00000	0.52496	0.09643	0.12123	0.10713	0.00000	0.02171	0.00000	0.01318	0.01453	0.00000	0.00000	0.10083
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		245	245	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		65	-	-	65	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		51	-	-	-	-	-	51	-	-	-	-	-	-
206	Labor		179	6	108	1	2	-	0	-	1	2	-	-	59
207	Total Construction Work in Progress		544	255	108	66	2	0	51	0	1	2	0	0	59
208	Total Construction Work in Progress Allocator		1.00000	0.46871	0.19772	0.12177	0.00395	0.00000	0.09401	0.00000	0.00183	0.00340	0.00000	0.00000	0.10861
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		8	0	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		27	5	5	12	1	0	0	0	0	0	0	0	3

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.18690	0.18481	0.46504	0.05600	0.00000	0.00086	0.00000	0.00171	0.00317	0.00000	0.00000	0.10152
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		54	54	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		341	-	341	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		739	-	739	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,036)	(31)	(685)	(8)	(11)	-	(3)	-	(8)	(9)	-	-	(282)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,488	-	-	-	-	-	-	-	-	-	-	-	1,488
233	Retail 100%, Class = Prod		(204)	(204)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		409	215	39	50	44	-	9	-	5	6	-	-	41
235	Retail 100%, Class = T&D		(45)	(0)	-	(0)	(30)	-	(7)	-	(5)	(4)	-	-	-
236	Retail 100%, Class = Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		267	141	33	27	24	-	6	-	4	4	-	-	29
241	Total Working Capital		2,028	175	468	68	28	0	5	0	(3)	12	0	0	1,275
242	Total Working Capital Allocator		1.00000	0.08632	0.23089	0.03369	0.01360	0.00000	0.00249	0.00000	(0.00137)	0.00575	0.00000	0.00000	0.62862
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		21,161	11,152	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
247	Accumulated Depreciation		(6,750)	(3,587)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
248	Net Electric Plant in Service		14,411	7,565	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
249	Construction Work in Progress		544	255	108	66	2	0	51	0	1	2	0	0	59
250	Plant Held for Future Use		27	5	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,028	175	468	68	28	0	5	0	(3)	12	0	0	1,275
252	Total Rate Base		31,421	15,565	3,360	3,641	3,119	0	682	0	378	432	0	0	4,243
253	Total Rate Base Allocator		1.00000	0.49539	0.10694	0.11588	0.09926	0.00000	0.02170	0.00000	0.01204	0.01376	0.00000	0.00000	0.13503
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		5,192	1,109	2,258	219	215	-	51	-	27	60	-	-	1,253
258	Clean Energy Connect		52	52	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		5,244	1,162	2,258	219	215	-	51	-	27	60	-	-	1,253
262	Wholesale Revenue														

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		5,244	1,162	2,258	219	215	0	51	0	27	60	0	0	1,253
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.22153	0.43054	0.04182	0.04094	0.00000	0.00967	0.00000	0.00509	0.01145	0.00000	0.00000	0.23897
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		5,141	1,146	2,233	203	195	-	47	-	44	57	-	-	1,215
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		5,141	1,146	2,233	203	195	-	47	-	44	57	-	-	1,215
270	Function Allocator for Electric Revenue		1.00000	0.22300	0.43431	0.03948	0.03796	0.00000	0.00923	0.00000	0.00852	0.01112	0.00000	0.00000	0.23638
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9	-	-	9	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		19	-	-	-	-	-	-	-	19	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		86	86	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		117	86	0	9	1	0	2	0	19	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.73859	0.00048	0.07364	0.00750	0.00000	0.01313	0.00000	0.16598	0.00006	0.00000	0.00000	0.00061
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		48	48	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		937	-	937	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		238	-	238	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		86	-	86	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,361	0	1,361	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,409	48	1,361	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.03396	0.96604	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		15	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.03819	0.00000	0.96181	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		4	-	-	-	-	-	4	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		35	0	0	0	19	0	4	0	10	2	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.54199	0.00000	0.12979	0.00000	0.27836	0.04987	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		143	-	-	-	-	-	-	-	-	-	-	-	143
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		71	-	-	-	-	-	-	-	-	-	-	-	71
332	Customer Accounting O&M		331	0	0	0	0	0	0	0	6	15	0	0	310
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01791	0.04424	0.00000	0.00000	0.93785
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		827	27	497	6	10	-	2	-	5	9	-	-	273
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		14	8	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		88	-	-	-	-	-	-	-	-	-	-	-	88
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		929	35	498	7	11	0	3	0	5	9	0	0	362
355	Admin & General O&M Allocators		1.00000	0.03721	0.53635	0.00746	0.01209	0.00000	0.00281	0.00000	0.00518	0.00938	0.00000	0.00000	0.38953
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,813	83	1,859	21	30	0	7	0	20	25	0	0	767
362	Total O&M Allocators		1.00000	0.02950	0.66092	0.00754	0.01067	0.00000	0.00253	0.00000	0.00725	0.00891	0.00000	0.00000	0.27269
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(12)												(12)
365	Total Adjusted O&M		2,801	83	1,859	21	30	-	7	-	20	25	-	-	755
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		332	332	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		64	64	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		469	469	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		46	-	-	46	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		49	2	0	46	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.04535	0.00000	0.95460	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		518	472	0	46	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.91049	0.00000	0.08951	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		48	-	-	-	48	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		13	-	-	-	-	-	13	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		81	0	0	0	48	0	13	0	7	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59984	0.00000	0.16173	0.00000	0.08731	0.15112	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		129	2	0	46	48	0	13	0	7	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01705	0.00000	0.35882	0.37439	0.00000	0.10094	0.00000	0.05449	0.09432	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		599	472	0	46	48	0	13	0	7	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.78783	0.00000	0.07745	0.08081	0.00000	0.02179	0.00000	0.01176	0.02036	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		306	10	184	2	4	-	1	-	2	3	-	-	101
415	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		358	10	184	2	4	0	1	0	2	3	0	0	153
418	General & Intangible Plant Allocators		1.00000	0.02795	0.51346	0.00569	0.01026	0.00000	0.00238	0.00000	0.00474	0.00882	0.00000	0.00000	0.42669
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	0	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		94	1	0	0	0	0	0	0	0	0	0	0	92
431															
432	Total Depreciation Expense		1,050	482	184	48	52	0	14	0	9	15	0	0	245
433	Total Depreciation Expense Allocators		1.00000	0.45919	0.17515	0.04615	0.04984	0.00000	0.01329	0.00000	0.00837	0.01464	0.00000	0.00000	0.23336
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	3	48	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		165	87	21	16	15	-	3	-	3	2	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		245	90	69	17	16	0	4	0	3	3	0	0	44
441	Total Taxes Other Allocator		1.00000	0.36587	0.28011	0.06914	0.06549	0.00000	0.01520	0.00000	0.01243	0.01223	0.00000	0.00000	0.17953
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,361	1,248	2,258	228	216	0	52	0	46	60	0	0	1,253
446	Total Oper. Exp. Before Tax	Line 19	4,096	655	2,112	87	98	0	25	0	32	43	0	0	1,044
447	Net Oper. Income (NOI) before Tax		1,265	593	146	141	117	0	27	0	14	17	0	0	209
448	Interest Expense	Line 8 x WACC	294	138	34	33	27	-	6	-	3	4	-	-	48
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	971	455	112	109	90	-	21	-	11	13	-	-	161
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	971	455	112	109	90	0	21	0	11	13	0	0	161
453	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(784)	(413)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
455	State Taxable Income	Ln 452:454	207	52	16	33	20	0	5	0	(1)	3	0	0	80
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	11	3	1	2	1	-	0	-	(0)	0	-	-	4
458	State Income Tax (Def.)	Ln 454 x Ln 456	43	23	5	4	4	-	1	-	1	1	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	54	26	6	6	5	-	1	-	1	1	-	-	9
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	971	455	112	109	90	-	21	-	11	13	-	-	161
464	Fed & St Permanent Differences	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(612)	(323)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
466	State Income Tax Exp. (Cur.)	Line 457	(11)	(3)	(1)	(2)	(1)	-	(0)	-	0	(0)	-	-	(4)
467	Fed. Taxable Income	Ln 463:466	367	139	37	48	35	-	8	-	1	5	-	-	94
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	77	29	8	10	7	-	2	-	0	1	-	-	20
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	77	29	8	10	7	-	2	-	0	1	-	-	20
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	129	68	16	13	12	-	3	-	2	2	-	-	14
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(9)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(15)	(8)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	182	84	21	20	17	-	4	-	2	2	-	-	31
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	88	32	9	12	8	-	2	-	0	1	-	-	24
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	163	86	20	16	15	-	3	-	3	2	-	-	17
481	Total Direct Adjs.	Ln 459 + Ln 475	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(15)	(8)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	220	101	25	25	20	-	5	-	2	3	-	-	38
487															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.81%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,045	492	121	116	97	-	23	-	12	14	-	-	171
493	Interest Expense	Line 8 x WACC	(294)	(138)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
494	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(21)	(11)	(3)	(2)	(2)	-	(0)	-	(0)	(0)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(612)	(323)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
499	Deferred Tax Federal	Ln 498 x Ln 468	129	68	16	13	12	-	3	-	2	2	-	-	14
500	Base for FIT Computation	Ln 492:499	256	92	25	34	24	-	6	-	1	3	-	-	70
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	68	25	7	9	6	-	2	-	0	1	-	-	19
503	Federal Portion of Direct Adjs.	Sch. 13	(0)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(15)	(8)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	53	17	5	8	5	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	129	68	16	13	12	-	3	-	2	2	-	-	14
507	Total FIT - Current & Deferred	Ln 505:506	182	84	21	20	17	-	4	-	2	2	-	-	31
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,045	492	121	116	97	-	23	-	12	14	-	-	171
511	Interest Expense	Line 26 x WACC	(294)	(138)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
512	Permanent Diff Fed & State	Sch. 13	19	10	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(784)	(413)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
514	State Deferred Tax	Ln 513 x Ln 456	43	23	5	4	4	-	1	-	1	1	-	-	5
515	Net FIT Allowable	Line 507	182	84	21	20	17	-	4	-	2	2	-	-	31
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	195	49	15	31	19	-	5	-	(1)	3	-	-	75
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	11	3	1	2	1	-	0	-	(0)	0	-	-	4
521	Total SIT - Deferred	Line 514	43	23	5	4	4	-	1	-	1	1	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	54	26	6	6	5	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7)	(3)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(10)	(5)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	220	101	25	25	20	-	5	-	2	3	-	-	38
528	Total Income Tax Allocator		1.00000	0.46124	0.11433	0.11327	0.09280	0.00000	0.02177	0.00000	0.01031	0.01311	0.00000	0.00000	0.17317
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		408	-	408	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		46	-	46	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		508	26	482	0	0	0	0	0	0	0	0	0	0
541	Transmission		6	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	10	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		528	26	482	5	10	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	150
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		803	26	482	5	10	0	2	0	4	8	0	0	265
548	Admin & General		385	13	231	3	5	-	1	-	2	4	-	-	127
549	Total		$1,188	$39	$713	$8	$14	$0	$3	$0	$7	$12	$0	$0	$392
550	Total Labor Allocator		1.00000	0.03268	0.60029	0.00666	0.01200	0.00000	0.00279	0.00000	0.00555	0.01031	0.00000	0.00000	0.32974

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	597,319	-	-	-	-	-	-	-	-	-	-	597,319	-
3	Accum. Depreciation & Amort.	Line 163	(240,733)	-	-	-	-	-	-	-	-	-	-	(240,733)	-
4	Net Plant in Service		356,586	-	-	-	-	-	-	-	-	-	-	356,586	-
5	Construction Work in Progress	Line 207	664	-	-	-	-	-	-	-	-	-	-	664	-
6	Plant Held for Future Use	Line 217	31	-	-	-	-	-	-	-	-	-	-	31	-
7	Working Capital	Line 241	775	-	-	-	-	-	-	-	-	-	-	775	-
8	Total Rate Base		358,057	-	-	-	-	-	-	-	-	-	-	358,057	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	77,910	-	-	-	-	-	-	-	-	-	-	77,910	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		77,922	-	-	-	-	-	-	-	-	-	-	77,922	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	20,985	-	-	-	-	-	-	-	-	-	-	20,985	-
17	Depreciation	Line 432	25,612	-	-	-	-	-	-	-	-	-	-	25,612	-
18	Tax Other Than Income Tax	Line 440	4,950	-	-	-	-	-	-	-	-	-	-	4,950	-
19	Operating Expense before Tax		51,547	-	-	-	-	-	-	-	-	-	-	51,547	-
20	Income Tax Expense	Line 486	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
21	Total Operating Expense		55,922	-	-	-	-	-	-	-	-	-	-	55,922	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
25	Net Operating Income Required	Ln 8 x Ln 33	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	77,910	-	-	-	-	-	-	-	-	-	-	77,910	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.14%	0.00%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,429	-	-	-	-	-	-	-	-	-	-	16,429	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
87															
88	Other														
89	Labor		(53)	-	-	-	-	-	-	-	-	-	-	(53)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
96															
97	Total Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,775	-	-	-	-	-	-	-	-	-	-	7,775	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,775	0	0	0	0	0	0	0	0	0	0	7,775	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		17	-	-	-	-	-	-	-	-	-	-	17	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		17	0	0	0	0	0	0	0	0	0	0	17	0
162															
163	Total Accumulated Depreciation		240,733	0	0	0	0	0	0	0	0	0	0	240,733	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
179	Distribution Reserve		(232,940)	0	0	0	0	0	0	0	0	0	0	(232,940)	0
180	Distribution Net Plant		348,002	0	0	0	0	0	0	0	0	0	0	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
184	General & Intangible Reserve		(7,775)	0	0	0	0	0	0	0	0	0	0	(7,775)	0
185	General & Intangible Net Plant		8,654	0	0	0	0	0	0	0	0	0	0	8,654	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
189	Other Reserve		(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
190	Other Net Plant		(70)	0	0	0	0	0	0	0	0	0	0	(70)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
194	Total Reserve		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
195	Total Net Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		664	-	-	-	-	-	-	-	-	-	-	664	-
207	Total Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		31	-	-	-	-	-	-	-	-	-	-	31	-
217	Plant Held for Future Use Total		31	0	0	0	0	0	0	0	0	0	0	31	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,735)	-	-	-	-	-	-	-	-	-	-	(7,735)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,130	-	-	-	-	-	-	-	-	-	-	10,130	-
235	Retail 100%, Class = T&D		(9,158)	-	-	-	-	-	-	-	-	-	-	(9,158)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,538	-	-	-	-	-	-	-	-	-	-	7,538	-
241	Total Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
247	Accumulated Depreciation		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
248	Net Electric Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
249	Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
250	Plant Held for Future Use		31	0	0	0	0	0	0	0	0	0	0	31	0
251	Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
252	Total Rate Base		714,643	0	0	0	0	0	0	0	0	0	0	714,643	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		77,910											77,910	
261	Retail Revenue		77,910	-	-	-	-	-	-	-	-	-	-	77,910	-
262	Wholesale Revenue														

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		77,910	0	0	0	0	0	0	0	0	0	0	77,910	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		73,548	-	-	-	-	-	-	-	-	-	-	73,548	-
268	Less Lighting Facilities		(73,548)											(73,548)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		17,533	0	0	0	0	0	0	0	0	0	0	17,533	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,067	-	-	-	-	-	-	-	-	-	-	3,067	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		404	-	-	-	-	-	-	-	-	-	-	404	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		(0)	-	-	-	-	-	-	-	-	-	-	(0)	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		3,471	0	0	0	0	0	0	0	0	0	0	3,471	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		21,004	0	0	0	0	0	0	0	0	0	0	21,004	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(19)											(19)	
365	Total Adjusted O&M		20,985	-	-	-	-	-	-	-	-	-	-	20,985	-
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,136	-	-	-	-	-	-	-	-	-	-	1,136	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,136	0	0	0	0	0	0	0	0	0	0	1,136	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		17	-	-	-	-	-	-	-	-	-	-	17	-
425	Retail 100%, Class = T&D		74	-	-	-	-	-	-	-	-	-	-	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		91	0	0	0	0	0	0	0	0	0	0	91	0
431															
432	Total Depreciation Expense		25,612	0	0	0	0	0	0	0	0	0	0	25,612	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		296	-	-	-	-	-	-	-	-	-	-	296	-
438	Gross Total Plant		4,655	-	-	-	-	-	-	-	-	-	-	4,655	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,950	0	0	0	0	0	0	0	0	0	0	4,950	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	77,922	0	0	0	0	0	0	0	0	0	0	77,922	0
446	Total Oper. Exp. Before Tax	Line 19	51,547	0	0	0	0	0	0	0	0	0	0	51,547	0
447	Net Oper. Income (NOI) before Tax		26,375	0	0	0	0	0	0	0	0	0	0	26,375	0
448	Interest Expense	Line 8 x WACC	6,186	-	-	-	-	-	-	-	-	-	-	6,186	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	20,189	-	-	-	-	-	-	-	-	-	-	20,189	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	20,189	0	0	0	0	0	0	0	0	0	0	20,189	0
453	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
454	State Temporary Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
455	State Taxable Income	Ln 452:454	(1,394)	0	0	0	0	0	0	0	0	0	0	(1,394)	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(77)	-	-	-	-	-	-	-	-	-	-	(77)	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,140	-	-	-	-	-	-	-	-	-	-	1,140	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	20,189	-	-	-	-	-	-	-	-	-	-	20,189	-
464	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
465	Fed Temporary Differences	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
466	State Income Tax Exp. (Cur.)	Line 457	77	-	-	-	-	-	-	-	-	-	-	77	-
467	Fed. Taxable Income	Ln 463:466	3,530	-	-	-	-	-	-	-	-	-	-	3,530	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	741	-	-	-	-	-	-	-	-	-	-	741	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	741	-	-	-	-	-	-	-	-	-	-	741	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(256)	-	-	-	-	-	-	-	-	-	-	(256)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
477	Total Federal Income Tax Exp.	Ln 471:476	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	665	-	-	-	-	-	-	-	-	-	-	665	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	4,589	-	-	-	-	-	-	-	-	-	-	4,589	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
485	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
486	Total Income Tax Expense	Ln 479:485	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.97%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.97%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
493	Interest Expense	Line 8 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
494	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
495	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
496	Amort of Excess ADIT	Sch. 13	(598)	-	-	-	-	-	-	-	-	-	-	(598)	-
497	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
498	Temporary Diff Federal	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
500	Base for FIT Computation	Ln 492:499	1,828	-	-	-	-	-	-	-	-	-	-	1,828	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	486	-	-	-	-	-	-	-	-	-	-	486	-
503	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
504	Amort of Excess ADIT	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
505	Total FIT before Adding Deferred	Ln 502:504	65	-	-	-	-	-	-	-	-	-	-	65	-
506	Total FIT - Deferred	Line 499	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
507	Total FIT - Current & Deferred	Ln 505:506	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
511	Interest Expense	Line 26 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
512	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
513	Temporary State Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
514	State Deferred Tax	Ln 513 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
515	Net FIT Allowable	Line 507	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
517	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
518	Base for SIT Computation	Ln 510:517	(1,317)	-	-	-	-	-	-	-	-	-	-	(1,317)	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	(77)	-	-	-	-	-	-	-	-	-	-	(77)	-
521	Total SIT - Deferred	Line 514	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
522	Total SIT - Current & Deferred	Ln 520:521	1,140	-	-	-	-	-	-	-	-	-	-	1,140	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
525	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		2,977	-	-	-	-	-	-	-	-	-	-	2,977	-
543	Subtotal Prod, Trans and Dist		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
548	Admin & General		1,427	-	-	-	-	-	-	-	-	-	-	1,427	-
549	Total		$4,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,404	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC	755,201	755,201									
5	Citrus CC	1,438,294	1,438,294									
6	Crystal River Units 4&5 Coal	2,786,165	2,786,165									
7	Hines CC	1,261,718	1,261,718									
8	Osprey CT	400,883	400,883									
9	Tiger Bay CC	89,246		89,246								
10	Univ of Florida CC	57,500	57,500									
11	Steam Miscellaneous	17,870	17,870									
12	Other Production Miscellaneous	52,430	52,430									
13	Anclote Steam	460,815		460,815								
14	Avon Park CT	76,012			76,012							
15	Bartow CT	43,128			43,128							
16	Bayboro CT	27,972			27,972							
17	Debary CT	166,342			166,342							
18	Higgins CT	(560)			(560)							
19	Intercession City CT	328,935			328,935							
20	Suwannee CT	56,669			56,669							
21	Turner CT	0			0							
22	Archer Solar	108,516				108,516						
23	Charlie Creek Solar	97,988				97,988						
24	Clearwater Solar	2,827				2,827						
25	Columbia Solar	109,684				109,684						
26	Debary Solar	91,823				91,823						
27	Duette Solar	108,569				108,569						
28	Hamilton Solar	109,599				109,599						
29	Lake Placid Solar	60,038				60,038						
30	Osceola Solar	7,611				7,611						
31	Perry Solar	11,098				11,098						
32	Santa Fe Solar	108,910				108,910						
33	St. Pete Pier Solar	1,546				1,546						
34	Suwannee Solar	16,715				16,715						
35	Trenton Solar	99,111				99,111						
36	Twin Rivers Solar	97,951				97,951						
37	Other Solar	665,152				665,152						
38	Remove ECRC from Base Plants	(34,489)	(34,489)									
39	ECRC Production - Energy	34,489										
40	FUEL - Crystal River Railcars	4,446	4,446									
41	Other											
42	**Total Production Plant**	9,720,203	6,740,018	550,062	698,497	1,697,137	0	0	0	0	0	0
43												
44	**Transmission Plant**											
45	350 Trans Land & Land Rights	130,308					130,308					
46	352 Trans Structures & Improvements	263,502					263,502					
47	353 Trans Station Equip - Production Base	86,305	86,305									
48	353 Trans Station Equip - Production Intermediate	2,476		2,476								
49	353 Trans Station Equip - Production Peaking	18,046			18,046							
50	353 Trans Station Equip - Production Solar	1,434				1,434						

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service
51	353 Trans Station Equip - Transmission	2,017,027					2,017,027					
52	353.2 Trans Energy Control Center	78,174					78,174					
53	354 Trans Towers & Fixtures	66,286					66,286					
54	355 Trans Poles & Fixtures	1,796,849					1,796,849					
55	356 Trans OH Conduct & Devices - Transmission	828,564					828,564					
56	356 Trans OH Conduct & Devices - Primary	332						332				
57	357 Trans Underground Conduit	32,215					32,215					
58	358 Trans Underground Conductors & Devices	86,740					86,740					
59	359 Trans Roads & Trails	63,857					63,857					
60	SPP - Transmission Total	274,132					274,132					
61	**Total Transmission Plant**	5,746,246	86,305	2,476	18,046	1,434	5,637,654	332	0	0	0	0
62												
63	**Distribution Plant**											
64	360 Dist Land and Land Rights - Primary	138,099						138,099				
65	361 Dist Structures & Improvements - Primary	38,773						38,773				
66	362 Dist Station Equipment - Primary	1,642,841						1,642,841				
67	362 Dist Station Equipment - IS Equipment	623										
68	363 Dist Energy Storage Equipment	94,607						94,607				
69	364 Dist Poles, Towers & Fixtures - Primary	772,119						772,119	0			
70	364 Dist Poles, Towers & Fixtures - Secondary	357,673								357,673	0	
71	364 Dist Poles, Towers & Fixtures - Lighting	160,514										
72	365 Dist OH Conduct & Devices - Primary	867,013						867,013	0			
73	365 Dist OH Conduct & Devices - Secondary	371,577								371,577	0	
74	365 Dist OH Conduct & Devices - IS Equipment	3,142										
75	366 Dist Underground Conduit - Primary	471,098						471,098	0			
76	366 Dist Underground Conduit - Secondary	0								0	0	
77	367 Dist Underground Conductors & Devices - Primary	801,423						801,423	0			
78	367 Dist Underground Conductors & Devices - Secondary	431,536								431,536	0	
79	368 Dist Line Transformers - Secondary	1,022,106								1,022,106	0	
80	369 Dist Services - Overhead	575,893										575,893
81	369 Dist Services - Underground	53,027										53,027
82	370 Dist Meter Equipment	357,789										
83	371 Dist Installs on Customer Premise	22,471										
84	373 Dist Street Light & Signal Systems - Primary	111,919						111,919				
85	373 Dist Street Light & Signal Systems - Lighting	421,029										
86	SPP - Distribution Total	643,835						643,835				
87	**Total Distribution Plant**	9,359,107	0	0	0	0	0	5,581,727	0	2,182,891	0	628,921
88												
89	**General & Intangible Property**											
90	389 General Land & Land Rights	21,080										
91	390 General Structures & Improvements	321,004										
92	391 General Office Furn & Equip	85,181										
93	392 General Transporation Equipment	13,555										
94	393 General Stores Equipment	5,358										
95	394 General Tools Shop & Garage Equip	52,504										
96	395 General Laboratory Equip	0										
97	396 General Power Operating Equip	8,295										
98	397 General Communication Equip	59,785										
99	398 General Misc Equip	(89)										
100	301-303 Intangible Plant - Franchise & Other	8,450										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
101	301-303 Intangible Plant - Customer Connect	100,143										
102	301-303 Ingangible Plant - Software	440,527										
103	**Total General & Intangible Property**	1,115,795	0	0	0	0	0	0	0	0	0	0
104												
105	**Other Items**											
106	101 Capital Lease	235,771										
107	101102 Operating Leases	462,075										
108	101 ARO EPIS	14,953										
109	101 ARO EPIS	11,901										
110	101 Contra OATT EPIS	(2,490)										
111	114 Electric Plant Acquisition Adj	20,325										
112	118 Other Utility Plant	2,531										
113	121 Non Utility Property	21,431										
114	ITC Postings	(40,475)										
115	Other Misc Items	(3,199)										
116	**Total Other Items**	722,824	0	0	0	0	0	0	0	0	0	0
117												
118	**Total System per Books**	26,664,174	6,826,323	552,537	716,543	1,698,571	5,637,654	5,582,058	0	2,182,891	0	628,921
119												
120	**System Adjustments**											
121	ECCR Communication Equipment 397	(1,667)										
122	ECCR General Plant	0										
123	ECCR 301-303 Intangible Plant	(16,149)										
124	ECRC Production	(34,489)										
125	ECRC Distribution	0						0				
126	FUEL Production Crystal River Railcars	(4,446)	(4,446)									
127	Capital Lease	(235,771)										
128	Operating Lease	(462,075)										
129	ARO - EPIS	(14,953)										
130	ARO - EPIS	(11,901)										
131	114 Electric Plant Acquisition Adj	(20,325)										
132	121 Non Utility Property	(21,431)										
133	SPP - Transmission Total	(274,132)					(274,132)					
134	SPP - Distribution Total	(643,835)						(643,835)				
135	ITC Postings	40,475										
136	Electric Vehicle DC Fast Charge Stations	10,125										
137	Adjust EPIS Balance	(314,190)	(3,310)				(1,950)	(158,518)		(68,002)		(81,300)
138	**Total System Adjustments**	(2,004,765)	(7,756)	0	0	0	(276,082)	(802,353)	0	(68,002)	0	(81,300)
139												
140	**Total System Adjusted**	24,659,409	6,818,567	552,537	716,543	1,698,571	5,361,572	4,779,705	0	2,114,889	0	547,621
141												
142												
143	**RETAIL COST OF SERVICE**											
144	**Total System Adjusted**	24,659,409	6,818,567	552,537	716,543	1,698,571	5,361,572	4,779,705	-	2,114,889	-	547,621
145												
146	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	**Total Retail Adjusted**	22,829,552	6,641,489	511,855	681,504	1,654,461	3,862,571	4,779,705	-	2,114,889	-	547,621

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

	(1)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Line No.	GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Removed	Wholesale 100%
1	***System per Books***									
2										
3	**Production Plant**									
4	Bartow CC									
5	Citrus CC									
6	Crystal River Units 4&5 Coal									
7	Hines CC									
8	Osprey CT									
9	Tiger Bay CC									
10	Univ of Florida CC									
11	Steam Miscellaneous									
12	Other Production Miscellaneous									
13	Anclote Steam									
14	Avon Park CT									
15	Bartow CT									
16	Bayboro CT									
17	Debary CT									
18	Higgins CT									
19	Intercession City CT									
20	Suwannee CT									
21	Turner CT									
22	Archer Solar									
23	Charlie Creek Solar									
24	Clearwater Solar									
25	Columbia Solar									
26	Debary Solar									
27	Duette Solar									
28	Hamilton Solar									
29	Lake Placid Solar									
30	Osceola Solar									
31	Perry Solar									
32	Santa Fe Solar									
33	St. Pete Pier Solar									
34	Suwannee Solar									
35	Trenton Solar									
36	Twin Rivers Solar									
37	Other Solar									
38	Remove ECRC from Base Plants									
39	ECRC Production - Energy								34,489	
40	FUEL - Crystal River Railcars									
41	Other									
42	**Total Production Plant**	0	0	0	0	0	0	0	34,489	0
43										
44	**Transmission Plant**									
45	350 Trans Land & Land Rights									
46	352 Trans Structures & Improvements									
47	353 Trans Station Equip - Production Base									
48	353 Trans Station Equip - Production Intermediate									
49	353 Trans Station Equip - Production Peaking									
50	353 Trans Station Equip - Production Solar									

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
51	353 Trans Station Equip - Transmission									
52	353.2 Trans Energy Control Center									
53	354 Trans Towers & Fixtures									
54	355 Trans Poles & Fixtures									
55	356 Trans OH Conduct & Devices - Transmission									
56	356 Trans OH Conduct & Devices - Primary									
57	357 Trans Underground Conduit									
58	358 Trans Underground Conductors & Devices									
59	359 Trans Roads & Trails									
60	SPP - Transmission Total									
61	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0
62										
63	**Distribution Plant**									
64	360 Dist Land and Land Rights - Primary									
65	361 Dist Structures & Improvements - Primary									
66	362 Dist Station Equipment - Primary									
67	362 Dist Station Equipment - IS Equipment			623						
68	363 Dist Energy Storage Equipment									
69	364 Dist Poles, Towers & Fixtures - Primary									
70	364 Dist Poles, Towers & Fixtures - Secondary									
71	364 Dist Poles, Towers & Fixtures - Lighting		160,514							
72	365 Dist OH Conduct & Devices - Primary									
73	365 Dist OH Conduct & Devices - Secondary									
74	365 Dist OH Conduct & Devices - IS Equipment			3,142						
75	366 Dist Underground Conduit - Primary									
76	366 Dist Underground Conduit - Secondary									
77	367 Dist Underground Conductors & Devices - Primary									
78	367 Dist Underground Conductors & Devices - Secondary									
79	368 Dist Line Transformers - Secondary									
80	369 Dist Services - Overhead									
81	369 Dist Services - Underground									
82	370 Dist Meter Equipment	357,789								
83	371 Dist Installs on Customer Premise	22,471								
84	373 Dist Street Light & Signal Systems - Primary									
85	373 Dist Street Light & Signal Systems - Lighting		421,029							
86	SPP - Distribution Total									
87	**Total Distribution Plant**	380,260	581,543	3,765	0	0	0	0	0	0
88										
89	**General & Intangible Property**									
90	389 General Land & Land Rights				21,080					
91	390 General Structures & Improvements				321,004					
92	391 General Office Furn & Equip				85,181					
93	392 General Transporation Equipment				13,555					
94	393 General Stores Equipment				5,358					
95	394 General Tools Shop & Garage Equip				52,504					
96	395 General Laboratory Equip				0					
97	396 General Power Operating Equip				8,295					
98	397 General Communication Equip				59,785					
99	398 General Misc Equip				(89)					
100	301-303 Intangible Plant - Franchise & Other					8,450				

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
101	301-303 Intangible Plant - Customer Connect					100,143				
102	301-303 Ingangible Plant - Software				440,527					
103	**Total General & Intangible Property**	0	0	0	1,007,202	108,593	0	0	0	0
104										
105	**Other Items**									
106	101 Capital Lease				235,771					
107	101102 Operating Leases				462,075					
108	101 ARO EPIS								14,953	
109	101 ARO EPIS								11,901	
110	101 Contra OATT EPIS									(2,490)
111	114 Electric Plant Acquisition Adj								20,325	
112	118 Other Utility Plant					2,531				
113	121 Non Utility Property								21,431	
114	ITC Postings								(40,475)	
115	Other Misc Items				(3,199)					
116	**Total Other Items**	0	0	0	694,647	2,531	0	0	28,136	(2,490)
117										
118	**Total System per Books**	380,260	581,543	3,765	1,701,849	111,124	0	0	62,625	(2,490)
119										
120	**System Adjustments**									
121	ECCR Communication Equipment 397				(1,667)					
122	ECCR General Plant								0	
123	ECCR 301-303 Intangible Plant				(16,149)					
124	ECRC Production								(34,489)	
125	ECRC Distribution									
126	FUEL Production Crystal River Railcars									
127	Capital Lease				(235,771)					
128	Operating Lease				(462,075)					
129	ARO - EPIS								(14,953)	
130	ARO - EPIS								(11,901)	
131	114 Electric Plant Acquisition Adj								(20,325)	
132	121 Non Utility Property								(21,431)	
133	SPP - Transmission Total									
134	SPP - Distribution Total									
135	ITC Postings								40,475	
136	Electric Vehicle DC Fast Charge Stations						10,125			
137	Adjust EPIS Balance	(400)	(600)			(110)				
138	**Total System Adjustments**	(400)	(600)	0	(715,662)	(110)	10,125	0	(62,625)	0
139										
140	**Total System Adjusted**	379,860	580,943	3,765	986,187	111,014	10,125	0	0	(2,490)
141										
142										
143	**RETAIL COST OF SERVICE**									
144	**Total System Adjusted**	379,860	580,943	3,765	986,187	111,014	10,125	-	-	(2,490)
145										
146	**Retail Separation Factor**	98.770%	100.000%	100.000%	96.779%	100.000%	100.000%	100.000%	100.000%	
147										
148	**Total Retail Adjusted**	375,187	580,943	3,765	954,424	111,014	10,125	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	202,499	202,499								
5	Citrus CC 1 & 2	185,658	185,658								
6	Crystal River Units 4&5 Coal	1,104,498	1,104,498								
7	Hines CC	326,192	326,192								
8	Osprey CT	197,171	197,171								
9	Tiger Bay CC	4,693		4,693							
10	Univ of Florida CC	13,063	13,063								
11	Steam Miscellaneous	(33,516)	(33,516)								
12	Other Production Miscellaneous	3,843	3,843								
13	Anclote	194,185		194,185							
14	Bartow-Anclote Pipeline	(2,483)		(2,483)							
15	Bartow Steam	5,608		5,608							
16	Suwanee Steam	(6,059)		(6,059)							
17	Avon Park CT	10,807			10,807						
18	Bartow CT	16,226			16,226						
19	Bayboro CT	18,665			18,665						
20	Debary CT	142,365			142,365						
21	Higgins CT	(837)			(837)						
22	Intercession City CT	200,259			200,259						
23	Rio Pinar CT	11			11						
24	Suwannee CT	29,346			29,346						
25	Turner CT	(9,741)			(9,741)						
26	Archer Solar	5,406				5,406					
27	Charlie Creek Solar	4,880				4,880					
28	Clearwater Solar	141				141					
29	Columbia Solar	11,481				11,481					
30	Debary Solar	9,370				9,370					
31	Duette Solar	5,407				5,407					
32	Hamilton Solar	16,320				16,320					
33	Lake Placid Solar	6,959				6,959					
34	Osceola Solar	1,407				1,407					
35	Perry Solar	2,289				2,289					
36	Santa Fe Solar	8,315				8,315					
37	St. Pete Pier Solar	157				157					
38	Suwannee Solar	3,092				3,092					
39	Trenton Solar	11,432				11,432					
40	Twin Rivers Solar	7,509				7,509					
41	Other Solar	21,089				21,089					
42	Remove ECRC from Base Plants	(4,910)	(4,910)								
43	ECRC Production - Energy	4,910									
44	FUEL - Crystal River Railcars	4,822	4,822								
45	Other										
46	**Total Production Plant**	2,722,528	1,999,318	195,944	407,102	115,254	0	0	0	0	0
47											
48	**Dismantlement**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 2 of 8

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
49	Total Production Base - Dismantlement	64,833	64,833								
50	Total Production Intermediate - Dismantlement	47,939		47,939							
51	Total Production Peaking - Dismantlement	43,239			43,239						
52	Total Production Solar - Dismantlement	594				594					
53	**Total Dismantlement**	156,606	64,833	47,939	43,239	594	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights	23,147					23,147				
57	352 Trans Structures & Improvements	(59,034)					(59,034)				
58	353 Trans Station Equip - Production Base	7,807	7,807								
59	353 Trans Station Equip - Production Intermediate	1,279		1,279							
60	353 Trans Station Equip - Production Peaking	1,256			1,256						
61	353 Trans Station Equip - Production Solar	3				3					
62	353 Trans Station Equip - Transmission	181,389					181,389				
63	353.2 Trans Energy Control Center	36,718					36,718				
64	354 Trans Towers & Fixtures	60,734					60,734				
65	355 Trans Poles & Fixtures	429,910					429,910				
66	356 Trans OH Conduct & Devices - Primary	40						40			
67	356 Trans OH Conduct & Devices - Transmission	173,630					173,630				
68	357 Trans Underground Conduit	10,033					10,033				
69	358 Trans Underground Conductors & Devices	26,605					26,605				
70	359 Trans Roads & Trails	3,541					3,541				
71	SPP - Transmission Total	7,633					7,633				
72	**Total Transmission Plant**	904,691	7,807	1,279	1,256	3	894,307	40	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary	4,643						4,643			
76	361 Dist Structures & Improvements - Primary	11,530						11,530			
77	362 Dist Station Equipment - Primary	166,047						166,047			
78	362 Dist Station Equipment - IS Equipment	305									
79	363 Dist Energy Storage Equipment	18,027						18,027			
80	364 Dist Poles, Towers & Fixtures - Primary	352,679						352,679	0		
81	364 Dist Poles, Towers & Fixtures - Secondary	163,374								163,374	0
82	364 Dist Poles, Towers & Fixtures - Lighting	73,318									
83	365 Dist OH Conduct & Devices - Primary	32,627						32,627	0		
84	365 Dist OH Conduct & Devices - Secondary	13,983								13,983	0
85	365 Dist OH Conduct & Devices - IS Equipment	321									
86	366 Dist Underground Conduit - Primary	85,178						85,178	0		
87	366 Dist Underground Conduit - Secondary	0								0	0
88	367 Dist Underground Conductors & Devices - Primary	229,931						229,931	0		
89	367 Dist Underground Conductors & Devices - Secondary	123,809								123,809	0
90	368 Dist Line Transformers - Secondary	336,209								336,209	0
91	369 Dist Services - Overhead	233,487									
92	369 Dist Services - Underground	1,694									
93	370 Dist Meter Equipment	68,374									
94	371 Dist Installs on Customer Premise (Premier Power Service)	8,701									
95	373 Dist Street Light & Signal Systems - Primary	40,530						40,530			
96	373 Dist Street Light & Signal Systems - Lighting	152,471									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 3 of 8

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
97	SPP - Distribution Total	20,448						20,448			
98	**Total Distribution Plant**	2,137,686	0	0	0	0	0	961,641	0	637,375	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights	0									
102	390 General Structures & Improvements	90,290									
103	391 General Office Furn & Equip	58,485									
104	392 General Transporation Equipment	(49,030)									
105	393 General Stores Equipment	3,048									
106	394 General Tools Shop & Garage Equip	37,372									
107	395 General Laboratory Equip	(1,129)									
108	396 General Power Operating Equip	2,655									
109	397 General Communication Equip	36,214									
110	398 General Misc Equip	(1,035)									
111	301-303 Intangible Plant - Franchise	5,272									
112	301-303 Intangible Plant - Customer Connect	10,719									
113	301-303 Intangible Plant - Software & Other	312,436									
114	**Total General & Intangible Property**	505,297	0	0	0	0	0	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra	(475)									
118	ARO - Coal Ash	5,590									
119	ARO - Nuclear Site Restoration - Wholesale	1,683									
120	ARO - Nuclear Site Restoration - Retail	28,826									
121	ARO - Nuclear Radiological Decom. - Retail	23,354									
122	ARO - Nuclear Radiological Decom. - Wholesale	407									
123	ARO - Other	2,225									
124	ARO - Other	10,272									
125	Capital Lease - 1	109,873									
126	Capital Lease - 2	63,266									
127	Operating Lease	97,535									
128	115 Acquisition Adjustment	5,124									
129	122 Non-Utility Property	10,085									
130	Other Misc Items	1,009									
131	**Total Other Items**	358,775	0	0	0	0	0	0	0	0	0
132											
133	**Total System per Books**	6,785,583	2,071,959	245,162	451,596	115,851	894,307	961,681	0	637,375	0
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397	(1,313)									
137	ECCR 301-303 Intangible Plant - Software & Other	(16,149)									
138	ECRC Production - Energy	(4,910)									
139	FUEL Crystal River Railcars	(4,822)	(4,822)								
140	ARO	(72,357)									
141	Capital Lease - 1	(109,873)									
142	Capital Lease - 2	(63,266)									
143	Operating Lease	(97,535)									
144	115 Acquisition Adjustment	(5,124)									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	122 Non-Utility Property	(10,085)									
146	SPP - Transmission Total	(7,633)					(7,633)				
147	SPP - Distribution Total	(20,448)						(20,448)			
148	Depreciation Study	237,499	183,393	47,457	2,636	451	0	0	0	0	0
149	Dismantlement Study	25,128	12,255	266	1,930	10,677					
150	Electric Vehicle DC Fast Charge Stations	750									
151	Adjust EPIS Retirements	(11,081)					(3,552)	(5,271)		(2,259)	
152	Adjust EPIS Balance - Depreciation Impact	(16,608)	(59)				(35)	(10,529)		(4,514)	
153	**Total System Adjustments**	(177,827)	190,767	47,723	4,566	11,128	(11,220)	(36,248)	0	(6,773)	0
154											
155	**Total System Adjusted**	6,607,756	2,262,726	292,885	456,162	126,979	883,088	925,433	0	630,602	0
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	6,607,756	2,262,726	292,885	456,162	126,979	883,088	925,433	-	630,602	-
160											
161	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	100.000%	100.000%	100.000%
162											
163	**Total Retail Adjusted**	6,239,342	2,203,963	271,321	433,856	123,681	636,192	925,433	-	630,602	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 5 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC										
5	Citrus CC 1 & 2										
6	Crystal River Units 4&5 Coal										
7	Hines CC										
8	Osprey CT										
9	Tiger Bay CC										
10	Univ of Florida CC										
11	Steam Miscellaneous										
12	Other Production Miscellaneous										
13	Anclote										
14	Bartow-Anclote Pipeline										
15	Bartow Steam										
16	Suwanee Steam										
17	Avon Park CT										
18	Bartow CT										
19	Bayboro CT										
20	Debary CT										
21	Higgins CT										
22	Intercession City CT										
23	Rio Pinar CT										
24	Suwannee CT										
25	Turner CT										
26	Archer Solar										
27	Charlie Creek Solar										
28	Clearwater Solar										
29	Columbia Solar										
30	Debary Solar										
31	Duette Solar										
32	Hamilton Solar										
33	Lake Placid Solar										
34	Osceola Solar										
35	Perry Solar										
36	Santa Fe Solar										
37	St. Pete Pier Solar										
38	Suwannee Solar										
39	Trenton Solar										
40	Twin Rivers Solar										
41	Other Solar										
42	Remove ECRC from Base Plants										
43	ECRC Production - Energy									4,910	
44	FUEL - Crystal River Railcars										
45	Other										
46	**Total Production Plant**	0	0	0	0	0	0	0	0	4,910	0
47											
48	**Dismantlement**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
49	Total Production Base - Dismantlement										
50	Total Production Intermediate - Dismantlement										
51	Total Production Peaking - Dismantlement										
52	Total Production Solar - Dismantlement										
53	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights										
57	352 Trans Structures & Improvements										
58	353 Trans Station Equip - Production Base										
59	353 Trans Station Equip - Production Intermediate										
60	353 Trans Station Equip - Production Peaking										
61	353 Trans Station Equip - Production Solar										
62	353 Trans Station Equip - Transmission										
63	353.2 Trans Energy Control Center										
64	354 Trans Towers & Fixtures										
65	355 Trans Poles & Fixtures										
66	356 Trans OH Conduct & Devices - Primary										
67	356 Trans OH Conduct & Devices - Transmission										
68	357 Trans Underground Conduit										
69	358 Trans Underground Conductors & Devices										
70	359 Trans Roads & Trails										
71	SPP - Transmission Total										
72	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary										
76	361 Dist Structures & Improvements - Primary										
77	362 Dist Station Equipment - Primary										
78	362 Dist Station Equipment - IS Equipment				305						
79	363 Dist Energy Storage Equipment										
80	364 Dist Poles, Towers & Fixtures - Primary										
81	364 Dist Poles, Towers & Fixtures - Secondary										
82	364 Dist Poles, Towers & Fixtures - Lighting			73,318							
83	365 Dist OH Conduct & Devices - Primary										
84	365 Dist OH Conduct & Devices - Secondary										
85	365 Dist OH Conduct & Devices - IS Equipment				321						
86	366 Dist Underground Conduit - Primary										
87	366 Dist Underground Conduit - Secondary										
88	367 Dist Underground Conductors & Devices - Primary										
89	367 Dist Underground Conductors & Devices - Secondary										
90	368 Dist Line Transformers - Secondary										
91	369 Dist Services - Overhead	233,487									
92	369 Dist Services - Underground	1,694									
93	370 Dist Meter Equipment		68,374								
94	371 Dist Installs on Customer Premise (Premier Power Service)		8,701								
95	373 Dist Street Light & Signal Systems - Primary										
96	373 Dist Street Light & Signal Systems - Lighting			152,471							

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 7 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
97	SPP - Distribution Total										
98	**Total Distribution Plant**	235,181	77,075	225,788	626	0	0	0	0	0	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights					0					
102	390 General Structures & Improvements					90,290					
103	391 General Office Furn & Equip					58,485					
104	392 General Transporation Equipment					(49,030)					
105	393 General Stores Equipment					3,048					
106	394 General Tools Shop & Garage Equip					37,372					
107	395 General Laboratory Equip					(1,129)					
108	396 General Power Operating Equip					2,655					
109	397 General Communication Equip					36,214					
110	398 General Misc Equip					(1,035)					
111	301-303 Intangible Plant - Franchise						5,272				
112	301-303 Intangible Plant - Customer Connect						10,719				
113	301-303 Intangible Plant - Software & Other					312,436					
114	**Total General & Intangible Property**	0	0	0	0	489,306	15,991	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra										(475)
118	ARO - Coal Ash									5,590	
119	ARO - Nuclear Site Restoration - Wholesale									1,683	
120	ARO - Nuclear Site Restoration - Retail									28,826	
121	ARO - Nuclear Radiological Decom. - Retail									23,354	
122	ARO - Nuclear Radiological Decom. - Wholesale									407	
123	ARO - Other									2,225	
124	ARO - Other									10,272	
125	Capital Lease - 1									109,873	
126	Capital Lease - 2									63,266	
127	Operating Lease									97,535	
128	115 Acquisition Adjustment									5,124	
129	122 Non-Utility Property									10,085	
130	Other Misc Items					1,009					
131	**Total Other Items**	0	0	0	0	1,009	0	0	0	358,240	(475)
132											
133	**Total System per Books**	235,181	77,075	225,788	626	490,315	15,991	0	0	363,151	(475)
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397					(1,313)					
137	ECCR 301-303 Intangible Plant - Software & Other					(16,149)					
138	ECRC Production - Energy									(4,910)	
139	FUEL Crystal River Railcars										
140	ARO									(72,357)	
141	Capital Lease - 1									(109,873)	
142	Capital Lease - 2									(63,266)	
143	Operating Lease									(97,535)	
144	115 Acquisition Adjustment									(5,124)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
145	122 Non-Utility Property									(10,085)	
146	SPP - Transmission Total										
147	SPP - Distribution Total										
148	Depreciation Study	0	0	7,163	0	(3,600)	0	0	0	0	0
149	Dismantlement Study										
150	Electric Vehicle DC Fast Charge Stations								750		
151	Adjust EPIS Retirements										
152	Adjust EPIS Balance - Depreciation Impact	(1,452)	(7)	(11)			(2)				
153	**Total System Adjustments**	(1,452)	(7)	7,152	0	(21,062)	(2)	0	750	(363,151)	0
154											
155	**Total System Adjusted**	233,730	77,068	232,940	626	469,253	15,989	0	750	0	(475)
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	233,730	77,068	232,940	626	469,253	15,989	-	750	-	(475)
160											
161	**Retail Separation Factor**	100.000%	98.770%	100.000%	100.000%	96.779%	100.000%	100.000%	100.000%	100.00%	-
162											
163	**Total Retail Adjusted**	233,730	76,120	232,940	626	454,140	15,989	-	750	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 5
CONSTRUCTION WORK IN PROGRESS (CWIP)
PAGE: 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	CONSTRUCTION WORK IN PROGRESS (CWIP) (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Secondary	Labor
1	**System per Books**								
2	Production Base	2,682	2,682						
3	Production Intermediate	443		443					
4	Production Peaking	613			613				
5	Production Solar	216,806				216,806			
6	Production - Other Electric	(70)	(70)						
7	Transmission Plant	700,791					700,791		
8	Transmission Plant	13,588					13,588		
9	Distribution Plant	245,332						245,332	
10	Intangible	16,602							16,602
11	General Plant	23,665							23,665
12	SPP - Transmission	646					646		
13	SPP - Distribution	42,112						42,112	
14	Other Misc Items	0							0
15	**Total System per Books**	1,263,210	2,613	443	613	216,806	715,026	287,443	40,267
16									
17	**System Adjustments**								
18	AFUDC CWIP - Production Base	0	0						
19	AFUDC CWIP - Production Intermediate	0		0					
20	AFUDC CWIP - Production Peaking	0			0				
21	AFUDC CWIP - Production Solar	0				0			
22	AFUDC CWIP - Transmission	(379,781)					(379,781)		
23	AFUDC CWIP - Distribution	0						0	
24	AFUDC CWIP - General	0							0
25	AFUDC CWIP - Intangible	(264)							(264)
26	ECRC	0							
27	SPP	(42,758)					(646)	(42,112)	
28	Remove FERC Interconnect CWIP	(166,386)					(166,386)		
29	**Total System Adjustments**	(589,188)	0	0	0	0	(546,813)	(42,112)	(264)
30									
31	**Total System Adjusted**	674,022	2,613	443	613	216,806	168,213	245,332	40,003
32									
33									
34	**RETAIL COST OF SERVICE**								
35	**Total System Adjusted**	674,022	2,613	443	613	216,806	168,213	245,332	40,003
36									
37	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	96.779%
38									
39	**Total Retail Adjusted**	619,944	2,545	410	583	211,176	121,184	245,332	38,715

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 6
PLANT HELD FOR FUTURE USE

Line No.	(1) Property Held For Future Use (PHFU) (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
1	**System Per Books**						
2	Production Base	2,522	2,522				
3	Production Peaking	1,710		1,710			
4	Transmission	32,072			32,072		
5	Distribution	3,562				3,562	
6	General	1,814					1,814
7	General	28					28
8	Levy	94,072	94,072				
9	Other						
10	**Total System Per Books**	135,780	96,594	1,710	32,072	3,562	1,841
11							
12	**System Adjustments**						
13	Remove Levy Land	(94,072)	(94,072)	0	0	0	0
14	**Total System Adjustments**	(94,072)	(94,072)	0	0	0	0
15							
16	**Total System Adjusted**	41,707	2,522	1,710	32,072	3,562	1,841
17							
18							
19	**RETAIL COST OF SERVICE**						
20	**Total System Adjusted Per Books**	41,707	2,522	1,710	32,072	3,562	1,841
21							
22	**Retail Separation Factor**		97.403%	95.110%	72.042%	100.000%	96.779%
23							
24	**Total Retail Adjusted**	32,532	2,457	1,626	23,105	3,562	1,782

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
1	***System per Books***											
2												
3	**Other Property & Investments**											
4	123 - Investment in Associated Companies	7,027	0	0	0	0	0	0	0	0	0	0
5	124 - Other Investments	584	0	0	0	0	0	0	0	0	0	0
6	128 - Special Funds	779,553	0	0	0	0	0	0	0	0	0	0
7	**Total Other Property & Investments**	787,164	0	0	0	0	0	0	0	0	0	0
8												
9	**Current & Accrued Assets**											
10	131 - Cash	23,576	0	0	0	0	0	0	0	0	23,576	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	369,908	0	0	0	0	0	0	0	0	336,702	0
15	143 - Other Accounts Receivable	17,034	0	0	0	0	0	0	0	0	16,288	0
16	144 - Accum Prov for Uncollectible Accts	(15,217)	0	0	0	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	12,228	0	0	0	0	0	0	0	0	12,228	0
18	151 - Fuel Stock	126,312	0	39,559	0	86,754	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	313,755	0	0	0	0	0	5,133	0	0	0	308,621
20	165 - Prepayments	57,288	47,814	0	0	0	0	0	0	0	7,313	2,161
21	172 - Rents Receivable	100	0	0	0	0	0	0	0	0	100	0
22	173 - Accrued Utility Revenues	140,561	0	0	0	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	1,045,544	47,814	39,559	0	86,754	0	5,133	0	0	396,207	310,783
27												
28	**Deferred Debits**											
29	182 - Other Regulatory Assets	945,229	0	0	0	0	0	0	0	0	505,317	0
30	183 - Prelim Survey & Invest Charges	7,961	0	0	0	0	0	0	0	0	7,961	0
31	184 - Clearing Accounts	1,664	0	0	0	0	0	0	0	0	1,664	0
32	185 - Temporary Facilities	80	0	0	0	0	0	0	0	0	80	0
33	186 - Misc Deferred Debits	97,221	0	0	0	0	0	0	0	0	4,587	0
34	**Total Deferred Debits**	1,052,155	0	0	0	0	0	0	0	0	519,609	0
35												
36	**Total Working Capital Assets**	2,884,863	47,814	39,559	0	86,754	0	5,133	0	0	915,816	310,783
37												
38	**Non-Current Liabilities**											
39	227 - Oblig under Capital Leases	(330,459)	0	0	0	0	0	0	0	(330,459)	0	0
40	228.1 - Accum Prov. For Property Insurance	(122,039)	0	0	0	0	0	0	0	0	0	0
41	228.2 - Accum Prov. For Injuries & Damages	(21,824)	0	0	0	0	0	0	0	0	(21,824)	0
42	228.3 - Accum Prov. For Pensions & Benefits	(132,398)	0	0	0	0	0	0	0	0	(132,398)	0
43	228.4 - Accum Misc. Operating Provisions	(31,488)	0	0	0	0	0	0	0	0	(31,488)	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	(282,529)	0	0	0	0	0	0	0	0	0	0
46	**Total Non-Current Liabilities**	(920,737)	0	0	0	0	0	0	0	(330,459)	(185,710)	0
47												

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
48	**Current & Accured Liabilities**											
49	232 - Accounts Payable	(472,544)	0	0	0	0	0	0	0	0	(472,543)	0
50	234 - Accounts Payable to Asso Co	(88,897)	0	0	0	0	0	0	0	0	(88,897)	0
51	236 - Taxes Accrued	(187,790)	0	0	0	0	0	0	0	0	(187,663)	0
52	237 - Interest Accrued	(70,327)	0	0	0	0	0	0	0	0	(70,327)	0
53	241 - Tax Collections Payable	(27,130)	0	0	0	0	0	0	0	0	(27,130)	0
54	242 - Misc Current & Accrued Liabilities	(110,913)	0	0	0	0	(327)	0	0	0	(100,020)	0
55	243 - Oblig under Capital Leases	(64,318)	0	0	0	0	0	0	0	(64,318)	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	(1,021,919)	0	0	0	0	(327)	0	0	(64,318)	(946,580)	0
59												
60	**Deferred Credits**											
61	252 - Customer Advances for Construction	(152,175)	0	0	0	0	0	0	0	0	(152,175)	0
62	253 - Other Deferred Credits	(22,544)	0	0	0	0	0	0	0	0	(20,423)	410
63	254 - Other Regulatory Liabilities	(303,263)	0	0	0	0	0	0	0	0	499	0
64	**Total Deferred Credits**	(477,982)	0	0	0	0	0	0	0	0	(172,099)	410
65												
66	**Total Working Capital Liabilities**	(2,420,639)	0	0	0	0	(327)	0	0	(394,777)	(1,304,389)	410
67												
68	**Total System per Books**	464,225	47,814	39,559	0	86,754	(327)	5,133	0	(394,777)	(388,573)	311,192
69												
70	**System Adjustments**											
71	123 - Investment in Associated Companies	(7,027)	0	0	0	0	0	0	0	0	0	0
72	124 - Other Investments	(584)	0	0	0	0	0	0	0	0	0	0
73	128 - Special Funds	(779,553)	0	0	0	0	0	0	0	0	0	0
74	131 - Cash	0	0	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	(3,963)	0	0	0	0	0	0	0	0	0	0
79	143 - Other Accounts Receivable	(746)	0	0	0	0	0	0	0	0	0	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	(5,133)	0	0	0	0	0	(5,133)	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	55,604	0	0	0	0	0	0	0	0	0	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	8,439	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	WORKING CAPITAL (13-mo average)	Total	Production Base Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Demand	Energy Avg Rate Sales	Distribution Metering	Labor	WTD O&M Expense	Gross Total Plant
95	227 - Oblig under Capital Leases	330,459	0	0	0	0	0	0	0	330,459	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	282,529	0	0	0	0	0	0	0	0	0	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	2	0	0	0	0	0	0	0	0	2	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	64,318	0	0	0	0	0	0	0	64,318	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	2,531	0	0	0	0	0	0	0	0	0	0
113	254 - Other Regulatory Liabilities	97,362	0	0	0	0	0	0	0	0	0	0
114	252 - Remove acct 0252001 (FERC Interconnect)	152,175	0	0	0	0	0	0	0	0	152,175	0
115	186 - Remove acct 0186201 (non-reg)	(3,781)	0	0	0	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	5,773	0	0	0	0	0	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset	27,389										
118	254 - Tax Savings Reg Liability	(29,000)										
119	254 - Dismantlement Reg Asset	24,419										
120	**Total System Adjustments**	221,232	0	0	0	0	0	(5,133)	0	394,777	152,197	0
121												
122	**Total System Adjusted**	685,457	47,814	39,559	0	86,754	(327)	0	0	0	(236,376)	311,192
123												
124												
125	**RETAIL COST OF SERVICE**											
126	**Total System Adjusted**	685,457	47,814	39,559	-	86,754	(327)	-	-	-	(236,376)	311,192
127												
128	**Retail Separation Factor**		97.403%	98.855%	94.121%	97.876%	97.403%	98.855%	98.770%	96.779%	96.585%	92.579%
129												
130	**Total Retail Adjusted**	632,793	46,573	39,106	-	84,911	(319)	-	-	-	(228,305)	288,100

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 4 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
1	***System per Books***									
2										
3	**Other Property & Investments**									
4	123 - Investment in Associated Companies	0	0	0	0	0	0	0	7,027	0
5	124 - Other Investments	0	0	0	0	0	0	0	584	0
6	128 - Special Funds	0	0	0	0	0	0	0	779,553	0
7	**Total Other Property & Investments**	0	0	0	0	0	0	0	787,164	0
8										
9	**Current & Accrued Assets**									
10	131 - Cash	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	0	319	0	0	0	0	0	3,963	28,923
15	143 - Other Accounts Receivable	0	0	0	0	0	0	0	746	0
16	144 - Accum Prov for Uncollectible Accts	0	(15,217)	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
18	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
20	165 - Prepayments	0	0	0	0	0	0	0	0	0
21	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
22	173 - Accrued Utility Revenues	0	140,561	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	0	125,663	0	0	0	0	0	4,709	28,923
27										
28	**Deferred Debits**									
29	182 - Other Regulatory Assets	0	0	0	469,668	(4,428)	0	24,317	(51,175)	1,531
30	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
31	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
33	186 - Misc Deferred Debits	0	83,091	5,062	254	0	680	0	(1,332)	4,879
34	**Total Deferred Debits**	0	83,091	5,062	469,922	(4,428)	680	24,317	(52,508)	6,410
35										
36	**Total Working Capital Assets**	0	208,754	5,062	469,922	(4,428)	680	24,317	739,365	35,333
37										
38	**Non-Current Liabilities**									
39	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
40	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	(131,514)	0	0	9,475
41	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
42	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
43	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	(282,529)	0
46	**Total Non-Current Liabilities**	0	0	0	0	0	(131,514)	0	(282,529)	9,475
47										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 5 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
48	**Current & Accured Liabilities**									
49	232 - Accounts Payable	0	0	0	0	0	0	0	(0)	0
50	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
51	236 - Taxes Accrued	0	0	0	0	0	0	0	0	(127)
52	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
53	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
54	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	(10,566)
55	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	0	0	0	0	0	0	0	(0)	(10,694)
59										
60	**Deferred Credits**									
61	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
62	253 - Other Deferred Credits	0	0	0	0	0	0	0	(2,531)	0
63	254 - Other Regulatory Liabilities	0	0	0	(6,331)	(190,076)	0	0	(107,355)	0
64	**Total Deferred Credits**	0	0	0	(6,331)	(190,076)	0	0	(109,886)	0
65										
66	**Total Working Capital Liabilities**	0	0	0	(6,331)	(190,076)	(131,514)	0	(392,415)	(1,219)
67										
68	**Total System per Books**	0	208,754	5,062	463,591	(194,505)	(130,835)	24,317	346,950	34,115
69										
70	**System Adjustments**									
71	123 - Investment in Associated Companies	0	0	0	0	0	0	0	(7,027)	0
72	124 - Other Investments	0	0	0	0	0	0	0	(584)	0
73	128 - Special Funds	0	0	0	0	0	0	0	(779,553)	0
74	131 - Cash	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	0	0	0	0	0	0	0	(3,963)	0
79	143 - Other Accounts Receivable	0	0	0	0	0	0	0	(746)	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	0	0	0	0	4,428	0	0	51,175	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	5,091	0	0	2,016	0	0	0	1,332	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 6 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
95	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	282,529	0
102	232 - Accounts Payable	0	0	0	0	0	0	0	0	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	0	0	0	2,531	0
113	254 - Other Regulatory Liabilities	0	0	0	(69)	(9,924)	0	0	107,355	0
114	252 - Remove acct 0252001 (FERC Interconnect)	0	0	0	0	0	0	0	0	0
115	186 - Remove acct 0186201 (non-reg)	0	(3,781)	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	0	0	0	5,773	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset						27,389			
118	254 - Tax Savings Reg Liability						(29,000)			
119	254 - Dismantlement Reg Asset					24,419				
120	**Total System Adjustments**	5,091	(3,781)	0	7,721	18,923	(1,611)	0	(346,950)	0
121										
122	**Total System Adjusted**	5,091	204,972	5,062	471,311	(175,581)	(132,446)	24,317	(0)	34,115
123										
124										
125	**RETAIL COST OF SERVICE**									
126	**Total System Adjusted**	5,091	204,972	5,062	471,311	(175,581)	(132,446)	24,317	(0)	34,115
127										
128	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
129										
130	**Total Retail Adjusted**	5,091	204,972	5,062	471,311	(175,581)	(132,446)	24,317	(0)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 8
ELECTRIC REVENUE
PAGE: 1 of 1

Line No.	(1) ELECTRIC REVENUE	(2) Total	(3) Wholesale Revenue	(4) Clean Energy Connect	(5) EV Revenues	(6) Lighting Facilities	(7) Retail Sales of Electric
1	**System per Books**						
2							
3	**Revenue From Sales of Electric**						
4	440-446 Retail Base Revenue	2,619,243		45,030			2,574,213
5	440-446 Fuel Revenue	1,203,717					1,203,717
6	440-446 CCR Revenue	441,194					441,194
7	440-446 ECCR Revenue	110,392					110,392
8	440-446 ECRC Revenue	10,278					10,278
9	440-446 SPP Revenue	175,759					175,759
10	440-446 NCRC Revenue	0					0
11	440-446 Franchise Fees	122,076					122,076
12	440-446 Gross Receipts Tax	116,935					116,935
13	447 Wholesale Base Revenue	56,838	56,838				
14	449 Provision For Rate Refund - Retail	0					0
15	449 Provision For Rate Refund - Wholesale	0	0				
16	440-446 Misc Adjustment	(883)					(883)
17	**Total Revenue From Sales of Electric**	4,855,551	56,838	45,030	0	0	4,753,682
18							
19	454 - Rent Lighting Equipment - Class Revenue	87,266				87,266	
20							
21	**Total System per Books**	4,942,817	56,838	45,030	0	87,266	4,753,682
22							
23	**System Adjustments**						
24	440-446 Storm Revenue	0					0
25	440-446 Fuel Revenue	(1,203,717)					(1,203,717)
26	440-446 CCR Revenue	(441,194)					(441,194)
27	440-446 ECCR Revenue	(110,392)					(110,392)
28	440-446 ECRC Revenue	(10,278)					(10,278)
29	440-446 SPP Revenue	(175,759)					(175,759)
30	449 Provision For Rate Refund - Retail	0					0
31	449 Provision For Rate Refund - Wholesale	0	0				
32	440-446 Franchise Fees	(122,076)					(122,076)
33	440-446 Gross Receipts Tax	(116,935)					(116,935)
34	Electric Vehicle Charging Add'l Revenue	2,344			2,344		
35	Add 2022 Base Rate Increase	79,332					79,332
36	**Total System Adjustments**	(2,098,675)	0	0	2,344	0	(2,101,020)
37							
38	**Total System Adjusted**	2,844,141	56,838	45,030	2,344	87,266	2,652,663
39							
40							
41	**RETAIL COST OF SERVICE**						
42	**Total System Adjusted**	2,844,141	56,838	45,030	2,344	87,266	2,652,663
43							
44	**Retail Separation Factor**			100.000%	100.000%	100.000%	100.000%
45							
46	**Total Retail Adjusted**	2,787,303	-	45,030	2,344	87,266	2,652,663

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 9
OTHER REVENUE
PAGE: 1 of 1

Line No.	(1) OTHER REVENUE	(2) Total	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Distribution Service	(7) Lighting Facilities	(8) Retail 100%, Class = # Bills	(9) Retail 100%, Class = Prod	(10) Wholesale 100%	(11) Rate Base
1	***System per Books***										
2											
3	**Other Revenue**										
4	450 Late Payment Charges	22,055				22,055					
5	451 Misc Services	22,603				22,603					
6	454 Extra Facilities	0				0					
7	454 Miscellaneous	0						0			
8	454 Other Electric Transmission	10,619	10,619								
9	454 Poles & Line Attachments	9,285	9,285								
10	454 Rent from Electric Property	292									292
11	454 Rent Joint Use	1,764		1,764							
12	454 Rent Lighting Equipment	88,800					88,800				
13	454 Rent Non-Lighting Equipment	7,364			7,364						
14	454 Rent Transmission	281	281								
15	454 Rent Tower Leases	1,860	1,860								
16	456 Distribution Charge - Network	1,768								1,768	
17	456 Muni Co Tax Coll	245									245
18	456 Operating Reserve & Spinning Reserve	116								116	
19	456 Operating Reserve & Supplemental Reserve	112								112	
20	456 Other Electric	326		326							
21	456 Other Transmission	0								0	
22	456 Transmission Charge Network	150,852								150,852	
23	456 Profit/Loss on Sale of M&S	0									0
24	456 Reactive Purchases/Voltage	3,198								3,198	
25	456 Regulation/Frequency Response	2,030								2,030	
26	456 Retail Unbilled	0						0			
27	456 Schedules, System Control Dispatch	2,283								2,283	
28	456 State Sales Tax Coll	89									89
29	456 Transmission Charge PTP	0	0								
30	456 Transmission Study	0	0								
31	456 GPIF	0						0			
32	**Total Other Operating Revenue**	325,941	22,045	2,090	7,364	44,658	88,800	0	0	160,359	627
33											
34	Remove 454 Rent Lighting Equip - added to 7-Elec Rev	(88,800)	0	0	0	0	(88,800)	0	0	0	0
35											
36	**Total System per Books**	237,141	22,045	2,090	7,364	44,658	0	0	0	160,359	627
37											
38	**System Adjustments**										
39	DOE Funds	74,000							74,000		
40	Adjust Service Charge Rates (SC-1 tariff)	(10,383)				(10,383)					
41	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
42	**Total System Adjustments**	63,617	0	0	0	(10,383)	0	0	74,000	0	0
43											
44	**Total System Adjusted**	300,758	22,045	2,090	7,364	34,275	0	0	74,000	160,359	627
45											
46											
47	**RETAIL COST OF SERVICE**										
48	**Total System Adjusted**	300,758	22,045	2,090	7,364	34,275	0	0	74,000	160,359	627
49											
50	**Retail Separation Factor**		72.042%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		91.897%
51											
52	**Total Retail Adjusted**	134,186	15,881	2,090	7,364	34,275	-	-	74,000	-	576

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	10,322	5,390	4,489	442	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	56,574	0	0	0	0	44,623	10,391	1,560	0	0	0	0
6	546-550 - Other Power Gen Op.	31,201	16,898	(39)	6,049	8,293	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	101,711	0	0	0	0	63,618	1,714	26,372	10,007	0	0	0
8	557 - Other Power Sys. Load	1,192	837	69	85	202	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	646	0	0	0	0	646	0	0	0	0	0	0
10	**Total Production O&M**	201,646	23,125	4,518	6,576	8,495	108,887	12,105	27,932	10,007	0	0	0
11													
12	560 - Trans Supv & Eng	23	0	0	0	0	0	0	0	0	22	0	0
13	561 - Trans Load Dispatch	11,867	156	13	16	38	0	0	0	0	11,644	0	0
14	562 - Trans Station	1,483	20	2	2	5	0	0	0	0	1,454	0	0
15	563 - Trans Overhead Lines	1,985	0	0	0	0	0	0	0	0	1,985	0	0
16	565 - Trans Exp - Wholesale	8,612	0	0	0	0	0	0	0	0	8,612	0	0
17	566 - Trans Misc.	8,398	112	9	11	27	0	0	0	0	8,239	0	0
18	567 - Trans Rent Oper	150	0	0	0	0	0	0	0	0	150	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	2,828	37	3	4	9	0	0	0	0	2,774	0	0
21	570 - Trans Maint Station Equip	2,976	40	3	4	10	0	0	0	0	2,920	0	0
22	571 - Trans Maint Overhead Lines	(907)	(12)	(1)	(1)	(3)	0	0	0	0	(890)	0	0
23	**Total Transmission O&M**	37,415	353	29	36	86	0	0	0	0	36,911	0	0
24													
25	580 - Dist Supv & Eng	3,180	0	0	0	0	0	0	0	0	0	1,741	0
26	581 - Dist Load Dispatching	5,435	0	0	0	0	0	0	0	0	0	5,435	0
27	582 - Dist Station	438	0	0	0	0	0	0	0	0	0	438	0
28	583 - Dist Overhead Lines	5,238	0	0	0	0	0	0	0	0	0	3,005	0
29	584 - Dist Underground Lines	2,215	0	0	0	0	0	0	0	0	0	1,390	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	10,347	0	0	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	1,482	0	0	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	27,756	0	0	0	0	0	0	0	0	0	15,199	0
34	589 - Dist Rents	445	0	0	0	0	0	0	0	0	0	244	0
35	590 - Dist Maint Supv & Eng	951	0	0	0	0	0	0	0	0	0	521	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	792	0	0	0	0	0	0	0	0	0	434	0
38	593 - Dist Maint. Overhead Lines	26,083	0	0	0	0	0	0	0	0	0	14,959	0
39	594 - Dist Maint. Underground Lines	6,903	0	0	0	0	0	0	0	0	0	4,335	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	12,106	0	0	0	0	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	1,312	0	0	0	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	79	0	0	0	0	0	0	0	0	0	43	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	107,005	0	0	0	0	0	0	0	0	0	47,744	0
46													
47	901 - Cust Acct Supv	349	0	0	0	0	0	0	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
48	902-903 - Cust Acct Records & Collection	45,312	0	0	0	0	0	0	0	0	0	0	0
49	904 - Cust Acct Uncollectible	9,800	0	0	0	0	0	0	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	55,461	0	0	0	0	0	0	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	2,109	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Service & Info. Expense	2,109	0	0	0	0	0	0	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	10,981	0	0	0	0	0	0	0	0	0	0	0
56	913 - Sales Expense - Advertising	8	0	0	0	0	0	0	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	10,989	0	0	0	0	0	0	0	0	0	0	0
58	920 - A&G Salaries	59,459	0	0	0	0	0	0	0	0	0	0	0
59	921 - Office Supplies & Expenses	56,390	0	0	0	0	0	0	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	32,477	0	0	0	0	0	0	0	0	0	0	0
62	924 - Property Insurance	16,679	0	0	0	0	0	0	0	0	0	0	0
63	924.1 - Storm	(0)	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	8,363	0	0	0	0	0	0	0	0	0	0	0
65	926 - Pension & Benefits	39,566	0	0	0	0	0	0	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	5,546	0	0	0	0	0	0	0	0	0	0	0
68	929 - A&G Duplicate Charges	(1,319)	0	0	0	0	0	0	0	0	0	0	0
69	930 - Misc. General Expenses	(13,729)	0	0	0	0	0	0	0	0	0	0	0
70	931 - A&G Rents	22,840	0	0	0	0	0	0	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	(17)	0	0	0	0	0	0	0	0	0	0	0
73	**Total Admin. & General O&M**	226,254	0	0	0	0	0	0	0	0	0	0	0
74													
75	**Total Base -Recoverable O&M**	640,878	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	0
76													
77	ECCR Clause	109,760	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	7,288	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	74,786	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	447,573	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	1,208,259	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	1,847,666	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	2,488,544	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	0
85													
86	**Clauses Adjustments**												
87	ECCR Clause	(109,760)	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	(7,288)	0	0	0	0	0	0	0	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Distribution Primary	Distribution Primary (MDS)
89	SPP Clause	(74,786)	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	(447,573)	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	(1,208,259)	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	(1,847,666)	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	(1,349)	0	0	0	0	0	0	0	0	0	0	0
96	Corporate Aircraft	(2,897)	0	0	0	0	0	0	0	0	0	0	0
97	Directors & Officers Premium	(1,315)	0	0	0	0	0	0	0	0	0	0	0
98	Association & Organization Dues	(109)	0	0	0	0	0	0	0	0	0	0	0
99	Miscellaneous Interest Expense	110	0	0	0	0	0	0	0	0	0	0	0
100	Promotional Advertising	(3,578)	0	0	0	0	0	0	0	0	0	0	0
101	Economic Development	9,874	0	0	0	0	0	0	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	11,750	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	(1,996)	0	0	0	0	0	0	0	0	0	0	0
105	Electric Vehicle Charging Expense	2,063	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP	(11,536)											
107	**Total Other System Adjustments**	1,016	0	0	0	0	0	0	0	0	0	0	0
108													
109	**Total System Adjustments**	(1,846,649)	0	0	0	0	0	0	0	0	0	0	0
110													
111	**Total System Adjusted**	641,894	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	0
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	641,894	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	-
116													
117	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	98.855%	94.121%	97.876%	98.855%	72.042%	100.000%	100.000%
118													
119	**Total Retail Adjusted**	619,976	22,869	4,213	6,289	8,358	107,640	11,393	27,339	9,892	26,591	47,744	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0	0	0	0	0	0	0	0
11													
12	560 - Trans Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0	0	0	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0	0	0	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0	0	0	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0	0	0	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0	0	0	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0	0	0	0	0	0	0	0
24													
25	580 - Dist Supv & Eng	813	0	219	144	262	1	0	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0	0	0	0	0	0	0	0
28	583 - Dist Overhead Lines	1,402	0	377	0	451	2	0	0	0	0	0	0
29	584 - Dist Underground Lines	649	0	175	0	0	0	0	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	0	0	10,347	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	1,482	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	7,094	0	1,910	1,259	2,282	12	0	0	0	0	0	0
34	589 - Dist Rents	114	0	31	20	37	0	0	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	243	0	65	43	78	0	0	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	202	0	54	36	65	0	0	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	6,985	0	1,881	0	2,247	12	0	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	2,023	0	545	0	0	0	0	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	12,106	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	1,312	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	20	0	5	4	6	0	0	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	21,790	0	17,091	2,819	17,533	29	0	0	0	0	0	0
46													
47	901 - Cust Acct Supv	0	0	80	0	0	0	16	151	102	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
48	902-903 - Cust Acct Records & Collection	0	0	10,415	0	0	0	2,000	19,622	13,275	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0	0	0	0	0	0	0	9,800
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	0	0	10,495	0	0	0	2,015	19,773	13,377	0	0	9,800
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0	0	0	0	0	0	0	2,109
	Total Customer Service & Info. Expense	0	0	0	0	0	0	0	0	0	0	0	2,109
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0	0	0	0	0	0	0	10,981
56	913 - Sales Expense - Advertising	0	0	0	0	0	0	0	0	0	0	0	8
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0	0	0	0	0	0	0	10,989
58	920 - A&G Salaries	0	0	0	0	0	0	0	0	0	59,459	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0	0	0	0	0	56,390	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0	0	0	0	0	32,477	0	0
62	924 - Property Insurance	0	0	0	0	0	0	0	0	0	0	16,679	0
63	924.1 - Storm	0	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0	0	0	0	0	8,363	0	0
65	926 - Pension & Benefits	0	0	0	0	0	0	0	0	0	39,566	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0	0	0	0	0	0	0	5,546
68	929 - A&G Duplicate Charges	0	0	0	0	0	0	0	0	0	(1,319)	0	0
69	930 - Misc. General Expenses	0	0	0	0	0	0	0	0	0	(13,729)	0	0
70	931 - A&G Rents	0	0	0	0	0	0	0	0	0	22,840	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0	0	0	0	0	(17)	0	0
73	**Total Admin. & General O&M**	0	0	0	0	0	0	0	0	0	204,029	16,679	5,546
74													
75	**Total Base -Recoverable O&M**	21,790	0	27,587	2,819	17,533	29	2,015	19,773	13,377	204,029	16,679	28,443
76													
77	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	0	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	21,790	0	27,587	2,819	17,533	29	2,015	19,773	13,377	204,029	16,679	28,443
85													
86	**Clauses Adjustments**												
87	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Meter Reading	Customer Records	Customer Billing	Labor	Gross Total Plant	Retail 100%, Class = # Bills
89	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	0	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0	0	0	0	0	0	0	(1,349)
96	Corporate Aircraft	0	0	0	0	0	0	0	0	0	(2,897)	0	0
97	Directors & Officers Premium	0	0	0	0	0	0	0	0	0	(1,315)	0	0
98	Association & Organization Dues	0	0	0	0	0	0	0	0	0	(109)	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0	0	0	0	0	110	0	0
100	Promotional Advertising	0	0	0	0	0	0	0	0	0	(3,578)	0	0
101	Economic Development	0	0	0	0	0	0	0	0	0	0	0	9,874
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	0	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0	0	0	0	0	0	0	(1,996)
105	Electric Vehicle Charging Expense	0	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP										(11,536)		
107	**Total Other System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	6,529
108													
109	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	6,529
110													
111	**Total System Adjusted**	21,790	0	27,587	2,819	17,533	29	2,015	19,773	13,377	184,704	16,679	34,972
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	21,790	-	27,587	2,819	17,533	29	2,015	19,773	13,377	184,704	16,679	34,972
116													
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	98.770%	100.000%	100.000%	100.000%	99.987%	98.369%	96.779%	92.579%	100.000%
118													
119	**Total Retail Adjusted**	21,790	-	27,587	2,784	17,533	29	2,015	19,770	13,159	178,755	15,442	34,972

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
1						
2	***System per Books***					
3						
4	500-509 - Steam Op.	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0
11						
12	560 - Trans Supv & Eng	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0
24						
25	580 - Dist Supv & Eng	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0
28	583 - Dist Overhead Lines	0	0	0	0	0
29	584 - Dist Underground Lines	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0
31	586 - Dist Meter	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	0	0	0
33	588 - Dist Misc.	0	0	0	0	0
34	589 - Dist Rents	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0
37	592 - Dist Maint Station Equip	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	0	0
43	598 - Dist Maint. Misc	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0
45	**Total Distribution O&M**	0	0	0	0	0
46						
47	901 - Cust Acct Supv	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
48	902-903 - Cust Acct Records & Collection	0	0	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0
	Total Customer Acct Expense	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0
	Total Customer Service & Info. Expense	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0
56	913 - Sales Expense - Advertising	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0
58	920 - A&G Salaries	0	0	0	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0
62	924 - Property Insurance	0	0	0	0	0
63	924.1 - Storm	(0)	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0
65	926 - Pension & Benefits	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0
68	929 - A&G Duplicate Charges	0	0	0	0	0
69	930 - Misc. General Expenses	0	0	0	0	0
70	931 - A&G Rents	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0
73	**Total Admin. & General O&M**	(0)	0	0	0	0
74						
75	**Total Base -Recoverable O&M**	(0)	0	0	0	0
76						
77	ECCR Clause	0	0	0	109,760	0
78	ECRC Clause	0	0	0	7,288	0
79	SPP Clause	0	0	0	74,786	0
80	Capacity Clause	0	0	0	447,573	0
81	Fuel Clause	0	0	0	1,208,259	0
82	**Total Recoverable Clause O&M**	0	0	0	1,847,666	0
83						
84	**Total System per Books**	(0)	0	0	1,847,666	0
85						
86	**Clauses Adjustments**					
87	ECCR Clause	0	0	0	(109,760)	0
88	ECRC Clause	0	0	0	(7,288)	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
89	SPP Clause	0	0	0	(74,786)	0
90	Capacity Clause	0	0	0	(447,573)	0
91	Fuel Clause	0	0	0	(1,208,259)	0
92	**Total Clauses Adjustments**	0	0	0	(1,847,666)	0
93						
94	**Other System Adjustments**					
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0
96	Corporate Aircraft	0	0	0	0	0
97	Directors & Officers Premium	0	0	0	0	0
98	Association & Organization Dues	0	0	0	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0
100	Promotional Advertising	0	0	0	0	0
101	Economic Development	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0
103	Credit Card Fee Impact	0	0	11,750	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0
105	Electric Vehicle Charging Expense	0	2,063	0	0	0
106	Remove LTIP & SERP					
107	**Total Other System Adjustments**	0	2,063	11,750	0	0
108						
109	**Total System Adjustments**	0	2,063	11,750	(1,847,666)	0
110						
111	**Total System Adjusted**	(0)	2,063	11,750	0	0
112						
113						
114	**RETAIL COST OF SERVICE**					
115	**Total System Adjusted**	(0)	2,063	11,750	-	-
116						
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	
118						
119	**Total Retail Adjusted**	(0)	2,063	11,750	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	25,196	25,196								
5	Citrus CC	40,325	40,325								
6	Hines CC	40,583	40,583								
7	Crystal River 4&5 Coal	54,523	54,523								
8	Osprey CC	7,270	7,270								
9	Tiger Bay CC	1,382		1,382							
10	Univ of Florida CC	1,245	1,245								
11	Steam Miscellaneous	355	355								
12	Other Production Miscellaneous	3,599	3,599								
13	Anclote	10,650		10,650							
14	Avon Park CT	1,645			1,645						
15	Bartow CT	831			831						
16	Bayboro CT	589			589						
17	Debary CT	4,243			4,243						
18	Higgins CT	33			33						
19	Intercession City CT	9,506			9,506						
20	Rio Pinar CT	0			0						
21	Suwannee CT	1,085			1,085						
22	Turner CT	0			0						
23	Archer Solar	3,617				3,617					
24	Charlie Creek Solar	3,266				3,266					
25	Clearwater Solar	94				94					
26	Columbia Solar	3,653				3,653					
27	Debary Solar	3,058				3,058					
28	Duette Solar	3,619				3,619					
29	Hamilton Solar	3,649				3,649					
30	Lake Placid Solar	1,999				1,999					
31	Osceola Solar	253				253					
32	Perry Solar	342				342					
33	Santa Fe Solar	3,630				3,630					
34	St. Pete Pier Solar	51				51					
35	Suwannee Solar	557				557					
36	Trenton Solar	3,300				3,300					
37	Twin Rivers Solar	3,265				3,265					
38	Other Solar	22,090				22,090					
39	ECRC - move from Base to Energy	(775)	(775)								
40	ECRC - Energy	775									
41	FUEL - Crystal River Railcars	149	149								
42	**Total Production Plant**	259,653	172,469	12,032	17,932	56,445	0	0	0	0	0
43											
44	**DISMANTLEMENT**										
45	Total Production Base - Dismantlement	2,047	2,047								
46	Total Production Intermediate - Dismantlement	1,035		1,035							
47	Total Production Peaking Dismantlement	763			763						
48	Total Production Solar - Dismantlement	0									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
49	**Total Dismantlement**	3,845	2,047	1,035	763	0	0	0	0	0	0
50											
51	**Transmission Plant**										
52	350 Trans Land & Land Rights	666					666				
53	352 Trans Structures & Improvements	5,173					5,173				
54	353 Trans Station Equip - Production Base	1,562	1,562								
55	353 Trans Station Equip - Production Intermediate	45		45							
56	353 Trans Station Equip - Production Peaking	327			327						
57	353 Trans Station Equip - Production Solar	26				26					
58	353 Trans Station Equip - Transmission	37,823					37,823				
59	353.2 Trans Energy Control Center	959					959				
60	354 Trans Towers & Fixtures	873					873				
61	355 Trans Poles & Fixtures	58,352					58,352				
62	356 Trans OH Conduct & Devices - Primary	6						6			
63	356 Trans OH Conduct & Devices - Transmission	15,791					15,791				
64	357 Trans Underground Conduit	376					376				
65	358 Trans Underground Conductors & Devices	1,729					1,729				
66	359 Trans Roads & Trails	594					594				
67	SPP - Transmission	8,247					8,247				
68	**Total Transmission Plant**	132,547	1,562	45	327	26	130,582	6	0	0	0
69											
70	**Distribution Plant**										
71	360 Dist Land and Land Rights - Primary	1,323						1,323			
72	361 Dist Structures & Improvements - Primary	551						551			
73	362 Dist Station Equipment - Primary	30,630						30,630			
74	362 Dist Station Equipment - IS Equipment	16									
75	363 Dist Energy Storage Equipment	9,461						9,461			
76	364 Dist Poles, Towers & Fixtures - Primary	31,807						31,807	0		
77	364 Dist Poles, Towers & Fixtures - Secondary	14,734								14,734	0
78	364 Dist Poles, Towers & Fixtures - Lighting	6,612									
79	365 Dist OH Conduct & Devices - Primary	23,632						23,632	0		
80	365 Dist OH Conduct & Devices - Secondary	10,128								10,128	0
81	365 Dist OH Conduct & Devices - IS Equipment	83									
82	366 Dist Underground Conduit - Primary	7,658						7,658	0		
83	366 Dist Underground Conduit - Secondary	0								0	0
84	367 Dist Underground Conductors & Devices - Primary	23,643						23,643	0		
85	367 Dist Underground Conductors & Devices - Secondary	12,731								12,731	0
86	368 Dist Line Transformers - Secondary	29,524								29,524	0
87	369 Dist Services - Services	14,040									
88	370 Dist Services - Services	1,239									
89	370 Dist Meter Equipment	19,079									
90	371 Dist Installs on Customer Premise (Premier Power Service)	816									
91	372 Dist Street Light & Signal Systems - Primary	3,429						3,429			
92	373 Dist Street Light & Signal Systems - Lighting	12,899									
93	SPP - Distribution	24,145						24,145			
94	**Total Distribution Plant**	278,180	0	0	0	0	0	156,279	0	67,117	0
95											
96	**General & Intangible Property**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
97	389 General Land & Land Rights	0									
98	390 General Structures & Improvements	12,518									
99	391 General Office Furn & Equip	12,136									
100	393 General Stores Equipment	557									
101	394 General Tools Shop & Garage Equip	7,652									
102	395 General Laboratory Equip	0									
103	396 General Power Operating Equip	485									
104	397 General Communication Equip	8,761									
105	398 General Misc Equip	77									
106	301-303 Intangible Plant - Franchise	282									
107	301-303 Intangible Plant - Customer Connect	6,857									
108	301-303 Intangible Plant - Software & Other	28,418									
109	**Total General & Intangible Property**	77,743	0	0	0	0	0	0	0	0	0
110											
111	**Other Items**										
112	FUEL - FPD PPA Buyout Amortization	6,551									
113	CCR - Ridge PPA Amortization	6,588									
114	CCR - ISFSI Amortization	0									
115	ECRC - Deferral Amortization	(0)									
116	Electric Plant Acquisition Adj Amortization	0									
117	Non-Utility Property	1,078									
118	MMR Meter Amortization	6,278									
119	EVSE Park & Plug Reg Asset Amortization	2,025									
120	Customer Connect Reg Asset Amortization	5,306									
121	ARO - Solar Plants	397				397					
122	Other Rounding	0									
123	**Total Other Items**	28,222	0	0	0	397	0	0	0	0	0
124											
125	**Total System per Books**	780,190	176,078	13,112	19,021	56,867	130,582	156,285	0	67,117	0
126											
127	**System Adjustments**										
128	FUEL - FPD PPA Buyout Amortization	(6,551)									
129	FUEL Crystal River Railcars	0	0								
130	CCR - Ridge PPA Amortization	(6,588)									
131	CCR - ISFSI Amortization	0									
132	ECCR - Intangible Plant - 301-303	(285)									
133	ECRC Production - Energy	(775)									
134	ECRC True-up Balance Amort.	0									
135	SPP - Transmission	(8,247)					(8,247)				
136	SPP - Distribution	(24,145)						(24,145)			
137	Non-Utility Property	(1,078)									
138	Amort of Rate Case Regulatory Asset	780									
139	Depreciation Study	158,442	121,714	31,426	2,008	301	0	0	0	0	0
140	COR & 2010 Depr Reg Asset Amort.	0									
141	Dismantlement Study	0	0	0	0	0					
142	Electric Vehicles - Depreciation Expense	984									
143	Electric Vehicles - Amortization of Rebates	1,127									
144	Adjust EPIS Additions and Retirements	(7,388)					(2,368)	(3,514)		(1,506)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	Adjust EPIS Balance - Depreciation Impact	(11,221)	(118)				(70)	(5,661)		(2,429)	
146	Amortize Storm Capitalization Reg Asset	1,074									
147	**Total System Adjustments**	96,131	121,596	31,426	2,008	301	(10,685)	(33,320)	0	(3,935)	0
148											
149	**Total System Adjusted**	876,321	297,674	44,538	21,029	57,169	119,897	122,965	0	63,183	0
150											
151											
152	**RETAIL COST OF SERVICE**										
153	**Total System Adjusted**	876,321	297,674	44,538	21,029	57,169	119,897	122,965	-	63,183	-
154											
155	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	100.000%	100.000%	100.000%
156											
157	**Total Retail Adjusted**	826,829	289,943	41,259	20,001	55,684	86,376	122,965	-	63,183	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC											
5	Citrus CC											
6	Hines CC											
7	Crystal River 4&5 Coal											
8	Osprey CC											
9	Tiger Bay CC											
10	Univ of Florida CC											
11	Steam Miscellaneous											
12	Other Production Miscellaneous											
13	Anclote											
14	Avon Park CT											
15	Bartow CT											
16	Bayboro CT											
17	Debary CT											
18	Higgins CT											
19	Intercession City CT											
20	Rio Pinar CT											
21	Suwannee CT											
22	Turner CT											
23	Archer Solar											
24	Charlie Creek Solar											
25	Clearwater Solar											
26	Columbia Solar											
27	Debary Solar											
28	Duette Solar											
29	Hamilton Solar											
30	Lake Placid Solar											
31	Osceola Solar											
32	Perry Solar											
33	Santa Fe Solar											
34	St. Pete Pier Solar											
35	Suwannee Solar											
36	Trenton Solar											
37	Twin Rivers Solar											
38	Other Solar											
39	ECRC - move from Base to Energy											
40	ECRC - Energy										775	
41	FUEL - Crystal River Railcars											
42	**Total Production Plant**	0	0	0	0	0	0	0	0	0	775	0
43												
44	**DISMANTLEMENT**											
45	Total Production Base - Dismantlement											
46	Total Production Intermediate - Dismantlement											
47	Total Production Peaking Dismantlement											
48	Total Production Solar - Dismantlement											

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
49	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0	0
50												
51	**Transmission Plant**											
52	350 Trans Land & Land Rights											
53	352 Trans Structures & Improvements											
54	353 Trans Station Equip - Production Base											
55	353 Trans Station Equip - Production Intermediate											
56	353 Trans Station Equip - Production Peaking											
57	353 Trans Station Equip - Production Solar											
58	353 Trans Station Equip - Transmission											
59	353.2 Trans Energy Control Center											
60	354 Trans Towers & Fixtures											
61	355 Trans Poles & Fixtures											
62	356 Trans OH Conduct & Devices - Primary											
63	356 Trans OH Conduct & Devices - Transmission											
64	357 Trans Underground Conduit											
65	358 Trans Underground Conductors & Devices											
66	359 Trans Roads & Trails											
67	SPP - Transmission											
68	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0
69												
70	**Distribution Plant**											
71	360 Dist Land and Land Rights - Primary											
72	361 Dist Structures & Improvements - Primary											
73	362 Dist Station Equipment - Primary											
74	362 Dist Station Equipment - IS Equipment	16										
75	363 Dist Energy Storage Equipment											
76	364 Dist Poles, Towers & Fixtures - Primary											
77	364 Dist Poles, Towers & Fixtures - Secondary											
78	364 Dist Poles, Towers & Fixtures - Lighting			6,612								
79	365 Dist OH Conduct & Devices - Primary											
80	365 Dist OH Conduct & Devices - Secondary											
81	365 Dist OH Conduct & Devices - IS Equipment	83										
82	366 Dist Underground Conduit - Primary											
83	366 Dist Underground Conduit - Secondary											
84	367 Dist Underground Conductors & Devices - Primary											
85	367 Dist Underground Conductors & Devices - Secondary											
86	368 Dist Line Transformers - Secondary											
87	369 Dist Services - Services	14,040										
88	370 Dist Services - Services	1,239										
89	370 Dist Meter Equipment		19,079									
90	371 Dist Installs on Customer Premise (Premier Power Service)		816									
91	372 Dist Street Light & Signal Systems - Primary											
92	373 Dist Street Light & Signal Systems - Lighting			12,899								
93	SPP - Distribution											
94	**Total Distribution Plant**	15,378	19,895	19,512	0	0	0	0	0	0	0	0
95												
96	**General & Intangible Property**											

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
97	389 General Land & Land Rights					0						
98	390 General Structures & Improvements					12,518						
99	391 General Office Furn & Equip					12,136						
100	393 General Stores Equipment					557						
101	394 General Tools Shop & Garage Equip					7,652						
102	395 General Laboratory Equip					0						
103	396 General Power Operating Equip					485						
104	397 General Communication Equip					8,761						
105	398 General Misc Equip					77						
106	301-303 Intangible Plant - Franchise						282					
107	301-303 Intangible Plant - Customer Connect						6,857					
108	301-303 Intangible Plant - Software & Other					28,418						
109	**Total General & Intangible Property**	0	0	0	0	70,604	7,139	0	0	0	0	0
110												
111	**Other Items**											
112	FUEL - FPD PPA Buyout Amortization										6,551	
113	CCR - Ridge PPA Amortization										6,588	
114	CCR - ISFSI Amortization										0	
115	ECRC - Deferral Amortization										(0)	
116	Electric Plant Acquisition Adj Amortization										0	
117	Non-Utility Property										1,078	
118	MMR Meter Amortization						6,278					
119	EVSE Park & Plug Reg Asset Amortization							2,025				
120	Customer Connect Reg Asset Amortization						5,306					
121	ARO - Solar Plants											
122	Other Rounding						0					
123	**Total Other Items**	0	0	0	0	0	11,584	2,025	0	0	14,217	0
124												
125	**Total System per Books**	15,378	19,895	19,512	0	70,604	18,722	2,025	0	0	14,992	0
126												
127	**System Adjustments**											
128	FUEL - FPD PPA Buyout Amortization										(6,551)	
129	FUEL Crystal River Railcars										0	
130	CCR - Ridge PPA Amortization										(6,588)	
131	CCR - ISFSI Amortization										0	
132	ECCR - Intangible Plant - 301-303					(285)						
133	ECRC Production - Energy										(775)	
134	ECRC True-up Balance Amort.										0	
135	SPP - Transmission											
136	SPP - Distribution											
137	Non-Utility Property										(1,078)	
138	Amort of Rate Case Regulatory Asset									780		
139	Depreciation Study	0	0	4,895	0	(1,902)	0	0		0	0	0
140	COR & 2010 Depr Reg Asset Amort.											
141	Dismantlement Study											
142	Electric Vehicles - Depreciation Expense							984				
143	Electric Vehicles - Amortization of Rebates						1,127					
144	Adjust EPIS Additions and Retirements											

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
145	Adjust EPIS Balance - Depreciation Impact	(2,904)	(14)	(21)			(4)					
146	Amortize Storm Capitalization Reg Asset								1,074			
147	**Total System Adjustments**	(2,904)	(14)	4,873	0	(2,186)	1,123	984	1,074	780	(14,992)	0
148												
149	**Total System Adjusted**	12,474	19,881	24,385	0	68,418	19,846	3,009	1,074	780	0	0
150												
151												
152	**RETAIL COST OF SERVICE**											
153	**Total System Adjusted**	12,474	19,881	24,385	-	68,418	19,846	3,009	1,074	780	-	-
154												
155	**Retail Separation Factor**	100.000%	98.770%	100.000%	100.000%	96.779%	100.000%	100.000%	100.000%	100.000%	100.000%	
156												
157	**Total Retail Adjusted**	12,474	19,636	24,385	-	66,214	19,846	3,009	1,074	780	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 12
OTHER TAXES
PAGE: 1 of 1

Line No.	(1) OTHER TAXES	(2) Total	(3) Labor	(4) Gross Total Plant	(5) Retail 100%, Removed
1	***System per Books***				
2					
3	Property Tax	199,661		199,661	0
4	Payroll Tax	17,807	17,807		
5	Gross Receipts Tax	116,935			116,935
6	Franchise Fees	122,076			122,076
7	Municipal License - Electric	0		0	
8	Highway Use Tax	0		0	
9	Electric Power Tax	0		0	
10	Highway Use Tax	0		0	
11	Sales Tax	0		0	
12					
13	**Total System per Books**	456,480	17,807	199,661	239,011
14					
15	**System Adjustments**				
16	ECRC Property Tax	(115)		(115)	
17	SPP Property Tax	(6,834)		(6,834)	
18	Gross Receipts Tax	(116,935)			(116,935)
19	Franchise Fees	(122,076)			(122,076)
20	Other Adj.	(549)		(549)	
21	**Total System Adjustments**	(246,509)	0	(7,498)	(239,011)
22					
23	**Total System Adjusted**	209,970	17,807	192,163	0
24					
25					
26	**RETAIL COST OF SERVICE**				
27	**Total System Adjusted**	209,970	17,807	192,163	0
28					
29	**Retail Separation Factor**		96.779%	92.579%	100.000%
30					
31	**Total Retail Adjusted**	195,137	17,234	177,903	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO. xxxxxxx
SCHEDULE NO. 13
INCOME TAX ADJUSTMENTS

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
1	Permanent Differences:		
2	Meals and Entertainments	1,300	1,300
3	Executive Life Insurance	-	-
4	After Tax AFUDC, M&E, ITC Permanent	21,712	21,712
5	Misc Taxable Income Adj.	(1,003)	(1,003)
6	Penalties	-	-
7	Acquisition Adjustment	-	-
8	Tax Exempt Interest	-	-
9	Transportation Benefits - Commuting	83	83
10	Transportation Benefits - Employee Parking	186	186
11	Total	22,278	22,278
12			
13	Temporary Differences:		
14	Book Depreciation	754,381	754,381
15	Tax Depreciation	(1,111,823)	(1,111,823)
16	Bad Debts - Tax over Book	-	-
17	Surplus Materials Write-Off Liabilities	-	-
18	Surplus Materials Write-Off Assets	-	-
19	Lease Right of Use Asset	-	-
20	Book Gain/Loss on Property	-	-
21	CIAC	30,000	30,000
22	Tax Gains/Losses	-	-
23	Tax Gain (Loss) for COR/Salvage	(156,557)	(156,557)
24	Asset Retirement Obligation	-	-
25	Book Depr on Trans Equip to ADR	-	-
26	AFUDC Deferred Depreciation	-	-
27	Amort of Intercompany Gain	1,152	1,152
28	Non-Cash Overhead Basis Adj.	-	-
29	NonCash O/H Basis - DEF	5,007	5,007
30	Equip Repairs - Annual Adj	(118,490)	(118,490)
31	LT Cap Lease Oblig - Tax Oper	-	-
32	T&D Repairs - Annual Adj	(189,940)	(189,940)
33	Asset Retirement Obligation - Coal Ash	-	-
34	LTSA - O&M Cost	-	-
35	Mark to Market - LT	-	-
36	2004 Ivan Storm Cleanup	-	-
37	Cash Flow Hedge - Reg Asset/Liab	-	-
38	Reg Asset smart Grid PISCC	-	-
39	Reg Liab RSLI & Other Misc Dfd Costs	-	-
40	Reg Asset Case Expense - SC	-	-
41	Reg Asset - Pension Post Retirement PAA-FAS87Qual and Oth	-	-
42	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	-	-
43	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	-	-
44	Reg Asset - Accr Pension FAS158 - FAS 106	-	-
45	Reg Asset - Gallagher 1&3 Retirement	-	-
46	Storm Cost Deferral - Asset	-	-
47	Storm Cost Deferral - Liability	-	-

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
48	Reg Asset - Depreciation	-	-
49	Non-AMI Meters Retired Early - NBV	-	-
50	NC Customer Connect Deferral	-	-
51	Accrued Vacation	-	-
52	Severance Reserve - LT	-	-
53	MGP Sites	-	-
54	Deferred Revenue	-	-
55	Deferred Compensation	-	-
56	Workers Comp Reserve	-	-
57	Deferred Cost CR 3 -- Reg. Asset	-	-
58	Deferred Cost - Customer Connect	-	-
59	Deferred Cost - Electric Vehicle	-	-
60	Reg. Liability - Accel Depreciation CR4-5	-	-
61	Reg Asset/Liability - FPD Purchase	-	-
62	Deferred Fuel Asset - LT	-	-
63	Unbilled Revenue - Fuel	-	-
64	Reserve for Claims	-	-
65	FAS 5 Non-Income Tax Reserves	-	-
66	Rate Refunds	-	-
67	Operating Lease Obligation	-	-
68	Charitable Contribution Carryover	-	-
69	Retirement Plan Expense - Overfunded	-	-
70	Self-Developed Software	-	-
71	Pension Plan Exp Underfunded	(20,030)	(20,030)
72	Non-qualified Pension - Accrual	-	-
73	Pension Plan Contribution	-	-
74	Environmental Reserve	-	-
75	Advanced Rents	-	-
76	Annual Incentive Plan Comp	-	-
77	Payable 401(k) Match	-	-
78	Miscellaneous NC Taxable Income Adj. - DTL	-	-
79	Tax Int Accrual - Non-cur Liab	-	-
80	Generating Perform Incentive Factor	-	-
81	OPEB Expense Accrual	-	-
82	FAS 112 Medical Expenses Accrual	-	-
83	Non-Qualified Fund MTM Earnings	-	-
84	Decommissioning Qualified Fund	-	-
85	Decommissioning Liability	-	-
86	Asset Retirement Costs - ARO	-	-
87	ARO Reg Asset	-	-
88	Asset Retirement Costs - Coal Ash	-	-
89	ARO Regulatory Asset - Coal Ash	-	-
90	Coal Ash Spend Reg Asset Deferral - Retail (SC & FL)	-	-
91	Westinghouse Settlement	-	-
92	DEF $328 Million Deferral	-	-
93	ECCR Current Period Deferral	0	0
94	ECCR Prior Period Amortization	(0)	(0)

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
95	ECRC Current Period Deferral	(0)	(0)
96	ECRC Prior Period Amortization	(0)	(0)
97	ECRC NOX Amortization	-	-
98	CR 1 & 2 MATS - ECRC Reg Asset	-	-
99	DEF - DOE Reimbursement Impairment	-	-
100	Fuel Over/Under Recovery	(3)	(3)
101	Fuel - Prior Period Amortization	26	26
102	Nuclear Fuel Sale	-	-
103	DSM/EE Amortization	2,331	2,331
104	Osprey Plant Outage Accrual	-	-
105	RUSD - CIS Deferral	-	-
106	DEF - CIS Deferral Customer Connect	-	-
107	DEF - Amortization of Customer Connect Reg Asset	5,306	5,306
108	Nuclear Fuel Storage Spend	-	-
109	Nuclear Fuel Storage - DOE Reimb.	-	-
110	ISFSI - DOE Reimbursement	-	-
111	Storm Cash Forecast Inflow	-	-
112	DEF - Amortize Hurricane Dorian Storm Costs	-	-
113	CR South Amortization	-	-
114	EVSE Amortization	2,025	2,025
115	Tax Interest Capitalized	49,810	49,810
116	COR Override Schedule	-	-
117	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
118	Temp After Tax AFUDC, M&E, ITC	-	-
119	Loss on Reacq. Debt Amortization	107	107
120	Loss on Reacq. Debt Amortization - DEF	839	839
121	CR3 Securitization	57,633	57,633
122	Coal Ash Spend	-	-
123	OATT - Overcollection/Amortization of FIT	-	-
124	Levy Amortization	-	-
125	AFUDC Interest	(9,521)	(9,521)
126	Pension Plan Reg Asset - Amortization	-	-
127	CIS Deferral (Customer Connect)	-	-
128	Non AMI Meter Amortization	6,278	6,278
129	Subtotal	(713,180)	(713,180)
130	State Only Temporary Differences:		
131	Bonus Depreciation		(200,119)
132	Total	(713,180)	(913,299)
133			
134	Direct Tax Adjustments:		
135	Deferred ARAM	(129)	
136	Deferred Federal True-Up	-	
137	Deferred Audit Adjustment	-	
138	Tax Basis Balance Sheet	-	
139	Deferred Other	-	
140	Deferred NOL Adjustment	-	
141	Deferred R&D Credits	(300)	

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
142	APB28 Entry	-	
143	Subtotal	(429)	-
144	EDIT Protected ARAM Amort. (Retail)	(15,685)	
145	EDIT Protected ARAM Amort. (OATT)	(747)	
146	EDIT Unprotected 5-year Amort. (Retail)	-	
147	EDIT Unprotected 5-year Amort. (OATT)	(1,281)	
148	Subtotal	(17,713)	-
149	Total	(18,142)	-
150			
151	Federal NOL Adjustment:		
152	Current NOL Adjustment	-	
153	Total	-	-
154			
155	Investment Tax Credit		
156	Total Investment Tax Credit Amortization	-	
157	Total	-	-
158			
159	Company & FPSC Adjustments		
160	Parent Debt Tax Adjustment (System)	(11,334)	
161	Parent Debt Tax Adjustment (Retail)	(10,372)	
162			
163	Depreciation Study Impact on EDIT Amortization (System)	(7,496)	
164	Depreciation Study Impact on EDIT Amortization (Retail)	(7,156)	
165			
166	Interest Expense Deduction		
167	Interest Expense	(342,735)	
168	Total	(342,735)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO. 14
COST OF CAPITAL
PAGE: 1 of 1

Line No.	(1) CAPITAL COMPONENTS	(2) System Per Books	(3) Tax Proration Adjustment	(4) System per Books Adjusted	(5) Retail Per Books	(6) Pro Rata Adjustments	(7) Specific Adjustments	(8) Adjusted Retail	(9) Ratio	(10) Cost Rate	(11) Weighted Cost
1	Common Equity	9,627,861	14,564	9,642,425	8,827,523	(800,522)	(11,345)	8,015,656	44.84%	9.85%	4.42%
2	Long Term Debt	8,560,469	12,950	8,573,419	7,848,861	(711,772)	-	7,137,089	39.93%	4.02%	1.61%
3	Short Term Debt	1,221	2	1,223	1,119	(101)	-	1,018	0.01%	73.19%	0.00%
4	Customer Deposits - Active	195,420	296	195,716	195,716	(17,748)	-	177,967	1.00%	2.36%	0.02%
5	Customer Deposits - Inactive	2,025	3	2,028	2,028	(184)	-	1,844	0.01%	0.00%	0.00%
6	Investment Tax Credits	280,947	425	281,372	257,593	(23,360)	-	234,233	1.31%	7.11%	0.09%
7	Deferred Income Taxes	3,073,863	(28,239)	3,045,624	2,788,232	(252,850)	(227,711)	2,307,670	12.91%	0.00%	0.00%
8											
9	Total	21,741,806	-	21,741,806	19,921,072	(1,806,537)	(239,057)	17,875,478	100.00%		6.144%

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)	(14) Distribution Secondary	(15) Distribution Secondary (MDS)
1	**Retail Separation Factors**	0.97403	0.92637	0.95110	0.97403	0.98855	0.94121	0.97876	0.98855	0.98855	0.72042	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.61777	0.61777	0.61777	0.61777	0.54637	0.54637	0.54637	0.54637	0.54637	0.62371	0.67704	0.86582	0.78238	0.89479
5	- Gen Service Non Demand	0.05547	0.05547	0.05547	0.05547	0.05138	0.05138	0.05138	0.05138	0.05138	0.05582	0.05218	0.06891	0.06929	0.07120
6	- Gen Service 100% L.F.	0.00313	0.00313	0.00313	0.00313	0.00478	0.00478	0.00478	0.00478	0.00478	0.00299	0.00219	0.00767	0.00115	0.00793
7	- Gen Service Demand	0.27958	0.27958	0.27958	0.27958	0.32700	0.32700	0.32700	0.32700	0.32700	0.27563	0.23823	0.02481	0.14094	0.02548
8	- Gen Service Curtailable	0.00119	0.00119	0.00119	0.00119	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00468	0.00000	-	-
9	- Gen Service Interruptible	0.04170	0.04170	0.04170	0.04170	0.05812	0.05812	0.05812	0.05812	0.05812	0.04033	0.02529	0.00008	0.00603	0.00004
10	- Lighting Energy	0.00116	0.00116	0.00116	0.00116	0.00871	0.00871	0.00871	0.00871	0.00871	0.00054	0.00039	0.03270	0.00021	0.00056
11	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13															
14	**Functional Allocation Factors**														
15	- Production Capacity	1.00000	1.00000	1.00000	1.00000										
16	- Production Energy					1.00000	1.00000	1.00000	1.00000	1.00000					
17	- Transmission Capacity										1.00000				
18	- Distribution Primary											1.00000			
19	- Distribution Primary (MDS)												1.00000		
20	- Distribution Secondary													1.00000	
21	- Distribution Secondary (MDS)														1.00000
22	- Distribution Services														
23	- Metering														
24	- Interruptible Equipment														
25	- Lighting Facilities														
26	- Customer Billing/Info.														
27	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
28															
29	**Residential**														
30	- Production Capacity	0.61777	0.61777	0.61777	0.61777	-	-	-	-	-	-	-	-	-	-
31	- Production Energy	-	-	-	-	0.54637	0.54637	0.54637	0.54637	0.54637	-	-	-	-	-
32	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.62371	-	-	-	-
33	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.67704	-	-	-
34	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.86582	-	-
35	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.78238	-
36	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.89479
37	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		0.61777	0.61777	0.61777	0.61777	0.54637	0.54637	0.54637	0.54637	0.54637	0.62371	0.67704	0.86582	0.78238	0.89479
43	**Gen Service Non Demand**														
44	- Production Capacity	0.05547	0.05547	0.05547	0.05547	-	-	-	-	-	-	-	-	-	-
45	- Production Energy	-	-	-	-	0.05138	0.05138	0.05138	0.05138	0.05138	-	-	-	-	-
46	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.05582	-	-	-	-
47	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.05218	-	-	-
	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.06891	-	-

Line No.	Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)	(14) Distribution Secondary	(15) Distribution Secondary (MDS)
48	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.06929	-
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07120
49	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		0.05547	0.05547	0.05547	0.05547	0.05138	0.05138	0.05138	0.05138	0.05138	0.05582	0.05218	0.06891	0.06929	0.07120
55															
56	**Gen Service 100% L.F.**														
57	- Production Capacity	0.00313	0.00313	0.00313	0.00313	-	-	-	-	-	-	-	-	-	-
58	- Production Energy	-	-	-	-	0.00478	0.00478	0.00478	0.00478	0.00478	-	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00299	-	-	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00219	-	-	-
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00767	-	-
62	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00115	-
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00793
63	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		0.00313	0.00313	0.00313	0.00313	0.00478	0.00478	0.00478	0.00478	0.00478	0.00299	0.00219	0.00767	0.00115	0.00793
69															
70	**Gen Service Demand**														
71	- Production Capacity	0.27958	0.27958	0.27958	0.27958	-	-	-	-	-	-	-	-	-	-
72	- Production Energy	-	-	-	-	0.32700	0.32700	0.32700	0.32700	0.32700	-	-	-	-	-
73	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.27563	-	-	-	-
74	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.23823	-	-	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.02481	-	-
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.14094	-
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02548
77	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82		0.27958	0.27958	0.27958	0.27958	0.32700	0.32700	0.32700	0.32700	0.32700	0.27563	0.23823	0.02481	0.14094	0.02548
83															
84	**Gen Service Curtailable**														
85	- Production Capacity	0.00119	0.00119	0.00119	0.00119	-	-	-	-	-	-	-	-	-	-
86	- Production Energy	-	-	-	-	0.00364	0.00364	0.00364	0.00364	0.00364	-	-	-	-	-
87	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00098	-	-	-	-
88	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00468	-	-	-
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-
90	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96		0.00119	0.00119	0.00119	0.00119	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00468	0.00000	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	0.04170	0.04170	0.04170	0.04170	-	-	-	-	-	-	-	-	-	-
100	- Production Energy	-	-	-	-	0.05812	0.05812	0.05812	0.05812	0.05812	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.04033	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.02529	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00008	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00603	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00004
105	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110		0.04170	0.04170	0.04170	0.04170	0.05812	0.05812	0.05812	0.05812	0.05812	0.04033	0.02529	0.00008	0.00603	0.00004
111															
112	**Lighting Energy**														
113	- Production Capacity	0.00116	0.00116	0.00116	0.00116	-	-	-	-	-	-	-	-	-	-
114	- Production Energy	-	-	-	-	0.00871	0.00871	0.00871	0.00871	0.00871	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00054	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00039	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.03270	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00021	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00056
119	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124		0.00116	0.00116	0.00116	0.00116	0.00871	0.00871	0.00871	0.00871	0.00871	0.00054	0.00039	0.03270	0.00021	0.00056
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Line No.	**Class / Function**	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
1	**Retail Separation Factors**	1.00000	0.98770	1.00000	1.00000	1.00000	0.99987	0.98369	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.89479	0.86353	-	-	0.88881	0.88881	0.88881	0.88881	1.00000	1.00000	0.86353	0.61777	0.35380	0.89796
5	- Gen Service Non Demand	0.07120	0.08353	-	-	0.07059	0.07059	0.07059	0.07059			0.08353	0.05547	-	-
6	- Gen Service 100% L.F.	0.00793	0.00761	-	-	0.00788	0.00788	0.00788	0.00788			0.00761	0.00313	-	-
7	- Gen Service Demand	0.02548	0.04209	-	-	0.02538	0.02538	0.02538	0.02538			0.04209	0.27958	0.64620	0.10204
8	- Gen Service Curtailable	-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000			0.00006	0.00119	-	-
9	- Gen Service Interruptible	0.00004	0.00256	1.00000	-	0.00009	0.00009	0.00009	0.00009			0.00256	0.04170	-	-
10	- Lighting Energy	0.00056	0.00062	-	-	0.00726	0.00726	0.00726	0.00726			0.00062	0.00116	-	-
11	- Lighting Facilities	-	-	-	1.00000	-	-	-	-			-	-	-	-
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13															
14	**Functional Allocation Factors**														
15	- Production Capacity												1.00000		
16	- Production Energy														
17	- Transmission Capacity														
18	- Distribution Primary														
19	- Distribution Primary (MDS)														
20	- Distribution Secondary										1.00000			1.00000	1.00000
21	- Distribution Secondary (MDS)														
21	- Distribution Services	1.00000													
22	- Metering		1.00000			1.00000						1.00000			
23	- Interruptible Equipment			1.00000											
24	- Lighting Facilities				1.00000										
25	- Customer Billing/Info.						1.00000	1.00000	1.00000	1.00000					
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27															
28	**Residential**														
29	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.61777	-	-
30	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	-	-	-	-	-	-	-	-	1.00000	-	-	0.35380	0.89796
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	0.89479	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Metering	-	0.86353	-	-	0.88881	-	-	-	-	-	0.86353	-	-	-
37	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	-	-	-	-	0.88881	0.88881	0.88881	1.00000	-	-	-	-	-
40		0.89479	0.86353	-	-	0.88881	0.88881	0.88881	0.88881	1.00000	1.00000	0.86353	0.61777	0.35380	0.89796
41															
42	**Gen Service Non Demand**														
43	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.05547	-	-
44	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(16) Distribution Service	(17) Distribution Metering	(18) Distribution IS Equipment	(19) Lighting Facilities	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Retail 100%, Class = # Bills	(24) Retail 100%, Resid, Cust	(25) Retail 100%, Resid, Dem	(26) Retail 100%, Class = Metering	(27) Clean Energy Connect	(28) EV Revenues	(29) EV O&M
48	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	0.07120	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering	-	0.08353	-	-	0.07059	-	-	-	-	-	0.08353	-	-	-
51	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	-	-	-	-	0.07059	0.07059	0.07059	-	-	-	-	-	-
54		0.07120	0.08353	-	-	0.07059	0.07059	0.07059	0.07059	-	-	0.08353	0.05547	-	-
55															
56	**Gen Service 100% L.F.**														
57	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00313	-	-
58	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	0.00793	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering	-	0.00761	-	-	0.00788	-	-	-	-	-	0.00761	-	-	-
65	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	-	-	-	-	0.00788	0.00788	0.00788	-	-	-	-	-	-
68		0.00793	0.00761	-	-	0.00788	0.00788	0.00788	0.00788	-	-	0.00761	0.00313	-	-
69															
70	**Gen Service Demand**														
71	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.27958	-	-
72	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.64620	0.10204
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	0.02548	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering	-	0.04209	-	-	0.02538	-	-	-	-	-	0.04209	-	-	-
79	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	-	-	-	-	0.02538	0.02538	0.02538	-	-	-	-	-	-
82		0.02548	0.04209	-	-	0.02538	0.02538	0.02538	0.02538	-	-	0.04209	0.27958	0.64620	0.10204
83															
84	**Gen Service Curtailable**														
85	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00119	-	-
86	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00006	-	-	0.00000	-	-	-	-	-	0.00006	-	-	-

Line No.	Class / Function	(16) Distribution Service	(17) Distribution Metering	(18) Distribution IS Equipment	(19) Lighting Facilities	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Retail 100%, Class = # Bills	(24) Retail 100%, Resid, Cust	(25) Retail 100%, Resid, Dem	(26) Retail 100%, Class = Metering	(27) Clean Energy Connect	(28) EV Revenues	(29) EV O&M
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	0.00000	0.00000	0.00000	-	-	-	-	-	-
96		-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000	-	-	0.00006	0.00119	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.04170	-	-
100	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	0.00004	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	0.00256	-	-	0.00009	-	-	-	-	-	0.00256	-	-	-
107	- Interruptible Equipment	-	-	1.00000	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	0.00009	0.00009	0.00009	-	-	-	-	-	-
110		0.00004	0.00256	1.00000	-	0.00009	0.00009	0.00009	0.00009	-	-	0.00256	0.04170	-	-
111															
112	**Lighting Energy**														
113	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00116	-	-
114	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	0.00056	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	0.00062	-	-	0.00726	-	-	-	-	-	0.00062	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	0.00726	0.00726	0.00726	-	-	-	-	-	-
124		0.00056	0.00062	-	-	0.00726	0.00726	0.00726	0.00726	-	-	0.00062	0.00116	-	-
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	0.96779	0.92579	0.91904	1.00000	0.96967	1.00000	1.00000	0.91897	0.96585
2													
3	**Class Allocation Factors**												
4	- Residential	-	0.68051	0.68051	0.67714	0.64527	0.64758	0.64758	0.61777	0.61777	0.67896	0.64934	0.66285
5	- Gen Service Non Demand	-	0.06492	0.06492	0.05791	0.05569	0.05577	0.05577	0.05547	0.05547	0.05549	0.05594	0.05512
6	- Gen Service 100% L.F.	-	0.00305	0.00305	0.00463	0.00292	0.00288	0.00288	0.00313	0.00313	0.00239	0.00291	0.00444
7	- Gen Service Demand	1.00000	0.21823	0.21823	0.20610	0.23582	0.23797	0.23797	0.27958	0.27958	0.17454	0.23694	0.20618
8	- Gen Service Curtailable	-	0.00240	0.00240	0.00203	0.00173	0.00180	0.00180	0.00119	0.00119	0.00267	0.00178	0.00203
9	- Gen Service Interruptible	-	0.02666	0.02666	0.03040	0.03149	0.03164	0.03164	0.04170	0.04170	0.01647	0.03146	0.03096
10	- Lighting Energy	-	0.00424	0.00424	0.00463	0.00093	0.00087	0.00087	0.00116	0.00116	0.00034	0.00091	0.00454
11	- Lighting Facilities	-	-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13													
14	**Functional Allocation Factors**												
15	- Production Capacity		0.37058	0.37058	0.13036	0.42111	0.39311	0.39311	1.00000	1.00000	0.00000	0.38933	0.11538
16	- Production Energy		0.09614	0.09614	0.31896	0.01333	0.00962	0.00962	-	-	-	0.01119	0.34435
17	- Transmission Capacity		0.14181	0.14181	0.05738	0.17159	0.19621	0.19621	-	-	0.00000	0.19684	0.06371
18	- Distribution Primary		0.18605	0.18605	0.14116	0.21527	0.23658	0.23658	-	-	0.56885	0.23006	0.12307
19	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
20	- Distribution Secondary	1.00000	0.08861	0.08861	0.06246	0.09569	0.09192	0.09192	-	-	0.25172	0.09667	0.05887
21	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-
21	- Distribution Services		0.02909	0.02909	0.04547	0.02589	0.02029	0.02029	-	-	0.06518	0.01945	0.05825
22	- Metering		0.01984	0.01984	0.01671	0.01713	0.01853	0.01853	-	-	0.04466	0.01870	0.01299
23	- Interruptible Equipment		0.00011	0.00011	0.00011	0.00017	0.00019	0.00019	-	-	0.00045	0.00019	0.00008
24	- Lighting Facilities		-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388
25	- Customer Billing/Info.		0.06777	0.06777	0.21023	0.01365	0.01207	0.01207	-	-	-	0.01684	0.18943
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27													
28	**Residential**												
29	- Production Capacity	-	0.25219	0.22894	0.08053	0.26015	0.24285	0.24285	0.61777	0.61777	0.00000	0.24051	0.07128
30	- Production Energy	-	0.06542	0.08867	0.17427	0.00729	0.00526	0.00526	-	-	-	0.00612	0.18814
31	- Transmission Capacity	-	0.09650	0.09650	0.03579	0.10702	0.12238	0.12238	-	-	0.00000	0.12277	0.03974
32	- Distribution Primary	-	0.12661	0.12661	0.09557	0.14574	0.16017	0.16017	-	-	0.38514	0.15576	0.08332
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	0.06030	0.06030	0.04887	0.07496	0.07204	0.07204	-	-	0.19694	0.07567	0.04644
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	-	0.01979	0.01979	0.04068	0.02316	0.01816	0.01816	-	-	0.05832	0.01740	0.05212
36	- Metering	-	0.01350	0.01350	0.01457	0.01480	0.01601	0.01601	-	-	0.03856	0.01615	0.01134
37	- Interruptible Equipment	-	0.00007	0.00007	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	0.04612	0.04612	0.18685	0.01213	0.01073	0.01073	-	-	-	0.01495	0.17047
40		-	0.68051	0.68051	0.67714	0.64527	0.64758	0.64758	0.61777	0.61777	0.67896	0.64934	0.66285
41													
42	**Gen Service Non Demand**												
43	- Production Capacity	-	0.02406	0.02056	0.00723	0.02336	0.02181	0.02181	0.05547	0.05547	0.00000	0.02160	0.00640
44	- Production Energy	-	0.00624	0.00974	0.01639	0.00069	0.00049	0.00049	-	-	-	0.00058	0.01769
45	- Transmission Capacity	-	0.00921	0.00921	0.00320	0.00958	0.01095	0.01095	-	-	0.00000	0.01099	0.00356
46	- Distribution Primary	-	0.01208	0.01208	0.00737	0.01123	0.01234	0.01234	-	-	0.02968	0.01200	0.00642
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
48	- Distribution Secondary	-	0.00575	0.00575	0.00433	0.00660	0.00633	0.00633	-	-	0.01744	0.00664	0.00385
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	-	0.00189	0.00189	0.00324	0.00184	0.00144	0.00144	-	-	0.00464	0.00138	0.00415
50	- Metering	-	0.00129	0.00129	0.00132	0.00143	0.00155	0.00155	-	-	0.00373	0.00156	0.00102
51	- Interruptible Equipment	-	0.00001	0.00001	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	0.00440	0.00440	0.01484	0.00096	0.00085	0.00085	-	-	-	0.00120	0.01203
54		-	0.06492	0.06492	0.05791	0.05569	0.05577	0.05577	0.05547	0.05547	0.05549	0.05594	0.05512
55													
56	**Gen Service 100% L.F.**												
57	- Production Capacity	-	0.00113	0.00116	0.00041	0.00132	0.00123	0.00123	0.00313	0.00313	0.00000	0.00122	0.00036
58	- Production Energy	-	0.00029	0.00026	0.00152	0.00006	0.00005	0.00005	-	-	-	0.00005	0.00165
59	- Transmission Capacity	-	0.00043	0.00043	0.00017	0.00051	0.00059	0.00059	-	-	0.00000	0.00059	0.00019
60	- Distribution Primary	-	0.00057	0.00057	0.00031	0.00047	0.00052	0.00052	-	-	0.00125	0.00050	0.00027
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	0.00027	0.00027	0.00007	0.00011	0.00011	0.00011	-	-	0.00029	0.00011	0.00006
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	-	0.00009	0.00009	0.00036	0.00021	0.00016	0.00016	-	-	0.00052	0.00015	0.00046
64	- Metering	-	0.00006	0.00006	0.00013	0.00013	0.00014	0.00014	-	-	0.00034	0.00014	0.00010
65	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	0.00021	0.00021	0.00166	0.00011	0.00010	0.00010	-	-	-	0.00013	0.00134
68		-	0.00305	0.00305	0.00463	0.00292	0.00288	0.00288	0.00313	0.00313	0.00239	0.00291	0.00444
69													
70	**Gen Service Demand**												
71	- Production Capacity	-	0.08087	0.10361	0.03645	0.11773	0.10990	0.10990	0.27958	0.27958	0.00000	0.10885	0.03226
72	- Production Energy	-	0.02098	(0.00176)	0.10430	0.00436	0.00315	0.00315	-	-	-	0.00366	0.11260
73	- Transmission Capacity	-	0.03095	0.03095	0.01582	0.04730	0.05408	0.05408	-	-	0.00000	0.05425	0.01756
74	- Distribution Primary	-	0.04060	0.04060	0.03363	0.05128	0.05636	0.05636	-	-	0.13552	0.05481	0.02932
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	1.00000	0.01934	0.01934	0.00880	0.01342	0.01288	0.01288	-	-	0.03548	0.01365	0.00817
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	-	0.00635	0.00635	0.00116	0.00066	0.00052	0.00052	-	-	0.00166	0.00050	0.00148
78	- Metering	-	0.00433	0.00433	0.00061	0.00072	0.00078	0.00078	-	-	0.00188	0.00078	0.00047
79	- Interruptible Equipment	-	0.00002	0.00002	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	0.01479	0.01479	0.00534	0.00035	0.00031	0.00031	-	-	-	0.00043	0.00433
82		1.00000	0.21823	0.21823	0.20610	0.23582	0.23797	0.23797	0.27958	0.27958	0.17454	0.23694	0.20618
83													
84	**Gen Service Curtailable**												
85	- Production Capacity	-	0.00089	0.00044	0.00016	0.00050	0.00047	0.00047	0.00119	0.00119	0.00000	0.00046	0.00014
86	- Production Energy	-	0.00023	0.00068	0.00116	0.00005	0.00003	0.00003	-	-	-	0.00004	0.00125
87	- Transmission Capacity	-	0.00034	0.00034	0.00006	0.00017	0.00019	0.00019	-	-	0.00000	0.00019	0.00006
88	- Distribution Primary	-	0.00045	0.00045	0.00066	0.00101	0.00111	0.00111	-	-	0.00266	0.00108	0.00058
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	0.00021	0.00021	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	0.00007	0.00007	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00005	0.00005	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 1/13 AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

(1)		(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
					Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived	Derived
Line No.	Class / Function	EV C&I	Retail Sales of Electric	Present Revenue	Labor	Gross Total Plant	Net Total Plant	Retail 100%, Class = Net Plant	Gross Prod Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Rate Base	WTD O&M Expense
93	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	0.00016	0.00016	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000
96		-	0.00240	0.00240	0.00203	0.00173	0.00180	0.00180	0.00119	0.00119	0.00267	0.00178	0.00203
97													
98	**Gen Service Interruptible**												
99	- Production Capacity	-	0.00988	0.01545	0.00544	0.01756	0.01639	0.01639	0.04170	0.04170	0.00000	0.01623	0.00481
100	- Production Energy	-	0.00256	(0.00301)	0.01854	0.00078	0.00056	0.00056	-	-	-	0.00065	0.02001
101	- Transmission Capacity	-	0.00378	0.00378	0.00231	0.00692	0.00791	0.00791	-	-	0.00000	0.00794	0.00257
102	- Distribution Primary	-	0.00496	0.00496	0.00357	0.00544	0.00598	0.00598	-	-	0.01438	0.00582	0.00311
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	0.00236	0.00236	0.00038	0.00057	0.00055	0.00055	-	-	0.00152	0.00058	0.00033
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	-	0.00078	0.00078	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000
106	- Metering	-	0.00053	0.00053	0.00003	0.00004	0.00005	0.00005	-	-	0.00011	0.00005	0.00002
107	- Interruptible Equipment	-	0.00000	0.00000	0.00011	0.00017	0.00019	0.00019	-	-	0.00045	0.00019	0.00008
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	0.00181	0.00181	0.00002	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00002
110		-	0.02666	0.02666	0.03040	0.03149	0.03164	0.03164	0.04170	0.04170	0.01647	0.03146	0.03096
111													
112	**Lighting Energy**												
113	- Production Capacity	-	0.00157	0.00043	0.00015	0.00049	0.00046	0.00046	0.00116	0.00116	0.00000	0.00045	0.00013
114	- Production Energy	-	0.00041	0.00155	0.00278	0.00012	0.00008	0.00008	-	-	-	0.00010	0.00300
115	- Transmission Capacity	-	0.00060	0.00060	0.00003	0.00009	0.00011	0.00011	-	-	0.00000	0.00011	0.00003
116	- Distribution Primary	-	0.00079	0.00079	0.00006	0.00008	0.00009	0.00009	-	-	0.00022	0.00009	0.00005
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	0.00038	0.00038	0.00001	0.00002	0.00002	0.00002	-	-	0.00005	0.00002	0.00001
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	-	0.00012	0.00012	0.00003	0.00001	0.00001	0.00001	-	-	0.00004	0.00001	0.00003
120	- Metering	-	0.00008	0.00008	0.00005	0.00001	0.00001	0.00001	-	-	0.00003	0.00001	0.00004
121	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	0.00029	0.00029	0.00153	0.00010	0.00009	0.00009	-	-	-	0.00012	0.00124
124		-	0.00424	0.00424	0.00463	0.00093	0.00087	0.00087	0.00116	0.00116	0.00034	0.00091	0.00454
125													
126	**Lighting Facilities**												
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION E - RATE SCHEDULES

COST OF SERVICE STUDY BY
JURISDICTION, RETAIL RATE CLASS AND FUNCTION

PRODUCTION CAPACITY ALLOCATION METHOD:
12 CP AND 25% AD

PROJECTED TEST YEAR 2023

DUKE ENERGY FLORIDA

Duke Energy Florida, LLC
Docket No. 20210016-EI
Cost of Service Study by Jurisdiction, Retail Rate Class and Function
Production Capacity Allocation Method: 12 CP and 25% AD
Projected Twelve Months Ended December 31, 2023

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DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
1	**Rate Base**														
2	Electric Plant in Service	Line 97	26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
3	Accum. Depreciation & Amort.	Line 163	(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,946,258)	(343,770)	(19,767)	(1,463,266)	(10,919)	(203,488)	(11,141)	(240,733)
4	Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,656,126	920,163	49,859	4,005,881	32,941	544,982	23,672	356,586
5	Construction Work in Progress	Line 207	1,263,210	(589,188)	674,022	54,078	619,944	423,442	37,747	1,564	137,942	555	17,174	856	664
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,175	32,532	20,494	1,802	99	8,764	50	1,260	33	31
7	Working Capital	Line 241	464,225	221,232	685,457	52,664	632,793	443,939	37,975	2,904	126,962	900	17,094	2,243	775
8	Total Rate Base		21,741,805	(2,288,967)	19,452,839	1,577,360	17,875,478	11,544,001	997,686	54,427	4,279,550	34,446	580,509	26,803	358,057
9															
10	**Revenue**														
11	Sales of Electric & Lighting Rev.	Line 263	4,942,817	(2,098,675)	2,844,141	56,838	2,787,303	1,833,812	174,699	8,219	592,988	6,450	72,573	11,297	87,266
12	Other Operating Revenue	Line 283	237,141	63,617	300,758	166,573	134,186	92,845	8,026	589	28,271	149	4,072	222	12
13	Total Revenue		5,179,958	(2,035,058)	3,144,900	223,411	2,921,489	1,926,657	182,725	8,807	621,259	6,599	76,644	11,519	87,278
14															
15	**Operating Expense**														
16	Operations & Maintenance	Line 365	2,488,544	(1,846,649)	641,894	21,918	619,976	409,996	34,118	2,772	128,463	1,291	19,417	2,915	21,004
17	Depreciation	Line 432	780,190	96,131	876,321	49,492	826,829	527,191	45,732	2,719	195,129	1,476	27,329	1,641	25,612
18	Tax Other Than Income Tax	Line 440	456,480	(246,509)	209,970	14,833	195,137	125,431	10,846	623	46,191	378	6,363	354	4,950
19	Operating Expense before Tax		3,725,214	(1,997,028)	1,728,186	86,244	1,641,942	1,062,618	90,695	6,114	369,784	3,145	53,110	4,910	51,566
20	Income Tax Expense	Line 486	269,343	(26,777)	242,566	24,915	217,651	150,291	17,385	358	38,199	670	2,493	1,514	6,741
21	Total Operating Expense		3,994,556	(2,023,805)	1,970,751	111,158	1,859,593	1,212,909	108,081	6,471	407,983	3,815	55,602	6,424	58,307
22															
23	**Return**														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,185,401	(11,253)	1,174,149	112,253	1,061,896	713,748	74,644	2,336	213,277	2,784	21,042	5,095	28,971
25	Net Operating Income Required	Ln 8 x Ln 33	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(36,456)	-	(36,456)	0	(36,456)	4,431	13,342	(1,009)	(49,678)	667	(14,627)	3,448	6,970
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(48,933)	-	(48,933)	0	(48,933)	5,948	17,908	(1,354)	(66,680)	895	(19,633)	4,628	9,356
29															
30	**Total Class Cost of Service**	Ln 25 + Ln 21 - Ln 12	4,979,273	(2,098,675)	2,880,598	56,838	2,823,759	1,829,380	161,357	9,227	642,666	5,783	87,200	7,849	80,296
31															
32	Rate of Return Earned	Ln 24 / Ln 8					5.94%	6.18%	7.48%	4.29%	4.98%	8.08%	3.62%	19.01%	8.09%
33	Rate of Return Requested	Sch. 14					6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35	Revenues @ Present Rates	Ln 11					2,787,303	1,833,812	174,699	8,219	592,988	6,450	72,573	11,297	87,266
36	Increase/(Decrease) Justified	Ln 28					48,933	(5,948)	(17,908)	1,354	66,680	(895)	19,633	(4,628)	(9,356)
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					1.76%	-0.32%	-10.25%	16.47%	11.24%	-13.88%	27.05%	-40.96%	-10.72%
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,740,018	(7,756)	6,732,262	174,837	6,557,425	3,963,177	358,691	22,558	1,891,620	10,820	293,642	16,918	-
43	Production Intermediate Demand		550,062	0	550,062	40,500	509,562	307,969	27,873	1,753	146,993	841	22,818	1,315	-
44	Production Peaking Demand		698,497	0	698,497	34,157	664,340	401,514	36,339	2,285	191,642	1,096	29,749	1,714	-
45	Production Solar Demand		1,697,137	0	1,697,137	44,072	1,653,064	999,079	90,423	5,687	476,860	2,728	74,024	4,265	-
46	Retail 100%, Removed		34,489	(34,489)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,671,739	513,326	32,282	2,707,115	15,484	420,233	24,212	0
48	Production Plant Allocators						0.96967	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	2,241	84,063	50,806	4,598	289	24,250	139	3,764	217	-
52	Production Intermediate Demand		2,476		2,476	182	2,293	1,386	125	8	662	4	103	6	-
53	Production Peaking Demand		18,046		18,046	882	17,163	10,373	939	59	4,951	28	769	44	-
54	Production Solar Demand		1,434		1,434	37	1,397	844	76	5	403	2	63	4	-
55	Transmission		5,637,654	(276,082)	5,361,572	1,499,001	3,862,571	2,409,140	215,594	11,550	1,064,642	3,801	155,772	2,073	-
56	Distribution Primary		332		332	-	332	224	17	1	79	2	8	0	-
57	Transmission Plant Total		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,472,775	221,350	11,911	1,094,986	3,975	160,479	2,344	0
58	Transmission Plant Allocators						0.72536	0.62321	0.05579	0.00300	0.27597	0.00100	0.04045	0.00059	0.00000
59															
60	Total Prod and Trans Plant		15,466,449	(318,328)	15,148,121	1,795,910	13,352,211	8,144,513	734,676	44,194	3,802,101	19,459	580,712	26,556	0
61	Prod and Trans Plant Allocators						0.88144	0.60997	0.05502	0.00331	0.28475	0.00146	0.04349	0.00199	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		5,581,727	(802,353)	4,779,373	-	4,779,373	3,235,829	249,364	10,474	1,138,590	22,381	120,855	1,880	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,182,891	(68,002)	2,114,889	-	2,114,889	1,654,641	146,546	2,432	298,081	-	12,752	436	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		628,921	(81,300)	547,621	-	547,621	490,006	38,990	4,342	13,951	-	22	309	-
69	Distribution Metering		380,260	(400)	379,860	4,674	375,187	323,987	31,340	2,854	15,792	21	960	233	-
70	Lighting Facilities		581,543	(600)	580,943	-	580,943	-	-	-	-	-	-	-	580,943
71	Distribution IS Equipment		3,765	0	3,765	-	3,765	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
73	Distribution Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
74															
75	Total Trans and Dist Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,464	466,241	20,102	1,466,415	22,402	138,354	2,858	580,943
76	Total Trans and Dist Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
77															
78	Total Prod, Trans and Dist Plant		19,079,309	(994,900)	18,084,409	298,240	17,786,170	11,376,202	979,568	52,384	4,173,530	37,886	558,587	27,070	580,943
79	Total Prod, Trans and Dist Plant Allocators						0.98351	0.63961	0.05507	0.00295	0.23465	0.00213	0.03141	0.00152	0.03266
80															
81	General & Intangible Plant														
82	Labor		1,007,202	(17,816)	989,387	31,866	957,520	646,704	55,358	4,472	198,455	2,005	29,490	4,608	16,429
83	Retail 100%, Class = # Bills		108,593		108,593	-	108,593	96,518	7,665	855	2,756	0	10	788	-
84	Retail 100%, Removed		0	0	0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,115,795	(17,816)	1,097,979	31,866	1,066,113	743,222	63,023	5,327	201,211	2,005	29,499	5,396	16,429
86	General & Intangible Plant Allocators						0.97098	0.69713	0.05911	0.00500	0.18873	0.00188	0.02767	0.00506	0.01541

2

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(103)	(3,096)	(2,091)	(179)	(14)	(642)	(6)	(95)	(15)	(53)
90	Retail 100%, Class = # Bills		2,531	(110)	2,421	-	2,421	2,152	171	19	61	0	0	18	-
91	Retail 100%, Resid, Dem		0	10,125	10,125	-	10,125	10,125	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		28,136	(28,136)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		722,824	(715,967)	6,857	(2,593)	9,450	10,186	(8)	5	(580)	(6)	(95)	3	(53)
96															
97	Total Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
98	Total Gross Electric Plant Allocators						0.92579	0.63963	0.05536	0.00305	0.23956	0.00192	0.03279	0.00152	0.02616
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,999,318	190,767	2,190,086	56,877	2,133,209	1,289,269	116,687	7,338	615,367	3,520	95,525	5,504	-
104	Production Intermediate Demand		195,944	47,723	243,667	17,941	225,726	136,424	12,347	776	65,115	372	10,108	582	-
105	Production Peaking Demand		407,102	4,566	411,668	20,131	391,537	236,637	21,417	1,347	112,947	646	17,533	1,010	-
106	Production Solar Demand		115,254	11,128	126,382	3,282	123,100	74,399	6,734	423	35,511	203	5,512	318	-
107	Retail 100%, Removed		4,910	(4,910)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		64,833		64,833	1,684	63,150	38,166	3,454	217	18,217	104	2,828	163	-
110	Production Intermediate Demand		47,939		47,939	3,530	44,410	26,840	2,429	153	12,811	73	1,989	115	-
111	Production Peaking Demand		43,239		43,239	2,114	41,125	24,855	2,250	141	11,863	68	1,842	106	-
112	Production Solar Demand		594		594	15	579	350	32	2	167	1	26	1	-
113	Production Plant Total		2,879,134	249,274	3,128,408	105,573	3,022,835	1,826,941	165,349	10,399	871,997	4,988	135,363	7,799	0
114	Production Plant Allocators						0.96625	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	203	7,604	4,596	416	26	2,194	13	341	20	-
118	Production Intermediate Demand		1,279		1,279	94	1,185	716	65	4	342	2	53	3	-
119	Production Peaking Demand		1,256		1,256	61	1,194	722	65	4	344	2	53	3	-
120	Production Solar Demand		3		3	0	2	1	0	0	1	0	0	0	-
121	Transmission		894,307	(11,220)	883,088	246,896	636,192	396,802	35,510	1,902	175,354	626	25,657	341	-
122	Distribution Primary		40		40	-	40	27	2	0	10	0	1	0	-
123	Transmission Plant Total		904,691	(11,220)	893,472	247,254	646,218	402,864	36,058	1,937	178,244	643	26,105	367	0
124	Transmission Plant Allocators						0.72327	0.62342	0.05580	0.00300	0.27583	0.00099	0.04040	0.00057	0.00000
125															
126	Total Prod and Trans Plant		3,783,826	238,054	4,021,880	352,827	3,669,053	2,229,805	201,407	12,335	1,050,241	5,630	161,467	8,166	0
127	Prod and Trans Plant Allocators						0.91227	0.60773	0.05489	0.00336	0.28624	0.00153	0.04401	0.00223	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		961,641	(36,248)	925,393	-	925,393	626,529	48,283	2,028	220,456	4,333	23,400	364	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		637,375	(6,773)	630,602	-	630,602	493,369	43,696	725	88,880	-	3,802	130	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		235,181	(1,452)	233,730	-	233,730	209,139	16,641	1,853	5,954	-	10	132	-
135	Distribution Metering		77,075	(7)	77,068	948	76,120	65,732	6,358	579	3,204	4	195	47	-
136	Lighting Facilities		225,788	7,152	232,940	-	232,940	-	-	-	-	-	-	-	232,940
137	Distribution IS Equipment		626	0	626	-	626	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,137,686	(37,327)	2,100,359	948	2,099,411	1,394,769	114,978	5,185	318,495	4,338	28,033	673	232,940
139	Distribution Plant Allocators						0.99955	0.66436	0.05477	0.00247	0.15171	0.00207	0.01335	0.00032	0.11096
140															
141	Total Trans and Dist Plant		3,042,378	(48,547)	2,993,831	248,202	2,745,629	1,797,633	151,036	7,122	496,738	4,980	54,138	1,041	232,940
142	Total Trans and Dist Plant Allocators						0.91710	0.65473	0.05501	0.00259	0.18092	0.00181	0.01972	0.00038	0.08484
143															
144	Total Prod, Trans and Dist Plant		5,921,512	200,727	6,122,239	353,775	5,768,464	3,624,574	316,386	17,521	1,368,736	9,968	189,500	8,839	232,940
145	Total Prod, Trans and Dist Plant Allocators						0.94221	0.62834	0.05485	0.00304	0.23728	0.00173	0.03285	0.00153	0.04038
146															
147	General & Intangible Plant														
148	Labor		489,306	(21,062)	468,244	15,081	453,163	306,064	26,199	2,116	93,922	949	13,956	2,181	7,775
149	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991		15,991	-	15,991	14,213	1,129	126	406	0	1	116	-
151	General & Intangible Plant Total		505,297	(21,062)	484,235	15,081	469,153	320,276	27,328	2,242	94,328	949	13,958	2,297	7,775
152	General & Intangible Plant Allocators						0.96886	0.68267	0.05825	0.00478	0.20106	0.00202	0.02975	0.00490	0.01657
153															
154	Other														
155	Labor		1,009		1,009	33	977	660	56	5	202	2	30	5	17
156	Retail 100%, Class = # Bills		0	(2)	(2)	-	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	-
157	Retail 100%, Resid, Dem		0	750	750	-	750	750	-	-	-	-	-	-	-
158	Retail 100%, Removed		358,240	(358,240)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		358,775	(357,492)	1,282	(442)	1,725	1,408	56	5	202	2	30	5	17
162															
163	Total Accumulated Depreciation		6,785,583	(177,827)	6,607,756	368,414	6,239,342	3,946,258	343,770	19,767	1,463,266	10,919	203,488	11,141	240,733
164	Total Accum Deprec Allocators						0.94425	0.63248	0.05510	0.00317	0.23452	0.00175	0.03261	0.00179	0.03858
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,671,739	513,326	32,282	2,707,115	15,484	420,233	24,212	0
169	Production Reserve		(2,879,134)	(249,274)	(3,128,408)	(105,573)	(3,022,835)	(1,826,941)	(165,349)	(10,399)	(871,997)	(4,988)	(135,363)	(7,799)	0
170	Production Net Plant		6,841,068	(291,519)	6,549,549	187,993	6,361,557	3,844,798	347,977	21,884	1,835,118	10,497	284,871	16,413	0
171	Production Net Plant Allocators						0.97130	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
172															
173	Transmission Gross Plant		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,472,775	221,350	11,911	1,094,986	3,975	160,479	2,344	0
174	Transmission Reserve		(904,691)	11,220	(893,472)	(247,254)	(646,218)	(402,864)	(36,058)	(1,937)	(178,244)	(643)	(26,105)	(367)	0
175	Transmission Net Plant		4,841,555	(264,863)	4,576,692	1,255,090	3,321,602	2,069,910	185,292	9,975	916,742	3,333	134,374	1,977	0
176	Transmission Net Plant Allocators						0.72576	0.62317	0.05578	0.00300	0.27599	0.00100	0.04045	0.00060	0.00000
177															
178	Distribution Gross Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
179	Distribution Reserve		(2,137,686)	37,327	(2,100,359)	(948)	(2,099,411)	(1,394,769)	(114,978)	(5,185)	(318,495)	(4,338)	(28,033)	(673)	(232,940)

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
180	Distribution Net Plant		7,221,420	(915,328)	6,306,092	3,725	6,302,366	4,309,695	351,263	14,916	1,147,920	18,064	110,321	2,185	348,002
181	Distribution Net Plant Allocators						0.99941	0.68382	0.05574	0.00237	0.18214	0.00287	0.01750	0.00035	0.05522
182															
183	General & Intangible Gross Plant		1,115,795	(17,816)	1,097,979	31,866	1,066,113	743,222	63,023	5,327	201,211	2,005	29,499	5,396	16,429
184	General & Intangible Reserve		(505,297)	21,062	(484,235)	(15,081)	(469,153)	(320,276)	(27,328)	(2,242)	(94,328)	(949)	(13,958)	(2,297)	(7,775)
185	General & Intangible Net Plant		610,498	3,246	613,745	16,785	596,959	422,946	35,695	3,085	106,883	1,056	15,541	3,099	8,654
186	General & Intangible Net Plant Allocators						0.97265	0.70850	0.05980	0.00517	0.17905	0.00177	0.02603	0.00519	0.01450
187															
188	Other Gross Plant		722,824	(715,967)	6,857	(2,593)	9,450	10,186	(8)	5	(580)	(6)	(95)	3	(53)
189	Other Reserve		(358,775)	357,492	(1,282)	442	(1,725)	(1,408)	(56)	(5)	(202)	(2)	(30)	(5)	(17)
190	Other Net Plant		364,049	(358,474)	5,575	(2,150)	7,725	8,778	(64)	0	(783)	(9)	(125)	(2)	(70)
191	Other Net Plant Allocators						1.38571	1.13628	(0.00834)	0.00001	(0.10132)	(0.00110)	(0.01621)	(0.00026)	(0.00905)
192															
193	Total Gross Plant		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
194	Total Reserve		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,946,258)	(343,770)	(19,767)	(1,463,266)	(10,919)	(203,488)	(11,141)	(240,733)
195	Total Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,656,126	920,163	49,859	4,005,881	32,941	544,982	23,672	356,586
196	Total Net Plant Allocators						0.91904	0.64231	0.05546	0.00301	0.24146	0.00199	0.03285	0.00143	0.02149
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,613	0	2,613	68	2,545	1,538	139	9	734	4	114	7	-
201	Production Intermediate Demand		443	0	443	33	410	248	22	1	118	1	18	1	-
202	Production Peaking Demand		613	0	613	30	583	352	32	2	168	1	26	2	-
203	Production Solar Demand		216,806	0	216,806	5,630	211,176	127,631	11,551	726	60,918	348	9,456	545	-
204	Transmission		715,026	(546,813)	168,213	47,029	121,184	75,584	6,764	362	33,402	119	4,887	65	-
205	Distribution Secondary		287,443	(42,112)	245,332	-	245,332	191,942	17,000	282	34,578	-	1,479	51	-
206	Labor		40,267	(264)	40,003	1,288	38,715	26,148	2,238	181	8,024	81	1,192	186	664
207	Total Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	423,442	37,747	1,564	137,942	555	17,174	856	664
208	Total Construction Work in Progress Allocator						0.91977	0.68303	0.06089	0.00252	0.22251	0.00089	0.02770	0.00138	0.00107
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	65	2,457	1,485	134	8	709	4	110	6	-
213	Production Peaking Demand		1,710	0	1,710	84	1,626	983	89	6	469	3	73	4	-
214	Transmission		32,072	0	32,072	8,967	23,105	14,411	1,290	69	6,369	23	932	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,411	186	8	848	17	90	1	-
216	Labor		1,841	0	1,841	59	1,782	1,204	103	8	369	4	55	9	31
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,175	32,532	20,494	1,802	99	8,764	50	1,260	33	31
218	Plant Held for Future Use Allocator						0.78001	0.62996	0.05539	0.00305	0.26940	0.00153	0.03872	0.00101	0.00094
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	1,242	46,573	28,147	2,548	160	13,435	77	2,086	120	-
223	Production Base Energy		39,559	0	39,559	453	39,106	21,366	2,009	187	12,788	142	2,273	341	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,754	0	86,754	1,843	84,911	46,393	4,363	406	27,766	309	4,935	739	-
226	Production Solar Demand		(327)	0	(327)	(8)	(319)	(193)	(17)	(1)	(92)	(1)	(14)	(1)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(394,777)	394,777	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(388,573)	152,197	(236,376)	(8,071)	(228,305)	(150,980)	(12,564)	(1,021)	(47,306)	(475)	(7,150)	(1,073)	(7,735)
231	EV C&I		0	5,091	5,091	-	5,091	-	-	-	5,091	-	-	-	-
232	Retail 100%, Class = # Bills		208,754	(3,781)	204,972	-	204,972	182,181	14,468	1,614	5,203	0	18	1,488	-
233	Retail 100%, Class = Prod		(194,505)	18,923	(175,581)	-	(175,581)	(106,118)	(9,604)	(604)	(50,650)	(290)	(7,863)	(453)	-
234	Retail 100%, Class = Net Plant		463,591	7,721	471,311	-	471,311	302,730	26,141	1,416	113,803	936	15,482	672	10,130
235	Retail 100%, Class = T&D		(130,835)	(1,611)	(132,446)	-	(132,446)	(89,925)	(7,350)	(317)	(23,117)	(353)	(2,181)	(45)	(9,158)
236	Retail 100%, Class = Metering		24,317	0	24,317	-	24,317	20,998	2,031	185	1,024	1	62	15	-
237	Retail 100%, Resid, Dem		5,062	0	5,062	-	5,062	5,062	-	-	-	-	-	-	-
238	Retail 100%, Removed		346,950	(346,950)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		311,192	0	311,192	23,092	288,100	184,276	15,950	879	69,018	553	9,445	439	7,538
241	Total Working Capital		464,225	221,232	685,457	52,664	632,793	443,939	37,975	2,904	126,962	900	17,094	2,243	775
242	Total Working Capital Allocator						0.92317	0.70156	0.06001	0.00459	0.20064	0.00142	0.02701	0.00354	0.00123
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
247	Accumulated Depreciation		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,946,258)	(343,770)	(19,767)	(1,463,266)	(10,919)	(203,488)	(11,141)	(240,733)
248	Net Electric Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,656,126	920,163	49,859	4,005,881	32,941	544,982	23,672	356,586
249	Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	423,442	37,747	1,564	137,942	555	17,174	856	664
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,175	32,532	20,494	1,802	99	8,764	50	1,260	33	31
251	Working Capital		464,225	221,232	685,457	52,664	632,793	443,939	37,975	2,904	126,962	900	17,094	2,243	775
252	Total Rate Base		41,620,396	(4,115,905)	37,504,492	3,038,803	34,465,688	22,200,127	1,917,849	104,286	8,285,430	67,387	1,125,491	50,475	714,643
253	Total Rate Base Allocator						0.91897	0.64412	0.05565	0.00303	0.24040	0.00196	0.03266	0.00146	0.02073
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		4,753,682	(2,101,020)	2,652,663	-	2,652,663	1,805,767	172,236	8,064	578,483	6,376	70,556	11,181	-
258	Clean Energy Connect		45,030	-	45,030	-	45,030	27,215	2,463	155	12,990	74	2,016	116	-
259	EV Revenues		-	2,344	2,344	-	2,344	829	-	-	1,515	-	-	-	-
260	Lighting Facilities Revenue		87,266	-	87,266	-	87,266	-	-	-	-	-	-	-	87,266
261	Retail Revenue		4,885,978	(2,098,675)	2,787,303	-	2,787,303	1,833,812	174,699	8,219	592,988	6,450	72,573	11,297	87,266
262	Wholesale Revenue		56,838	-	56,838	56,838	-	-	-	-	-	-	-	-	-
263	Total Revenue from Sales of Electric & Lighting		4,942,817	(2,098,675)	2,844,141	56,838	2,787,303	1,833,812	174,699	8,219	592,988	6,450	72,573	11,297	87,266
264	Total Retail Sales of Electric & Lighting Allocator						0.98002	0.68074	0.06493	0.00304	0.21808	0.00240	0.02660	0.00421	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,947,071	(2,008,281)	2,938,790	198,497	2,740,294	1,771,935	151,998	9,458	632,739	5,262	88,779	6,557	73,567
268	Less Lighting Facilities		(73,567)		(73,567)		(73,567)								(73,567)
269	Return & Pretax Op Exp net of Lighting Fac.		4,873,504	(2,008,281)	2,865,223	198,497	2,666,726	1,771,935	151,998	9,458	632,739	5,262	88,779	6,557	-
270	Function Allocator for Electric Revenue						1.00000	0.66446	0.05700	0.00355	0.23727	0.00197	0.03329	0.00246	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		22,045	0	22,045	6,163	15,881	9,905	886	47	4,377	16	640	9	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,415	109	5	498	10	53	1	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,761	510	8	1,038	-	44	2	-
277	Distribution Service		44,658	(10,383)	34,275	-	34,275	30,669	2,440	272	873	-	1	19	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	74,000	74,000	-	74,000	44,724	4,048	255	21,347	122	3,314	191	-
281	Wholesale 100%		160,359	0	160,359	160,359	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	51	576	371	32	2	138	1	19	1	12
283	Total Other Revenue		237,141	63,617	300,758	166,573	134,186	92,845	8,026	589	28,271	149	4,072	222	12
284	Total Other Revenue Allocator						0.44616	0.69192	0.05981	0.00439	0.21069	0.00111	0.03034	0.00165	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,125		23,125		22,524	13,613	1,232	77	6,498	37	1,009	58	-
290	Production Intermediate Demand		4,518		4,518		4,186	2,530	229	14	1,207	7	187	11	-
291	Production Peaking Demand		6,576		6,576		6,255	3,780	342	22	1,804	10	280	16	-
292	Production Solar Demand		8,495		8,495		8,275	5,001	453	28	2,387	14	371	21	-
293	Production Demand O&M Subtotal		42,715	0	42,715	0	41,239	24,924	2,256	142	11,896	68	1,847	106	0
294	Production Demand O&M Allocators						0.96546	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
295															
296	Production Energy														
297	Production Base Energy		108,887		108,887		107,640	58,812	5,531	514	35,198	392	6,256	937	-
298	Production Intermediate Energy		12,105		12,105		11,393	6,225	585	54	3,726	41	662	99	-
299	Production Peaking Energy		27,932		27,932		27,339	14,937	1,405	131	8,940	99	1,589	238	-
300	Production Solar Energy		10,007		10,007		9,892	5,405	508	47	3,235	36	575	86	-
301	Production Energy O&M Subtotal		158,931	0	158,931	0	156,265	85,379	8,029	747	51,099	568	9,083	1,361	0
302	Production Energy O&M Allocators						0.98323	0.54637	0.05138	0.00478	0.32700	0.00364	0.05812	0.00871	0.00000
303															
304	Production O&M Total		201,646	0	201,646	0	197,504	110,303	10,285	888	62,995	636	10,929	1,467	0
305	Production O&M Total Allocators						0.97946	0.55848	0.05207	0.00450	0.31896	0.00322	0.05534	0.00743	0.00000
306															
307	Transmission														
308	Production Base Demand		353		353	9	344	208	19	1	99	1	15	1	-
309	Production Intermediate Demand		29		29	2	27	16	1	0	8	0	1	0	-
310	Production Peaking Demand		36		36	2	34	21	2	0	10	0	2	0	-
311	Production Solar Demand		86		86	2	83	50	5	0	24	0	4	0	-
312	Transmission		36,911		36,911	10,320	26,591	16,585	1,484	80	7,329	26	1,072	14	-
313	Transmission O&M Total		37,415	0	37,415	10,335	27,080	16,881	1,511	81	7,470	27	1,094	16	0
314	Transmission O&M Allocators						0.72377	0.62337	0.05580	0.00300	0.27586	0.00100	0.04041	0.00057	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744		47,744	-	47,744	32,324	2,491	105	11,374	224	1,207	19	-
318	Distribution Secondary		21,790		21,790	-	21,790	17,048	1,510	25	3,071	-	131	4	-
319	Distribution Service		17,091		17,091	-	17,091	15,293	1,217	136	435	-	1	10	-
320	Distribution Metering		2,819		2,819	35	2,784	2,404	233	21	117	0	7	2	-
321	Lighting Facilities		17,533		17,533	-	17,533	-	-	-	-	-	-	-	17,533
322	Distribution IS Equipment		29		29	-	29	-	-	-	-	-	29	-	-
323	Distribution O&M Total		107,005	0	107,005	35	106,970	67,070	5,450	286	14,998	224	1,375	35	17,533

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators						0.99968	0.62699	0.05095	0.00268	0.14020	0.00209	0.01285	0.00032	0.16391
325															
326	Customer Accounting														
327	Distribution Service		10,495		10,495		10,495	9,391	747	83	267	-	0	6	-
328	Meter Reading		2,015		2,015		2,015	1,791	142	16	51	0	0	15	-
329	Customer Records		19,773		19,773		19,770	17,572	1,396	156	502	0	2	143	-
330	Customer Billing		13,377		13,377		13,159	11,696	929	104	334	0	1	96	-
331	Retail 100%, Class = # Bills		9,800		9,800		9,800	8,710	692	77	249	0	1	71	-
332	Customer Accounting O&M		55,461	0	55,461	0	55,240	49,161	3,906	436	1,403	0	4	331	0
333	Customer Accounting O&M Allocators						0.99602	0.88994	0.07070	0.00789	0.02540	0.00000	0.00008	0.00599	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,874	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,874	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989		10,989		10,989	9,767	776	87	279	0	1	80	-
342	Sales O&M		10,989	0	10,989	0	10,989	9,767	776	87	279	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
344															
345	Admin and General														
346	Labor		204,029	(19,325)	184,704		178,755	120,730	10,335	835	37,049	374	5,505	860	3,067
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,442	9,877	855	47	3,699	30	506	24	404
349	EV O&M		0	2,063	2,063		2,063	1,852	-	-	210	-	-	-	-
350	Retail 100%, Class = # Bills		5,546	6,529	12,075		12,075	10,732	852	95	306	0	1	88	-
351	Retail 100%, Class = T&D		(0)	0	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
352	Retail 100%, Resid, Cust		0	11,750	11,750		11,750	11,750	-	-	-	-	-	-	-
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-
354	Admin & General O&M		226,254	1,016	227,270	0	220,084	154,941	12,042	977	41,265	404	6,013	971	3,471
355	Admin & General O&M Allocators						0.96838	0.70401	0.05471	0.00444	0.18750	0.00184	0.02732	0.00441	0.01577
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,847,666	(1,847,666)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,847,666	(1,847,666)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,488,544	(1,846,649)	641,894	10,370	619,976	409,996	34,118	2,772	128,463	1,291	19,417	2,915	21,004
362	Total O&M Allocators						0.96585	0.66131	0.05503	0.00447	0.20721	0.00208	0.03132	0.00470	0.03388
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		-		-		-	-	-	-	-	-	-	-	-
365	Total Adjusted O&M		2,488,544	(1,846,649)	641,894	10,370	619,976	409,996	34,118	2,772	128,463	1,291	19,417	2,915	21,004
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		172,469	121,596	294,065	7,637	286,428	173,112	15,668	985	82,626	473	12,826	739	-
371	Production Intermediate Demand		12,032	31,426	43,458	3,200	40,258	24,331	2,202	138	11,613	66	1,803	104	-

Line No.	Retail by Class (Present Revenue)	Ref.	(1)	(2)	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
372	Production Peaking Demand				17,932	2,008	19,940	975	18,965	11,462	1,037	65	5,471	31	849	49	-
373	Production Solar Demand				56,445	301	56,746	1,474	55,272	33,406	3,023	190	15,944	91	2,475	143	-
374	Production Base Demand				2,047		2,047	53	1,994	1,205	109	7	575	3	89	5	-
375	Production Intermediate Demand				1,035		1,035	76	959	580	52	3	277	2	43	2	-
376	Production Peaking Demand				763		763	37	725	438	40	2	209	1	32	2	-
377	Production Solar Demand				0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed				775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total				263,498	154,556	418,054	13,452	404,602	244,534	22,132	1,392	116,716	668	18,118	1,044	0
380	Production Plant Allocators								0.96782	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
381																	
382	Transmission Plant																
383	Production Base Demand				1,562		1,562	41	1,521	919	83	5	439	3	68	4	-
384	Production Intermediate Demand				45		45	3	42	25	2	0	12	0	2	0	-
385	Production Peaking Demand				327		327	16	311	188	17	1	90	1	14	1	-
386	Production Solar Demand				26		26	1	25	15	1	0	7	0	1	0	-
387	Transmission				130,582	(10,685)	119,897	33,521	86,376	53,874	4,821	258	23,808	85	3,483	46	-
388	Distribution Primary				6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total				132,547	(10,685)	121,862	33,582	88,281	55,026	4,925	265	24,357	88	3,569	51	0
390	Transmission Plant Allocators								0.72443	0.62330	0.05579	0.00300	0.27590	0.00100	0.04042	0.00058	0.00000
391																	
392	Total Prod and Trans Plant				396,045	143,871	539,917	47,034	492,883	299,559	27,057	1,657	141,073	756	21,687	1,095	0
393	Prod and Trans Plant Allocators								0.91289	0.60777	0.05490	0.00336	0.28622	0.00153	0.04400	0.00222	0.00000
394																	
395	Distribution Plant																
396	Distribution Primary				156,279	(33,320)	122,958	-	122,958	83,248	6,415	269	29,292	576	3,109	48	-
397	Distribution Primary (MDS)				0	0	0	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary				67,117	(3,935)	63,183	-	63,183	49,433	4,378	73	8,905	-	381	13	-
399	Distribution Secondary (MDS)				0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service				15,378	(2,904)	12,474	-	12,474	11,162	888	99	318	-	1	7	-
401	Distribution Metering				19,895	(14)	19,881	245	19,636	16,956	1,640	149	827	1	50	12	-
402	Lighting Facilities				19,512	4,873	24,385	-	24,385	-	-	-	-	-	-	-	24,385
403	Distribution IS Equipment				0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total				278,180	(35,299)	242,880	245	242,636	160,799	13,322	590	39,342	577	3,541	81	24,385
405	Distribution Plant Allocators								0.99899	0.66272	0.05490	0.00243	0.16214	0.00238	0.01459	0.00033	0.10050
406																	
407	Total Trans and Dist Plant				410,727	(45,984)	364,743	33,826	330,917	215,824	18,247	855	63,699	665	7,110	132	24,385
408	Total Trans and Dist Plant Allocators								0.90726	0.65220	0.05514	0.00258	0.19249	0.00201	0.02148	0.00040	0.07369
409																	
410	Total Prod, Trans and Dist Plant				674,225	108,572	782,797	47,278	735,519	460,358	40,379	2,247	180,414	1,333	25,228	1,176	24,385
411	Total Prod, Trans and Dist Plant Allocators								0.93960	0.62590	0.05490	0.00306	0.24529	0.00181	0.03430	0.00160	0.03315
412																	
413	General & Intangible Plant																
414	Labor				70,604	(2,186)	68,418	2,204	66,214	44,721	3,828	309	13,723	139	2,039	319	1,136
415	Retail 100%, Class = # Bills				7,139		7,139	-	7,139	6,345	504	56	181	0	1	52	-
416	Retail 100%, Class = Net Plant				0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total				77,743	(2,186)	75,556	2,204	73,353	51,066	4,332	365	13,905	139	2,040	370	1,136
418	General & Intangible Plant Allocators								0.97083	0.69616	0.05906	0.00498	0.18956	0.00189	0.02781	0.00505	0.01549
419																	

Line No.	Retail by Class (Present Revenue)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,584	1,123	12,707	-	12,707	11,294	897	100	323	0	1	92	-
423	Retail 100%, Resid, Dem		2,025	984	3,009	-	3,009	3,009	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	501	43	2	188	2	26	1	17
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	729	60	3	187	3	18	0	74
426	Retail 100%, Removed		14,217	(14,217)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	10	386	234	21	1	111	1	17	1	-
430	Other Plant Total		28,222	(10,255)	17,967	10	17,957	15,767	1,021	106	810	5	62	95	91
431															
432	Total Depreciation Expense		780,190	96,131	876,321	49,492	826,829	527,191	45,732	2,719	195,129	1,476	27,329	1,641	25,612
433	Total Depreciation Expense Allocators						0.94352	0.63761	0.05531	0.00329	0.23600	0.00179	0.03305	0.00198	0.03098
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	574	17,234	11,640	996	80	3,572	36	531	83	296
438	Gross Total Plant		199,661	(7,498)	192,163	14,259	177,903	113,792	9,849	543	42,619	342	5,833	271	4,655
439	Retail 100%, Removed		239,011	(239,011)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		456,480	(246,509)	209,970	14,833	195,137	125,431	10,846	623	46,191	378	6,363	354	4,950
441	Total Taxes Other Allocator						0.92936	0.64279	0.05558	0.00319	0.23671	0.00194	0.03261	0.00182	0.02537
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,179,958	(2,035,058)	3,144,900	223,411	2,921,489	1,926,657	182,725	8,807	621,259	6,599	76,644	11,519	87,278
446	Total Oper. Exp. Before Tax	Line 19	3,725,214	(1,997,028)	1,728,186	86,244	1,641,942	1,062,618	90,695	6,114	369,784	3,145	53,110	4,910	51,566
447	Net Oper. Income (NOI) before Tax		1,454,744	(38,030)	1,416,714	137,168	1,279,547	864,039	92,030	2,693	251,476	3,453	23,535	6,609	35,711
448	Interest Expense	Line 8 x WACC	342,735	(6,675)	336,059	27,250	308,809	199,429	17,236	940	73,932	595	10,029	463	6,186
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,112,010	(31,354)	1,080,655	109,918	970,737	664,609	74,794	1,753	177,544	2,858	13,506	6,146	29,526
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,112,010	(31,354)	1,080,655	109,918	970,737	664,609	74,794	1,753	177,544	2,858	13,506	6,146	29,526
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
454	State Temporary Differences	Sch. 13	(913,299)		(913,299)	(67,772)	(845,528)	(540,822)	(46,812)	(2,579)	(202,558)	(1,624)	(27,721)	(1,289)	(22,123)
455	State Taxable Income	Ln 452:454	220,988	(31,354)	189,634	43,800	145,834	136,980	29,124	(763)	(20,073)	1,274	(13,538)	4,888	7,943
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	12,154	(1,724)	10,430	2,409	8,021	7,534	1,602	(42)	(1,104)	70	(745)	269	437
458	State Income Tax (Def.)	Ln 454 x Ln 456	50,231		50,231	3,727	46,504	29,745	2,575	142	11,141	89	1,525	71	1,217
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	62,386	(1,724)	60,661	6,136	54,525	37,279	4,176	100	10,037	159	780	340	1,654
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,112,010	(31,354)	1,080,655	109,918	970,737	664,609	74,794	1,753	177,544	2,858	13,506	6,146	29,526
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
465	Fed Temporary Differences	Sch. 13	(713,180)		(713,180)	(52,922)	(660,259)	(422,319)	(36,554)	(2,014)	(158,174)	(1,268)	(21,647)	(1,007)	(17,275)
466	State Income Tax Exp. (Cur.)	Line 457	(12,154)	1,724	(10,430)	(2,409)	(8,021)	(7,534)	(1,602)	42	1,104	(70)	745	(269)	(437)
467	Fed. Taxable Income	Ln 463:466	408,953	(29,630)	379,323	56,240	323,082	247,949	37,780	(156)	25,415	1,560	(6,720)	4,902	12,353
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	85,880	(6,222)	79,658	11,811	67,847	52,069	7,934	(33)	5,337	327	(1,411)	1,029	2,594
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	85,880	(6,222)	79,658	11,811	67,847	52,069	7,934	(33)	5,337	327	(1,411)	1,029	2,594
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	149,768	-	149,768	11,114	138,654	88,687	7,676	423	33,217	266	4,546	211	3,628
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(10,549)	-	(10,549)	(783)	(9,766)	(6,246)	(541)	(30)	(2,340)	(19)	(320)	(15)	(256)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(17,713)		(17,713)	(2,028)	(15,685)	(10,032)	(868)	(48)	(3,758)	(30)	(514)	(24)	(410)
477	Total Federal Income Tax Exp.	Ln 471:476	206,957	(6,222)	200,735	20,081	180,654	124,223	14,179	311	32,361	544	2,287	1,201	5,546
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	98,034	(7,947)	90,088	14,219	75,868	59,603	9,536	(75)	4,233	398	(2,156)	1,298	3,031
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	189,451	-	189,451	14,058	175,393	112,186	9,710	535	42,018	337	5,750	267	4,589
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,032)	(868)	(48)	(3,758)	(30)	(514)	(24)	(410)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,577)	(396)	(22)	(1,714)	(14)	(235)	(11)	(187)
485	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
486	Total Income Tax Expense	Ln 479:485	269,343	(26,777)	242,566	24,915	217,651	150,291	17,385	358	38,199	670	2,493	1,514	6,741
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.35%	25.83%	25.70%	25.84%	25.81%	25.70%	26.19%	26.00%	25.67%	26.52%	25.46%	25.77%
489															
490	**Income Tax Expense Based on Return**														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
493	Interest Expense	Line 8 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(199,429)	(17,236)	(940)	(73,932)	(595)	(10,029)	(463)	(6,186)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
496	Amort of Excess ADIT	Sch. 13	(17,713)	(7,496)	(25,209)	(2,369)	(22,841)	(14,609)	(1,265)	(70)	(5,472)	(44)	(749)	(35)	(598)
497	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
498	Temporary Diff Federal	Sch. 13	(713,180)	-	(713,180)	(52,922)	(660,259)	(422,319)	(36,554)	(2,014)	(158,174)	(1,268)	(21,647)	(1,007)	(17,275)
499	Deferred Tax Federal	Ln 498 x Ln 468	149,768	-	149,768	11,114	138,654	88,687	7,676	423	33,217	266	4,546	211	3,628
500	Base for FIT Computation	Ln 492:499	319,846	(23,408)	296,438	41,485	254,953	167,950	14,470	774	60,955	494	8,114	369	1,828
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	85,022	(6,222)	78,800	11,028	67,772	44,645	3,846	206	16,203	131	2,157	98	486
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
504	Amort of Excess ADIT	Sch. 13	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,032)	(868)	(48)	(3,758)	(30)	(514)	(24)	(410)
505	Total FIT before Adding Deferred	Ln 502:504	66,880	(6,222)	60,658	8,968	51,690	34,358	2,956	157	12,350	101	1,630	73	65
506	Total FIT - Deferred	Line 499	149,768	-	149,768	11,114	138,654	88,687	7,676	423	33,217	266	4,546	211	3,628
507	Total FIT - Current & Deferred	Ln 505:506	216,648	(6,222)	210,426	20,081	190,344	123,045	10,632	579	45,567	367	6,175	285	3,693
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
511	Interest Expense	Line 26 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(199,429)	(17,236)	(940)	(73,932)	(595)	(10,029)	(463)	(6,186)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
513	Temporary State Differences	Sch. 13	(913,299)	-	(913,299)	(67,772)	(845,528)	(540,822)	(46,812)	(2,579)	(202,558)	(1,624)	(27,721)	(1,289)	(22,123)
514	State Deferred Tax	Ln 513 x Ln 456	50,231	-	50,231	3,727	46,504	29,745	2,575	142	11,141	89	1,525	71	1,217
515	Net FIT Allowable	Line 507	216,648	(6,222)	210,426	20,081	190,344	123,045	10,632	579	45,567	367	6,175	285	3,693
516	Deprec Study Impact on EDIT Amort.	Sch. 13		(7,496)	(7,496)	(341)	(7,156)	(4,577)	(396)	(22)	(1,714)	(14)	(235)	(11)	(187)
517	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
518	Base for SIT Computation	Ln 510:517	254,981	(29,630)	225,351	41,391	183,960	123,837	10,634	556	43,915	359	5,721	255	(1,317)
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,840	(1,724)	13,116	2,409	10,707	7,207	619	32	2,556	21	333	15	(77)
521	Total SIT - Deferred	Line 514	50,231	-	50,231	3,727	46,504	29,745	2,575	142	11,141	89	1,525	71	1,217
522	Total SIT - Current & Deferred	Ln 520:521	65,072	(1,724)	63,347	6,136	57,211	36,953	3,194	174	13,697	110	1,858	86	1,140
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,577)	(396)	(22)	(1,714)	(14)	(235)	(11)	(187)
525	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	281,719	(26,777)	254,942	24,915	230,028	148,787	12,856	700	55,065	443	7,458	344	4,374
528	Total Income Tax Allocator						0.90227	0.64682	0.05589	0.00304	0.23938	0.00193	0.03242	0.00150	0.01902
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1A
RETAIL BY CLASS - PRESENT REVENUE

Line No.	(1) Retail by Class (Present Revenue)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.97403	14,830	8,963	811	51	4,278	24	664	38	-
533	Production Intermediate Demand				3,315	0.92637	3,071	1,856	168	11	886	5	138	8	-
534	Production Peaking Demand				3,698	0.95110	3,517	2,125	192	12	1,014	6	157	9	-
535	Production Solar Demand				1,070	0.97403	1,043	630	57	4	301	2	47	3	-
536	Production Base Energy				47,336	0.98855	46,794	25,567	2,404	224	15,302	170	2,720	408	-
537	Production Intermediate Energy				5,593	0.94121	5,264	2,876	270	25	1,721	19	306	46	-
538	Production Peaking Energy				1,736	0.97876	1,700	929	87	8	556	6	99	15	-
539	Production Solar Energy				1,600	0.98855	1,581	864	81	8	517	6	92	14	-
540	Subtotal Production				79,574	0.97771	77,800	43,811	4,072	342	24,575	238	4,222	540	0
541	Transmission				13,981	0.72327	10,112	6,304	564	30	2,789	10	409	6	-
542	Distribution				43,076	0.99944	43,052	29,231	2,389	103	7,514	115	709	15	2,977
543	Subtotal Prod, Trans and Dist				136,631	0.95852	130,964	79,345	7,025	475	34,879	363	5,340	560	2,977
544	Customer Accounts				26,856	0.99602	26,749	23,805	1,891	211	679	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,905	628	70	226	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,123	486	54	175	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.96779	173,496	117,178	10,031	810	35,959	363	5,343	835	2,977
548	Admin & General				85,939	0.96779	83,171	56,174	4,808	388	17,238	174	2,562	400	1,427
549	Total				$265,209	0.96779	$256,667	$173,352	$14,839	$1,199	$53,197	$537	$7,905	$1,235	$4,404
550	Total Labor Allocator						0.96779	0.67539	0.05781	0.00467	0.20726	0.00209	0.03080	0.00481	0.01716

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	22,829,552	9,613,728	304,427	3,917,337	4,914,433	-	2,184,631	-	591,015	391,131	3,871	597,319	311,660
3	Accum. Depreciation & Amort.	Line 163	(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	-	(659,719)	-	(254,378)	(83,707)	(676)	(240,733)	(111,461)
4	Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	-	1,524,911	-	336,637	307,425	3,195	356,586	200,199
5	Construction Work in Progress	Line 207	619,944	219,761	12,349	123,405	5,465	-	247,750	-	1,760	647	4	664	8,139
6	Plant Held for Future Use	Line 217	32,532	4,315	568	23,208	3,813	-	111	-	81	30	0	31	375
7	Working Capital	Line 241	632,793	150,928	53,776	127,364	70,081	-	34,265	-	(4,910)	29,107	61	775	171,345
8	Total Rate Base		17,875,478	6,896,709	226,266	3,529,063	4,004,251	-	1,807,038	-	333,569	337,209	3,261	358,057	380,057
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,787,303	1,028,062	255,023	376,173	493,538	-	237,386	-	77,157	52,629	290	87,266	179,779
12	Other Operating Revenue	Line 283	134,186	74,224	6	15,995	2,222	-	7,419	-	34,286	11	0	12	10
13	Total Revenue		2,921,489	1,102,286	255,030	392,167	495,760	-	244,806	-	111,443	52,640	290	87,278	179,789
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	619,976	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	21,004	117,442
17	Depreciation	Line 432	826,829	415,826	21,127	90,329	133,107	-	70,670	-	15,570	20,805	8	25,612	33,775
18	Tax Other Than Income Tax	Line 440	195,137	77,163	7,869	31,515	40,729	-	18,101	-	5,389	3,336	32	4,950	6,052
19	Operating Expense before Tax		1,641,942	564,522	242,484	161,342	250,137	-	125,266	-	57,073	32,191	91	51,566	157,269
20	Income Tax Expense	Line 486	217,651	94,147	1,811	38,180	38,611	-	19,669	-	11,585	3,220	31	6,741	3,656
21	Total Operating Expense		1,859,593	658,669	244,294	199,523	288,748	-	144,935	-	68,658	35,411	122	58,307	160,925
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,061,896	443,617	10,735	192,645	207,012	-	99,870	-	42,785	17,229	168	28,971	18,864
25	Net Operating Income Required	Ln 8 x Ln 33	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(36,456)	19,851	(3,168)	(24,197)	(39,027)	-	(11,162)	-	22,289	(3,491)	(33)	6,970	(4,489)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(48,933)	26,645	(4,252)	(32,478)	(52,384)	-	(14,982)	-	29,917	(4,685)	(44)	9,356	(6,025)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,823,759	1,008,210	258,191	400,370	532,566	-	248,549	-	54,868	56,120	323	80,296	184,268
31															
32	Rate of Return Earned	Ln 24 / Ln 8	5.94%	6.43%	4.74%	5.46%	5.17%	0.00%	5.53%	0.00%	12.83%	5.11%	5.14%	8.09%	4.96%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

14

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,557,425	6,557,425	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		509,562	509,562	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		664,340	664,340	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,653,064	1,653,064	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		84,063	84,063	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,293	2,293	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		17,163	17,163	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,397	1,397	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,862,571	-	-	3,862,571	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02644	0.00000	0.97347	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,352,211	9,489,309	0	3,862,571	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71069	0.00000	0.28928	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,779,373	-	-	-	4,779,373	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,114,889	-	-	-	-	-	2,114,889	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		547,621	-	-	-	-	-	-	-	547,621	-	-	-	-
69	Distribution Metering		375,187	-	-	-	-	-	-	-	-	375,187	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
74															
75	Total Trans and Dist Plant		8,401,779	0	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
78	Total Prod, Trans and Dist Plant		17,786,170	9,384,392	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52762	0.00000	0.00000	0.26871	0.00000	0.11891	0.00000	0.03079	0.02109	0.00021	0.03266	0.00000
80															
81	General & Intangible Plant														
82	Labor		957,520	124,823	305,415	54,944	135,165	-	59,810	-	43,535	15,996	106	16,429	201,297
83	Retail 100%, Class = # Bills		108,593	-	-	-	-	-	-	-	-	-	-	-	108,593
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
86	General & Intangible Plant Allocators		1.00000	0.11708	0.28647	0.05154	0.12678	0.00000	0.05610	0.00000	0.04084	0.01500	0.00010	0.01541	0.29067

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(3,096)	(404)	(988)	(178)	(437)	-	(193)	-	(141)	(52)	(0)	(53)	(651)
90	Retail 100%, Class = # Bills		2,421	-	-	-	-	-	-	-	-	-	-	-	2,421
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
96															
97	Total Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
98	Total Gross Electric Plant Allocators		1.00000	0.42111	0.01333	0.17159	0.21527	0.00000	0.09569	0.00000	0.02589	0.01713	0.00017	0.02616	0.01365
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,133,209	2,133,209	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		225,726	225,726	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		391,537	391,537	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		123,100	123,100	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		63,150	63,150	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		44,410	44,410	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		41,125	41,125	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		579	579	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,022,835	3,022,835	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,604	7,604	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,185	1,185	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		636,192	-	-	636,192	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		646,218	9,986	0	636,192	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01545	0.00000	0.98449	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,669,053	3,032,821	0	636,192	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82660	0.00000	0.17339	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		925,393	-	-	-	925,393	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		630,602	-	-	-	-	-	630,602	-	-	-	-	-	-

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		233,730	-	-	-	-	-	-	-	233,730	-	-	-	-
135	Distribution Metering		76,120	-	-	-	-	-	-	-	-	76,120	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,099,411	0	0	0	925,393	0	630,602	0	233,730	76,120	626	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44079	0.00000	0.30037	0.00000	0.11133	0.03626	0.00030	0.11096	0.00000
140															
141	Total Trans and Dist Plant		2,745,629	9,986	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00364	0.00000	0.23171	0.33706	0.00000	0.22967	0.00000	0.08513	0.02772	0.00023	0.08484	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,768,464	3,032,821	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52576	0.00000	0.11029	0.16043	0.00000	0.10932	0.00000	0.04052	0.01320	0.00011	0.04038	0.00000
146															
147	General & Intangible Plant														
148	Labor		453,163	59,075	144,543	26,003	63,969	-	28,306	-	20,604	7,571	50	7,775	95,267
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991	-	-	-	-	-	-	-	-	-	-	-	15,991
151	General & Intangible Plant Total		469,153	59,075	144,543	26,003	63,969	0	28,306	0	20,604	7,571	50	7,775	111,258
152	General & Intangible Plant Allocators		1.00000	0.12592	0.30809	0.05543	0.13635	0.00000	0.06033	0.00000	0.04392	0.01614	0.00011	0.01657	0.23715
153															
154	Other														
155	Labor		977	127	312	56	138	-	61	-	44	16	0	17	205
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,725	127	312	56	138	0	811	0	44	16	0	17	203
162															
163	Total Accumulated Depreciation		6,239,342	3,092,023	144,854	662,251	989,540	0	659,719	0	254,378	83,707	676	240,733	111,461
164	Total Accum Deprec Allocators		1.00000	0.49557	0.02322	0.10614	0.15860	0.00000	0.10574	0.00000	0.04077	0.01342	0.00011	0.03858	0.01786
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,022,835)	(3,022,835)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		6,361,557	6,361,557	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(646,218)	(9,986)	0	(636,192)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,321,602	94,932	0	3,226,379	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02858	0.00000	0.97133	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
179	Distribution Reserve		(2,099,411)	0	0	0	(925,393)	0	(630,602)	0	(233,730)	(76,120)	(626)	(232,940)	0

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		6,302,366	0	0	0	3,853,980	0	1,484,287	0	313,891	299,067	3,139	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.61151	0.00000	0.23551	0.00000	0.04981	0.04745	0.00050	0.05522	0.00000
182															
183	General & Intangible Gross Plant		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
184	General & Intangible Reserve		(469,153)	(59,075)	(144,543)	(26,003)	(63,969)	0	(28,306)	0	(20,604)	(7,571)	(50)	(7,775)	(111,258)
185	General & Intangible Net Plant		596,959	65,748	160,872	28,941	71,196	0	31,504	0	22,931	8,426	56	8,654	198,632
186	General & Intangible Net Plant Allocators		1.00000	0.11014	0.26949	0.04848	0.11926	0.00000	0.05277	0.00000	0.03841	0.01411	0.00009	0.01450	0.33274
187															
188	Other Gross Plant		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
189	Other Reserve		(1,725)	(127)	(312)	(56)	(138)	0	(811)	0	(44)	(16)	(0)	(17)	(203)
190	Other Net Plant		7,725	(531)	(1,299)	(234)	(575)	0	9,121	0	(185)	(68)	(0)	(70)	1,567
191	Other Net Plant Allocators		1.00000	(0.06874)	(0.16818)	(0.03026)	(0.07443)	0.00000	1.18065	0.00000	(0.02397)	(0.00881)	(0.00006)	(0.00905)	0.20284
192															
193	Total Gross Plant		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
194	Total Reserve		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
195	Total Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
196	Total Net Plant Allocators		1.00000	0.39311	0.00962	0.19621	0.23658	0.00000	0.09192	0.00000	0.02029	0.01853	0.00019	0.02149	0.01207
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,545	2,545	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		410	410	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		583	583	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		211,176	211,176	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		121,184	-	-	121,184	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		245,332	-	-	-	-	-	245,332	-	-	-	-	-	-
206	Labor		38,715	5,047	12,349	2,222	5,465	-	2,418	-	1,760	647	4	664	8,139
207	Total Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
208	Total Construction Work in Progress Allocator		1.00000	0.35448	0.01992	0.19906	0.00882	0.00000	0.39963	0.00000	0.00284	0.00104	0.00001	0.00107	0.01313
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,457	2,457	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,626	1,626	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,105	-	-	23,105	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,782	232	568	102	252	-	111	-	81	30	0	31	375
217	Plant Held for Future Use Total		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375
218	Plant Held for Future Use Allocator		1.00000	0.13265	0.01747	0.71338	0.11721	0.00000	0.00342	0.00000	0.00249	0.00092	0.00001	0.00094	0.01152
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		46,573	46,573	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		39,106	-	39,106	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		84,911	-	84,911	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(319)	(319)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(228,305)	(26,342)	(78,616)	(14,545)	(28,098)	-	(13,439)	-	(13,299)	(2,965)	(19)	(7,735)	(43,248)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		204,972	-	-	-	-	-	-	-	-	-	-	-	204,972
233	Retail 100%, Class = Prod		(175,581)	(175,581)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		471,311	185,275	4,533	92,474	111,502	-	43,321	-	9,564	8,734	91	10,130	5,687
235	Retail 100%, Class = T&D		(132,446)	(0)	-	(0)	(75,342)	-	(33,339)	-	(8,633)	(5,914)	(59)	(9,158)	-
236	Retail 100%, Class = Metering		24,317	-	-	-	-	-	-	-	-	24,317	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		288,100	121,321	3,842	49,435	62,018	-	27,569	-	7,458	4,936	49	7,538	3,933
241	Total Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
242	Total Working Capital Allocator		1.00000	0.23851	0.08498	0.20127	0.11075	0.00000	0.05415	0.00000	(0.00776)	0.04600	0.00010	0.00123	0.27078
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
247	Accumulated Depreciation		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
248	Net Electric Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
249	Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
250	Plant Held for Future Use		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375
251	Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
252	Total Rate Base		34,465,688	13,418,415	385,838	6,784,148	7,929,144	0	3,331,949	0	670,206	644,633	6,455	714,643	580,256
253	Total Rate Base Allocator		1.00000	0.38933	0.01119	0.19684	0.23006	0.00000	0.09667	0.00000	0.01945	0.01870	0.00019	0.02073	0.01684
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		2,652,663	983,032	255,023	376,173	493,538	-	235,042	-	77,157	52,629	290	-	179,779
258	Clean Energy Connect		45,030	45,030	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		2,344	-	-	-	-	-	2,344	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,266											87,266	
261	Retail Revenue		2,787,303	1,028,062	255,023	376,173	493,538	-	237,386	-	77,157	52,629	290	87,266	179,779
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		2,787,303	1,028,062	255,023	376,173	493,538	0	237,386	0	77,157	52,629	290	87,266	179,779
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.36884	0.09149	0.13496	0.17707	0.00000	0.08517	0.00000	0.02768	0.01888	0.00010	0.03131	0.06450
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,740,294	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	73,567	180,621
268	Less Lighting Facilities		(73,567)											(73,567)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,666,726	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	-	180,621
270	Function Allocator for Electric Revenue		1.00000	0.37060	0.09614	0.14182	0.18606	0.00000	0.08861	0.00000	0.02909	0.01984	0.00011	0.00000	0.06773
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		15,881	-	-	15,881	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		34,275	-	-	-	-	-	-	-	34,275	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		74,000	74,000	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		576	224	6	113	132	-	56	-	11	11	0	12	10
283	Total Other Revenue		134,186	74,224	6	15,995	2,222	0	7,419	0	34,286	11	0	12	10
284	Total Other Revenue Allocator		1.00000	0.55315	0.00005	0.11920	0.01656	0.00000	0.05529	0.00000	0.25551	0.00008	0.00000	0.00009	0.00007
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		22,524	22,524	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		4,186	4,186	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		6,255	6,255	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		41,239	41,239	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,640	-	107,640	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,393	-	11,393	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		27,339	-	27,339	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		9,892	-	9,892	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		156,265	0	156,265	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		197,504	41,239	156,265	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20880	0.79120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,591	-	-	26,591	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27,080	489	0	26,591	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01804	0.00000	0.98196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744	-	-	-	47,744	-	-	-	-	-	-	-	-
318	Distribution Secondary		21,790	-	-	-	-	-	21,790	-	-	-	-	-	-
319	Distribution Service		17,091	-	-	-	-	-	-	-	17,091	-	-	-	-
320	Distribution Metering		2,784	-	-	-	-	-	-	-	-	2,784	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		106,970	0	0	0	47,744	0	21,790	0	17,091	2,784	29	17,533	0

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44633	0.00000	0.20370	0.00000	0.15977	0.02603	0.00027	0.16391	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,495	-	-	-	-	-	-	-	10,495	-	-	-	-
328	Meter Reading		2,015	-	-	-	-	-	-	-	-	2,015	-	-	-
329	Customer Records		19,770	-	-	-	-	-	-	-	-	-	-	-	19,770
330	Customer Billing		13,159	-	-	-	-	-	-	-	-	-	-	-	13,159
331	Retail 100%, Class = # Bills		9,800	-	-	-	-	-	-	-	-	-	-	-	9,800
332	Customer Accounting O&M		55,240	0	0	0	0	0	0	0	10,495	2,015	0	0	42,729
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19000	0.03648	0.00000	0.00000	0.77352
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989	-	-	-	-	-	-	-	-	-	-	-	10,989
342	Sales O&M		10,989	0	0	0	0	0	0	0	0	0	0	0	10,989
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		178,755	23,303	57,016	10,257	25,233	-	11,166	-	8,127	2,986	20	3,067	37,579
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,442	6,503	206	2,650	3,324	-	1,478	-	400	265	3	404	211
349	EV O&M		2,063	-	-	-	-	-	2,063	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		12,075	-	-	-	-	-	-	-	-	-	-	-	12,075
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	(0)	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		220,084	29,805	57,222	12,907	28,557	0	14,706	0	8,527	3,251	22	3,471	61,615
355	Admin & General O&M Allocators		1.00000	0.13543	0.26000	0.05864	0.12976	0.00000	0.06682	0.00000	0.03874	0.01477	0.00010	0.01577	0.27996
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		619,976	71,533	213,487	39,498	76,301	0	36,495	0	36,114	8,051	51	21,004	117,442
362	Total O&M Allocators		1.00000	0.11538	0.34435	0.06371	0.12307	0.00000	0.05887	0.00000	0.05825	0.01299	0.00008	0.03388	0.18943
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		619,976	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	21,004	117,442
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		286,428	286,428	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		40,258	40,258	-	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Present Revenue)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		18,965	18,965	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		55,272	55,272	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,994	1,994	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		959	959	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		725	725	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		404,602	404,602	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,521	1,521	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		311	311	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		86,376	-	-	86,376	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		88,281	1,899	0	86,376	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02151	0.00000	0.97842	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		492,883	406,501	0	86,376	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82474	0.00000	0.17525	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		122,958	-	-	-	122,958	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		63,183	-	-	-	-	-	63,183	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,474	-	-	-	-	-	-	-	12,474	-	-	-	-
401	Distribution Metering		19,636	-	-	-	-	-	-	-	-	19,636	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		242,636	0	0	0	122,958	0	63,183	0	12,474	19,636	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50676	0.00000	0.26040	0.00000	0.05141	0.08093	0.00000	0.10050	0.00000
406															
407	Total Trans and Dist Plant		330,917	1,899	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00574	0.00000	0.26102	0.37159	0.00000	0.19093	0.00000	0.03770	0.05934	0.00000	0.07369	0.00000
409															
410	Total Prod, Trans and Dist Plant		735,519	406,501	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55267	0.00000	0.11744	0.16718	0.00000	0.08590	0.00000	0.01696	0.02670	0.00000	0.03315	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,214	8,632	21,120	3,799	9,347	-	4,136	-	3,011	1,106	7	1,136	13,920
415	Retail 100%, Class = # Bills		7,139	-	-	-	-	-	-	-	-	-	-	-	7,139
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,353	8,632	21,120	3,799	9,347	0	4,136	0	3,011	1,106	7	1,136	21,059
418	General & Intangible Plant Allocators		1.00000	0.11767	0.28792	0.05180	0.12742	0.00000	0.05638	0.00000	0.04104	0.01508	0.00010	0.01549	0.28709
419															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		12,707	-	-	-	-	-	-	-	-	-	-	-	12,707
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	307	8	153	185	-	72	-	16	14	0	17	9
425	Retail 100%, Class = T&D		1,074	0	-	0	611	-	270	-	70	48	0	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		386	386	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		17,957	693	8	153	796	0	3,351	0	86	62	1	91	12,716
431															
432	Total Depreciation Expense		826,829	415,826	21,127	90,329	133,107	0	70,670	0	15,570	20,805	8	25,612	33,775
433	Total Depreciation Expense Allocators		1.00000	0.50292	0.02555	0.10925	0.16099	0.00000	0.08547	0.00000	0.01883	0.02516	0.00001	0.03098	0.04085
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,234	2,247	5,497	989	2,433	-	1,076	-	784	288	2	296	3,623
438	Gross Total Plant		177,903	74,917	2,372	30,527	38,297	-	17,024	-	4,606	3,048	30	4,655	2,429
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		195,137	77,163	7,869	31,515	40,729	0	18,101	0	5,389	3,336	32	4,950	6,052
441	Total Taxes Other Allocator		1.00000	0.39543	0.04033	0.16150	0.20872	0.00000	0.09276	0.00000	0.02762	0.01709	0.00016	0.02537	0.03101
442															

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,921,489	1,102,286	255,030	392,167	495,760	0	244,806	0	111,443	52,640	290	87,278	179,789
446	Total Oper. Exp. Before Tax	Line 19	1,641,942	564,522	242,484	161,342	250,137	0	125,266	0	57,073	32,191	91	51,566	157,269
447	Net Oper. Income (NOI) before Tax		1,279,547	537,764	12,546	230,825	245,623	0	119,540	0	54,370	20,449	199	35,711	22,520
448	Interest Expense	Line 8 x WACC	308,809	119,145	3,909	60,967	69,176	-	31,218	-	5,763	5,825	56	6,186	6,566
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	970,737	418,619	8,637	169,859	176,447	-	88,322	-	48,607	14,624	143	29,526	15,954
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	970,737	418,619	8,637	169,859	176,447	0	88,322	0	48,607	14,624	143	29,526	15,954
453	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
454	State Temporary Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
455	State Taxable Income	Ln 452:454	145,834	71,245	(2,363)	28,313	(1,126)	0	9,384	0	27,252	491	3	7,943	4,693
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	8,021	3,918	(130)	1,557	(62)	-	516	-	1,499	27	0	437	258
458	State Income Tax (Def.)	Ln 454 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	54,525	23,502	490	9,537	9,949	-	4,966	-	2,703	824	8	1,654	893
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	970,737	418,619	8,637	169,859	176,447	-	88,322	-	48,607	14,624	143	29,526	15,954
464	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
465	Fed Temporary Differences	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
466	State Income Tax Exp. (Cur.)	Line 457	(8,021)	(3,918)	130	(1,557)	62	-	(516)	-	(1,499)	(27)	(0)	(437)	(258)
467	Fed. Taxable Income	Ln 463:466	323,082	145,345	237	58,546	38,818	-	26,597	-	30,549	3,638	34	12,353	6,964
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	67,847	30,522	50	12,295	8,152	-	5,585	-	6,415	764	7	2,594	1,462
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	67,847	30,522	50	12,295	8,152	-	5,585	-	6,415	764	7	2,594	1,462
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(9,766)	(4,112)	(130)	(1,676)	(2,102)	-	(935)	-	(253)	(167)	(2)	(256)	(133)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
477	Total Federal Income Tax Exp.	Ln 471:476	180,654	78,026	1,554	31,651	32,435	-	16,380	-	9,336	2,697	26	5,546	3,002
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	75,868	34,441	(80)	13,852	8,090	-	6,102	-	7,914	791	7	3,031	1,721
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	175,393	73,859	2,339	30,096	37,756	-	16,784	-	4,541	3,005	30	4,589	2,394
481	Total Direct Adjs.	Ln 459 + Ln 475	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
485	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
486	Total Income Tax Expense	Ln 479:485	217,651	94,147	1,811	38,180	38,611	-	19,669	-	11,585	3,220	31	6,741	3,656
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.84%	25.83%	26.09%	25.83%	25.93%	#DIV/0!	25.87%	#DIV/0!	25.60%	25.91%	25.92%	25.77%	25.76%
489															
490	**Income Tax Expense Based on Return**														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	Retail by Function (Present Revenue)	Ref.	(1) Total Retail	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
493	Interest Expense	Line 8 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
494	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
495	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
496	Amort of Excess ADIT	Sch. 13	(22,841)	(9,618)	(305)	(3,919)	(4,917)	-	(2,186)	-	(591)	(391)	(4)	(598)	(312)
497	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
498	Temporary Diff Federal	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
499	Deferred Tax Federal	Ln 498 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
500	Base for FIT Computation	Ln 492:499	254,953	79,500	2,865	64,145	61,785	-	28,659	-	894	5,735	53	1,828	9,489
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	67,772	21,133	762	17,051	16,424	-	7,618	-	238	1,525	14	486	2,522
503	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
504	Amort of Excess ADIT	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
505	Total FIT before Adding Deferred	Ln 502:504	51,690	14,361	547	14,292	12,962	-	6,079	-	(179)	1,249	11	65	2,303
506	Total FIT - Deferred	Line 499	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
507	Total FIT - Current & Deferred	Ln 505:506	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
511	Interest Expense	Line 26 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
512	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
513	Temporary State Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
514	State Deferred Tax	Ln 513 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
515	Net FIT Allowable	Line 507	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
517	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
518	Base for SIT Computation	Ln 510:517	183,960	42,198	1,777	57,385	48,337	-	22,998	-	(2,461)	4,882	44	(1,317)	10,117
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	10,707	2,456	103	3,340	2,813	-	1,338	-	(143)	284	3	(77)	589
521	Total SIT - Deferred	Line 514	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
522	Total SIT - Current & Deferred	Ln 520:521	57,211	22,039	724	11,320	12,824	-	5,789	-	1,061	1,081	10	1,140	1,224
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
525	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
528	Total Income Tax Allocator		1.00000	0.37999	0.01255	0.20169	0.22545	0.00000	0.10198	0.00000	0.01747	0.01915	0.00018	0.01902	0.02252
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1B
RETAIL BY FUNCTION - PRESENT REVENUE

Line No.	(1) Retail by Function (Present Revenue)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		14,830	14,830	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3,071	3,071	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,517	3,517	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1,043	1,043	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		46,794	-	46,794	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,264	-	5,264	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,581	-	1,581	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		77,800	22,461	55,339	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,112	156	-	9,955	1	-	-	-	-	-	-	-	-
542	Distribution		43,052	-	-	-	24,490	-	10,837	-	2,806	1,923	19	2,977	-
543	Subtotal Prod, Trans and Dist		130,964	22,617	55,339	9,955	24,491	0	10,837	0	2,806	1,923	19	2,977	0
544	Customer Accounts		26,749	-	-	-	-	-	-	-	5,082	976	-	-	20,691
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		173,496	22,617	55,339	9,955	24,491	0	10,837	0	7,888	2,898	19	2,977	36,474
548	Admin & General		83,171	10,842	26,529	4,772	11,741	-	5,195	-	3,782	1,389	9	1,427	17,485
549	Total		$256,667	$33,459	$81,868	$14,728	$36,232	$0	$16,032	$0	$11,670	$4,288	$29	$4,404	$53,959
550	Total Labor Allocator		1.00000	0.13036	0.31896	0.05738	0.14116	0.00000	0.06246	0.00000	0.04547	0.01671	0.00011	0.01716	0.21023

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	14,602,384	5,810,345	166,330	2,443,299	3,327,270	-	1,711,409	-	528,835	337,891	-	-	277,005
3	Accum. Depreciation & Amort.	Line 163	(3,946,258)	(1,868,757)	(79,144)	(413,055)	(669,959)	-	(516,313)	-	(227,615)	(72,348)	-	-	(99,068)
4	Net Plant in Service		10,656,126	3,941,588	87,186	2,030,243	2,657,311	-	1,195,096	-	301,220	265,543	-	-	177,938
5	Construction Work in Progress	Line 207	423,442	132,819	6,747	76,969	3,700	-	193,834	-	1,575	564	-	-	7,234
6	Plant Held for Future Use	Line 217	20,494	2,608	311	14,475	2,582	-	87	-	72	26	-	-	333
7	Working Capital	Line 241	443,939	91,218	29,382	79,439	47,447	-	23,925	-	(4,393)	25,111	-	-	151,811
8	Total Rate Base		11,544,001	4,168,233	123,625	2,201,126	2,711,040	-	1,412,942	-	298,474	291,244	-	-	337,316
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,833,812	621,340	248,666	256,075	335,970	-	160,831	-	52,524	35,827	197	-	122,382
12	Other Operating Revenue	Line 283	92,845	44,860	4	9,976	1,505	-	5,805	-	30,679	9	-	-	9
13	Total Revenue		1,926,657	666,199	248,669	266,051	337,475	-	166,636	-	83,203	35,836	197	-	122,391
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	409,996	43,233	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,690
17	Depreciation	Line 432	527,191	251,317	11,543	56,339	90,119	-	55,946	-	13,932	17,975	-	-	30,020
18	Tax Other Than Income Tax	Line 440	125,431	46,636	4,300	19,657	27,575	-	14,179	-	4,822	2,884	-	-	5,379
19	Operating Expense before Tax		1,062,618	341,186	132,486	100,631	169,353	-	98,917	-	51,069	27,887	-	-	141,088
20	Income Tax Expense	Line 486	150,291	56,901	28,698	29,250	26,604	-	8,849	-	6,180	319	50	-	(6,560)
21	Total Operating Expense		1,212,909	398,086	161,185	129,882	195,957	-	107,766	-	57,249	28,207	50	-	134,528
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	713,748	268,113	87,484	136,169	141,518	-	58,870	-	25,954	7,629	147	-	(12,137)
25	Net Operating Income Required	Ln 8 x Ln 33	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	4,431	11,998	79,888	922	(25,061)	-	(27,948)	-	7,614	(10,266)	147	-	(32,863)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	5,948	16,104	107,229	1,237	(33,638)	-	(37,513)	-	10,220	(13,779)	198	-	(44,110)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,829,380	609,342	168,777	255,153	361,031	-	188,779	-	44,909	46,093	50	-	155,245
31															
32		Ln 24 / Ln 8	6.18%	6.43%	70.77%	6.19%	5.22%	0.00%	4.17%	0.00%	8.70%	2.62%	0.00%	0.00%	-3.60%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		3,963,177	3,963,177	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		307,969	307,969	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		401,514	401,514	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		999,079	999,079	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,671,739	5,671,739	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		50,806	50,806	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,386	1,386	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		10,373	10,373	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		844	844	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,409,140	-	-	2,409,140	-	-	-	-	-	-	-	-	-
56	Distribution Primary		224	-	-	-	224	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,472,775	63,410	0	2,409,140	224	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02564	0.00000	0.97427	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		8,144,513	5,735,149	0	2,409,140	224	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70417	0.00000	0.29580	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		3,235,829	-	-	-	3,235,829	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,654,641	-	-	-	-	-	1,654,641	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		490,006	-	-	-	-	-	-	-	490,006	-	-	-	-
69	Distribution Metering		323,987	-	-	-	-	-	-	-	-	323,987	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,704,464	0	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		11,376,203	5,671,739	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49856	0.00000	0.00000	0.28444	0.00000	0.14545	0.00000	0.04307	0.02848	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		646,704	75,441	166,870	34,269	91,512	-	46,794	-	38,955	13,950	-	-	178,914
83	Retail 100%, Class = # Bills		96,518	-	-	-	-	-	-	-	-	-	-	-	96,518
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		743,222	75,441	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
86	General & Intangible Plant Allocators		1.00000	0.10150	0.22452	0.04611	0.12313	0.00000	0.06296	0.00000	0.05241	0.01877	0.00000	0.00000	0.37059

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(2,091)	(244)	(540)	(111)	(296)	-	(151)	-	(126)	(45)	-	-	(579)
90	Retail 100%, Class = # Bills		2,152	-	-	-	-	-	-	-	-	-	-	-	2,152
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		10,186	(244)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
96															
97	Total Gross Electric Plant in Service		14,602,384	5,810,345	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
98	Total Gross Electric Plant Allocators		1.00000	0.39790	0.01139	0.16732	0.22786	0.00000	0.11720	0.00000	0.03622	0.02314	0.00000	0.00000	0.01897
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,289,269	1,289,269	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		136,424	136,424	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		236,637	236,637	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		74,399	74,399	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		38,166	38,166	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		26,840	26,840	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		24,855	24,855	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,826,941	1,826,941	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,596	4,596	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		716	716	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		722	722	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		396,802	-	-	396,802	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		402,864	6,035	0	396,802	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01498	0.00000	0.98495	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		2,229,805	1,832,976	0	396,802	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82203	0.00000	0.17795	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		626,529	-	-	-	626,529	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		493,369	-	-	-	-	-	493,369	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		209,139	-	-	-	-	-	-	-	209,139	-	-	-	-
135	Distribution Metering		65,732	-	-	-	-	-	-	-	-	65,732	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,394,769	0	0	0	626,529	0	493,369	0	209,139	65,732	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44920	0.00000	0.35373	0.00000	0.14995	0.04713	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,797,633	6,035	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00336	0.00000	0.22074	0.34854	0.00000	0.27445	0.00000	0.11634	0.03657	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,624,574	1,832,976	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50571	0.00000	0.10948	0.17286	0.00000	0.13612	0.00000	0.05770	0.01814	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		306,064	35,704	78,974	16,218	43,310	-	22,146	-	18,436	6,602	-	-	84,674
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		14,213	-	-	-	-	-	-	-	-	-	-	-	14,213
151	General & Intangible Plant Total		320,276	35,704	78,974	16,218	43,310	0	22,146	0	18,436	6,602	0	0	98,887
152	General & Intangible Plant Allocators		1.00000	0.11148	0.24658	0.05064	0.13523	0.00000	0.06915	0.00000	0.05756	0.02061	0.00000	0.00000	0.30875
153															
154	Other														
155	Labor		660	77	170	35	93	-	48	-	40	14	-	-	183
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,408	77	170	35	93	0	798	0	40	14	0	0	181
162															
163	Total Accumulated Depreciation		3,946,258	1,868,757	79,144	413,055	669,959	0	516,313	0	227,615	72,348	0	0	99,068
164	Total Accum Deprec Allocators		1.00000	0.47355	0.02006	0.10467	0.16977	0.00000	0.13084	0.00000	0.05768	0.01833	0.00000	0.00000	0.02510
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		5,671,739	5,671,739	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,826,941)	(1,826,941)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,844,798	3,844,798	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		2,472,775	63,410	0	2,409,140	224	0	0	0	0	0	0	0	0
174	Transmission Reserve		(402,864)	(6,035)	0	(396,802)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		2,069,910	57,375	0	2,012,338	197	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02772	0.00000	0.97219	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
179	Distribution Reserve		(1,394,769)	0	0	0	(626,529)	0	(493,369)	0	(209,139)	(65,732)	0	0	0

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		4,309,695	0	0	0	2,609,301	0	1,161,273	0	280,867	258,255	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60545	0.00000	0.26946	0.00000	0.06517	0.05992	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		743,222	75,441	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
184	General & Intangible Reserve		(320,276)	(35,704)	(78,974)	(16,218)	(43,310)	0	(22,146)	0	(18,436)	(6,602)	0	0	(98,887)
185	General & Intangible Net Plant		422,946	39,737	87,896	18,051	48,203	0	24,648	0	20,519	7,348	0	0	176,545
186	General & Intangible Net Plant Allocators		1.00000	0.09395	0.20782	0.04268	0.11397	0.00000	0.05828	0.00000	0.04851	0.01737	0.00000	0.00000	0.41742
187															
188	Other Gross Plant		10,186	(244)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
189	Other Reserve		(1,408)	(77)	(170)	(35)	(93)	0	(798)	0	(40)	(14)	0	0	(181)
190	Other Net Plant		8,778	(321)	(710)	(146)	(389)	0	9,176	0	(166)	(59)	0	0	1,393
191	Other Net Plant Allocators		1.00000	(0.03656)	(0.08087)	(0.01661)	(0.04435)	0.00000	1.04536	0.00000	(0.01888)	(0.00676)	0.00000	0.00000	0.15866
192															
193	Total Gross Plant		14,602,384	5,810,345	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
194	Total Reserve		(3,946,258)	(1,868,757)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
195	Total Net Plant in Service		10,656,126	3,941,588	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
196	Total Net Plant Allocators		1.00000	0.36989	0.00818	0.19052	0.24937	0.00000	0.11215	0.00000	0.02827	0.02492	0.00000	0.00000	0.01670
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,538	1,538	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		352	352	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		127,631	127,631	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		75,584	-	-	75,584	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		191,942	-	-	-	-	-	191,942	-	-	-	-	-	-
206	Labor		26,148	3,050	6,747	1,386	3,700	-	1,892	-	1,575	564	-	-	7,234
207	Total Construction Work in Progress		423,442	132,819	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
208	Total Construction Work in Progress Allocator		1.00000	0.31366	0.01593	0.18177	0.00874	0.00000	0.45776	0.00000	0.00372	0.00133	0.00000	0.00000	0.01708
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,485	1,485	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		983	983	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,411	-	-	14,411	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,411	-	-	-	2,411	-	-	-	-	-	-	-	-
216	Labor		1,204	140	311	64	170	-	87	-	72	26	-	-	333
217	Plant Held for Future Use Total		20,494	2,608	311	14,475	2,582	0	87	0	72	26	0	0	333
218	Plant Held for Future Use Allocator		1.00000	0.12726	0.01515	0.70631	0.12597	0.00000	0.00425	0.00000	0.00354	0.00127	0.00000	0.00000	0.01625
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		28,147	28,147	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,366	-	21,366	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		46,393	-	46,393	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(193)	(193)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(150,980)	(15,921)	(42,954)	(9,072)	(19,023)	-	(10,603)	-	(11,900)	(2,588)	-	-	(38,920)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		182,181	-	-	-	-	-	-	-	-	-	-	-	182,181
233	Retail 100%, Class = Prod		(106,118)	(106,118)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		302,730	111,977	2,477	57,677	75,492	-	33,952	-	8,557	7,544	-	-	5,055
235	Retail 100%, Class = T&D		(89,925)	(0)	-	(0)	(51,010)	-	(26,084)	-	(7,724)	(5,107)	-	-	-
236	Retail 100%, Class = Metering		20,998	-	-	-	-	-	-	-	-	20,998	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		184,276	73,324	2,099	30,833	41,989	-	21,597	-	6,674	4,264	-	-	3,496
241	Total Working Capital		443,939	91,218	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
242	Total Working Capital Allocator		1.00000	0.20547	0.06618	0.17894	0.10688	0.00000	0.05389	0.00000	(0.00990)	0.05656	0.00000	0.00000	0.34196
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		14,602,384	5,810,345	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
247	Accumulated Depreciation		(3,946,258)	(1,868,757)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
248	Net Electric Plant in Service		10,656,126	3,941,588	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
249	Construction Work in Progress		423,442	132,819	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
250	Plant Held for Future Use		20,494	2,608	311	14,475	2,582	0	87	0	72	26	0	0	333
251	Working Capital		443,939	91,218	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
252	Total Rate Base		22,200,127	8,109,821	210,811	4,231,370	5,368,352	0	2,608,038	0	599,694	556,787	0	0	515,254
253	Total Rate Base Allocator		1.00000	0.36531	0.00950	0.19060	0.24182	0.00000	0.11748	0.00000	0.02701	0.02508	0.00000	0.00000	0.02321
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		1,805,767	594,125	248,666	256,075	335,970	-	160,002	-	52,524	35,827	197	-	122,382
258	Clean Energy Connect		27,215	27,215	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		829	-	-	-	-	-	829	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,833,812	621,340	248,666	256,075	335,970	-	160,831	-	52,524	35,827	197	-	122,382
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		1,833,812	621,340	248,666	256,075	335,970	0	160,831	0	52,524	35,827	197	0	122,382
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33882	0.13560	0.13964	0.18321	0.00000	0.08770	0.00000	0.02864	0.01954	0.00011	0.00000	0.06674
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,771,935	597,301	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,814
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,771,935	597,301	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,814
270	Function Allocator for Electric Revenue		1.00000	0.33709	0.07906	0.13312	0.18958	0.00000	0.10482	0.00000	0.03917	0.02584	0.00000	0.00000	0.09132
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9,905	-	-	9,905	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,415	-	-	-	1,415	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		5,761	-	-	-	-	-	5,761	-	-	-	-	-	-
277	Distribution Service		30,669	-	-	-	-	-	-	-	30,669	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		44,724	44,724	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		371	135	4	71	90	-	44	-	10	9	-	-	9
283	Total Other Revenue		92,845	44,860	4	9,976	1,505	0	5,805	0	30,679	9	0	0	9
284	Total Other Revenue Allocator		1.00000	0.48316	0.00004	0.10745	0.01621	0.00000	0.06252	0.00000	0.33043	0.00010	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,613	13,613	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,530	2,530	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,780	3,780	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		5,001	5,001	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		24,924	24,924	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,812	-	58,812	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,225	-	6,225	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,937	-	14,937	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		5,405	-	5,405	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		85,379	0	85,379	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		110,303	24,924	85,379	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22596	0.77404	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		208	208	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,585	-	-	16,585	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,881	295	0	16,585	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01749	0.00000	0.98251	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		32,324	-	-	-	32,324	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,048	-	-	-	-	-	17,048	-	-	-	-	-	-
319	Distribution Service		15,293	-	-	-	-	-	-	-	15,293	-	-	-	-
320	Distribution Metering		2,404	-	-	-	-	-	-	-	-	2,404	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		67,070	0	0	0	32,324	0	17,048	0	15,293	2,404	0	0	0

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.48195	0.00000	0.25418	0.00000	0.22802	0.03585	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,391	-	-	-	-	-	-	-	9,391	-	-	-	-
328	Meter Reading		1,791	-	-	-	-	-	-	-	-	1,791	-	-	-
329	Customer Records		17,572	-	-	-	-	-	-	-	-	-	-	-	17,572
330	Customer Billing		11,696	-	-	-	-	-	-	-	-	-	-	-	11,696
331	Retail 100%, Class = # Bills		8,710	-	-	-	-	-	-	-	-	-	-	-	8,710
332	Customer Accounting O&M		49,161	0	0	0	0	0	0	0	9,391	1,791	0	0	37,978
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,874	-	-	-	-	-	-	-	-	-	-	-	1,874
337	Customer Serv & Info. O&M		1,874	0	0	0	0	0	0	0	0	0	0	0	1,874
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,767	-	-	-	-	-	-	-	-	-	-	-	9,767
342	Sales O&M		9,767	0	0	0	0	0	0	0	0	0	0	0	9,767
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		120,730	14,084	31,152	6,398	17,084	-	8,736	-	7,272	2,604	-	-	33,401
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,877	3,930	113	1,653	2,251	-	1,158	-	358	229	-	-	187
349	EV O&M		1,852	-	-	-	-	-	1,852	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		10,732	-	-	-	-	-	-	-	-	-	-	-	10,732
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		154,941	18,014	31,265	8,050	19,334	0	11,745	0	7,630	2,833	0	0	56,070
355	Admin & General O&M Allocators		1.00000	0.11626	0.20178	0.05196	0.12479	0.00000	0.07581	0.00000	0.04924	0.01828	0.00000	0.00000	0.36188
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		409,996	43,233	116,643	24,636	51,659	0	28,793	0	32,314	7,028	0	0	105,690
362	Total O&M Allocators		1.00000	0.10545	0.28450	0.06009	0.12600	0.00000	0.07023	0.00000	0.07882	0.01714	0.00000	0.00000	0.25778
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		409,996	43,233	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,690
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		173,112	173,112	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		24,331	24,331	-	-	-	-	-	-	-	-	-	-	-

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		11,462	11,462	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		33,406	33,406	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,205	1,205	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		580	580	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		438	438	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		244,534	244,534	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		919	919	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		188	188	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		53,874	-	-	53,874	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		55,026	1,147	0	53,874	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02085	0.00000	0.97907	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		299,559	245,681	0	53,874	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82014	0.00000	0.17984	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		83,248	-	-	-	83,248	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		49,433	-	-	-	-	-	49,433	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		11,162	-	-	-	-	-	-	-	11,162	-	-	-	-
401	Distribution Metering		16,956	-	-	-	-	-	-	-	-	16,956	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		160,799	0	0	0	83,248	0	49,433	0	11,162	16,956	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51771	0.00000	0.30742	0.00000	0.06941	0.10545	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		215,824	1,147	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00532	0.00000	0.24962	0.38574	0.00000	0.22904	0.00000	0.05172	0.07857	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		460,358	245,681	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53367	0.00000	0.11703	0.18084	0.00000	0.10738	0.00000	0.02425	0.03683	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		44,721	5,217	11,539	2,370	6,328	-	3,236	-	2,694	965	-	-	12,372
415	Retail 100%, Class = # Bills		6,345	-	-	-	-	-	-	-	-	-	-	-	6,345
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,066	5,217	11,539	2,370	6,328	0	3,236	0	2,694	965	0	0	18,717
418	General & Intangible Plant Allocators		1.00000	0.10216	0.22597	0.04641	0.12392	0.00000	0.06337	0.00000	0.05275	0.01889	0.00000	0.00000	0.36653
419															

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,294	-	-	-	-	-	-	-	-	-	-	-	11,294
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		501	185	4	95	125	-	56	-	14	12	-	-	8
425	Retail 100%, Class = T&D		729	0	-	0	414	-	212	-	63	41	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		234	234	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		15,767	419	4	95	539	0	3,277	0	77	54	0	0	11,302
431															
432	Total Depreciation Expense		527,191	251,317	11,543	56,339	90,119	0	55,946	0	13,932	17,975	0	0	30,020
433	Total Depreciation Expense Allocators		1.00000	0.47671	0.02190	0.10687	0.17094	0.00000	0.10612	0.00000	0.02643	0.03410	0.00000	0.00000	0.05694
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,640	1,358	3,003	617	1,647	-	842	-	701	251	-	-	3,220
438	Gross Total Plant		113,792	45,278	1,296	19,040	25,928	-	13,336	-	4,121	2,633	-	-	2,159
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		125,431	46,636	4,300	19,657	27,575	0	14,179	0	4,822	2,884	0	0	5,379
441	Total Taxes Other Allocator		1.00000	0.37180	0.03428	0.15671	0.21984	0.00000	0.11304	0.00000	0.03844	0.02299	0.00000	0.00000	0.04288
442															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,926,657	666,199	248,669	266,051	337,475	0	166,636	0	83,203	35,836	197	0	122,391
446	Total Oper. Exp. Before Tax	Line 19	1,062,618	341,186	132,486	100,631	169,353	0	98,917	0	51,069	27,887	0	0	141,088
447	Net Oper. Income (NOI) before Tax		864,039	325,014	116,183	165,420	168,121	0	67,719	0	32,134	7,949	197	0	(18,697)
448	Interest Expense	Line 8 x WACC	199,429	72,009	2,136	38,026	46,835	-	24,409	-	5,156	5,031	-	-	5,827
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	664,609	253,005	114,047	127,394	121,287	-	43,309	-	26,978	2,917	197	-	(24,524)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	664,609	253,005	114,047	127,394	121,287	0	43,309	0	26,978	2,917	197	0	(24,524)
453	Fed & St Permanent Differences	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
454	State Temporary Differences	Sch. 13	(540,822)	(215,195)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
455	State Taxable Income	Ln 452:454	136,980	43,059	108,037	39,110	1,062	0	(18,529)	0	7,869	(9,292)	197	0	(34,533)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	7,534	2,368	5,942	2,151	58	-	(1,019)	-	433	(511)	11	-	(1,899)
458	State Income Tax (Def.)	Ln 454 x Ln 456	29,745	11,836	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	37,279	14,204	6,281	7,128	6,836	-	2,467	-	1,510	177	11	-	(1,335)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	664,609	253,005	114,047	127,394	121,287	-	43,309	-	26,978	2,917	197	-	(24,524)
464	Fed & St Permanent Differences	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
465	Fed Temporary Differences	Sch. 13	(422,319)	(168,042)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
466	State Income Tax Exp. (Cur.)	Line 457	(7,534)	(2,368)	(5,942)	(2,151)	(58)	-	1,019	-	(433)	511	(11)	-	1,899
467	Fed. Taxable Income	Ln 463:466	247,949	87,844	103,445	56,787	28,005	-	(3,622)	-	11,728	(6,039)	187	-	(30,386)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	52,069	18,447	21,723	11,925	5,881	-	(761)	-	2,463	(1,268)	39	-	(6,381)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	52,069	18,447	21,723	11,925	5,881	-	(761)	-	2,463	(1,268)	39	-	(6,381)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	88,687	35,289	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(6,246)	(2,486)	(71)	(1,045)	(1,423)	-	(732)	-	(226)	(145)	-	-	(118)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(10,032)	(3,992)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
477	Total Federal Income Tax Exp.	Ln 471:476	124,223	47,157	22,545	23,998	22,322	-	7,696	-	5,076	401	39	-	(5,012)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	59,603	20,815	27,665	14,076	5,940	-	(1,780)	-	2,896	(1,779)	50	-	(8,280)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	112,186	44,639	1,278	18,771	25,562	-	13,148	-	4,063	2,596	-	-	2,128
481	Total Direct Adjs.	Ln 459 + Ln 475	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(10,032)	(3,992)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,577)	(1,821)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
485	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
486	Total Income Tax Expense	Ln 479:485	150,291	56,901	28,698	29,250	26,604	-	8,849	-	6,180	319	50	-	(6,560)
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.83%	25.38%	25.75%	25.93%	#DIV/0!	26.18%	#DIV/0!	25.76%	27.80%	25.35%	#DIV/0!	25.11%
489															
490	**Income Tax Expense Based on Return**														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
493	Interest Expense	Line 8 x WACC	(199,429)	(72,009)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
494	Permanent Diff Fed & State	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
495	Federal Portion of Direct Adjs.	Sch. 13	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(14,609)	(5,813)	(166)	(2,444)	(3,329)	-	(1,712)	-	(529)	(338)	-	-	(277)
497	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
498	Temporary Diff Federal	Sch. 13	(422,319)	(168,042)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
499	Deferred Tax Federal	Ln 498 x Ln 468	88,687	35,289	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
500	Base for FIT Computation	Ln 492:499	167,950	48,049	1,566	40,008	41,831	-	22,333	-	800	4,952	-	-	8,412
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	44,645	12,772	416	10,635	11,120	-	5,937	-	213	1,316	-	-	2,236
503	Federal Portion of Direct Adjs.	Sch. 13	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(10,032)	(3,992)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
505	Total FIT before Adding Deferred	Ln 502:504	34,358	8,679	299	8,914	8,776	-	4,731	-	(160)	1,078	-	-	2,041
506	Total FIT - Deferred	Line 499	88,687	35,289	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
507	Total FIT - Current & Deferred	Ln 505:506	123,045	43,968	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
511	Interest Expense	Line 26 x WACC	(199,429)	(72,009)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
512	Permanent Diff Fed & State	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
513	Temporary State Differences	Sch. 13	(540,822)	(215,195)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
514	State Deferred Tax	Ln 513 x Ln 456	29,745	11,836	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
515	Net FIT Allowable	Line 507	123,045	43,968	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,577)	(1,821)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
517	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
518	Base for SIT Computation	Ln 510:517	123,837	25,504	971	35,792	32,726	-	17,867	-	(2,202)	4,214	-	-	8,965
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	7,207	1,484	56	2,083	1,905	-	1,040	-	(128)	245	-	-	522
521	Total SIT - Deferred	Line 514	29,745	11,836	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
522	Total SIT - Current & Deferred	Ln 520:521	36,953	13,320	395	7,060	8,682	-	4,526	-	949	934	-	-	1,086
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,577)	(1,821)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
525	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	148,787	52,827	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
528	Total Income Tax Allocator		1.00000	0.35505	0.01060	0.19449	0.23599	0.00000	0.12325	0.00000	0.02416	0.02557	0.00000	0.00000	0.03090
529															

Line No.	(1) Residential by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		8,963	8,963	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,856	1,856	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,125	2,125	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		630	630	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,567	-	25,567	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,876	-	2,876	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		929	-	929	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		864	-	864	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		43,811	13,575	30,236	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,304	94	-	6,209	0	-	-	-	-	-	-	-	-
542	Distribution		29,231	-	-	-	16,581	-	8,479	-	2,511	1,660	-	-	-
543	Subtotal Prod, Trans and Dist		79,345	13,669	30,236	6,209	16,581	0	8,479	0	2,511	1,660	0	0	0
544	Customer Accounts		23,805	-	-	-	-	-	-	-	4,547	867	-	-	18,390
545	Customer Service & Info.		7,905	-	-	-	-	-	-	-	-	-	-	-	7,905
546	Sales		6,123	-	-	-	-	-	-	-	-	-	-	-	6,123
547	Subtotal before Admin & Gen		117,178	13,669	30,236	6,209	16,581	0	8,479	0	7,058	2,528	0	0	32,418
548	Admin & General		56,174	6,553	14,495	2,977	7,949	-	4,065	-	3,384	1,212	-	-	15,541
549	Total		$173,352	$20,222	$44,730	$9,186	$24,530	$0	$12,543	$0	$10,442	$3,739	$0	$0	$47,959
550	Total Labor Allocator		1.00000	0.11665	0.25803	0.05299	0.14151	0.00000	0.07236	0.00000	0.06024	0.02157	0.00000	0.00000	0.27666

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,263,932	525,871	15,642	218,650	256,411	-	150,677	-	42,080	32,603	-	-	21,999
3	Accum. Depreciation & Amort.	Line 163	(343,770)	(169,134)	(7,443)	(36,964)	(51,629)	-	(45,662)	-	(18,111)	(6,959)	-	-	(7,868)
4	Net Plant in Service		920,163	356,737	8,199	181,686	204,782	-	105,016	-	23,968	25,644	-	-	14,131
5	Construction Work in Progress	Line 207	37,747	12,021	634	6,888	285	-	17,167	-	125	51	-	-	574
6	Plant Held for Future Use	Line 217	1,802	236	29	1,295	199	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	37,975	8,256	2,763	7,109	3,656	-	1,696	-	(350)	2,444	-	-	12,400
8	Total Rate Base		997,686	377,250	11,626	196,978	208,922	-	123,887	-	23,750	28,141	-	-	27,132
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	174,699	56,235	26,614	24,425	32,045	-	15,261	-	5,010	3,417	19	-	11,673
12	Other Operating Revenue	Line 283	8,026	4,060	0	893	116	-	514	-	2,441	1	-	-	1
13	Total Revenue		182,725	60,295	26,615	25,317	32,161	-	15,775	-	7,451	3,418	19	-	11,674
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	34,118	3,913	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,460
17	Depreciation	Line 432	45,732	22,746	1,086	5,042	6,945	-	4,688	-	1,109	1,733	-	-	2,384
18	Tax Other Than Income Tax	Line 440	10,846	4,221	404	1,759	2,125	-	1,249	-	384	277	-	-	427
19	Operating Expense before Tax		90,695	30,879	12,459	9,005	13,051	-	8,323	-	4,064	2,643	-	-	10,271
20	Income Tax Expense	Line 486	17,385	5,150	3,517	3,000	3,610	-	1,159	-	702	33	5	-	209
21	Total Operating Expense		108,081	36,029	15,976	12,005	16,661	-	9,482	-	4,766	2,676	5	-	10,481
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	74,644	24,266	10,638	13,312	15,500	-	6,294	-	2,685	742	14	-	1,193
25	Net Operating Income Required	Ln 8 x Ln 33	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	13,342	1,086	9,924	1,209	2,663	-	(1,319)	-	1,226	(987)	14	-	(474)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	17,908	1,457	13,321	1,622	3,575	-	(1,770)	-	1,645	(1,325)	19	-	(636)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	161,357	55,149	16,690	23,216	29,382	-	16,580	-	3,784	4,404	5	-	12,147
31															
32	Rate of Return Earned	Ln 24 / Ln 8	7.48%	6.43%	91.51%	6.76%	7.42%	0.00%	5.08%	0.00%	11.31%	2.64%	0.00%	0.00%	4.40%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		358,691	358,691	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		27,873	27,873	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		36,339	36,339	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		90,423	90,423	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		513,326	513,326	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,598	4,598	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		125	125	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		939	939	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		215,594	-	-	215,594	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		221,350	5,739	0	215,594	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02593	0.00000	0.97399	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		734,676	519,065	0	215,594	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70652	0.00000	0.29345	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		249,364	-	-	-	249,364	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		146,546	-	-	-	-	-	146,546	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		38,990	-	-	-	-	-	-	-	38,990	-	-	-	-
69	Distribution Metering		31,340	-	-	-	-	-	-	-	-	31,340	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		466,242	0	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		979,568	513,326	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52403	0.00000	0.00000	0.25457	0.00000	0.14960	0.00000	0.03980	0.03199	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		55,358	6,828	15,692	3,067	7,052	-	4,144	-	3,100	1,266	-	-	14,209
83	Retail 100%, Class = # Bills		7,665	-	-	-	-	-	-	-	-	-	-	-	7,665
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		63,023	6,828	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
86	General & Intangible Plant Allocators		1.00000	0.10834	0.24899	0.04866	0.11190	0.00000	0.06576	0.00000	0.04918	0.02010	0.00000	0.00000	0.34707

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		(179)	(22)	(51)	(10)	(23)	-	(13)	-	(10)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		171	-	-	-	-	-	-	-	-	-	-	-	171
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
96															
97	Total Gross Electric Plant in Service		1,263,932	525,871	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
98	Total Gross Electric Plant Allocators		1.00000	0.41606	0.01238	0.17299	0.20287	0.00000	0.11921	0.00000	0.03329	0.02579	0.00000	0.00000	0.01740
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		116,687	116,687	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		12,347	12,347	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		21,417	21,417	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		6,734	6,734	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,454	3,454	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,429	2,429	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,250	2,250	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		165,349	165,349	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		416	416	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		35,510	-	-	35,510	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		36,058	546	0	35,510	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01515	0.00000	0.98479	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		201,407	165,895	0	35,510	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82368	0.00000	0.17631	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		48,283	-	-	-	48,283	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,696	-	-	-	-	-	43,696	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,641	-	-	-	-	-	-	-	16,641	-	-	-	-
135	Distribution Metering		6,358	-	-	-	-	-	-	-	-	6,358	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		114,978	0	0	0	48,283	0	43,696	0	16,641	6,358	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41993	0.00000	0.38004	0.00000	0.14473	0.05530	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		151,036	546	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00362	0.00000	0.23511	0.31969	0.00000	0.28931	0.00000	0.11018	0.04210	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		316,386	165,895	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52435	0.00000	0.11224	0.15261	0.00000	0.13811	0.00000	0.05260	0.02010	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		26,199	3,231	7,427	1,451	3,338	-	1,961	-	1,467	599	-	-	6,724
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1,129	-	-	-	-	-	-	-	-	-	-	-	1,129
151	General & Intangible Plant Total		27,328	3,231	7,427	1,451	3,338	0	1,961	0	1,467	599	0	0	7,853
152	General & Intangible Plant Allocators		1.00000	0.11824	0.27176	0.05311	0.12213	0.00000	0.07177	0.00000	0.05368	0.02193	0.00000	0.00000	0.28737
153															
154	Other														
155	Labor		56	7	16	3	7	-	4	-	3	1	-	-	14
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		56	7	16	3	7	0	4	0	3	1	0	0	14
162															
163	Total Accumulated Depreciation		343,770	169,134	7,443	36,964	51,629	0	45,662	0	18,111	6,959	0	0	7,868
164	Total Accum Deprec Allocators		1.00000	0.49200	0.02165	0.10753	0.15019	0.00000	0.13283	0.00000	0.05268	0.02024	0.00000	0.00000	0.02289
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		513,326	513,326	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(165,349)	(165,349)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		347,977	347,977	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		221,350	5,739	0	215,594	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(36,058)	(546)	0	(35,510)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		185,292	5,193	0	180,084	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02802	0.00000	0.97189	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
179	Distribution Reserve		(114,978)	0	0	0	(48,283)	0	(43,696)	0	(16,641)	(6,358)	0	0	0

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		351,263	0	0	0	201,082	0	102,850	0	22,349	24,982	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57245	0.00000	0.29280	0.00000	0.06362	0.07112	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		63,023	6,828	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
184	General & Intangible Reserve		(27,328)	(3,231)	(7,427)	(1,451)	(3,338)	0	(1,961)	0	(1,467)	(599)	0	0	(7,853)
185	General & Intangible Net Plant		35,695	3,596	8,266	1,615	3,715	0	2,183	0	1,633	667	0	0	14,020
186	General & Intangible Net Plant Allocators		1.00000	0.10075	0.23156	0.04525	0.10407	0.00000	0.06116	0.00000	0.04574	0.01869	0.00000	0.00000	0.39278
187															
188	Other Gross Plant		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
189	Other Reserve		(56)	(7)	(16)	(3)	(7)	0	(4)	0	(3)	(1)	0	0	(14)
190	Other Net Plant		(64)	(29)	(67)	(13)	(30)	0	(18)	0	(13)	(5)	0	0	111
191	Other Net Plant Allocators		1.00000	0.45069	1.03582	0.20243	0.46551	0.00000	0.27356	0.00000	0.20460	0.08360	0.00000	0.00000	(1.71621)
192															
193	Total Gross Plant		1,263,932	525,871	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
194	Total Reserve		(343,770)	(169,134)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
195	Total Net Plant in Service		920,163	356,737	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
196	Total Net Plant Allocators		1.00000	0.38769	0.00891	0.19745	0.22255	0.00000	0.11413	0.00000	0.02605	0.02787	0.00000	0.00000	0.01536
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		11,551	11,551	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		6,764	-	-	6,764	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		17,000	-	-	-	-	-	17,000	-	-	-	-	-	-
206	Labor		2,238	276	634	124	285	-	168	-	125	51	-	-	574
207	Total Construction Work in Progress		37,747	12,021	634	6,888	285	0	17,167	0	125	51	0	0	574
208	Total Construction Work in Progress Allocator		1.00000	0.31846	0.01681	0.18248	0.00755	0.00000	0.45480	0.00000	0.00332	0.00136	0.00000	0.00000	0.01522
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		134	134	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		89	89	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,290	-	-	1,290	-	-	-	-	-	-	-	-	-
215	Distribution Primary		186	-	-	-	186	-	-	-	-	-	-	-	-
216	Labor		103	13	29	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,802	236	29	1,295	199	0	8	0	6	2	0	0	26
218	Plant Held for Future Use Allocator		1.00000	0.13100	0.01621	0.71891	0.11042	0.00000	0.00428	0.00000	0.00320	0.00131	0.00000	0.00000	0.01468
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,548	2,548	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,009	-	2,009	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,363	-	4,363	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(12,564)	(1,441)	(4,039)	(812)	(1,466)	-	(878)	-	(947)	(233)	-	-	(2,747)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,468	-	-	-	-	-	-	-	-	-	-	-	14,468
233	Retail 100%, Class = Prod		(9,604)	(9,604)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,141	10,135	233	5,162	5,818	-	2,983	-	681	729	-	-	401
235	Retail 100%, Class = T&D		(7,350)	(0)	-	(0)	(3,931)	-	(2,310)	-	(615)	(494)	-	-	-
236	Retail 100%, Class = Metering		2,031	-	-	-	-	-	-	-	-	2,031	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		15,950	6,636	197	2,759	3,236	-	1,901	-	531	411	-	-	278
241	Total Working Capital		37,975	8,256	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
242	Total Working Capital Allocator		1.00000	0.21740	0.07276	0.18720	0.09629	0.00000	0.04467	0.00000	(0.00920)	0.06436	0.00000	0.00000	0.32653
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,263,932	525,871	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
247	Accumulated Depreciation		(343,770)	(169,134)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
248	Net Electric Plant in Service		920,163	356,737	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
249	Construction Work in Progress		37,747	12,021	634	6,888	285	0	17,167	0	125	51	0	0	574
250	Plant Held for Future Use		1,802	236	29	1,295	199	0	8	0	6	2	0	0	26
251	Working Capital		37,975	8,256	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
252	Total Rate Base		1,917,849	733,987	19,824	378,665	413,704	0	228,903	0	47,718	53,785	0	0	41,263
253	Total Rate Base Allocator		1.00000	0.38271	0.01034	0.19744	0.21571	0.00000	0.11935	0.00000	0.02488	0.02804	0.00000	0.00000	0.02152
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		172,236	53,772	26,614	24,425	32,045	-	15,261	-	5,010	3,417	19	-	11,673
258	Clean Energy Connect		2,463	2,463	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		174,699	56,235	26,614	24,425	32,045	-	15,261	-	5,010	3,417	19	-	11,673
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		174,699	56,235	26,614	24,425	32,045	0	15,261	0	5,010	3,417	19	0	11,673
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.32190	0.15234	0.13981	0.18343	0.00000	0.08736	0.00000	0.02868	0.01956	0.00011	0.00000	0.06682
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		151,998	54,059	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,939
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		151,998	54,059	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,939
270	Function Allocator for Electric Revenue		1.00000	0.35566	0.08667	0.13888	0.17032	0.00000	0.10484	0.00000	0.03634	0.02877	0.00000	0.00000	0.07854
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		886	-	-	886	-	-	-	-	-	-	-	-	-
275	Distribution Primary		109	-	-	-	109	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		510	-	-	-	-	-	510	-	-	-	-	-	-
277	Distribution Service		2,440	-	-	-	-	-	-	-	2,440	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		4,048	4,048	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		32	12	0	6	7	-	4	-	1	1	-	-	1
283	Total Other Revenue		8,026	4,060	0	893	116	0	514	0	2,441	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.50587	0.00004	0.11123	0.01445	0.00000	0.06405	0.00000	0.30416	0.00011	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		229	229	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		342	342	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		453	453	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,256	2,256	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,531	-	5,531	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		585	-	585	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,405	-	1,405	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		508	-	508	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,029	0	8,029	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,285	2,256	8,029	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.21933	0.78067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,484	-	-	1,484	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,511	27	0	1,484	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01769	0.00000	0.98231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,491	-	-	-	2,491	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,510	-	-	-	-	-	1,510	-	-	-	-	-	-
319	Distribution Service		1,217	-	-	-	-	-	-	-	1,217	-	-	-	-
320	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,450	0	0	0	2,491	0	1,510	0	1,217	233	0	0	0

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45704	0.00000	0.27702	0.00000	0.22326	0.04267	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		747	-	-	-	-	-	-	-	747	-	-	-	-
328	Meter Reading		142	-	-	-	-	-	-	-	-	142	-	-	-
329	Customer Records		1,396	-	-	-	-	-	-	-	-	-	-	-	1,396
330	Customer Billing		929	-	-	-	-	-	-	-	-	-	-	-	929
331	Retail 100%, Class = # Bills		692	-	-	-	-	-	-	-	-	-	-	-	692
332	Customer Accounting O&M		3,906	0	0	0	0	0	0	0	747	142	0	0	3,016
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19133	0.03642	0.00000	0.00000	0.77224
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		776	-	-	-	-	-	-	-	-	-	-	-	776
342	Sales O&M		776	0	0	0	0	0	0	0	0	0	0	0	776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,335	1,275	2,930	573	1,317	-	774	-	579	236	-	-	2,653
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		855	356	11	148	173	-	102	-	28	22	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		852	-	-	-	-	-	-	-	-	-	-	-	852
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		12,042	1,630	2,940	720	1,490	0	876	0	607	258	0	0	3,520
355	Admin & General O&M Allocators		1.00000	0.13539	0.24416	0.05983	0.12373	0.00000	0.07271	0.00000	0.05042	0.02147	0.00000	0.00000	0.29229
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		34,118	3,913	10,969	2,205	3,981	0	2,385	0	2,571	633	0	0	7,460
362	Total O&M Allocators		1.00000	0.11469	0.32150	0.06462	0.11668	0.00000	0.06992	0.00000	0.07536	0.01856	0.00000	0.00000	0.21866
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		34,118	3,913	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,460
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		15,668	15,668	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,202	2,202	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		1,037	1,037	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		3,023	3,023	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		109	109	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		22,132	22,132	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,821	-	-	4,821	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,925	104	0	4,821	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02109	0.00000	0.97885	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		27,057	22,236	0	4,821	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82180	0.00000	0.17819	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		6,415	-	-	-	6,415	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,378	-	-	-	-	-	4,378	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		888	-	-	-	-	-	-	-	888	-	-	-	-
401	Distribution Metering		1,640	-	-	-	-	-	-	-	-	1,640	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		13,322	0	0	0	6,415	0	4,378	0	888	1,640	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48157	0.00000	0.32864	0.00000	0.06667	0.12312	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		18,247	104	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00569	0.00000	0.26421	0.35160	0.00000	0.23993	0.00000	0.04867	0.08989	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		40,379	22,236	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55067	0.00000	0.11940	0.15889	0.00000	0.10843	0.00000	0.02200	0.04062	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,828	472	1,085	212	488	-	287	-	214	88	-	-	983
415	Retail 100%, Class = # Bills		504	-	-	-	-	-	-	-	-	-	-	-	504
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,332	472	1,085	212	488	0	287	0	214	88	0	0	1,486
418	General & Intangible Plant Allocators		1.00000	0.10899	0.25050	0.04895	0.11258	0.00000	0.06616	0.00000	0.04948	0.02022	0.00000	0.00000	0.34313
419															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		897	-	-	-	-	-	-	-	-	-	-	-	897
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		43	17	0	9	10	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	32	-	19	-	5	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		1,021	38	0	9	42	0	24	0	6	5	0	0	898
431															
432	Total Depreciation Expense		45,732	22,746	1,086	5,042	6,945	0	4,688	0	1,109	1,733	0	0	2,384
433	Total Depreciation Expense Allocators		1.00000	0.49737	0.02374	0.11025	0.15186	0.00000	0.10252	0.00000	0.02424	0.03790	0.00000	0.00000	0.05213
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		996	123	282	55	127	-	75	-	56	23	-	-	256
438	Gross Total Plant		9,849	4,098	122	1,704	1,998	-	1,174	-	328	254	-	-	171
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		10,846	4,221	404	1,759	2,125	0	1,249	0	384	277	0	0	427
441	Total Taxes Other Allocator		1.00000	0.38917	0.03728	0.16219	0.19593	0.00000	0.11514	0.00000	0.03538	0.02553	0.00000	0.00000	0.03938
442															

Line No.	(1) Gen Service Non Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	182,725	60,295	26,615	25,317	32,161	0	15,775	0	7,451	3,418	19	0	11,674
446	Total Oper. Exp. Before Tax	Line 19	90,695	30,879	12,459	9,005	13,051	0	8,323	0	4,064	2,643	0	0	10,271
447	Net Oper. Income (NOI) before Tax		92,030	29,416	14,156	16,312	19,110	0	7,453	0	3,387	775	19	0	1,402
448	Interest Expense	Line 8 x WACC	17,236	6,517	201	3,403	3,609	-	2,140	-	410	486	-	-	469
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	74,794	22,898	13,955	12,909	15,501	-	5,312	-	2,977	289	19	-	933
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	74,794	22,898	13,955	12,909	15,501	0	5,312	0	2,977	289	19	0	933
453	Fed & St Permanent Differences	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
454	State Temporary Differences	Sch. 13	(46,812)	(19,476)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
455	State Taxable Income	Ln 452:454	29,124	3,897	13,390	5,009	6,236	0	(132)	0	1,457	(889)	19	0	139
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	1,602	214	736	275	343	-	(7)	-	80	(49)	1	-	8
458	State Income Tax (Def.)	Ln 454 x Ln 456	2,575	1,071	32	445	522	-	307	-	86	66	-	-	45
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	4,176	1,286	768	721	865	-	300	-	166	17	1	-	52
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	74,794	22,898	13,955	12,909	15,501	-	5,312	-	2,977	289	19	-	933
464	Fed & St Permanent Differences	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
465	Fed Temporary Differences	Sch. 13	(36,554)	(15,209)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
466	State Income Tax Exp. (Cur.)	Line 457	(1,602)	(214)	(736)	(275)	(343)	-	7	-	(80)	49	(1)	-	(8)
467	Fed. Taxable Income	Ln 463:466	37,780	7,950	12,780	6,507	7,974	-	1,098	-	1,718	(576)	18	-	310
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	7,934	1,670	2,684	1,367	1,675	-	231	-	361	(121)	4	-	65
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	7,934	1,670	2,684	1,367	1,675	-	231	-	361	(121)	4	-	65
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	7,676	3,194	95	1,328	1,557	-	915	-	256	198	-	-	134
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(541)	(225)	(7)	(94)	(110)	-	(64)	-	(18)	(14)	-	-	(9)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(868)	(361)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
477	Total Federal Income Tax Exp.	Ln 471:476	14,179	4,268	2,761	2,447	2,942	-	975	-	569	40	4	-	174
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	9,536	1,884	3,420	1,642	2,017	-	223	-	441	(170)	5	-	73
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	9,710	4,040	120	1,680	1,970	-	1,158	-	323	250	-	-	169
481	Total Direct Adjs.	Ln 459 + Ln 475	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(868)	(361)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(396)	(165)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
486	Total Income Tax Expense	Ln 479:485	17,385	5,150	3,517	3,000	3,610	-	1,159	-	702	33	5	-	209
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.70%	25.83%	25.37%	25.70%	25.69%	#DIV/0!	25.95%	#DIV/0!	25.64%	27.73%	25.35%	#DIV/0!	25.84%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
493	Interest Expense	Line 8 x WACC	(17,236)	(6,517)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
494	Permanent Diff Fed & State	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
495	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,265)	(526)	(16)	(219)	(257)	-	(151)	-	(42)	(33)	-	-	(22)
497	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
498	Temporary Diff Federal	Sch. 13	(36,554)	(15,209)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
499	Deferred Tax Federal	Ln 498 x Ln 468	7,676	3,194	95	1,328	1,557	-	915	-	256	198	-	-	134
500	Base for FIT Computation	Ln 492:499	14,470	4,349	147	3,580	3,224	-	1,944	-	64	480	-	-	683
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	3,846	1,156	39	952	857	-	517	-	17	127	-	-	182
503	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(868)	(361)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
505	Total FIT before Adding Deferred	Ln 502:504	2,956	786	28	798	676	-	411	-	(13)	105	-	-	166
506	Total FIT - Deferred	Line 499	7,676	3,194	95	1,328	1,557	-	915	-	256	198	-	-	134
507	Total FIT - Current & Deferred	Ln 505:506	10,632	3,979	123	2,126	2,234	-	1,326	-	243	303	-	-	300
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
511	Interest Expense	Line 26 x WACC	(17,236)	(6,517)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
512	Permanent Diff Fed & State	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
513	Temporary State Differences	Sch. 13	(46,812)	(19,476)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
514	State Deferred Tax	Ln 513 x Ln 456	2,575	1,071	32	445	522	-	307	-	86	66	-	-	45
515	Net FIT Allowable	Line 507	10,632	3,979	123	2,126	2,234	-	1,326	-	243	303	-	-	300
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(396)	(165)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
518	Base for SIT Computation	Ln 510:517	10,634	2,308	91	3,203	2,522	-	1,544	-	(175)	409	-	-	731
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	619	134	5	186	147	-	90	-	(10)	24	-	-	43
521	Total SIT - Deferred	Line 514	2,575	1,071	32	445	522	-	307	-	86	66	-	-	45
522	Total SIT - Current & Deferred	Ln 520:521	3,194	1,206	37	632	669	-	397	-	76	90	-	-	87
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(396)	(165)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	12,856	4,781	148	2,590	2,706	-	1,607	-	286	368	-	-	370
528	Total Income Tax Allocator		1.00000	0.37191	0.01153	0.20144	0.21048	0.00000	0.12499	0.00000	0.02225	0.02860	0.00000	0.00000	0.02880
529															

Line No.	Gen Service Non Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		811	811	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,404	-	2,404	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		270	-	270	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		87	-	87	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		81	-	81	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,072	1,229	2,843	0	0	0	0	0	0	0	0	0	0
541	Transmission		564	9	-	556	0	-	-	-	-	-	-	-	-
542	Distribution		2,389	-	-	-	1,278	-	751	-	200	161	-	-	-
543	Subtotal Prod, Trans and Dist		7,025	1,237	2,843	556	1,278	0	751	0	200	161	0	0	0
544	Customer Accounts		1,891	-	-	-	-	-	-	-	362	69	-	-	1,460
545	Customer Service & Info.		628	-	-	-	-	-	-	-	-	-	-	-	628
546	Sales		486	-	-	-	-	-	-	-	-	-	-	-	486
547	Subtotal before Admin & Gen		10,031	1,237	2,843	556	1,278	0	751	0	562	229	0	0	2,574
548	Admin & General		4,808	593	1,363	266	613	-	360	-	269	110	-	-	1,234
549	Total		$14,839	$1,830	$4,206	$822	$1,890	$0	$1,111	$0	$831	$339	$0	$0	$3,809
550	Total Labor Allocator		1.00000	0.12334	0.28347	0.05540	0.12739	0.00000	0.07486	0.00000	0.05599	0.02288	0.00000	0.00000	0.25667

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	69,627	33,071	1,454	11,713	10,770	-	2,500	-	4,686	2,976	-	-	2,455
3	Accum. Depreciation & Amort.	Line 163	(19,767)	(10,637)	(692)	(1,980)	(2,169)	-	(758)	-	(2,017)	(637)	-	-	(878)
4	Net Plant in Service		49,859	22,435	762	9,733	8,601	-	1,743	-	2,669	2,339	-	-	1,577
5	Construction Work in Progress	Line 207	1,564	756	59	369	12	-	285	-	14	5	-	-	64
6	Plant Held for Future Use	Line 217	99	15	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,904	519	257	381	154	-	28	-	(39)	221	-	-	1,384
8	Total Rate Base		54,427	23,725	1,081	10,552	8,775	-	2,056	-	2,645	2,565	-	-	3,027
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	8,219	3,537	382	1,143	1,500	-	714	-	235	160	1	-	546
12	Other Operating Revenue	Line 283	589	255	0	48	5	-	9	-	272	0	-	-	0
13	Total Revenue		8,807	3,792	382	1,191	1,505	-	723	-	506	160	1	-	547
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,772	246	1,020	118	167	-	40	-	286	62	-	-	832
17	Depreciation	Line 432	2,719	1,430	101	270	292	-	78	-	123	158	-	-	266
18	Tax Other Than Income Tax	Line 440	623	265	38	94	89	-	21	-	43	25	-	-	48
19	Operating Expense before Tax		6,114	1,942	1,159	482	548	-	138	-	453	246	-	-	1,146
20	Income Tax Expense	Line 486	358	324	(203)	119	191	-	136	-	(4)	(37)	0	-	(168)
21	Total Operating Expense		6,471	2,266	955	601	739	-	274	-	449	209	0	-	978
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,336	1,526	(573)	590	766	-	449	-	58	(49)	1	-	(431)
25	Net Operating Income Required	Ln 8 x Ln 33	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(1,009)	68	(640)	(58)	227	-	322	-	(105)	(207)	1	-	(617)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(1,354)	92	(859)	(78)	305	-	433	-	(141)	(277)	1	-	(829)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	9,227	3,468	1,022	1,202	1,273	-	392	-	339	367	0	-	1,164
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.29%	6.43%	-53.03%	5.59%	8.73%	0.00%	21.83%	0.00%	2.18%	-1.91%	0.00%	0.00%	-14.25%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		22,558	22,558	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,753	1,753	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		2,285	2,285	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		5,687	5,687	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		32,282	32,282	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		289	289	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		11,550	-	-	11,550	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		11,911	361	0	11,550	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03030	0.00000	0.96964	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		44,194	32,643	0	11,550	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73864	0.00000	0.26134	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		10,474	-	-	-	10,474	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,432	-	-	-	-	-	2,432	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,342	-	-	-	-	-	-	-	4,342	-	-	-	-
69	Distribution Metering		2,854	-	-	-	-	-	-	-	-	2,854	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52106	0.00000	0.12098	0.00000	0.21600	0.14196	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		20,103	0	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.52103	0.00000	0.12097	0.00000	0.21599	0.14195	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		52,385	32,282	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61625	0.00000	0.00002	0.19995	0.00000	0.04642	0.00000	0.08289	0.05447	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,472	429	1,459	164	296	-	69	-	345	123	-	-	1,585
83	Retail 100%, Class = # Bills		855	-	-	-	-	-	-	-	-	-	-	-	855
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,327	429	1,459	164	296	0	69	0	345	123	0	0	2,441
86	General & Intangible Plant Allocators		1.00000	0.08061	0.27393	0.03084	0.05561	0.00000	0.01291	0.00000	0.06480	0.02311	0.00000	0.00000	0.45819

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		19	-	-	-	-	-	-	-	-	-	-	-	19
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		69,627	33,071	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
98	Total Gross Electric Plant Allocators		1.00000	0.47498	0.02089	0.16823	0.15468	0.00000	0.03591	0.00000	0.06730	0.04275	0.00000	0.00000	0.03525
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		7,338	7,338	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,347	1,347	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		423	423	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		153	153	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		10,399	10,399	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,902	-	-	1,902	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,937	34	0	1,902	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01774	0.00000	0.98222	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		12,335	10,433	0	1,902	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.84578	0.00000	0.15422	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		2,028	-	-	-	2,028	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		725	-	-	-	-	-	725	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,853	-	-	-	-	-	-	-	1,853	-	-	-	-
135	Distribution Metering		579	-	-	-	-	-	-	-	-	579	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,185	0	0	0	2,028	0	725	0	1,853	579	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39111	0.00000	0.13984	0.00000	0.35740	0.11165	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		7,122	34	0	1,902	2,028	0	725	0	1,853	579	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00482	0.00000	0.26710	0.28476	0.00000	0.10181	0.00000	0.26021	0.08129	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		17,521	10,433	0	1,902	2,028	0	725	0	1,853	579	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59546	0.00000	0.10858	0.11576	0.00000	0.04139	0.00000	0.10577	0.03304	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,116	203	691	78	140	-	33	-	163	58	-	-	750
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		126	-	-	-	-	-	-	-	-	-	-	-	126
151	General & Intangible Plant Total		2,242	203	691	78	140	0	33	0	163	58	0	0	876
152	General & Intangible Plant Allocators		1.00000	0.09063	0.30800	0.03468	0.06252	0.00000	0.01452	0.00000	0.07286	0.02599	0.00000	0.00000	0.39081
153															
154	Other														
155	Labor		5	0	1	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	1	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		19,767	10,637	692	1,980	2,169	0	758	0	2,017	637	0	0	878
164	Total Accum Deprec Allocators		1.00000	0.53809	0.03501	0.10018	0.10971	0.00000	0.03833	0.00000	0.10203	0.03224	0.00000	0.00000	0.04441
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		32,282	32,282	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(10,399)	(10,399)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		21,884	21,884	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		11,911	361	0	11,550	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,937)	(34)	0	(1,902)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,975	327	0	9,647	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03274	0.00000	0.96720	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
179	Distribution Reserve		(5,185)	0	0	0	(2,028)	0	(725)	0	(1,853)	(579)	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
180	Distribution Net Plant		14,916	0	0	0	8,446	0	1,707	0	2,489	2,275	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56623	0.00000	0.11442	0.00000	0.16685	0.15249	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,327	429	1,459	164	296	0	69	0	345	123	0	0	2,441
184	General & Intangible Reserve		(2,242)	(203)	(691)	(78)	(140)	0	(33)	0	(163)	(58)	0	0	(876)
185	General & Intangible Net Plant		3,085	226	769	87	156	0	36	0	182	65	0	0	1,564
186	General & Intangible Net Plant Allocators		1.00000	0.07332	0.24917	0.02805	0.05058	0.00000	0.01174	0.00000	0.05894	0.02102	0.00000	0.00000	0.50716
187															
188	Other Gross Plant		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
189	Other Reserve		(5)	(0)	(1)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		0	(2)	(6)	(1)	(1)	0	(0)	0	(1)	(1)	0	0	12
191	Other Net Plant Allocators		1.00000	(28.73410)	(97.64732)	(10.99397)	(19.82240)	0.00000	(4.60224)	0.00000	(23.09936)	(8.23900)	0.00000	0.00000	194.13839
192															
193	Total Gross Plant		69,627	33,071	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
194	Total Reserve		(19,767)	(10,637)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
195	Total Net Plant in Service		49,859	22,435	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
196	Total Net Plant Allocators		1.00000	0.44996	0.01529	0.19521	0.17252	0.00000	0.03495	0.00000	0.05353	0.04691	0.00000	0.00000	0.03162
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		726	726	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		362	-	-	362	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		282	-	-	-	-	-	282	-	-	-	-	-	-
206	Labor		181	17	59	7	12	-	3	-	14	5	-	-	64
207	Total Construction Work in Progress		1,564	756	59	369	12	0	285	0	14	5	0	0	64
208	Total Construction Work in Progress Allocator		1.00000	0.48340	0.03773	0.23595	0.00766	0.00000	0.18217	0.00000	0.00892	0.00318	0.00000	0.00000	0.04099
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		69	-	-	69	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		99	15	3	69	8	0	0	0	1	0	0	0	3
218	Plant Held for Future Use Allocator		1.00000	0.14955	0.02736	0.69911	0.08419	0.00000	0.00129	0.00000	0.00647	0.00231	0.00000	0.00000	0.02973
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		160	160	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		187	-	187	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		406	-	406	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,021)	(91)	(376)	(43)	(62)	-	(15)	-	(105)	(23)	-	-	(307)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,614	-	-	-	-	-	-	-	-	-	-	-	1,614
233	Retail 100%, Class = Prod		(604)	(604)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,416	637	22	277	244	-	50	-	76	66	-	-	45
235	Retail 100%, Class = T&D		(317)	(0)	-	(0)	(165)	-	(38)	-	(68)	(45)	-	-	-
236	Retail 100%, Class = Metering		185	-	-	-	-	-	-	-	-	185	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		879	417	18	148	136	-	32	-	59	38	-	-	31
241	Total Working Capital		2,904	519	257	381	154	0	28	0	(39)	221	0	0	1,384
242	Total Working Capital Allocator		1.00000	0.17875	0.08846	0.13111	0.05288	0.00000	0.00969	0.00000	(0.01340)	0.07613	0.00000	0.00000	0.47637
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		69,627	33,071	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
247	Accumulated Depreciation		(19,767)	(10,637)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
248	Net Electric Plant in Service		49,859	22,435	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
249	Construction Work in Progress		1,564	756	59	369	12	0	285	0	14	5	0	0	64
250	Plant Held for Future Use		99	15	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,904	519	257	381	154	0	28	0	(39)	221	0	0	1,384
252	Total Rate Base		104,286	46,159	1,843	20,286	17,377	0	3,799	0	5,314	4,904	0	0	4,604
253	Total Rate Base Allocator		1.00000	0.44262	0.01768	0.19452	0.16663	0.00000	0.03642	0.00000	0.05096	0.04703	0.00000	0.00000	0.04415
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		8,064	3,382	382	1,143	1,500	-	714	-	235	160	1	-	546
258	Clean Energy Connect		155	155	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		8,219	3,537	382	1,143	1,500	-	714	-	235	160	1	-	546
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		8,219	3,537	382	1,143	1,500	0	714	0	235	160	1	0	546
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43031	0.04646	0.13914	0.18255	0.00000	0.08694	0.00000	0.02854	0.01947	0.00011	0.00000	0.06650
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		9,458	3,400	1,225	1,131	1,087	-	264	-	615	403	-	-	1,332
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		9,458	3,400	1,225	1,131	1,087	-	264	-	615	403	-	-	1,332
270	Function Allocator for Electric Revenue		1.00000	0.35946	0.12952	0.11956	0.11497	0.00000	0.02796	0.00000	0.06503	0.04265	0.00000	0.00000	0.14085
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		47	-	-	47	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		272	-	-	-	-	-	-	-	272	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		255	255	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		589	255	0	48	5	0	9	0	272	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.43379	0.00005	0.08125	0.00827	0.00000	0.01449	0.00000	0.46186	0.00014	0.00000	0.00000	0.00013
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		142	142	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		514	-	514	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		54	-	54	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		131	-	131	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		47	-	47	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		747	0	747	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		888	142	747	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15967	0.84033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		80	-	-	80	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		81	2	0	80	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02070	0.00000	0.97930	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		105	-	-	-	105	-	-	-	-	-	-	-	-
318	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
319	Distribution Service		136	-	-	-	-	-	-	-	136	-	-	-	-
320	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		286	0	0	0	105	0	25	0	136	21	0	0	0

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.36536	0.00000	0.08749	0.00000	0.47320	0.07395	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		83	-	-	-	-	-	-	-	83	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		156	-	-	-	-	-	-	-	-	-	-	-	156
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		77	-	-	-	-	-	-	-	-	-	-	-	77
332	Customer Accounting O&M		436	0	0	0	0	0	0	0	83	16	0	0	337
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		835	80	272	31	55	-	13	-	64	23	-	-	296
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		47	22	1	8	7	-	2	-	3	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		95	-	-	-	-	-	-	-	-	-	-	-	95
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		977	103	273	39	63	0	15	0	68	25	0	0	393
355	Admin & General O&M Allocators		1.00000	0.10495	0.27984	0.03950	0.06406	0.00000	0.01487	0.00000	0.06920	0.02559	0.00000	0.00000	0.40199
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,772	246	1,020	118	167	0	40	0	286	62	0	0	832
362	Total O&M Allocators		1.00000	0.08878	0.36799	0.04261	0.06033	0.00000	0.01428	0.00000	0.10331	0.02239	0.00000	0.00000	0.30032
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,772	246	1,020	118	167	-	40	-	286	62	-	-	832
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		985	985	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		138	138	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		190	190	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,392	1,392	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		258	-	-	258	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		265	7	0	258	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02466	0.00000	0.97529	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,657	1,398	0	258	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.84409	0.00000	0.15590	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		269	-	-	-	269	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		73	-	-	-	-	-	73	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		99	-	-	-	-	-	-	-	99	-	-	-	-
401	Distribution Metering		149	-	-	-	-	-	-	-	-	149	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		590	0	0	0	269	0	73	0	99	149	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45643	0.00000	0.12306	0.00000	0.16753	0.25297	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		855	7	0	258	269	0	73	0	99	149	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00764	0.00000	0.30201	0.31511	0.00000	0.08495	0.00000	0.11565	0.17463	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		2,247	1,398	0	258	269	0	73	0	99	149	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62232	0.00000	0.11494	0.11993	0.00000	0.03233	0.00000	0.04402	0.06646	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		309	30	101	11	20	-	5	-	24	9	-	-	110
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		365	30	101	11	20	0	5	0	24	9	0	0	166
418	General & Intangible Plant Allocators		1.00000	0.08125	0.27612	0.03109	0.05605	0.00000	0.01301	0.00000	0.06532	0.02330	0.00000	0.00000	0.45386
419															

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		106	2	0	0	2	0	0	0	1	0	0	0	100
431															
432	Total Depreciation Expense		2,719	1,430	101	270	292	0	78	0	123	158	0	0	266
433	Total Depreciation Expense Allocators		1.00000	0.52613	0.03713	0.09934	0.10729	0.00000	0.02862	0.00000	0.04541	0.05824	0.00000	0.00000	0.09784
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	8	26	3	5	-	1	-	6	2	-	-	29
438	Gross Total Plant		543	258	11	91	84	-	19	-	37	23	-	-	19
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		623	265	38	94	89	0	21	0	43	25	0	0	48
441	Total Taxes Other Allocator		1.00000	0.42603	0.06034	0.15125	0.14326	0.00000	0.03326	0.00000	0.06858	0.04078	0.00000	0.00000	0.07650
442															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	8,807	3,792	382	1,191	1,505	0	723	0	506	160	1	0	547
446	Total Oper. Exp. Before Tax	Line 19	6,114	1,942	1,159	482	548	0	138	0	453	246	0	0	1,146
447	Net Oper. Income (NOI) before Tax		2,693	1,850	(777)	709	957	0	585	0	54	(86)	1	0	(600)
448	Interest Expense	Line 8 x WACC	940	410	19	182	152	-	36	-	46	44	-	-	52
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,753	1,440	(795)	527	805	-	549	-	8	(130)	1	-	(652)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,753	1,440	(795)	527	805	0	549	0	8	(130)	1	0	(652)
453	Fed & St Permanent Differences	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
454	State Temporary Differences	Sch. 13	(2,579)	(1,225)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
455	State Taxable Income	Ln 452:454	(763)	245	(848)	103	416	0	459	0	(161)	(238)	1	0	(741)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(42)	13	(47)	6	23	-	25	-	(9)	(13)	0	-	(41)
458	State Income Tax (Def.)	Ln 454 x Ln 456	142	67	3	24	22	-	5	-	10	6	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	100	81	(44)	30	45	-	30	-	1	(7)	0	-	(36)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,753	1,440	(795)	527	805	-	549	-	8	(130)	1	-	(652)
464	Fed & St Permanent Differences	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(2,014)	(956)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
466	State Income Tax Exp. (Cur.)	Line 457	42	(13)	47	(6)	(23)	-	(25)	-	9	13	(0)	-	41
467	Fed. Taxable Income	Ln 463:466	(156)	500	(789)	193	481	-	454	-	(114)	(200)	1	-	(680)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	(33)	105	(166)	40	101	-	95	-	(24)	(42)	0	-	(143)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	(33)	105	(166)	40	101	-	95	-	(24)	(42)	0	-	(143)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	423	201	9	71	65	-	15	-	28	18	-	-	15
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(48)	(23)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	311	268	(159)	98	154	-	108	-	(1)	(27)	0	-	(131)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	(75)	118	(212)	46	124	-	121	-	(33)	(55)	0	-	(184)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	535	254	11	90	83	-	19	-	36	23	-	-	19
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(48)	(23)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	358	324	(203)	119	191	-	136	-	(4)	(37)	0	-	(168)
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.19%	25.83%	25.31%	25.82%	25.63%	#DIV/0!	25.44%	#DIV/0!	37.47%	24.86%	25.35%	#DIV/0!	25.27%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service 100% L.F. by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
493	Interest Expense	Line 8 x WACC	(940)	(410)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
494	Permanent Diff Fed & State	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(70)	(33)	(1)	(12)	(11)	-	(3)	-	(5)	(3)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(2,014)	(956)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
499	Deferred Tax Federal	Ln 498 x Ln 468	423	201	9	71	65	-	15	-	28	18	-	-	15
500	Base for FIT Computation	Ln 492:499	774	273	14	192	135	-	32	-	7	44	-	-	76
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	206	73	4	51	36	-	9	-	2	12	-	-	20
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(48)	(23)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	157	49	3	43	28	-	7	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	423	201	9	71	65	-	15	-	28	18	-	-	15
507	Total FIT - Current & Deferred	Ln 505:506	579	250	11	114	94	-	22	-	27	28	-	-	33
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
511	Interest Expense	Line 26 x WACC	(940)	(410)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
512	Permanent Diff Fed & State	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
513	Temporary State Differences	Sch. 13	(2,579)	(1,225)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
514	State Deferred Tax	Ln 513 x Ln 456	142	67	3	24	22	-	5	-	10	6	-	-	5
515	Net FIT Allowable	Line 507	579	250	11	114	94	-	22	-	27	28	-	-	33
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	556	145	8	172	106	-	26	-	(20)	37	-	-	82
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	32	8	0	10	6	-	1	-	(1)	2	-	-	5
521	Total SIT - Deferred	Line 514	142	67	3	24	22	-	5	-	10	6	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	174	76	3	34	28	-	7	-	8	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	700	301	14	139	114	-	27	-	32	34	-	-	41
528	Total Income Tax Allocator		1.00000	0.42943	0.01969	0.19813	0.16232	0.00000	0.03808	0.00000	0.04550	0.04786	0.00000	0.00000	0.05900
529															

Line No.	(1) Gen Service 100% L.F. by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		224	-	224	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		25	-	25	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		342	77	264	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	1	-	30	0	-	-	-	-	-	-	-	-
542	Distribution		103	-	-	-	54	-	12	-	22	15	-	-	-
543	Subtotal Prod, Trans and Dist		475	78	264	30	54	0	12	0	22	15	0	0	0
544	Customer Accounts		211	-	-	-	-	-	-	-	40	8	-	-	163
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		54	-	-	-	-	-	-	-	-	-	-	-	54
547	Subtotal before Admin & Gen		810	78	264	30	54	0	12	0	63	22	0	0	287
548	Admin & General		388	37	127	14	26	-	6	-	30	11	-	-	138
549	Total		$1,199	$115	$391	$44	$79	$0	$18	$0	$93	$33	$0	$0	$425
550	Total Labor Allocator		1.00000	0.09603	0.32633	0.03674	0.06624	0.00000	0.01538	0.00000	0.07720	0.02753	0.00000	0.00000	0.35455

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	5,469,147	2,773,272	99,548	1,079,737	1,170,765	-	306,484	-	15,057	16,374	-	-	7,911
3	Accum. Depreciation & Amort.	Line 163	(1,463,266)	(891,956)	(47,367)	(182,536)	(235,738)	-	(92,878)	-	(6,481)	(3,481)	-	-	(2,829)
4	Net Plant in Service		4,005,881	1,881,316	52,180	897,200	935,027	-	213,606	-	8,576	12,893	-	-	5,082
5	Construction Work in Progress	Line 207	137,942	63,394	4,038	34,014	1,302	-	34,919	-	45	24	-	-	207
6	Plant Held for Future Use	Line 217	8,764	1,245	186	6,397	908	-	16	-	2	1	-	-	10
7	Working Capital	Line 241	126,962	43,538	17,585	35,105	16,695	-	8,464	-	(125)	1,241	-	-	4,459
8	Total Rate Base		4,279,550	1,989,494	73,989	972,717	953,933	-	257,004	-	8,498	14,159	-	-	9,757
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	592,988	296,565	(13,585)	82,034	107,629	-	52,772	-	16,826	11,477	63	-	39,206
12	Other Operating Revenue	Line 283	28,271	21,411	2	4,409	529	-	1,046	-	873	0	-	-	0
13	Total Revenue		621,259	317,976	(13,582)	86,443	108,158	-	53,818	-	17,700	11,478	63	-	39,206
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	128,463	20,635	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,683
17	Depreciation	Line 432	195,129	119,953	6,909	24,897	31,710	-	9,536	-	397	869	-	-	857
18	Tax Other Than Income Tax	Line 440	46,191	22,259	2,573	8,687	9,703	-	2,540	-	137	138	-	-	154
19	Operating Expense before Tax		369,784	162,848	79,292	44,471	59,590	-	17,139	-	1,454	1,296	-	-	3,694
20	Income Tax Expense	Line 486	38,199	27,159	(23,987)	5,036	6,677	-	7,790	-	4,062	2,498	16	-	8,948
21	Total Operating Expense		407,983	190,006	55,305	49,507	66,268	-	24,929	-	5,516	3,794	16	-	12,642
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	213,277	127,970	(68,888)	36,936	41,891	-	28,889	-	12,184	7,684	47	-	26,564
25	Net Operating Income Required	Ln 8 x Ln 33	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(49,678)	5,727	(73,434)	(22,832)	(16,723)	-	13,097	-	11,662	6,814	47	-	25,965
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(66,680)	7,686	(98,566)	(30,646)	(22,446)	-	17,580	-	15,653	9,145	63	-	34,851
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	642,666	290,838	59,850	104,867	124,352	-	39,675	-	5,164	4,664	16	-	13,241
31															
32	Rate of Return Earned	Ln 24 / Ln 8	4.98%	6.43%	-93.11%	3.80%	4.39%	0.00%	11.24%	0.00%	143.38%	54.27%	0.00%	0.00%	272.26%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,891,620	1,891,620	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		146,993	146,993	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		191,642	191,642	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		476,860	476,860	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,707,115	2,707,115	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		24,250	24,250	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		662	662	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,951	4,951	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		403	403	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,064,642	-	-	1,064,642	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,094,986	30,265	0	1,064,642	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02764	0.00000	0.97229	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,802,101	2,737,381	0	1,064,642	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71997	0.00000	0.28001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,138,590	-	-	-	1,138,590	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		298,081	-	-	-	-	-	298,081	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		13,951	-	-	-	-	-	-	-	13,951	-	-	-	-
69	Distribution Metering		15,792	-	-	-	-	-	-	-	-	15,792	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,466,415	0	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		4,173,531	2,707,115	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64864	0.00000	0.00000	0.27281	0.00000	0.07142	0.00000	0.00334	0.00378	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		198,455	36,008	99,871	15,144	32,200	-	8,430	-	1,109	583	-	-	5,110
83	Retail 100%, Class = # Bills		2,756	-	-	-	-	-	-	-	-	-	-	-	2,756
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		201,211	36,008	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
86	General & Intangible Plant Allocators		1.00000	0.17895	0.49635	0.07526	0.16003	0.00000	0.04190	0.00000	0.00551	0.00290	0.00000	0.00000	0.03909

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(642)	(116)	(323)	(49)	(104)	-	(27)	-	(4)	(2)	-	-	(17)
90	Retail 100%, Class = # Bills		61	-	-	-	-	-	-	-	-	-	-	-	61
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(580)	(116)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
96															
97	Total Gross Electric Plant in Service		5,469,147	2,773,272	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
98	Total Gross Electric Plant Allocators		1.00000	0.50708	0.01820	0.19742	0.21407	0.00000	0.05604	0.00000	0.00275	0.00299	0.00000	0.00000	0.00145
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		615,367	615,367	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		65,115	65,115	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		112,947	112,947	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		35,511	35,511	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		18,217	18,217	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		12,811	12,811	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		11,863	11,863	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		167	167	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		871,997	871,997	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,194	2,194	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		342	342	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		175,354	-	-	175,354	-	-	-	-	-	-	-	-	-
122	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
123	Transmission Plant Total		178,244	2,881	0	175,354	10	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01616	0.00000	0.98379	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,050,241	874,878	0	175,354	10	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83303	0.00000	0.16697	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		220,456	-	-	-	220,456	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		88,880	-	-	-	-	-	88,880	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,954	-	-	-	-	-	-	-	5,954	-	-	-	-
135	Distribution Metering		3,204	-	-	-	-	-	-	-	-	3,204	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		318,495	0	0	0	220,456	0	88,880	0	5,954	3,204	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69218	0.00000	0.27906	0.00000	0.01870	0.01006	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		496,738	2,881	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00580	0.00000	0.35301	0.44383	0.00000	0.17893	0.00000	0.01199	0.00645	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,368,736	874,878	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63919	0.00000	0.12811	0.16107	0.00000	0.06494	0.00000	0.00435	0.00234	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		93,922	17,041	47,265	7,167	15,239	-	3,990	-	525	276	-	-	2,418
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		406	-	-	-	-	-	-	-	-	-	-	-	406
151	General & Intangible Plant Total		94,328	17,041	47,265	7,167	15,239	0	3,990	0	525	276	0	0	2,824
152	General & Intangible Plant Allocators		1.00000	0.18066	0.50108	0.07598	0.16156	0.00000	0.04229	0.00000	0.00556	0.00293	0.00000	0.00000	0.02994
153															
154	Other														
155	Labor		202	37	102	15	33	-	9	-	1	1	-	-	5
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		202	37	102	15	33	0	9	0	1	1	0	0	5
162															
163	Total Accumulated Depreciation		1,463,266	891,956	47,367	182,536	235,738	0	92,878	0	6,481	3,481	0	0	2,829
164	Total Accum Deprec Allocators		1.00000	0.60957	0.03237	0.12475	0.16110	0.00000	0.06347	0.00000	0.00443	0.00238	0.00000	0.00000	0.00193
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		2,707,115	2,707,115	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(871,997)	(871,997)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,835,118	1,835,118	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		1,094,986	30,265	0	1,064,642	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(178,244)	(2,881)	0	(175,354)	(10)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		916,742	27,385	0	889,288	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02987	0.00000	0.97005	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
179	Distribution Reserve		(318,495)	0	0	0	(220,456)	0	(88,880)	0	(5,954)	(3,204)	0	0	0

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		1,147,920	0	0	0	918,133	0	209,202	0	7,997	12,588	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79982	0.00000	0.18224	0.00000	0.00697	0.01097	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		201,211	36,008	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
184	General & Intangible Reserve		(94,328)	(17,041)	(47,265)	(7,167)	(15,239)	0	(3,990)	0	(525)	(276)	0	0	(2,824)
185	General & Intangible Net Plant		106,883	18,966	52,605	7,977	16,961	0	4,440	0	584	307	0	0	5,042
186	General & Intangible Net Plant Allocators		1.00000	0.17745	0.49217	0.07463	0.15869	0.00000	0.04154	0.00000	0.00547	0.00287	0.00000	0.00000	0.04717
187															
188	Other Gross Plant		(580)	(116)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
189	Other Reserve		(202)	(37)	(102)	(15)	(33)	0	(9)	0	(1)	(1)	0	0	(5)
190	Other Net Plant		(783)	(153)	(425)	(64)	(137)	0	(36)	0	(5)	(2)	0	0	40
191	Other Net Plant Allocators		1.00000	0.19570	0.54279	0.08231	0.17501	0.00000	0.04582	0.00000	0.00603	0.00317	0.00000	0.00000	(0.05082)
192															
193	Total Gross Plant		5,469,147	2,773,272	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
194	Total Reserve		(1,463,266)	(891,956)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
195	Total Net Plant in Service		4,005,881	1,881,316	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
196	Total Net Plant Allocators		1.00000	0.46964	0.01303	0.22397	0.23341	0.00000	0.05332	0.00000	0.00214	0.00322	0.00000	0.00000	0.00127
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		734	734	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		118	118	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		60,918	60,918	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		33,402	-	-	33,402	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		34,578	-	-	-	-	-	34,578	-	-	-	-	-	-
206	Labor		8,024	1,456	4,038	612	1,302	-	341	-	45	24	-	-	207
207	Total Construction Work in Progress		137,942	63,394	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
208	Total Construction Work in Progress Allocator		1.00000	0.45957	0.02927	0.24658	0.00944	0.00000	0.25314	0.00000	0.00033	0.00017	0.00000	0.00000	0.00150
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		709	709	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		469	469	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,369	-	-	6,369	-	-	-	-	-	-	-	-	-
215	Distribution Primary		848	-	-	-	848	-	-	-	-	-	-	-	-
216	Labor		369	67	186	28	60	-	16	-	2	1	-	-	10
217	Plant Held for Future Use Total		8,764	1,245	186	6,397	908	0	16	0	2	1	0	0	10
218	Plant Held for Future Use Allocator		1.00000	0.14204	0.02121	0.72987	0.10365	0.00000	0.00179	0.00000	0.00024	0.00012	0.00000	0.00000	0.00109
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		13,435	13,435	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,788	-	12,788	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,766	-	27,766	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(92)	(92)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(47,306)	(7,599)	(25,707)	(4,009)	(6,694)	-	(1,864)	-	(339)	(106)	-	-	(988)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,203	-	-	-	-	-	-	-	-	-	-	-	5,203
233	Retail 100%, Class = Prod		(50,650)	(50,650)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		113,803	53,446	1,482	25,489	26,563	-	6,068	-	244	366	-	-	144
235	Retail 100%, Class = T&D		(23,117)	(0)	-	(0)	(17,949)	-	(4,699)	-	(220)	(249)	-	-	-
236	Retail 100%, Class = Metering		1,024	-	-	-	-	-	-	-	-	1,024	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		69,018	34,998	1,256	13,626	14,775	-	3,868	-	190	207	-	-	100
241	Total Working Capital		126,962	43,538	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
242	Total Working Capital Allocator		1.00000	0.34292	0.13850	0.27650	0.13150	0.00000	0.06666	0.00000	(0.00099)	0.00978	0.00000	0.00000	0.03512
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		5,469,147	2,773,272	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
247	Accumulated Depreciation		(1,463,266)	(891,956)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
248	Net Electric Plant in Service		4,005,881	1,881,316	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
249	Construction Work in Progress		137,942	63,394	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
250	Plant Held for Future Use		8,764	1,245	186	6,397	908	0	16	0	2	1	0	0	10
251	Working Capital		126,962	43,538	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
252	Total Rate Base		8,285,430	3,870,810	126,169	1,869,917	1,888,959	0	470,610	0	17,074	27,052	0	0	14,839
253	Total Rate Base Allocator		1.00000	0.46718	0.01523	0.22569	0.22799	0.00000	0.05680	0.00000	0.00206	0.00326	0.00000	0.00000	0.00179
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		578,483	283,575	(13,585)	82,034	107,629	-	51,257	-	16,826	11,477	63	-	39,206
258	Clean Energy Connect		12,990	12,990	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		1,515	-	-	-	-	-	1,515	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		592,988	296,565	(13,585)	82,034	107,629	-	52,772	-	16,826	11,477	63	-	39,206
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		592,988	296,565	(13,585)	82,034	107,629	0	52,772	0	16,826	11,477	63	0	39,206
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.50012	(0.02291)	0.13834	0.18150	0.00000	0.08899	0.00000	0.02838	0.01935	0.00011	0.00000	0.06612
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		632,739	285,091	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,293
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		632,739	285,091	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,293
270	Function Allocator for Electric Revenue		1.00000	0.45057	0.13250	0.16474	0.18681	0.00000	0.05204	0.00000	0.00312	0.00342	0.00000	0.00000	0.00679
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		4,377	-	-	4,377	-	-	-	-	-	-	-	-	-
275	Distribution Primary		498	-	-	-	498	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		1,038	-	-	-	-	-	1,038	-	-	-	-	-	-
277	Distribution Service		873	-	-	-	-	-	-	-	873	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		21,347	21,347	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		138	65	2	31	32	-	8	-	0	0	-	-	0
283	Total Other Revenue		28,271	21,411	2	4,409	529	0	1,046	0	873	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.75735	0.00007	0.15594	0.01873	0.00000	0.03699	0.00000	0.03090	0.00002	0.00000	0.00000	0.00001
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		6,498	6,498	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,207	1,207	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,804	1,804	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,387	2,387	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		11,896	11,896	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		35,198	-	35,198	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,726	-	3,726	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,940	-	8,940	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,235	-	3,235	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		51,099	0	51,099	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		62,995	11,896	51,099	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18885	0.81115	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		99	99	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,329	-	-	7,329	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,470	141	0	7,329	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01886	0.00000	0.98114	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,374	-	-	-	11,374	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,071	-	-	-	-	-	3,071	-	-	-	-	-	-
319	Distribution Service		435	-	-	-	-	-	-	-	435	-	-	-	-
320	Distribution Metering		117	-	-	-	-	-	-	-	-	117	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		14,998	0	0	0	11,374	0	3,071	0	435	117	0	0	0

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75838	0.00000	0.20477	0.00000	0.02903	0.00781	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		267	-	-	-	-	-	-	-	267	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		502	-	-	-	-	-	-	-	-	-	-	-	502
330	Customer Billing		334	-	-	-	-	-	-	-	-	-	-	-	334
331	Retail 100%, Class = # Bills		249	-	-	-	-	-	-	-	-	-	-	-	249
332	Customer Accounting O&M		1,403	0	0	0	0	0	0	0	267	51	0	0	1,085
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19056	0.03646	0.00000	0.00000	0.77298
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		279	-	-	-	-	-	-	-	-	-	-	-	279
342	Sales O&M		279	0	0	0	0	0	0	0	0	0	0	0	279
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		37,049	6,722	18,644	2,827	6,011	-	1,574	-	207	109	-	-	954
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,699	1,876	67	730	792	-	207	-	10	11	-	-	5
349	EV O&M		210	-	-	-	-	-	210	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		306	-	-	-	-	-	-	-	-	-	-	-	306
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		41,265	8,598	18,712	3,558	6,803	0	1,991	0	217	120	0	0	1,266
355	Admin & General O&M Allocators		1.00000	0.20836	0.45346	0.08621	0.16487	0.00000	0.04826	0.00000	0.00526	0.00291	0.00000	0.00000	0.03067
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		128,463	20,635	69,810	10,887	18,177	0	5,063	0	920	288	0	0	2,683
362	Total O&M Allocators		1.00000	0.16063	0.54343	0.08475	0.14150	0.00000	0.03941	0.00000	0.00716	0.00224	0.00000	0.00000	0.02088
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		128,463	20,635	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,683
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		82,626	82,626	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		11,613	11,613	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		5,471	5,471	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		15,944	15,944	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		575	575	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		209	209	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		116,716	116,716	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		439	439	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		23,808	-	-	23,808	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		24,357	548	0	23,808	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02249	0.00000	0.97745	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		141,073	117,263	0	23,808	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83123	0.00000	0.16876	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		29,292	-	-	-	29,292	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,905	-	-	-	-	-	8,905	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		318	-	-	-	-	-	-	-	318	-	-	-	-
401	Distribution Metering		827	-	-	-	-	-	-	-	-	827	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		39,342	0	0	0	29,292	0	8,905	0	318	827	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.74456	0.00000	0.22635	0.00000	0.00808	0.02101	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		63,699	548	0	23,808	29,294	0	8,905	0	318	827	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00860	0.00000	0.37376	0.45988	0.00000	0.13980	0.00000	0.00499	0.01298	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		180,414	117,263	0	23,808	29,294	0	8,905	0	318	827	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64997	0.00000	0.13196	0.16237	0.00000	0.04936	0.00000	0.00176	0.00458	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,723	2,490	6,906	1,047	2,227	-	583	-	77	40	-	-	353
415	Retail 100%, Class = # Bills		181	-	-	-	-	-	-	-	-	-	-	-	181
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,905	2,490	6,906	1,047	2,227	0	583	0	77	40	0	0	535
418	General & Intangible Plant Allocators		1.00000	0.17908	0.49668	0.07532	0.16014	0.00000	0.04192	0.00000	0.00552	0.00290	0.00000	0.00000	0.03844
419															

Line No.	Gen Service Demand by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		323	-	-	-	-	-	-	-	-	-	-	-	323
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		188	88	2	42	44	-	10	-	0	1	-	-	0
425	Retail 100%, Class = T&D		187	0	-	0	146	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		111	111	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		810	200	2	42	190	0	48	0	2	3	0	0	323
431															
432	Total Depreciation Expense		195,129	119,953	6,909	24,897	31,710	0	9,536	0	397	869	0	0	857
433	Total Depreciation Expense Allocators		1.00000	0.61474	0.03541	0.12759	0.16251	0.00000	0.04887	0.00000	0.00203	0.00446	0.00000	0.00000	0.00439
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,572	648	1,798	273	580	-	152	-	20	10	-	-	92
438	Gross Total Plant		42,619	21,611	776	8,414	9,123	-	2,388	-	117	128	-	-	62
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		46,191	22,259	2,573	8,687	9,703	0	2,540	0	137	138	0	0	154
441	Total Taxes Other Allocator		1.00000	0.48190	0.05571	0.18806	0.21006	0.00000	0.05499	0.00000	0.00297	0.00299	0.00000	0.00000	0.00333
442															

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	621,259	317,976	(13,582)	86,443	108,158	0	53,818	0	17,700	11,478	63	0	39,206
446	Total Oper. Exp. Before Tax	Line 19	369,784	162,848	79,292	44,471	59,590	0	17,139	0	1,454	1,296	0	0	3,694
447	Net Oper. Income (NOI) before Tax		251,476	155,129	(92,875)	41,972	48,568	0	36,679	0	16,246	10,182	63	0	35,512
448	Interest Expense	Line 8 x WACC	73,932	34,370	1,278	16,804	16,480	-	4,440	-	147	245	-	-	169
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	177,544	120,759	(94,153)	25,168	32,089	-	32,239	-	16,099	9,937	63	-	35,344
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	177,544	120,759	(94,153)	25,168	32,089	0	32,239	0	16,099	9,937	63	0	35,344
453	Fed & St Permanent Differences	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
454	State Temporary Differences	Sch. 13	(202,558)	(102,712)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
455	State Taxable Income	Ln 452:454	(20,073)	20,552	(97,750)	(13,846)	(10,215)	0	21,165	0	15,555	9,346	63	0	35,058
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(1,104)	1,130	(5,376)	(762)	(562)	-	1,164	-	856	514	3	-	1,928
458	State Income Tax (Def.)	Ln 454 x Ln 456	11,141	5,649	203	2,199	2,385	-	624	-	31	33	-	-	16
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	10,037	6,780	(5,173)	1,438	1,823	-	1,788	-	886	547	3	-	1,944
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	177,544	120,759	(94,153)	25,168	32,089	-	32,239	-	16,099	9,937	63	-	35,344
464	Fed & St Permanent Differences	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(158,174)	(80,206)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
466	State Income Tax Exp. (Cur.)	Line 457	1,104	(1,130)	5,376	762	562	-	(1,164)	-	(856)	(514)	(3)	-	(1,928)
467	Fed. Taxable Income	Ln 463:466	25,415	41,928	(91,566)	(4,322)	(152)	-	22,488	-	14,821	8,964	60	-	33,194
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	5,337	8,805	(19,229)	(908)	(32)	-	4,722	-	3,112	1,883	13	-	6,971
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	5,337	8,805	(19,229)	(908)	(32)	-	4,722	-	3,112	1,883	13	-	6,971
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	33,217	16,843	605	6,558	7,111	-	1,861	-	91	99	-	-	48
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(2,340)	(1,186)	(43)	(462)	(501)	-	(131)	-	(6)	(7)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(3,758)	(1,905)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	32,361	22,508	(18,737)	4,428	5,753	-	6,237	-	3,187	1,963	13	-	7,010
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	4,233	9,935	(24,605)	(1,669)	(594)	-	5,887	-	3,968	2,397	16	-	8,899
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	42,018	21,306	765	8,295	8,995	-	2,355	-	116	126	-	-	61
481	Total Direct Adjs.	Ln 459 + Ln 475	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(3,758)	(1,905)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,714)	(869)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
485	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
486	Total Income Tax Expense	Ln 479:485	38,199	27,159	(23,987)	5,036	6,677	-	7,790	-	4,062	2,498	16	-	8,948
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.00%	25.83%	25.32%	26.25%	26.12%	#DIV/0!	25.55%	#DIV/0!	25.36%	25.38%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
493	Interest Expense	Line 8 x WACC	(73,932)	(34,370)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
494	Permanent Diff Fed & State	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(5,472)	(2,775)	(100)	(1,080)	(1,171)	-	(307)	-	(15)	(16)	-	-	(8)
497	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
498	Temporary Diff Federal	Sch. 13	(158,174)	(80,206)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
499	Deferred Tax Federal	Ln 498 x Ln 468	33,217	16,843	605	6,558	7,111	-	1,861	-	91	99	-	-	48
500	Base for FIT Computation	Ln 492:499	60,955	22,934	937	17,680	14,719	-	4,175	-	23	242	-	-	246
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	16,203	6,096	249	4,700	3,913	-	1,110	-	6	64	-	-	65
503	Federal Portion of Direct Adjs.	Sch. 13	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(3,758)	(1,905)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	12,350	4,143	179	3,939	3,088	-	894	-	(5)	53	-	-	60
506	Total FIT - Deferred	Line 499	33,217	16,843	605	6,558	7,111	-	1,861	-	91	99	-	-	48
507	Total FIT - Current & Deferred	Ln 505:506	45,567	20,986	784	10,497	10,198	-	2,755	-	87	152	-	-	108
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
511	Interest Expense	Line 26 x WACC	(73,932)	(34,370)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
512	Permanent Diff Fed & State	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
513	Temporary State Differences	Sch. 13	(202,558)	(102,712)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
514	State Deferred Tax	Ln 513 x Ln 456	11,141	5,649	203	2,199	2,385	-	624	-	31	33	-	-	16
515	Net FIT Allowable	Line 507	45,567	20,986	784	10,497	10,198	-	2,755	-	87	152	-	-	108
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,714)	(869)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
517	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
518	Base for SIT Computation	Ln 510:517	43,915	12,173	581	15,817	11,515	-	3,422	-	(63)	207	-	-	263
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	2,556	708	34	921	670	-	199	-	(4)	12	-	-	15
521	Total SIT - Deferred	Line 514	11,141	5,649	203	2,199	2,385	-	624	-	31	33	-	-	16
522	Total SIT - Current & Deferred	Ln 520:521	13,697	6,358	237	3,120	3,055	-	823	-	27	45	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,714)	(869)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
525	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	55,065	25,214	944	12,788	12,355	-	3,343	-	102	185	-	-	133
528	Total Income Tax Allocator		1.00000	0.45791	0.01714	0.23223	0.22437	0.00000	0.06072	0.00000	0.00186	0.00336	0.00000	0.00000	0.00242
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		4,278	4,278	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		886	886	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		1,014	1,014	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		301	301	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		15,302	-	15,302	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,721	-	1,721	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		556	-	556	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		517	-	517	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		24,575	6,479	18,096	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,789	45	-	2,744	0	-	-	-	-	-	-	-	-
542	Distribution		7,514	-	-	-	5,834	-	1,527	-	71	81	-	-	-
543	Subtotal Prod, Trans and Dist		34,879	6,524	18,096	2,744	5,834	0	1,527	0	71	81	0	0	0
544	Customer Accounts		679	-	-	-	-	-	-	-	129	25	-	-	525
545	Customer Service & Info.		226	-	-	-	-	-	-	-	-	-	-	-	226
546	Sales		175	-	-	-	-	-	-	-	-	-	-	-	175
547	Subtotal before Admin & Gen		35,959	6,524	18,096	2,744	5,834	0	1,527	0	201	106	0	0	926
548	Admin & General		17,238	3,128	8,675	1,315	2,797	-	732	-	96	51	-	-	444
549	Total		$53,197	$9,652	$26,771	$4,059	$8,631	$0	$2,260	$0	$297	$156	$0	$0	$1,370
550	Total Labor Allocator		1.00000	0.18144	0.50324	0.07631	0.16226	0.00000	0.04248	0.00000	0.00559	0.00294	0.00000	0.00000	0.02575

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	43,860	15,863	1,107	3,854	23,013	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(10,919)	(5,102)	(527)	(652)	(4,634)	-	-	-	-	(5)	-	-	(0)
4	Net Plant in Service		32,941	10,761	580	3,203	18,379	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	555	363	45	121	26	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	50	7	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	900	249	196	125	328	-	-	-	-	2	-	-	0
8	Total Rate Base		34,446	11,380	823	3,472	18,751	-	-	-	-	19	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	6,450	1,696	1,354	904	1,186	-	565	-	185	127	1	-	432
12	Other Operating Revenue	Line 283	149	122	0	16	10	-	-	-	-	0	-	-	0
13	Total Revenue		6,599	1,819	1,354	920	1,197	-	565	-	185	127	1	-	432
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,291	118	777	39	357	-	-	-	-	0	-	-	0
17	Depreciation	Line 432	1,476	686	77	89	623	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	378	127	29	31	191	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		3,145	931	882	159	1,171	-	-	-	-	2	-	-	0
20	Income Tax Expense	Line 486	670	155	115	173	(104)	-	143	-	47	32	0	-	109
21	Total Operating Expense		3,815	1,087	997	332	1,067	-	143	-	47	33	0	-	110
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,784	732	357	588	130	-	422	-	138	93	1	-	322
25	Net Operating Income Required	Ln 8 x Ln 33	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	667	33	307	375	(1,023)	-	422	-	138	92	1	-	322
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	895	44	412	503	(1,372)	-	566	-	186	124	1	-	433
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,783	1,664	1,047	529	2,209	-	143	-	47	34	0	-	110
31															
32	Rate of Return Earned	Ln 24 / Ln 8	8.08%	6.43%	43.41%	16.94%	0.69%	0.00%	0.00%	0.00%	0.00%	491.99%	0.00%	0.00%	38906.34%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		10,820	10,820	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		841	841	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,096	1,096	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		2,728	2,728	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		15,484	15,484	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,801	-	-	3,801	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,975	173	0	3,801	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.04355	0.00000	0.95606	0.00039	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		19,459	15,657	0	3,801	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.80462	0.00000	0.19531	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		22,381	-	-	-	22,381	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99905	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		22,403	0	0	1	22,381	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00004	0.99901	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		37,887	15,484	0	1	22,381	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.40870	0.00000	0.00003	0.59072	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		2,005	206	1,111	54	633	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		2,005	206	1,111	54	633	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.10272	0.55402	0.02696	0.31567	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00033

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
87															
88	Other														
89	Labor		(6)	(1)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		43,860	15,863	1,107	3,854	23,013	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.36167	0.02525	0.08788	0.52469	0.00000	0.00000	0.00000	0.00000	0.00050	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		3,520	3,520	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		372	372	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		646	646	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		203	203	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		4,988	4,988	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		626	-	-	626	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		643	16	0	626	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.02564	0.00000	0.97407	0.00029	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		5,630	5,004	0	626	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.88879	0.00000	0.11118	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		4,333	-	-	-	4,333	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,338	0	0	0	4,333	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99901	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,980	16	0	626	4,334	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00331	0.00000	0.12569	0.87014	0.00000	0.00000	0.00000	0.00000	0.00086	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		9,968	5,004	0	626	4,334	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50202	0.00000	0.06280	0.43475	0.00000	0.00000	0.00000	0.00000	0.00043	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		949	97	526	26	300	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		949	97	526	26	300	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.10272	0.55406	0.02696	0.31569	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00025
153															
154	Other														
155	Labor		2	0	1	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		2	0	1	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		10,919	5,102	527	652	4,634	0	0	0	0	5	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.46725	0.04825	0.05968	0.42438	0.00000	0.00000	0.00000	0.00000	0.00042	0.00000	0.00000	0.00002
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		15,484	15,484	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(4,988)	(4,988)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		10,497	10,497	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		3,975	173	0	3,801	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(643)	(16)	0	(626)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,333	157	0	3,175	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.04700	0.00000	0.95259	0.00041	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,338)	0	0	0	(4,333)	0	0	0	0	(4)	0	0	0

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		18,064	0	0	0	18,047	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99906	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		2,005	206	1,111	54	633	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(949)	(97)	(526)	(26)	(300)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		1,056	108	585	28	333	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.10271	0.55398	0.02696	0.31564	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00041
187															
188	Other Gross Plant		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(2)	(0)	(1)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(9)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.10279	0.55442	0.02698	0.31590	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	(0.00040)
192															
193	Total Gross Plant		43,860	15,863	1,107	3,854	23,013	0	0	0	0	22	0	0	1
194	Total Reserve		(10,919)	(5,102)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
195	Total Net Plant in Service		32,941	10,761	580	3,203	18,379	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.32667	0.01762	0.09723	0.55795	0.00000	0.00000	0.00000	0.00000	0.00052	0.00000	0.00000	0.00001
197															
198	[redacted]														
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		348	348	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		119	-	-	119	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		81	8	45	2	26	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		555	363	45	121	26	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.65384	0.08099	0.21895	0.04615	0.00000	0.00000	0.00000	0.00000	0.00004	0.00000	0.00000	0.00003
209															
210	[redacted]														
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		50	7	2	23	18	0	0	0	0	0	0	0	0
218	Plant Held for Future Use Allocator		1.00000	0.14275	0.04145	0.45779	0.35798	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00002
219															
220	[redacted]														
221	**Working Capital**	Sch. 7													
222	Production Base Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		142	-	142	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		309	-	309	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(475)	(43)	(286)	(14)	(132)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(290)	(290)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		936	306	16	91	522	-	-	-	-	0	-	-	0
235	Retail 100%, Class = T&D		(353)	(0)	-	(0)	(353)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		553	200	14	49	290	-	-	-	-	0	-	-	0
241	Total Working Capital		900	249	196	125	328	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.27664	0.21728	0.13920	0.36457	0.00000	0.00000	0.00000	0.00000	0.00189	0.00000	0.00000	0.00042
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		43,860	15,863	1,107	3,854	23,013	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(10,919)	(5,102)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
248	Net Electric Plant in Service		32,941	10,761	580	3,203	18,379	0	0	0	0	17	0	0	0
249	Construction Work in Progress		555	363	45	121	26	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		50	7	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		900	249	196	125	328	0	0	0	0	2	0	0	0
252	Total Rate Base		67,387	22,140	1,403	6,675	37,130	0	0	0	0	36	0	0	1
253	Total Rate Base Allocator		1.00000	0.32856	0.02083	0.09906	0.55100	0.00000	0.00000	0.00000	0.00000	0.00054	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		6,376	1,622	1,354	904	1,186	-	565	-	185	127	1	-	432
258	Clean Energy Connect		74	74	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		6,450	1,696	1,354	904	1,186	-	565	-	185	127	1	-	432
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		6,450	1,696	1,354	904	1,186	0	565	0	185	127	1	0	432
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.26298	0.20988	0.14018	0.18391	0.00000	0.08759	0.00000	0.02875	0.01961	0.00011	0.00000	0.06699
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		5,262	1,631	933	372	2,323	-	-	-	-	3	-	-	0
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		5,262	1,631	933	372	2,323	-	-	-	-	3	-	-	0
270	Function Allocator for Electric Revenue		1.00000	0.30990	0.17722	0.07072	0.44156	0.00000	0.00000	0.00000	0.00000	0.00053	0.00000	0.00000	0.00007
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		16	-	-	16	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		122	122	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		149	122	0	16	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.82395	0.00016	0.10588	0.07001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		37	37	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		68	68	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		392	-	392	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		36	-	36	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		568	0	568	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		636	68	568	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.10692	0.89308	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02989	0.00000	0.97011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		224	-	-	-	224	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		224	0	0	0	224	0	0	0	0	0	0	0	0

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.99930	0.00000	0.00000	0.00000	0.00000	0.00070	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing		0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04504	0.00000	0.00000	0.95496
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		374	38	207	10	118	-	-	-	-	0	-	-	0
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		30	11	1	3	16	-	-	-	-	0	-	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	-	-	-	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		404	49	208	13	134	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.12174	0.51521	0.03144	0.33103	0.00000	0.00000	0.00000	0.00000	0.00032	0.00000	0.00000	0.00027
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,291	118	777	39	357	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.09141	0.60137	0.03010	0.27671	0.00000	0.00000	0.00000	0.00000	0.00023	0.00000	0.00000	0.00018
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		1,291	118	777	39	357	-	-	-	-	0	-	-	0
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		473	473	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		66	66	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		668	668	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		85	-	-	85	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		88	3	0	85	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.03554	0.00000	0.96413	0.00033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		756	671	0	85	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.88750	0.00000	0.11246	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		576	-	-	-	576	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		577	0	0	0	576	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99807	0.00000	0.00000	0.00000	0.00000	0.00193	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		665	3	0	85	576	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00471	0.00000	0.12779	0.86582	0.00000	0.00000	0.00000	0.00000	0.00167	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,333	671	0	85	576	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50331	0.00000	0.06377	0.43208	0.00000	0.00000	0.00000	0.00000	0.00083	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		139	14	77	4	44	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		139	14	77	4	44	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.10272	0.55402	0.02696	0.31567	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00033
419															

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,476	686	77	89	623	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.46473	0.05205	0.06020	0.42219	0.00000	0.00000	0.00000	0.00000	0.00078	0.00000	0.00000	0.00005
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		36	4	20	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		342	124	9	30	179	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		378	127	29	31	191	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.33694	0.07575	0.08206	0.50474	0.00000	0.00000	0.00000	0.00000	0.00048	0.00000	0.00000	0.00003
442															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	6,599	1,819	1,354	920	1,197	0	565	0	185	127	1	0	432
446	Total Oper. Exp. Before Tax	Line 19	3,145	931	882	159	1,171	0	0	0	0	2	0	0	0
447	Net Oper. Income (NOI) before Tax		3,453	887	472	761	25	0	565	0	185	125	1	0	432
448	Interest Expense	Line 8 x WACC	595	197	14	60	324	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	2,858	691	458	701	(299)	-	565	-	185	125	1	-	432
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	2,858	691	458	701	(299)	0	565	0	185	125	1	0	432
453	Fed & St Permanent Differences	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,624)	(587)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	1,274	118	418	562	(1,130)	0	565	0	185	124	1	0	432
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	70	6	23	31	(62)	-	31	-	10	7	0	-	24
458	State Income Tax (Def.)	Ln 454 x Ln 456	89	32	2	8	47	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	159	39	25	39	(15)	-	31	-	10	7	0	-	24
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	2,858	691	458	701	(299)	-	565	-	185	125	1	-	432
464	Fed & St Permanent Differences	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(1,268)	(459)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(70)	(6)	(23)	(31)	62	-	(31)	-	(10)	(7)	(0)	-	(24)
467	Fed. Taxable Income	Ln 463:466	1,560	240	404	562	(881)	-	534	-	175	117	1	-	408
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	327	50	85	118	(185)	-	112	-	37	25	0	-	86
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	327	50	85	118	(185)	-	112	-	37	25	0	-	86
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	266	96	7	23	140	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(19)	(7)	(0)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(30)	(11)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	544	129	90	137	(71)	-	112	-	37	25	0	-	86
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	398	57	108	149	(247)	-	143	-	47	31	0	-	109
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	337	122	9	30	177	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(30)	(11)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	670	155	115	173	(104)	-	143	-	47	32	0	-	109
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.67%	25.83%	25.40%	25.46%	23.71%	#DIV/0!	25.35%	#DIV/0!	25.35%	25.35%	25.35%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service Curtailable by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(595)	(197)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(44)	(16)	(1)	(4)	(23)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(1,268)	(459)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	266	96	7	23	140	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	494	131	10	63	289	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	131	35	3	17	77	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(30)	(11)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	101	24	2	14	61	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	266	96	7	23	140	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	367	120	9	37	200	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(595)	(197)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,624)	(587)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	89	32	2	8	47	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	367	120	9	37	200	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	359	70	6	56	226	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	21	4	0	3	13	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	89	32	2	8	47	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	110	36	3	11	60	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	443	144	10	46	243	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.32521	0.02367	0.10294	0.54760	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	0.00003
529															

Line No.	(1) Gen Service Curtailable by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		170	-	170	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		238	37	201	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		115	-	-	-	115	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		363	37	201	10	115	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		363	37	201	10	115	0	0	0	0	0	0	0	0
548	Admin & General		174	18	96	5	55	-	-	-	-	0	-	-	0
549	Total		$537	$55	$298	$14	$170	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.10273	0.55408	0.02696	0.31570	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00022

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	748,470	430,503	17,694	157,981	124,270	-	13,111	-	24	987	3,871	-	28
3	Accum. Depreciation & Amort.	Line 163	(203,488)	(138,461)	(8,419)	(26,708)	(25,022)	-	(3,973)	-	(10)	(208)	(676)	-	(10)
4	Net Plant in Service		544,982	292,042	9,275	131,273	99,248	-	9,138	-	14	780	3,195	-	18
5	Construction Work in Progress	Line 207	17,174	9,841	718	4,977	138	-	1,494	-	0	1	4	-	1
6	Plant Held for Future Use	Line 217	1,260	193	33	936	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	17,094	6,759	3,126	5,136	1,772	-	148	-	(0)	77	61	-	16
8	Total Rate Base		580,509	308,835	13,151	142,322	101,255	-	10,780	-	14	858	3,261	-	34
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	72,573	46,037	(11,090)	10,006	13,127	-	6,252	-	2,052	1,400	8	-	4,782
12	Other Operating Revenue	Line 283	4,072	3,324	0	645	56	-	45	-	1	0	0	-	0
13	Total Revenue		76,644	49,360	(11,090)	10,651	13,183	-	6,296	-	2,054	1,400	8	-	4,782
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,417	3,203	12,409	1,593	1,929	-	208	-	1	13	51	-	9
17	Depreciation	Line 432	27,329	18,621	1,228	3,643	3,366	-	408	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	6,363	3,455	457	1,271	1,030	-	109	-	0	8	32	-	1
19	Operating Expense before Tax		53,110	25,279	14,094	6,507	6,325	-	724	-	2	74	91	-	13
20	Income Tax Expense	Line 486	2,493	4,216	(6,462)	231	1,140	-	1,349	-	520	331	(40)	-	1,208
21	Total Operating Expense		55,602	29,495	7,632	6,737	7,466	-	2,073	-	522	405	51	-	1,221
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	21,042	19,865	(18,721)	3,913	5,718	-	4,223	-	1,531	995	(43)	-	3,560
25	Net Operating Income Required	Ln 8 x Ln 33	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	(14,627)	889	(19,529)	(4,832)	(504)	-	3,561	-	1,531	942	(243)	-	3,558
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	(19,633)	1,193	(26,213)	(6,485)	(676)	-	4,780	-	2,054	1,265	(327)	-	4,776
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	87,200	45,148	8,439	14,837	13,631	-	2,691	-	522	457	251	-	1,224
31															
32	Rate of Return Earned	Ln 24 / Ln 8	3.62%	6.43%	-142.35%	2.75%	5.65%	0.00%	39.18%	0.00%	11229.08%	116.03%	-1.32%	0.00%	10350.77%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		293,642	293,642	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		22,818	22,818	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		29,749	29,749	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		74,024	74,024	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		420,233	420,233	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,764	3,764	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		769	769	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		155,772	-	-	155,772	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		160,479	4,698	0	155,772	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02928	0.00000	0.97067	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		580,712	424,931	0	155,772	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73174	0.00000	0.26824	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		120,855	-	-	-	120,855	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		12,752	-	-	-	-	-	12,752	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		22	-	-	-	-	-	-	-	22	-	-	-	-
69	Distribution Metering		960	-	-	-	-	-	-	-	-	960	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87352	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
74															
75	Total Trans and Dist Plant		138,355	0	0	1	120,855	0	12,752	0	22	960	3,765	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87351	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		558,588	420,233	0	1	120,855	0	12,752	0	22	960	3,765	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75231	0.00000	0.00000	0.21636	0.00000	0.02283	0.00000	0.00004	0.00172	0.00674	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		29,490	5,590	17,752	2,216	3,418	-	361	-	2	28	106	-	18
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		29,499	5,590	17,752	2,216	3,418	0	361	0	2	28	106	0	28
86	General & Intangible Plant Allocators		1.00000	0.18948	0.60177	0.07511	0.11586	0.00000	0.01222	0.00000	0.00006	0.00094	0.00361	0.00000	0.00094

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(95)	(18)	(57)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(95)	(18)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		748,470	430,503	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
98	Total Gross Electric Plant Allocators		1.00000	0.57518	0.02364	0.21107	0.16603	0.00000	0.01752	0.00000	0.00003	0.00132	0.00517	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		95,525	95,525	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		10,108	10,108	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		17,533	17,533	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		5,512	5,512	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,828	2,828	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,989	1,989	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,842	1,842	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		135,363	135,363	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		341	341	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		25,657	-	-	25,657	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		26,105	447	0	25,657	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01713	0.00000	0.98283	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		161,467	135,810	0	25,657	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.84110	0.00000	0.15890	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		23,400	-	-	-	23,400	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,802	-	-	-	-	-	3,802	-	-	-	-	-	-

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
135	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		28,033	0	0	0	23,400	0	3,802	0	10	195	626	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.83475	0.00000	0.13564	0.00000	0.00034	0.00695	0.02233	0.00000	0.00000
140															
141	Total Trans and Dist Plant		54,138	447	0	25,657	23,401	0	3,802	0	10	195	626	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00826	0.00000	0.47392	0.43225	0.00000	0.07023	0.00000	0.00018	0.00360	0.01156	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		189,500	135,810	0	25,657	23,401	0	3,802	0	10	195	626	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71667	0.00000	0.13539	0.12349	0.00000	0.02006	0.00000	0.00005	0.00103	0.00330	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		13,956	2,645	8,401	1,049	1,618	-	171	-	1	13	50	-	9
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		13,958	2,645	8,401	1,049	1,618	0	171	0	1	13	50	0	10
152	General & Intangible Plant Allocators		1.00000	0.18952	0.60191	0.07513	0.11589	0.00000	0.01223	0.00000	0.00006	0.00094	0.00361	0.00000	0.00071
153															
154	Other														
155	Labor		30	6	18	2	3	-	0	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		30	6	18	2	3	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		203,488	138,461	8,419	26,708	25,022	0	3,973	0	10	208	676	0	10
164	Total Accum Deprec Allocators		1.00000	0.68044	0.04138	0.13125	0.12297	0.00000	0.01953	0.00000	0.00005	0.00102	0.00332	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		420,233	420,233	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(135,363)	(135,363)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		284,871	284,871	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		160,479	4,698	0	155,772	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(26,105)	(447)	0	(25,657)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		134,374	4,251	0	130,116	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03164	0.00000	0.96831	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
179	Distribution Reserve		(28,033)	0	0	0	(23,400)	0	(3,802)	0	(10)	(195)	(626)	0	0

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		110,321	0	0	0	97,455	0	8,950	0	13	765	3,139	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88337	0.00000	0.08112	0.00000	0.00012	0.00694	0.02845	0.00000	0.00000
182															
183	General & Intangible Gross Plant		29,499	5,590	17,752	2,216	3,418	0	361	0	2	28	106	0	28
184	General & Intangible Reserve		(13,958)	(2,645)	(8,401)	(1,049)	(1,618)	0	(171)	0	(1)	(13)	(50)	0	(10)
185	General & Intangible Net Plant		15,541	2,944	9,350	1,167	1,800	0	190	0	1	15	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.18944	0.60165	0.07510	0.11584	0.00000	0.01222	0.00000	0.00006	0.00094	0.00361	0.00000	0.00114
187															
188	Other Gross Plant		(95)	(18)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(30)	(6)	(18)	(2)	(3)	0	(0)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(125)	(24)	(76)	(9)	(15)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.18987	0.60301	0.07527	0.11610	0.00000	0.01225	0.00000	0.00006	0.00094	0.00362	0.00000	(0.00112)
192															
193	Total Gross Plant		748,470	430,503	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
194	Total Reserve		(203,488)	(138,461)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
195	Total Net Plant in Service		544,982	292,042	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
196	Total Net Plant Allocators		1.00000	0.53587	0.01702	0.24088	0.18211	0.00000	0.01677	0.00000	0.00003	0.00143	0.00586	0.00000	0.00003
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		9,456	9,456	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		4,887	-	-	4,887	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,479	-	-	-	-	-	1,479	-	-	-	-	-	-
206	Labor		1,192	226	718	90	138	-	15	-	0	1	4	-	1
207	Total Construction Work in Progress		17,174	9,841	718	4,977	138	0	1,494	0	0	1	4	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.57302	0.04179	0.28979	0.00805	0.00000	0.08698	0.00000	0.00000	0.00007	0.00025	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		110	110	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		932	-	-	932	-	-	-	-	-	-	-	-	-
215	Distribution Primary		90	-	-	-	90	-	-	-	-	-	-	-	-
216	Labor		55	10	33	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,260	193	33	936	96	0	1	0	0	0	0	0	0
218	Plant Held for Future Use Allocator		1.00000	0.15341	0.02623	0.74304	0.07655	0.00000	0.00053	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,086	2,086	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,273	-	2,273	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,935	-	4,935	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(14)	(14)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,150)	(1,180)	(4,569)	(587)	(710)	-	(76)	-	(1)	(5)	(19)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(7,863)	(7,863)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		15,482	8,297	263	3,729	2,820	-	260	-	0	22	91	-	1
235	Retail 100%, Class = T&D		(2,181)	(0)	-	(0)	(1,905)	-	(201)	-	(0)	(15)	(59)	-	-
236	Retail 100%, Class = Metering		62	-	-	-	-	-	-	-	-	62	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		9,445	5,433	223	1,994	1,568	-	165	-	0	12	49	-	0
241	Total Working Capital		17,094	6,759	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
242	Total Working Capital Allocator		1.00000	0.39537	0.18285	0.30048	0.10367	0.00000	0.00863	0.00000	(0.00001)	0.00450	0.00360	0.00000	0.00092
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		748,470	430,503	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
247	Accumulated Depreciation		(203,488)	(138,461)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
248	Net Electric Plant in Service		544,982	292,042	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
249	Construction Work in Progress		17,174	9,841	718	4,977	138	0	1,494	0	0	1	4	0	1
250	Plant Held for Future Use		1,260	193	33	936	96	0	1	0	0	0	0	0	0
251	Working Capital		17,094	6,759	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
252	Total Rate Base		1,125,491	600,877	22,426	273,596	200,503	0	19,918	0	27	1,637	6,455	0	52
253	Total Rate Base Allocator		1.00000	0.53388	0.01993	0.24309	0.17815	0.00000	0.01770	0.00000	0.00002	0.00145	0.00574	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		70,556	44,020	(11,090)	10,006	13,127	-	6,252	-	2,052	1,400	8	-	4,782
258	Clean Energy Connect		2,016	2,016	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		72,573	46,037	(11,090)	10,006	13,127	-	6,252	-	2,052	1,400	8	-	4,782
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		72,573	46,037	(11,090)	10,006	13,127	0	6,252	0	2,052	1,400	8	0	4,782
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.63435	(0.15281)	0.13787	0.18088	0.00000	0.08614	0.00000	0.02828	0.01929	0.00011	0.00000	0.06589
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		88,779	44,256	14,902	15,252	12,547	-	1,387	-	3	126	291	-	15
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		88,779	44,256	14,902	15,252	12,547	-	1,387	-	3	126	291	-	15
270	Function Allocator for Electric Revenue		1.00000	0.49849	0.16786	0.17179	0.14133	0.00000	0.01562	0.00000	0.00004	0.00142	0.00328	0.00000	0.00017
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		640	-	-	640	-	-	-	-	-	-	-	-	-
275	Distribution Primary		53	-	-	-	53	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		3,314	3,314	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		19	10	0	5	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		4,072	3,324	0	645	56	0	45	0	1	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.81632	0.00009	0.15842	0.01380	0.00000	0.01099	0.00000	0.00034	0.00001	0.00003	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,009	1,009	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		280	280	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		371	371	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,847	1,847	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,256	-	6,256	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		662	-	662	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,589	-	1,589	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		575	-	575	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		9,083	0	9,083	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,929	1,847	9,083	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.16897	0.83103	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,072	-	-	1,072	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,094	22	0	1,072	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01999	0.00000	0.98001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		1,207	-	-	-	1,207	-	-	-	-	-	-	-	-
318	Distribution Secondary		131	-	-	-	-	-	131	-	-	-	-	-	-
319	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering		7	-	-	-	-	-	-	-	-	7	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		1,375	0	0	0	1,207	0	131	0	1	7	29	0	0

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.87800	0.00000	0.09555	0.00000	0.00051	0.00518	0.02077	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		2	-	-	-	-	-	-	-	-	-	-	-	2
330	Customer Billing		1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M		4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.09680	0.04068	0.00000	0.00000	0.86252
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M		1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		5,505	1,043	3,314	414	638	-	67	-	0	5	20	-	3
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		506	291	12	107	84	-	9	-	0	1	3	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		6,013	1,335	3,326	521	722	0	76	0	0	6	22	0	4
355	Admin & General O&M Allocators		1.00000	0.22198	0.55317	0.08657	0.12010	0.00000	0.01267	0.00000	0.00006	0.00097	0.00374	0.00000	0.00074
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,417	3,203	12,409	1,593	1,929	0	208	0	1	13	51	0	9
362	Total O&M Allocators		1.00000	0.16497	0.63906	0.08204	0.09937	0.00000	0.01069	0.00000	0.00008	0.00068	0.00263	0.00000	0.00049
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		19,417	3,203	12,409	1,593	1,929	-	208	-	1	13	51	-	9
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		12,826	12,826	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,803	1,803	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		849	849	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,475	2,475	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		89	89	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		18,118	18,118	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,483	-	-	3,483	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,569	85	0	3,483	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02382	0.00000	0.97613	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		21,687	18,203	0	3,483	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83937	0.00000	0.16063	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		3,109	-	-	-	3,109	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		381	-	-	-	-	-	381	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,541	0	0	0	3,109	0	381	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87808	0.00000	0.10759	0.00000	0.00014	0.01419	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		7,110	85	0	3,483	3,109	0	381	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01196	0.00000	0.48997	0.43735	0.00000	0.05358	0.00000	0.00007	0.00707	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		25,228	18,203	0	3,483	3,109	0	381	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72155	0.00000	0.13808	0.12325	0.00000	0.01510	0.00000	0.00002	0.00199	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		2,039	387	1,228	153	236	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		2,040	387	1,228	153	236	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.18948	0.60178	0.07511	0.11587	0.00000	0.01222	0.00000	0.00006	0.00094	0.00361	0.00000	0.00092
419															

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		26	14	0	6	5	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		18	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		62	31	0	6	20	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		27,329	18,621	1,228	3,643	3,366	0	408	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.68135	0.04493	0.13329	0.12316	0.00000	0.01493	0.00000	0.00002	0.00191	0.00029	0.00000	0.00011
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		531	101	320	40	62	-	6	-	0	0	2	-	0
438	Gross Total Plant		5,833	3,355	138	1,231	968	-	102	-	0	8	30	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		6,363	3,455	457	1,271	1,030	0	109	0	0	8	32	0	1
441	Total Taxes Other Allocator		1.00000	0.54301	0.07188	0.19973	0.16185	0.00000	0.01708	0.00000	0.00003	0.00129	0.00504	0.00000	0.00009
442															

Line No.	(1) Gen Service Interruptible by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	76,644	49,360	(11,090)	10,651	13,183	0	6,296	0	2,054	1,400	8	0	4,782
446	Total Oper. Exp. Before Tax	Line 19	53,110	25,279	14,094	6,507	6,325	0	724	0	2	74	91	0	13
447	Net Oper. Income (NOI) before Tax		23,535	24,081	(25,184)	4,144	6,858	0	5,572	0	2,051	1,326	(83)	0	4,769
448	Interest Expense	Line 8 x WACC	10,029	5,335	227	2,459	1,749	-	186	-	0	15	56	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	13,506	18,746	(25,411)	1,685	5,109	-	5,386	-	2,051	1,311	(140)	-	4,768
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	13,506	18,746	(25,411)	1,685	5,109	0	5,386	0	2,051	1,311	(140)	0	4,768
453	Fed & St Permanent Differences	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(27,721)	(15,944)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
455	State Taxable Income	Ln 452:454	(13,538)	3,190	(26,050)	(4,023)	619	0	4,912	0	2,050	1,276	(280)	0	4,767
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(745)	175	(1,433)	(221)	34	-	270	-	113	70	(15)	-	262
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,525	877	36	322	253	-	27	-	0	2	8	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	780	1,052	(1,397)	101	287	-	297	-	113	72	(7)	-	262
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	13,506	18,746	(25,411)	1,685	5,109	-	5,386	-	2,051	1,311	(140)	-	4,768
464	Fed & St Permanent Differences	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(21,647)	(12,451)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	745	(175)	1,433	221	(34)	-	(270)	-	(113)	(70)	15	-	(262)
467	Fed. Taxable Income	Ln 463:466	(6,720)	6,509	(24,474)	(2,520)	1,593	-	4,748	-	1,938	1,214	(233)	-	4,505
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	(1,411)	1,367	(5,140)	(529)	335	-	997	-	407	255	(49)	-	946
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	(1,411)	1,367	(5,140)	(529)	335	-	997	-	407	255	(49)	-	946
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,546	2,615	107	959	755	-	80	-	0	6	24	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(320)	(184)	(8)	(68)	(53)	-	(6)	-	(0)	(0)	(2)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(514)	(296)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	2,287	3,494	(5,052)	251	949	-	1,062	-	407	260	(30)	-	946
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	(2,156)	1,542	(6,572)	(750)	369	-	1,267	-	520	325	(64)	-	1,208
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	5,750	3,307	136	1,214	955	-	101	-	0	8	30	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(514)	(296)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(235)	(135)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	2,493	4,216	(6,462)	231	1,140	-	1,349	-	520	331	(40)	-	1,208
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	26.52%	25.83%	25.33%	27.33%	25.86%	#DIV/0!	25.40%	#DIV/0!	25.35%	25.36%	24.76%	#DIV/0!	25.35%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
493	Interest Expense	Line 8 x WACC	(10,029)	(5,335)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(749)	(431)	(18)	(158)	(124)	-	(13)	-	(0)	(1)	(4)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(21,647)	(12,451)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,546	2,615	107	959	755	-	80	-	0	6	24	-	0
500	Base for FIT Computation	Ln 492:499	8,114	3,560	167	2,587	1,562	-	169	-	0	15	53	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,157	946	44	688	415	-	45	-	0	4	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(514)	(296)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,630	643	32	576	328	-	36	-	(0)	3	11	-	0
506	Total FIT - Deferred	Line 499	4,546	2,615	107	959	755	-	80	-	0	6	24	-	0
507	Total FIT - Current & Deferred	Ln 505:506	6,175	3,258	139	1,536	1,083	-	115	-	0	9	35	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
511	Interest Expense	Line 26 x WACC	(10,029)	(5,335)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(27,721)	(15,944)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,525	877	36	322	253	-	27	-	0	2	8	-	0
515	Net FIT Allowable	Line 507	6,175	3,258	139	1,536	1,083	-	115	-	0	9	35	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(235)	(135)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	5,721	1,890	103	2,314	1,222	-	134	-	(0)	13	44	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	333	110	6	135	71	-	8	-	(0)	1	3	-	0
521	Total SIT - Deferred	Line 514	1,525	877	36	322	253	-	27	-	0	2	8	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,858	987	42	457	324	-	35	-	0	3	10	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(235)	(135)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	7,458	3,914	168	1,871	1,311	-	140	-	0	11	42	-	0
528	Total Income Tax Allocator		1.00000	0.52479	0.02249	0.25087	0.17583	0.00000	0.01875	0.00000	0.00002	0.00150	0.00569	0.00000	0.00006
529															

Line No.	Gen Service Interruptible by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		664	664	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		157	157	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,720	-	2,720	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		306	-	306	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		92	-	92	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,222	1,006	3,217	0	0	0	0	0	0	0	0	0	0
541	Transmission		409	7	-	401	0	-	-	-	-	-	-	-	-
542	Distribution		709	-	-	-	619	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,340	1,013	3,217	401	619	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,343	1,013	3,217	401	619	0	65	0	0	5	19	0	3
548	Admin & General		2,562	486	1,542	192	297	-	31	-	0	2	9	-	2
549	Total		$7,905	$1,498	$4,758	$594	$916	$0	$97	$0	$0	$7	$29	$0	$5
550	Total Labor Allocator		1.00000	0.18954	0.60197	0.07514	0.11590	0.00000	0.01223	0.00000	0.00006	0.00094	0.00361	0.00000	0.00061

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	34,813	24,803	2,651	2,102	1,933	-	449	-	334	278	-	-	2,262
3	Accum. Depreciation & Amort.	Line 163	(11,141)	(7,977)	(1,261)	(355)	(389)	-	(136)	-	(144)	(69)	-	-	(809)
4	Net Plant in Service		23,672	16,826	1,390	1,747	1,544	-	313	-	190	209	-	-	1,453
5	Construction Work in Progress	Line 207	856	567	108	66	2	-	51	-	1	2	-	-	59
6	Plant Held for Future Use	Line 217	33	11	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,243	389	468	68	28	-	5	-	(3)	12	-	-	1,275
8	Total Rate Base		26,803	17,794	1,970	1,894	1,575	-	369	-	188	223	-	-	2,790
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	11,297	2,652	2,682	1,586	2,080	-	991	-	325	222	1	-	758
12	Other Operating Revenue	Line 283	222	191	0	9	1	-	2	-	19	0	-	-	0
13	Total Revenue		11,519	2,844	2,682	1,594	2,081	-	992	-	345	222	1	-	758
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,915	185	1,859	21	30	-	7	-	20	25	-	-	767
17	Depreciation	Line 432	1,641	1,073	184	48	52	-	14	-	9	15	-	-	245
18	Tax Other Than Income Tax	Line 440	354	199	69	17	16	-	4	-	3	3	-	-	44
19	Operating Expense before Tax		4,910	1,456	2,112	87	98	-	25	-	32	43	-	-	1,056
20	Income Tax Expense	Line 486	1,514	243	133	371	493	-	243	-	78	44	0	-	(91)
21	Total Operating Expense		6,424	1,699	2,244	458	592	-	268	-	110	87	0	-	965
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	5,095	1,145	438	1,136	1,489	-	724	-	234	134	1	-	(208)
25	Net Operating Income Required	Ln 8 x Ln 33	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	3,448	51	317	1,020	1,393	-	702	-	223	121	1	-	(379)
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	4,628	69	425	1,369	1,869	-	942	-	299	162	1	-	(509)
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	7,849	2,601	2,365	566	688	-	289	-	102	101	0	-	1,137
31															
32	Rate of Return Earned	Ln 24 / Ln 8	19.01%	6.43%	22.22%	60.00%	94.56%	0.00%	196.31%	0.00%	124.53%	60.30%	0.00%	0.00%	-7.44%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		16,918	16,918	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,315	1,315	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,714	1,714	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		4,265	4,265	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		24,212	24,212	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,073	-	-	2,073	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,344	271	0	2,073	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.11549	0.00000	0.88446	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		26,556	24,482	0	2,073	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.92193	0.00000	0.07806	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,880	-	-	-	1,880	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		436	-	-	-	-	-	436	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		309	-	-	-	-	-	-	-	309	-	-	-	-
69	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.65772	0.00000	0.15271	0.00000	0.10812	0.08146	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,859	0	0	1	1,880	0	436	0	309	233	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00004	0.00000	0.00031	0.65749	0.00000	0.15265	0.00000	0.10808	0.08143	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		27,071	24,212	0	1	1,880	0	436	0	309	233	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89438	0.00000	0.00003	0.06945	0.00000	0.01612	0.00000	0.01142	0.00860	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,608	322	2,660	29	53	-	12	-	25	46	-	-	1,461
83	Retail 100%, Class = # Bills		788	-	-	-	-	-	-	-	-	-	-	-	788
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,396	322	2,660	29	53	0	12	0	25	46	0	0	2,249
86	General & Intangible Plant Allocators		1.00000	0.05968	0.49289	0.00546	0.00985	0.00000	0.00229	0.00000	0.00455	0.00846	0.00000	0.00000	0.41680

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(15)	(1)	(9)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(1)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
96															
97	Total Gross Electric Plant in Service		34,813	24,803	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
98	Total Gross Electric Plant Allocators		1.00000	0.71248	0.07615	0.06039	0.05553	0.00000	0.01289	0.00000	0.00958	0.00800	0.00000	0.00000	0.06497
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		5,504	5,504	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		582	582	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,010	1,010	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		318	318	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		163	163	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		7,799	7,799	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		341	-	-	341	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		367	26	0	341	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.07016	0.00000	0.92980	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		8,166	7,825	0	341	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.95819	0.00000	0.04181	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		364	-	-	-	364	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		130	-	-	-	-	-	130	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		132	-	-	-	-	-	-	-	132	-	-	-	-
135	Distribution Metering		47	-	-	-	-	-	-	-	-	47	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		673	0	0	0	364	0	130	0	132	47	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54063	0.00000	0.19330	0.00000	0.19591	0.07016	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,041	26	0	341	364	0	130	0	132	47	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.02476	0.00000	0.32815	0.34985	0.00000	0.12508	0.00000	0.12677	0.04540	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		8,839	7,825	0	341	364	0	130	0	132	47	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.88520	0.00000	0.03863	0.04118	0.00000	0.01472	0.00000	0.01492	0.00534	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,181	152	1,259	14	25	-	6	-	12	22	-	-	691
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		116	-	-	-	-	-	-	-	-	-	-	-	116
151	General & Intangible Plant Total		2,297	152	1,259	14	25	0	6	0	12	22	0	0	807
152	General & Intangible Plant Allocators		1.00000	0.06636	0.54803	0.00608	0.01096	0.00000	0.00254	0.00000	0.00506	0.00941	0.00000	0.00000	0.35156
153															
154	Other														
155	Labor		5	0	3	0	0	-	0	-	0	0	-	-	1
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	3	0	0	0	0	0	0	0	0	0	1
162															
163	Total Accumulated Depreciation		11,141	7,977	1,261	355	389	0	136	0	144	69	0	0	809
164	Total Accum Deprec Allocators		1.00000	0.71604	0.11323	0.03190	0.03494	0.00000	0.01221	0.00000	0.01289	0.00618	0.00000	0.00000	0.07261
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		24,212	24,212	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(7,799)	(7,799)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		16,413	16,413	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		2,344	271	0	2,073	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(367)	(26)	0	(341)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,977	245	0	1,732	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.12391	0.00000	0.87603	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
179	Distribution Reserve		(673)	0	0	0	(364)	0	(130)	0	(132)	(47)	0	0	0

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		2,185	0	0	0	1,516	0	306	0	177	186	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69379	0.00000	0.14020	0.00000	0.08107	0.08494	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,396	322	2,660	29	53	0	12	0	25	46	0	0	2,249
184	General & Intangible Reserve		(2,297)	(152)	(1,259)	(14)	(25)	0	(6)	0	(12)	(22)	0	0	(807)
185	General & Intangible Net Plant		3,099	170	1,401	16	28	0	7	0	13	24	0	0	1,442
186	General & Intangible Net Plant Allocators		1.00000	0.05473	0.45203	0.00501	0.00904	0.00000	0.00210	0.00000	0.00418	0.00776	0.00000	0.00000	0.46515
187															
188	Other Gross Plant		3	(1)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
189	Other Reserve		(5)	(0)	(3)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1)
190	Other Net Plant		(2)	(1)	(11)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	11
191	Other Net Plant Allocators		1.00000	0.67999	5.61590	0.06226	0.11226	0.00000	0.02606	0.00000	0.05188	0.09644	0.00000	0.00000	(5.64480)
192															
193	Total Gross Plant		34,813	24,803	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
194	Total Reserve		(11,141)	(7,977)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
195	Total Net Plant in Service		23,672	16,826	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
196	Total Net Plant Allocators		1.00000	0.71081	0.05870	0.07380	0.06522	0.00000	0.01321	0.00000	0.00803	0.00885	0.00000	0.00000	0.06138
197															
198	[redacted]														
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		545	545	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		65	-	-	65	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		51	-	-	-	-	-	51	-	-	-	-	-	-
206	Labor		186	13	108	1	2	-	0	-	1	2	-	-	59
207	Total Construction Work in Progress		856	567	108	66	2	0	51	0	1	2	0	0	59
208	Total Construction Work in Progress Allocator		1.00000	0.66241	0.12564	0.07738	0.00251	0.00000	0.05974	0.00000	0.00116	0.00216	0.00000	0.00000	0.06901
209															
210	[redacted]														
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		9	1	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		33	11	5	12	1	0	0	0	0	0	0	0	3
218	Plant Held for Future Use Allocator		1.00000	0.33829	0.15040	0.37845	0.04557	0.00000	0.00070	0.00000	0.00139	0.00258	0.00000	0.00000	0.08262
219															
220	[redacted]														
221	**Working Capital**	Sch. 7													
222	Production Base Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		341	-	341	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		739	-	739	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,073)	(68)	(685)	(8)	(11)	-	(3)	-	(8)	(9)	-	-	(282)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,488	-	-	-	-	-	-	-	-	-	-	-	1,488
233	Retail 100%, Class = Prod		(453)	(453)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		672	478	39	50	44	-	9	-	5	6	-	-	41
235	Retail 100%, Class = T&D		(45)	(0)	-	(0)	(30)	-	(7)	-	(5)	(4)	-	-	-
236	Retail 100%, Class = Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		439	313	33	27	24	-	6	-	4	4	-	-	29
241	Total Working Capital		2,243	389	468	68	28	0	5	0	(3)	12	0	0	1,275
242	Total Working Capital Allocator		1.00000	0.17364	0.20883	0.03048	0.01230	0.00000	0.00225	0.00000	(0.00123)	0.00520	0.00000	0.00000	0.56854
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		34,813	24,803	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
247	Accumulated Depreciation		(11,141)	(7,977)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
248	Net Electric Plant in Service		23,672	16,826	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
249	Construction Work in Progress		856	567	108	66	2	0	51	0	1	2	0	0	59
250	Plant Held for Future Use		33	11	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,243	389	468	68	28	0	5	0	(3)	12	0	0	1,275
252	Total Rate Base		50,475	34,620	3,360	3,641	3,119	0	682	0	378	432	0	0	4,243
253	Total Rate Base Allocator		1.00000	0.68588	0.06657	0.07213	0.06179	0.00000	0.01351	0.00000	0.00749	0.00857	0.00000	0.00000	0.08406
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		11,181	2,536	2,682	1,586	2,080	-	991	-	325	222	1	-	758
258	Clean Energy Connect		116	116	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		11,297	2,652	2,682	1,586	2,080	-	991	-	325	222	1	-	758
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		11,297	2,652	2,682	1,586	2,080	0	991	0	325	222	1	0	758
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.23479	0.23741	0.14035	0.18414	0.00000	0.08769	0.00000	0.02879	0.01964	0.00011	0.00000	0.06708
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		6,557	2,550	2,233	203	195	-	47	-	44	57	-	-	1,228
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		6,557	2,550	2,233	203	195	-	47	-	44	57	-	-	1,228
270	Function Allocator for Electric Revenue		1.00000	0.38889	0.34053	0.03096	0.02977	0.00000	0.00724	0.00000	0.00668	0.00872	0.00000	0.00000	0.18722
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9	-	-	9	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		19	-	-	-	-	-	-	-	19	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		191	191	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		222	191	0	9	1	0	2	0	19	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.86272	0.00025	0.03867	0.00394	0.00000	0.00690	0.00000	0.08717	0.00003	0.00000	0.00000	0.00032
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		106	106	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		937	-	937	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		238	-	238	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		86	-	86	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,361	0	1,361	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,467	106	1,361	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07252	0.92748	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.08115	0.00000	0.91885	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		4	-	-	-	-	-	4	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		35	0	0	0	19	0	4	0	10	2	0	0	0

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.54199	0.00000	0.12979	0.00000	0.27836	0.04987	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		143	-	-	-	-	-	-	-	-	-	-	-	143
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		71	-	-	-	-	-	-	-	-	-	-	-	71
332	Customer Accounting O&M		331	0	0	0	0	0	0	0	6	15	0	0	310
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01791	0.04424	0.00000	0.00000	0.93785
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		860	60	497	6	10	-	2	-	5	9	-	-	273
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		24	17	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		88	-	-	-	-	-	-	-	-	-	-	-	88
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		971	77	498	7	11	0	3	0	5	9	0	0	362
355	Admin & General O&M Allocators		1.00000	0.07916	0.51298	0.00713	0.01156	0.00000	0.00268	0.00000	0.00495	0.00897	0.00000	0.00000	0.37255
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,915	185	1,859	21	30	0	7	0	20	25	0	0	767
362	Total O&M Allocators		1.00000	0.06332	0.63788	0.00727	0.01030	0.00000	0.00244	0.00000	0.00699	0.00860	0.00000	0.00000	0.26319
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		2,915	185	1,859	21	30	-	7	-	20	25	-	-	767
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		739	739	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		104	104	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		143	143	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,044	1,044	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		46	-	-	46	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		51	5	0	46	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.09556	0.00000	0.90439	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,095	1,049	0	46	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.95767	0.00000	0.04233	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		48	-	-	-	48	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		13	-	-	-	-	-	13	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		81	0	0	0	48	0	13	0	7	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59984	0.00000	0.16173	0.00000	0.08731	0.15112	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		132	5	0	46	48	0	13	0	7	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.03714	0.00000	0.35149	0.36673	0.00000	0.09887	0.00000	0.05338	0.09239	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,176	1,049	0	46	48	0	13	0	7	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89199	0.00000	0.03943	0.04114	0.00000	0.01109	0.00000	0.00599	0.01036	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		319	22	184	2	4	-	1	-	2	3	-	-	101
415	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		370	22	184	2	4	0	1	0	2	3	0	0	153
418	General & Intangible Plant Allocators		1.00000	0.06011	0.49647	0.00550	0.00992	0.00000	0.00230	0.00000	0.00459	0.00853	0.00000	0.00000	0.41257
419															

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		95	2	0	0	0	0	0	0	0	0	0	0	92
431															
432	Total Depreciation Expense		1,641	1,073	184	48	52	0	14	0	9	15	0	0	245
433	Total Depreciation Expense Allocators		1.00000	0.65380	0.11212	0.02954	0.03191	0.00000	0.00851	0.00000	0.00535	0.00937	0.00000	0.00000	0.14939
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		83	6	48	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		271	193	21	16	15	-	3	-	3	2	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		354	199	69	17	16	0	4	0	3	3	0	0	44
441	Total Taxes Other Allocator		1.00000	0.56203	0.19347	0.04775	0.04523	0.00000	0.01050	0.00000	0.00859	0.00844	0.00000	0.00000	0.12400
442															

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	11,519	2,844	2,682	1,594	2,081	0	992	0	345	222	1	0	758
446	Total Oper. Exp. Before Tax	Line 19	4,910	1,456	2,112	87	98	0	25	0	32	43	0	0	1,056
447	Net Oper. Income (NOI) before Tax		6,609	1,387	570	1,507	1,983	0	967	0	312	178	1	0	(298)
448	Interest Expense	Line 8 x WACC	463	307	34	33	27	-	6	-	3	4	-	-	48
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	6,146	1,080	536	1,475	1,955	-	961	-	309	175	1	-	(347)
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	6,146	1,080	536	1,475	1,955	0	961	0	309	175	1	0	(347)
453	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(1,289)	(919)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
455	State Taxable Income	Ln 452:454	4,888	184	441	1,399	1,886	0	945	0	297	164	1	0	(428)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	269	10	24	77	104	-	52	-	16	9	0	-	(24)
458	State Income Tax (Def.)	Ln 454 x Ln 456	71	51	5	4	4	-	1	-	1	1	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	340	61	30	81	108	-	53	-	17	10	0	-	(19)
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	6,146	1,080	536	1,475	1,955	-	961	-	309	175	1	-	(347)
464	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,007)	(717)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
466	State Income Tax Exp. (Cur.)	Line 457	(269)	(10)	(24)	(77)	(104)	-	(52)	-	(16)	(9)	(0)	-	24
467	Fed. Taxable Income	Ln 463:466	4,902	375	438	1,339	1,798	-	896	-	283	158	1	-	(386)
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	1,029	79	92	281	377	-	188	-	60	33	0	-	(81)
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	1,029	79	92	281	377	-	188	-	60	33	0	-	(81)
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	211	151	16	13	12	-	3	-	2	2	-	-	14
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(15)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(24)	(17)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	1,201	201	105	292	387	-	190	-	61	34	0	-	(70)
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	1,298	89	116	358	481	-	240	-	76	42	0	-	(105)
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	267	191	20	16	15	-	3	-	3	2	-	-	17
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(24)	(17)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	1,514	243	133	371	493	-	243	-	78	44	0	-	(91)
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.46%	25.83%	25.45%	25.38%	25.37%	#DIV/0!	25.35%	#DIV/0!	25.37%	25.38%	25.35%	#DIV/0!	25.21%
489															
490	**Income Tax Expense Based on Return**														

Line No.	Lighting Energy by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
493	Interest Expense	Line 8 x WACC	(463)	(307)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
494	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(35)	(25)	(3)	(2)	(2)	-	(0)	-	(0)	(0)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,007)	(717)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
499	Deferred Tax Federal	Ln 498 x Ln 468	211	151	16	13	12	-	3	-	2	2	-	-	14
500	Base for FIT Computation	Ln 492:499	369	205	25	34	24	-	6	-	1	3	-	-	70
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	98	55	7	9	6	-	2	-	0	1	-	-	19
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(24)	(17)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	73	37	5	8	5	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	211	151	16	13	12	-	3	-	2	2	-	-	14
507	Total FIT - Current & Deferred	Ln 505:506	285	188	21	20	17	-	4	-	2	2	-	-	31
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
511	Interest Expense	Line 26 x WACC	(463)	(307)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
512	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(1,289)	(919)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
514	State Deferred Tax	Ln 513 x Ln 456	71	51	5	4	4	-	1	-	1	1	-	-	5
515	Net FIT Allowable	Line 507	285	188	21	20	17	-	4	-	2	2	-	-	31
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	255	109	15	31	19	-	5	-	(1)	3	-	-	75
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	15	6	1	2	1	-	0	-	(0)	0	-	-	4
521	Total SIT - Deferred	Line 514	71	51	5	4	4	-	1	-	1	1	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	86	57	6	6	5	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	344	226	25	25	20	-	5	-	2	3	-	-	38
528	Total Income Tax Allocator		1.00000	0.65567	0.07307	0.07240	0.05931	0.00000	0.01391	0.00000	0.00659	0.00838	0.00000	0.00000	0.11068
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		408	-	408	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		46	-	46	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		540	58	482	0	0	0	0	0	0	0	0	0	0
541	Transmission		6	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	10	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		560	58	482	5	10	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	150
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		835	58	482	5	10	0	2	0	4	8	0	0	265
548	Admin & General		400	28	231	3	5	-	1	-	2	4	-	-	127
549	Total		$1,235	$86	$713	$8	$14	$0	$3	$0	$7	$12	$0	$0	$392
550	Total Labor Allocator		1.00000	0.06989	0.57720	0.00640	0.01154	0.00000	0.00268	0.00000	0.00533	0.00991	0.00000	0.00000	0.31705

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 1J
LIGHTING FACILITIES BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Lighting Facilities by Function (Present Revenue)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	597,319	-	-	-	-	-	-	-	-	-	-	597,319	-
3	Accum. Depreciation & Amort.	Line 163	(240,733)	-	-	-	-	-	-	-	-	-	-	(240,733)	-
4	Net Plant in Service		356,586	-	-	-	-	-	-	-	-	-	-	356,586	-
5	Construction Work in Progress	Line 207	664	-	-	-	-	-	-	-	-	-	-	664	-
6	Plant Held for Future Use	Line 217	31	-	-	-	-	-	-	-	-	-	-	31	-
7	Working Capital	Line 241	775	-	-	-	-	-	-	-	-	-	-	775	-
8	Total Rate Base		358,057	-	-	-	-	-	-	-	-	-	-	358,057	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	87,266	-	-	-	-	-	-	-	-	-	-	87,266	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		87,278	-	-	-	-	-	-	-	-	-	-	87,278	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	21,004	-	-	-	-	-	-	-	-	-	-	21,004	-
17	Depreciation	Line 432	25,612	-	-	-	-	-	-	-	-	-	-	25,612	-
18	Tax Other Than Income Tax	Line 440	4,950	-	-	-	-	-	-	-	-	-	-	4,950	-
19	Operating Expense before Tax		51,566	-	-	-	-	-	-	-	-	-	-	51,566	-
20	Income Tax Expense	Line 486	6,741	-	-	-	-	-	-	-	-	-	-	6,741	-
21	Total Operating Expense		58,307	-	-	-	-	-	-	-	-	-	-	58,307	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	28,971	-	-	-	-	-	-	-	-	-	-	28,971	-
25	Net Operating Income Required	Ln 8 x Ln 33	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	6,970	-	-	-	-	-	-	-	-	-	-	6,970	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	9,356	-	-	-	-	-	-	-	-	-	-	9,356	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	80,296	-	-	-	-	-	-	-	-	-	-	80,296	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	8.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.09%	0.00%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,429	-	-	-	-	-	-	-	-	-	-	16,429	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
87															
88	Other														
89	Labor		(53)	-	-	-	-	-	-	-	-	-	-	(53)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
96															
97	Total Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,775	-	-	-	-	-	-	-	-	-	-	7,775	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,775	0	0	0	0	0	0	0	0	0	0	7,775	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		17	-	-	-	-	-	-	-	-	-	-	17	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		17	0	0	0	0	0	0	0	0	0	0	17	0
162															
163	Total Accumulated Depreciation		240,733	0	0	0	0	0	0	0	0	0	0	240,733	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
179	Distribution Reserve		(232,940)	0	0	0	0	0	0	0	0	0	0	(232,940)	0

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
180	Distribution Net Plant		348,002	0	0	0	0	0	0	0	0	0	0	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
184	General & Intangible Reserve		(7,775)	0	0	0	0	0	0	0	0	0	0	(7,775)	0
185	General & Intangible Net Plant		8,654	0	0	0	0	0	0	0	0	0	0	8,654	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
189	Other Reserve		(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
190	Other Net Plant		(70)	0	0	0	0	0	0	0	0	0	0	(70)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
194	Total Reserve		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
195	Total Net Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		664	-	-	-	-	-	-	-	-	-	-	664	-
207	Total Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		31	-	-	-	-	-	-	-	-	-	-	31	-
217	Plant Held for Future Use Total		31	0	0	0	0	0	0	0	0	0	0	31	0
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,735)	-	-	-	-	-	-	-	-	-	-	(7,735)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,130	-	-	-	-	-	-	-	-	-	-	10,130	-
235	Retail 100%, Class = T&D		(9,158)	-	-	-	-	-	-	-	-	-	-	(9,158)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,538	-	-	-	-	-	-	-	-	-	-	7,538	-
241	Total Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
247	Accumulated Depreciation		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
248	Net Electric Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
249	Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
250	Plant Held for Future Use		31	0	0	0	0	0	0	0	0	0	0	31	0
251	Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
252	Total Rate Base		714,643	0	0	0	0	0	0	0	0	0	0	714,643	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Elec. & Lighting**	Sch. 8													
257	Present Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		87,266											87,266	
261	Retail Revenue		87,266	-	-	-	-	-	-	-	-	-	-	87,266	-
262	Wholesale Revenue														
263	Total Revenue from Sales of Electric & Lighting		87,266	0	0	0	0	0	0	0	0	0	0	87,266	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		73,567	-	-	-	-	-	-	-	-	-	-	73,567	-
268	Less Lighting Facilities		(73,567)											(73,567)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		17,533	0	0	0	0	0	0	0	0	0	0	17,533	0

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,067	-	-	-	-	-	-	-	-	-	-	3,067	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		404	-	-	-	-	-	-	-	-	-	-	404	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		(0)	-	-	-	-	-	-	-	-	-	-	(0)	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
354	Admin & General O&M		3,471	0	0	0	0	0	0	0	0	0	0	3,471	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		21,004	0	0	0	0	0	0	0	0	0	0	21,004	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)														
365	Total Adjusted O&M		21,004	-	-	-	-	-	-	-	-	-	-	21,004	-
366															
367	[redacted]														
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,136	-	-	-	-	-	-	-	-	-	-	1,136	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,136	0	0	0	0	0	0	0	0	0	0	1,136	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		17	-	-	-	-	-	-	-	-	-	-	17	-
425	Retail 100%, Class = T&D		74	-	-	-	-	-	-	-	-	-	-	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		91	0	0	0	0	0	0	0	0	0	0	91	0
431															
432	Total Depreciation Expense		25,612	0	0	0	0	0	0	0	0	0	0	25,612	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		296	-	-	-	-	-	-	-	-	-	-	296	-
438	Gross Total Plant		4,655	-	-	-	-	-	-	-	-	-	-	4,655	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,950	0	0	0	0	0	0	0	0	0	0	4,950	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	87,278	0	0	0	0	0	0	0	0	0	0	87,278	0
446	Total Oper. Exp. Before Tax	Line 19	51,566	0	0	0	0	0	0	0	0	0	0	51,566	0
447	Net Oper. Income (NOI) before Tax		35,711	0	0	0	0	0	0	0	0	0	0	35,711	0
448	Interest Expense	Line 8 x WACC	6,186	-	-	-	-	-	-	-	-	-	-	6,186	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	29,526	-	-	-	-	-	-	-	-	-	-	29,526	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	29,526	0	0	0	0	0	0	0	0	0	0	29,526	0
453	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
454	State Temporary Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
455	State Taxable Income	Ln 452:454	7,943	0	0	0	0	0	0	0	0	0	0	7,943	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	437	-	-	-	-	-	-	-	-	-	-	437	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,654	-	-	-	-	-	-	-	-	-	-	1,654	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	29,526	-	-	-	-	-	-	-	-	-	-	29,526	-
464	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
465	Fed Temporary Differences	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
466	State Income Tax Exp. (Cur.)	Line 457	(437)	-	-	-	-	-	-	-	-	-	-	(437)	-
467	Fed. Taxable Income	Ln 463:466	12,353	-	-	-	-	-	-	-	-	-	-	12,353	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	2,594	-	-	-	-	-	-	-	-	-	-	2,594	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	2,594	-	-	-	-	-	-	-	-	-	-	2,594	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(256)	-	-	-	-	-	-	-	-	-	-	(256)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
477	Total Federal Income Tax Exp.	Ln 471:476	5,546	-	-	-	-	-	-	-	-	-	-	5,546	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	3,031	-	-	-	-	-	-	-	-	-	-	3,031	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	4,589	-	-	-	-	-	-	-	-	-	-	4,589	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
485	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
486	Total Income Tax Expense	Ln 479:485	6,741	-	-	-	-	-	-	-	-	-	-	6,741	-
487															
488	Effective Tax Rate	Ln 479:481 /Ln449	25.77%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.77%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														

Line No.	Lighting Facilities by Function (Present Revenue)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
493	Interest Expense	Line 8 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
494	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
495	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
496	Amort of Excess ADIT	Sch. 13	(598)	-	-	-	-	-	-	-	-	-	-	(598)	-
497	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
498	Temporary Diff Federal	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
500	Base for FIT Computation	Ln 492:499	1,828	-	-	-	-	-	-	-	-	-	-	1,828	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	486	-	-	-	-	-	-	-	-	-	-	486	-
503	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
504	Amort of Excess ADIT	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
505	Total FIT before Adding Deferred	Ln 502:504	65	-	-	-	-	-	-	-	-	-	-	65	-
506	Total FIT - Deferred	Line 499	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
507	Total FIT - Current & Deferred	Ln 505:506	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
511	Interest Expense	Line 26 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
512	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
513	Temporary State Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
514	State Deferred Tax	Ln 513 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
515	Net FIT Allowable	Line 507	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
517	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
518	Base for SIT Computation	Ln 510:517	(1,317)	-	-	-	-	-	-	-	-	-	-	(1,317)	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	(77)	-	-	-	-	-	-	-	-	-	-	(77)	-
521	Total SIT - Deferred	Line 514	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
522	Total SIT - Current & Deferred	Ln 520:521	1,140	-	-	-	-	-	-	-	-	-	-	1,140	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
525	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

Line No.	(1) Lighting Facilities by Function (Present Revenue)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		2,977	-	-	-	-	-	-	-	-	-	-	2,977	-
543	Subtotal Prod, Trans and Dist		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
548	Admin & General		1,427	-	-	-	-	-	-	-	-	-	-	1,427	-
549	Total		$4,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,404	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base														
2	Electric Plant in Service	Line 97	26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
3	Accum. Depreciation & Amort.	Line 163	(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,946,258)	(343,770)	(19,767)	(1,463,266)	(10,919)	(203,488)	(11,141)	(240,733)
4	Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,656,126	920,163	49,859	4,005,881	32,941	544,982	23,672	356,586
5	Construction Work in Progress	Line 207	1,263,210	(589,188)	674,022	54,078	619,944	423,442	37,747	1,564	137,942	555	17,174	856	664
6	Plant Held for Future Use	Line 217	135,780	(94,072)	41,707	9,175	32,532	20,494	1,802	99	8,764	50	1,260	33	31
7	Working Capital	Line 241	464,225	221,232	685,457	52,664	632,793	443,939	37,975	2,904	126,962	900	17,094	2,243	775
8	Total Rate Base		21,741,805	(2,288,967)	19,452,839	1,577,360	17,875,478	11,544,001	997,686	54,427	4,279,550	34,446	580,509	26,803	358,057
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	4,991,749	(2,098,675)	2,893,074	56,838	2,836,236	1,827,864	156,791	9,572	659,668	5,555	92,206	6,669	77,910
12	Other Operating Revenue	Line 283	237,141	63,617	300,758	166,573	134,186	92,845	8,026	589	28,271	149	4,072	222	12
13	Total Revenue		5,228,890	(2,035,058)	3,193,832	223,411	2,970,421	1,920,709	164,817	10,161	687,940	5,704	96,277	6,891	77,922
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,488,644	(1,846,649)	641,994	21,918	620,076	409,984	34,081	2,775	128,600	1,289	19,457	2,905	20,985
17	Depreciation	Line 432	780,190	96,131	876,321	49,492	826,829	527,191	45,732	2,719	195,129	1,476	27,329	1,641	25,612
18	Tax Other Than Income Tax	Line 440	456,480	(246,509)	209,970	14,833	195,137	125,431	10,846	623	46,191	378	6,363	354	4,950
19	Operating Expense before Tax		3,725,313	(1,997,028)	1,728,285	86,244	1,642,042	1,062,606	90,659	6,116	369,920	3,144	53,150	4,900	51,547
20	Income Tax Expense	Line 486	281,719	(26,777)	254,942	24,915	230,028	148,787	12,856	700	55,065	443	7,458	344	4,374
21	Total Operating Expense		4,007,033	(2,023,805)	1,983,228	111,158	1,872,069	1,211,393	103,515	6,817	424,984	3,587	60,608	5,244	55,922
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
25	Net Operating Income Required	Ln 8 x Ln 33	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	-	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	4,991,749	(2,098,675)	2,893,074	56,838	2,836,236	1,827,864	156,791	9,572	659,668	5,555	92,206	6,669	77,910
31															
32	Rate of Return Earned	Ln 24 / Ln 8					6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
33	Rate of Return Requested	Sch. 14					6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35	Revenues @ Cost of Service	Ln 11					2,836,236	1,827,864	156,791	9,572	659,668	5,555	92,206	6,669	77,910
36	Increase/(Decrease) Justified	Ln 28					-	-	-	-	-	-	-	-	-
37	Percent Increase/(Decrease)	Ln 36 / Ln 35					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,740,018	(7,756)	6,732,262	174,837	6,557,425	3,963,177	358,691	22,558	1,891,620	10,820	293,642	16,918	-
43	Production Intermediate Demand		550,062	0	550,062	40,500	509,562	307,969	27,873	1,753	146,993	841	22,818	1,315	-
44	Production Peaking Demand		698,497	0	698,497	34,157	664,340	401,514	36,339	2,285	191,642	1,096	29,749	1,714	-
45	Production Solar Demand		1,697,137	0	1,697,137	44,072	1,653,064	999,079	90,423	5,687	476,860	2,728	74,024	4,265	-
46	Retail 100%, Removed		34,489	(34,489)	0	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,671,739	513,326	32,282	2,707,115	15,484	420,233	24,212	0
48	Production Plant Allocators						0.96967	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		86,305		86,305	2,241	84,063	50,806	4,598	289	24,250	139	3,764	217	-
52	Production Intermediate Demand		2,476		2,476	182	2,293	1,386	125	8	662	4	103	6	-
53	Production Peaking Demand		18,046		18,046	882	17,163	10,373	939	59	4,951	28	769	44	-
54	Production Solar Demand		1,434		1,434	37	1,397	844	76	5	403	2	63	4	-
55	Transmission		5,637,654	(276,082)	5,361,572	1,499,001	3,862,571	2,409,140	215,594	11,550	1,064,642	3,801	155,772	2,073	-
56	Distribution Primary		332		332	-	332	224	17	1	79	2	8	0	-
57	Transmission Plant Total		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,472,775	221,350	11,911	1,094,986	3,975	160,479	2,344	0
58	Transmission Plant Allocators						0.72536	0.62321	0.05579	0.00300	0.27597	0.00100	0.04045	0.00059	0.00000
59															
60	Total Prod and Trans Plant		15,466,449	(318,328)	15,148,121	1,795,910	13,352,211	8,144,513	734,676	44,194	3,802,101	19,459	580,712	26,556	0
61	Prod and Trans Plant Allocators						0.88144	0.60997	0.05502	0.00331	0.28475	0.00146	0.04349	0.00199	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		5,581,727	(802,353)	4,779,373	-	4,779,373	3,235,829	249,364	10,474	1,138,590	22,381	120,855	1,880	-
65	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,182,891	(68,002)	2,114,889	-	2,114,889	1,654,641	146,546	2,432	298,081	-	12,752	436	-
67	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		628,921	(81,300)	547,621	-	547,621	490,006	38,990	4,342	13,951	-	22	309	-
69	Distribution Metering		380,260	(400)	379,860	4,674	375,187	323,987	31,340	2,854	15,792	21	960	233	-
70	Lighting Facilities		581,543	(600)	580,943	-	580,943	-	-	-	-	-	-	-	580,943
71	Distribution IS Equipment		3,765	0	3,765	-	3,765	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
73	Distribution Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
74															
75	Total Trans and Dist Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,464	466,241	20,102	1,466,415	22,402	138,354	2,858	580,943
76	Total Trans and Dist Plant Allocators						0.99944	0.67896	0.05549	0.00239	0.17454	0.00267	0.01647	0.00034	0.06915
78	Total Prod, Trans and Dist Plant		19,079,309	(994,900)	18,084,409	298,240	17,786,170	11,376,202	979,568	52,384	4,173,530	37,886	558,587	27,070	580,943
79	Total Prod, Trans and Dist Plant Allocators						0.98351	0.63961	0.05507	0.00295	0.23465	0.00213	0.03141	0.00152	0.03266
80															
81	General & Intangible Plant														
82	Labor		1,007,202	(17,816)	989,387	31,866	957,520	646,704	55,358	4,472	198,455	2,005	29,490	4,608	16,429
83	Retail 100%, Class = # Bills		108,593		108,593	-	108,593	96,518	7,665	855	2,756	0	10	788	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
84	Retail 100%, Removed		0		0	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,115,795	(17,816)	1,097,979	31,866	1,066,113	743,222	63,023	5,327	201,211	2,005	29,499	5,396	16,429
86	General & Intangible Plant Allocators						0.97098	0.69713	0.05911	0.00500	0.18873	0.00188	0.02767	0.00506	0.01541
87															
88	Other														
89	Labor		694,647	(697,846)	(3,199)	(103)	(3,096)	(2,091)	(179)	(14)	(642)	(6)	(95)	(15)	(53)
90	Retail 100%, Class = # Bills		2,531	(110)	2,421	-	2,421	2,152	171	19	61	0	0	18	-
91	Retail 100%, Resid, Dem		0	10,125	10,125	-	10,125	10,125	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		0	0	0	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		28,136	(28,136)	0	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		(2,490)		(2,490)	(2,490)	-	-	-	-	-	-	-	-	-
94	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		722,824	(715,967)	6,857	(2,593)	9,450	10,186	(8)	5	(580)	(6)	(95)	3	(53)
96															
97	Total Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
98	Total Gross Electric Plant Allocators						0.92579	0.63963	0.05536	0.00305	0.23956	0.00192	0.03279	0.00152	0.02616
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,999,318	190,767	2,190,086	56,877	2,133,209	1,289,269	116,687	7,338	615,367	3,520	95,525	5,504	-
104	Production Intermediate Demand		195,944	47,723	243,667	17,941	225,726	136,424	12,347	776	65,115	372	10,108	582	-
105	Production Peaking Demand		407,102	4,566	411,668	20,131	391,537	236,637	21,417	1,347	112,947	646	17,533	1,010	-
106	Production Solar Demand		115,254	11,128	126,382	3,282	123,100	74,399	6,734	423	35,511	203	5,512	318	-
107	Retail 100%, Removed		4,910	(4,910)	0	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		64,833		64,833	1,684	63,150	38,166	3,454	217	18,217	104	2,828	163	-
110	Production Intermediate Demand		47,939		47,939	3,530	44,410	26,840	2,429	153	12,811	73	1,989	115	-
111	Production Peaking Demand		43,239		43,239	2,114	41,125	24,855	2,250	141	11,863	68	1,842	106	-
112	Production Solar Demand		594		594	15	579	350	32	2	167	1	26	1	-
113	Production Plant Total		2,879,134	249,274	3,128,408	105,573	3,022,835	1,826,941	165,349	10,399	871,997	4,988	135,363	7,799	0
114	Production Plant Allocators						0.96625	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,807		7,807	203	7,604	4,596	416	26	2,194	13	341	20	-
118	Production Intermediate Demand		1,279		1,279	94	1,185	716	65	4	342	2	53	3	-
119	Production Peaking Demand		1,256		1,256	61	1,194	722	65	4	344	2	53	3	-
120	Production Solar Demand		3		3	0	2	1	0	0	1	0	0	0	-
121	Transmission		894,307	(11,220)	883,088	246,896	636,192	396,802	35,510	1,902	175,354	626	25,657	341	-
122	Distribution Primary		40		40	-	40	27	2	0	10	0	1	0	-
123	Transmission Plant Total		904,691	(11,220)	893,472	247,254	646,218	402,864	36,058	1,937	178,244	643	26,105	367	0
124	Transmission Plant Allocators						0.72327	0.62342	0.05580	0.00300	0.27583	0.00099	0.04040	0.00057	0.00000
125															
126	Total Prod and Trans Plant		3,783,826	238,054	4,021,880	352,827	3,669,053	2,229,805	201,407	12,335	1,050,241	5,630	161,467	8,166	0
127	Prod and Trans Plant Allocators						0.91227	0.60773	0.05489	0.00336	0.28624	0.00153	0.04401	0.00223	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
128															
129	Distribution Plant														
130	Distribution Primary		961,641	(36,248)	925,393	-	925,393	626,529	48,283	2,028	220,456	4,333	23,400	364	-
131	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		637,375	(6,773)	630,602	-	630,602	493,369	43,696	725	88,880	-	3,802	130	-
133	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		235,181	(1,452)	233,730	-	233,730	209,139	16,641	1,853	5,954	-	10	132	-
135	Distribution Metering		77,075	(7)	77,068	948	76,120	65,732	6,358	579	3,204	4	195	47	-
136	Lighting Facilities		225,788	7,152	232,940	-	232,940	-	-	-	-	-	-	-	232,940
137	Distribution IS Equipment		626	0	626	-	626	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,137,686	(37,327)	2,100,359	948	2,099,411	1,394,769	114,978	5,185	318,495	4,338	28,033	673	232,940
139	Distribution Plant Allocators						0.99955	0.66436	0.05477	0.00247	0.15171	0.00207	0.01335	0.00032	0.11096
140															
141	Total Trans and Dist Plant		3,042,378	(48,547)	2,993,831	248,202	2,745,629	1,797,633	151,036	7,122	496,738	4,980	54,138	1,041	232,940
142	Total Trans and Dist Plant Allocators						0.91710	0.65473	0.05501	0.00259	0.18092	0.00181	0.01972	0.00038	0.08484
143															
144	Total Prod, Trans and Dist Plant		5,921,512	200,727	6,122,239	353,775	5,768,464	3,624,574	316,386	17,521	1,368,736	9,968	189,500	8,839	232,940
145	Total Prod, Trans and Dist Plant Allocators						0.94221	0.62834	0.05485	0.00304	0.23728	0.00173	0.03285	0.00153	0.04038
146															
147	General & Intangible Plant														
148	Labor		489,306	(21,062)	468,244	15,081	453,163	306,064	26,199	2,116	93,922	949	13,956	2,181	7,775
149	Retail 100%, Class = T&D		0		0	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991		15,991	-	15,991	14,213	1,129	126	406	0	1	116	-
151	General & Intangible Plant Total		505,297	(21,062)	484,235	15,081	469,153	320,276	27,328	2,242	94,328	949	13,958	2,297	7,775
152	General & Intangible Plant Allocators						0.96886	0.68267	0.05825	0.00478	0.20106	0.00202	0.02975	0.00490	0.01657
153															
154	Other														
155	Labor		1,009		1,009	33	977	660	56	5	202	2	30	5	17
156	Retail 100%, Class = # Bills		0	(2)	(2)	-	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	-
157	Retail 100%, Resid, Dem		0	750	750	-	750	750	-	-	-	-	-	-	-
158	Retail 100%, Removed		358,240	(358,240)	0	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		(475)	0	(475)	(475)	-	-	-	-	-	-	-	-	-
160	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		358,775	(357,492)	1,282	(442)	1,725	1,408	56	5	202	2	30	5	17
162															
163	Total Accumulated Depreciation		6,785,583	(177,827)	6,607,756	368,414	6,239,342	3,946,258	343,770	19,767	1,463,266	10,919	203,488	11,141	240,733
164	Total Accum Deprec Allocators						0.94425	0.63248	0.05510	0.00317	0.23452	0.00175	0.03261	0.00179	0.03858
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,720,203	(42,245)	9,677,958	293,566	9,384,392	5,671,739	513,326	32,282	2,707,115	15,484	420,233	24,212	0
169	Production Reserve		(2,879,134)	(249,274)	(3,128,408)	(105,573)	(3,022,835)	(1,826,941)	(165,349)	(10,399)	(871,997)	(4,988)	(135,363)	(7,799)	0
170	Production Net Plant		6,841,068	(291,519)	6,549,549	187,993	6,361,557	3,844,798	347,977	21,884	1,835,118	10,497	284,871	16,413	0
171	Production Net Plant Allocators						0.97130	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		5,746,246	(276,082)	5,470,164	1,502,344	3,967,820	2,472,775	221,350	11,911	1,094,986	3,975	160,479	2,344	0
174	Transmission Reserve		(904,691)	11,220	(893,472)	(247,254)	(646,218)	(402,864)	(36,058)	(1,937)	(178,244)	(643)	(26,105)	(367)	0
175	Transmission Net Plant		4,841,555	(264,863)	4,576,692	1,255,090	3,321,602	2,069,910	185,292	9,975	916,742	3,333	134,374	1,977	0
176	Transmission Net Plant Allocators						0.72576	0.62317	0.05578	0.00300	0.27599	0.00100	0.04045	0.00060	0.00000
177															
178	Distribution Gross Plant		9,359,107	(952,655)	8,406,451	4,674	8,401,778	5,704,463	466,241	20,102	1,466,414	22,402	138,354	2,858	580,943
179	Distribution Reserve		(2,137,686)	37,327	(2,100,359)	(948)	(2,099,411)	(1,394,769)	(114,978)	(5,185)	(318,495)	(4,338)	(28,033)	(673)	(232,940)
180	Distribution Net Plant		7,221,420	(915,328)	6,306,092	3,725	6,302,366	4,309,695	351,263	14,916	1,147,920	18,064	110,321	2,185	348,002
181	Distribution Net Plant Allocators						0.99941	0.68382	0.05574	0.00237	0.18214	0.00287	0.01750	0.00035	0.05522
182															
183	General & Intangible Gross Plant		1,115,795	(17,816)	1,097,979	31,866	1,066,113	743,222	63,023	5,327	201,211	2,005	29,499	5,396	16,429
184	General & Intangible Reserve		(505,297)	21,062	(484,235)	(15,081)	(469,153)	(320,276)	(27,328)	(2,242)	(94,328)	(949)	(13,958)	(2,297)	(7,775)
185	General & Intangible Net Plant		610,498	3,246	613,745	16,785	596,959	422,946	35,695	3,085	106,883	1,056	15,541	3,099	8,654
186	General & Intangible Net Plant Allocators						0.97265	0.70850	0.05980	0.00517	0.17905	0.00177	0.02603	0.00519	0.01450
187															
188	Other Gross Plant		722,824	(715,967)	6,857	(2,593)	9,450	10,186	(8)	5	(580)	(6)	(95)	3	(53)
189	Other Reserve		(358,775)	357,492	(1,282)	442	(1,725)	(1,408)	(56)	(5)	(202)	(2)	(30)	(5)	(17)
190	Other Net Plant		364,049	(358,474)	5,575	(2,150)	7,725	8,778	(64)	0	(783)	(9)	(125)	(2)	(70)
191	Other Net Plant Allocators						1.38571	1.13628	(0.00834)	0.00001	(0.10132)	(0.00110)	(0.01621)	(0.00026)	(0.00905)
192															
193	Total Gross Plant		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
194	Total Reserve		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,946,258)	(343,770)	(19,767)	(1,463,266)	(10,919)	(203,488)	(11,141)	(240,733)
195	Total Net Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,656,126	920,163	49,859	4,005,881	32,941	544,982	23,672	356,586
196	Total Net Plant Allocators						0.91904	0.64231	0.05546	0.00301	0.24146	0.00199	0.03285	0.00143	0.02149
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,613	0	2,613	68	2,545	1,538	139	9	734	4	114	7	-
201	Production Intermediate Demand		443	0	443	33	410	248	22	1	118	1	18	1	-
202	Production Peaking Demand		613	0	613	30	583	352	32	2	168	1	26	2	-
203	Production Solar Demand		216,806	0	216,806	5,630	211,176	127,631	11,551	726	60,918	348	9,456	545	-
204	Transmission		715,026	(546,813)	168,213	47,029	121,184	75,584	6,764	362	33,402	119	4,887	65	-
205	Distribution Secondary		287,443	(42,112)	245,332	-	245,332	191,942	17,000	282	34,578	-	1,479	51	-
206	Labor		40,267	(264)	40,003	1,288	38,715	26,148	2,238	181	8,024	81	1,192	186	664
207	Total Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	423,442	37,747	1,564	137,942	555	17,174	856	664
208	Total Construction Work in Progress Allocator						0.91977	0.68303	0.06089	0.00252	0.22251	0.00089	0.02770	0.00138	0.00107
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		96,594	(94,072)	2,522	65	2,457	1,485	134	8	709	4	110	6	-
213	Production Peaking Demand		1,710	0	1,710	84	1,626	983	89	6	469	3	73	4	-
214	Transmission		32,072	0	32,072	8,967	23,105	14,411	1,290	69	6,369	23	932	12	-
215	Distribution Primary		3,562	0	3,562	-	3,562	2,411	186	8	848	17	90	1	-
216	Labor		1,841	0	1,841	59	1,782	1,204	103	8	369	4	55	9	31
217	Plant Held for Future Use Total		135,780	(94,072)	41,707	9,175	32,532	20,494	1,802	99	8,764	50	1,260	33	31

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Retail by Class (Revenue = COS)**	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
218	Plant Held for Future Use Allocator						0.78001	0.62996	0.05539	0.00305	0.26940	0.00153	0.03872	0.00101	0.00094
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		47,814	0	47,814	1,242	46,573	28,147	2,548	160	13,435	77	2,086	120	-
223	Production Base Energy		39,559	0	39,559	453	39,106	21,366	2,009	187	12,788	142	2,273	341	-
224	Production Intermediate Energy		0	0	0	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		86,754	0	86,754	1,843	84,911	46,393	4,363	406	27,766	309	4,935	739	-
226	Production Solar Demand		(327)	0	(327)	(8)	(319)	(193)	(17)	(1)	(92)	(1)	(14)	(1)	-
227	Energy Avg Rate Sales		5,133	(5,133)	0	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		0	0	0	-	-	-	-	-	-	-	-	-	-
229	Labor		(394,777)	394,777	0	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(388,573)	152,197	(236,376)	(8,071)	(228,305)	(150,980)	(12,564)	(1,021)	(47,306)	(475)	(7,150)	(1,073)	(7,735)
231	EV C&I		0	5,091	5,091	-	5,091	-	-	-	5,091	-	-	-	-
232	Retail 100%, Class = # Bills		208,754	(3,781)	204,972	-	204,972	182,181	14,468	1,614	5,203	0	18	1,488	-
233	Retail 100%, Class = Prod		(194,505)	18,923	(175,581)	-	(175,581)	(106,118)	(9,604)	(604)	(50,650)	(290)	(7,863)	(453)	-
234	Retail 100%, Class = Net Plant		463,591	7,721	471,311	-	471,311	302,730	26,141	1,416	113,803	936	15,482	672	10,130
235	Retail 100%, Class = T&D		(130,835)	(1,611)	(132,446)	-	(132,446)	(89,925)	(7,350)	(317)	(23,117)	(353)	(2,181)	(45)	(9,158)
236	Retail 100%, Class = Metering		24,317	0	24,317	-	24,317	20,998	2,031	185	1,024	1	62	15	-
237	Retail 100%, Resid, Dem		5,062	0	5,062	-	5,062	5,062	-	-	-	-	-	-	-
238	Retail 100%, Removed		346,950	(346,950)	(0)	-	(0)	-	-	-	-	-	-	-	-
239	Wholesale 100%		34,115	0	34,115	34,115	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		311,192	0	311,192	23,092	288,100	184,276	15,950	879	69,018	553	9,445	439	7,538
241	Total Working Capital		464,225	221,232	685,457	52,664	632,793	443,939	37,975	2,904	126,962	900	17,094	2,243	775
242	Total Working Capital Allocator						0.92317	0.70156	0.06001	0.00459	0.20064	0.00142	0.02701	0.00354	0.00123
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		26,664,174	(2,004,765)	24,659,409	1,829,857	22,829,552	14,602,384	1,263,932	69,627	5,469,147	43,860	748,470	34,813	597,319
247	Accumulated Depreciation		(6,785,583)	177,827	(6,607,756)	(368,414)	(6,239,342)	(3,946,258)	(343,770)	(19,767)	(1,463,266)	(10,919)	(203,488)	(11,141)	(240,733)
248	Net Electric Plant in Service		19,878,591	(1,826,938)	18,051,653	1,461,443	16,590,210	10,656,126	920,163	49,859	4,005,881	32,941	544,982	23,672	356,586
249	Construction Work in Progress		1,263,210	(589,188)	674,022	54,078	619,944	423,442	37,747	1,564	137,942	555	17,174	856	664
250	Plant Held for Future Use		135,780	(94,072)	41,707	9,175	32,532	20,494	1,802	99	8,764	50	1,260	33	31
251	Working Capital		464,225	221,232	685,457	52,664	632,793	443,939	37,975	2,904	126,962	900	17,094	2,243	775
252	Total Rate Base		41,620,396	(4,115,905)	37,504,492	3,038,803	34,465,688	22,200,127	1,917,849	104,286	8,285,430	67,387	1,125,491	50,475	714,643
253	Total Rate Base Allocator						0.91897	0.64412	0.05565	0.00303	0.24040	0.00196	0.03266	0.00146	0.02073
254															
255															
256	**Revenue from Sales of Electric & Lightin**	Sch. 8													
257	Retail Sales of Electric		4,811,970	(2,101,020)	2,710,951	-	2,710,951	1,799,819	154,328	9,417	645,163	5,481	90,189	6,553	-
258	Clean Energy Connect		45,030	-	45,030	-	45,030	27,215	2,463	155	12,990	74	2,016	116	-
259	EV Revenues		-	2,344	2,344	-	2,344	829	-	-	1,515	-	-	-	-
260	Lighting Facilities Revenue		77,910	-	77,910	-	77,910	-	-	-	-	-	-	-	77,910
261	Retail Revenue		4,934,911	(2,098,675)	2,836,236	-	2,836,236	1,827,864	156,791	9,572	659,668	5,555	92,206	6,669	77,910
262	Wholesale Revenue		56,838	-	56,838	56,838	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		4,991,749	(2,098,675)	2,893,074	56,838	2,836,236	1,827,864	156,791	9,572	659,668	5,555	92,206	6,669	77,910
264	Total Retail Sales of Electric & Lighting Allocator						0.98035	0.66391	0.05693	0.00347	0.23798	0.00202	0.03327	0.00242	-
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		4,947,171	(2,008,281)	2,938,890	198,497	2,740,393	1,771,923	151,961	9,461	632,875	5,260	88,819	6,547	73,548
268	Less Lighting Facilities		(73,548)		(73,548)		(73,548)								(73,548)
269	Return & Pretax Op Exp net of Lighting Fac.		4,873,623	(2,008,281)	2,865,342	198,497	2,666,845	1,771,923	151,961	9,461	632,875	5,260	88,819	6,547	-
270	Function Allocator for Electric Revenue						1.00000	0.66443	0.05698	0.00355	0.23731	0.00197	0.03330	0.00246	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		22,045	0	22,045	6,163	15,881	9,905	886	47	4,377	16	640	9	-
275	Distribution Primary		2,090	0	2,090	-	2,090	1,415	109	5	498	10	53	1	-
276	Distribution Secondary		7,364	0	7,364	-	7,364	5,761	510	8	1,038	-	44	2	-
277	Distribution Service		44,658	(10,383)	34,275	-	34,275	30,669	2,440	272	873	-	1	19	-
278	Lighting Facilities		0	0	0	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		0	0	0	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		0	74,000	74,000	-	74,000	44,724	4,048	255	21,347	122	3,314	191	-
281	Wholesale 100%		160,359	0	160,359	160,359	-	-	-	-	-	-	-	-	-
282	Rate Base		627	0	627	51	576	371	32	2	138	1	19	1	12
283	Total Other Revenue		237,141	63,617	300,758	166,573	134,186	92,845	8,026	589	28,271	149	4,072	222	12
284	Total Other Revenue Allocator						0.44616	0.69192	0.05981	0.00439	0.21069	0.00111	0.03034	0.00165	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		23,125		23,125		22,524	13,613	1,232	77	6,498	37	1,009	58	-
290	Production Intermediate Demand		4,518		4,518		4,186	2,530	229	14	1,207	7	187	11	-
291	Production Peaking Demand		6,576		6,576		6,255	3,780	342	22	1,804	10	280	16	-
292	Production Solar Demand		8,495		8,495		8,275	5,001	453	28	2,387	14	371	21	-
293	Production Demand O&M Subtotal		42,715	0	42,715	0	41,239	24,924	2,256	142	11,896	68	1,847	106	0
294	Production Demand O&M Allocators						0.96546	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
295															
296	Production Energy														
297	Production Base Energy		108,887		108,887		107,640	58,812	5,531	514	35,198	392	6,256	937	-
298	Production Intermediate Energy		12,105		12,105		11,393	6,225	585	54	3,726	41	662	99	-
299	Production Peaking Energy		27,932		27,932		27,339	14,937	1,405	131	8,940	99	1,589	238	-
300	Production Solar Energy		10,007		10,007		9,892	5,405	508	47	3,235	36	575	86	-
301	Production Energy O&M Subtotal		158,931	0	158,931	0	156,265	85,379	8,029	747	51,099	568	9,083	1,361	0
302	Production Energy O&M Allocators						0.98323	0.54637	0.05138	0.00478	0.32700	0.00364	0.05812	0.00871	0.00000
303															
304	Production O&M Total		201,646	0	201,646	0	197,504	110,303	10,285	888	62,995	636	10,929	1,467	0
305	Production O&M Total Allocators						0.97946	0.55848	0.05207	0.00450	0.31896	0.00322	0.05534	0.00743	0.00000
306															
307	Transmission														

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		353		353	9	344	208	19	1	99	1	15	1	-
309	Production Intermediate Demand		29		29	2	27	16	1	0	8	0	1	0	-
310	Production Peaking Demand		36		36	2	34	21	2	0	10	0	2	0	-
311	Production Solar Demand		86		86	2	83	50	5	0	24	0	4	0	-
312	Transmission		36,911		36,911	10,320	26,591	16,585	1,484	80	7,329	26	1,072	14	-
313	Transmission O&M Total		37,415	0	37,415	10,335	27,080	16,881	1,511	81	7,470	27	1,094	16	0
314	Transmission O&M Allocators						0.72377	0.62337	0.05580	0.00300	0.27586	0.00100	0.04041	0.00057	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744		47,744	-	47,744	32,324	2,491	105	11,374	224	1,207	19	-
318	Distribution Secondary		21,790		21,790	-	21,790	17,048	1,510	25	3,071	-	131	4	-
319	Distribution Service		17,091		17,091	-	17,091	15,293	1,217	136	435	-	1	10	-
320	Distribution Metering		2,819		2,819	35	2,784	2,404	233	21	117	0	7	2	-
321	Lighting Facilities		17,533		17,533	-	17,533	-	-	-	-	-	-	-	17,533
322	Distribution IS Equipment		29		29	-	29	-	-	-	-	-	29	-	-
323	Distribution O&M Total		107,005	0	107,005	35	106,970	67,070	5,450	286	14,998	224	1,375	35	17,533
324	Distribution O&M Allocators						0.99968	0.62699	0.05095	0.00268	0.14020	0.00209	0.01285	0.00032	0.16391
325															
326	Customer Accounting														
327	Distribution Service		10,495		10,495		10,495	9,391	747	83	267	-	0	6	-
328	Meter Reading		2,015		2,015		2,015	1,791	142	16	51	0	0	15	-
329	Customer Records		19,773		19,773		19,770	17,572	1,396	156	502	0	2	143	-
330	Customer Billing		13,377		13,377		13,159	11,696	929	104	334	0	1	96	-
331	Retail 100%, Class = # Bills		9,800		9,800		9,800	8,710	692	77	249	0	1	71	-
332	Customer Accounting O&M		55,461	0	55,461	0	55,240	49,161	3,906	436	1,403	0	4	331	0
333	Customer Accounting O&M Allocators						0.99602	0.88994	0.07070	0.00789	0.02540	0.00000	0.00008	0.00599	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109		2,109		2,109	1,874	149	17	54	0	0	15	-
337	Customer Serv & Info. O&M		2,109	0	2,109	0	2,109	1,874	149	17	54	0	0	15	0
338	Customer Serv & Info. O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989		10,989		10,989	9,767	776	87	279	0	1	80	-
342	Sales O&M		10,989	0	10,989	0	10,989	9,767	776	87	279	0	1	80	0
343	Sales O&M Allocators						1.00000	0.88881	0.07059	0.00788	0.02538	0.00000	0.00009	0.00726	0.00000
344															
345	Admin and General														
346	Labor		204,029	(19,325)	184,704		178,755	120,730	10,335	835	37,049	374	5,505	860	3,067
347	Distribution Primary		0	0	0		-	-	-	-	-	-	-	-	-
348	Gross Total Plant		16,679	0	16,679		15,442	9,877	855	47	3,699	30	506	24	404
349	EV O&M		0	2,063	2,063		2,063	1,852	-	-	210	-	-	-	-
350	Retail 100%, Class = # Bills		5,546	6,529	12,075		12,075	10,732	852	95	306	0	1	88	-
351	Retail 100%, Class = T&D		(0)	0	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
352	Retail 100%, Resid, Cust		0	11,750	11,750		11,750	11,750	-	-	-	-	-	-	-
353	Retail 100%, Removed		0	0	0		-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		226,254	1,016	227,270	0	220,084	154,941	12,042	977	41,265	404	6,013	971	3,471
355	Admin & General O&M Allocators						0.96838	0.70401	0.05471	0.00444	0.18750	0.00184	0.02732	0.00441	0.01577
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		1,847,666	(1,847,666)	0		-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		1,847,666	(1,847,666)	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,488,544	(1,846,649)	641,894	10,370	619,976	409,996	34,118	2,772	128,463	1,291	19,417	2,915	21,004
362	Total O&M Allocators						0.96585	0.66131	0.05503	0.00447	0.20721	0.00208	0.03132	0.00470	0.03388
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		100		100		100	(12)	(37)	3	136	(2)	40	(9)	(19)
365	Total Adjusted O&M		2,488,644	(1,846,649)	641,994	10,370	620,076	409,984	34,081	2,775	128,600	1,289	19,457	2,905	20,985
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		172,469	121,596	294,065	7,637	286,428	173,112	15,668	985	82,626	473	12,826	739	-
371	Production Intermediate Demand		12,032	31,426	43,458	3,200	40,258	24,331	2,202	138	11,613	66	1,803	104	-
372	Production Peaking Demand		17,932	2,008	19,940	975	18,965	11,462	1,037	65	5,471	31	849	49	-
373	Production Solar Demand		56,445	301	56,746	1,474	55,272	33,406	3,023	190	15,944	91	2,475	143	-
374	Production Base Demand		2,047		2,047	53	1,994	1,205	109	7	575	3	89	5	-
375	Production Intermediate Demand		1,035		1,035	76	959	580	52	3	277	2	43	2	-
376	Production Peaking Demand		763		763	37	725	438	40	2	209	1	32	2	-
377	Production Solar Demand		0		0	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		775	(775)	0	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		263,498	154,556	418,054	13,452	404,602	244,534	22,132	1,392	116,716	668	18,118	1,044	0
380	Production Plant Allocators						0.96782	0.60438	0.05470	0.00344	0.28847	0.00165	0.04478	0.00258	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,562		1,562	41	1,521	919	83	5	439	3	68	4	-
384	Production Intermediate Demand		45		45	3	42	25	2	0	12	0	2	0	-
385	Production Peaking Demand		327		327	16	311	188	17	1	90	1	14	1	-
386	Production Solar Demand		26		26	1	25	15	1	0	7	0	1	0	-
387	Transmission		130,582	(10,685)	119,897	33,521	86,376	53,874	4,821	258	23,808	85	3,483	46	-
388	Distribution Primary		6		6	-	6	4	0	0	1	0	0	0	-
389	Transmission Plant Total		132,547	(10,685)	121,862	33,582	88,281	55,026	4,925	265	24,357	88	3,569	51	0
390	Transmission Plant Allocators						0.72443	0.62330	0.05579	0.00300	0.27590	0.00100	0.04042	0.00058	0.00000
391															
392	Total Prod and Trans Plant		396,045	143,871	539,917	47,034	492,883	299,559	27,057	1,657	141,073	756	21,687	1,095	0
393	Prod and Trans Plant Allocators						0.91289	0.60777	0.05490	0.00336	0.28622	0.00153	0.04400	0.00222	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		156,279	(33,320)	122,958	-	122,958	83,248	6,415	269	29,292	576	3,109	48	-
397	Distribution Primary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		67,117	(3,935)	63,183	-	63,183	49,433	4,378	73	8,905	-	381	13	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		0	0	0	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		15,378	(2,904)	12,474	-	12,474	11,162	888	99	318	-	1	7	-
401	Distribution Metering		19,895	(14)	19,881	245	19,636	16,956	1,640	149	827	1	50	12	-
402	Lighting Facilities		19,512	4,873	24,385	-	24,385	-	-	-	-	-	-	-	24,385
403	Distribution IS Equipment		0	0	0	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		278,180	(35,299)	242,880	245	242,636	160,799	13,322	590	39,342	577	3,541	81	24,385
405	Distribution Plant Allocators						0.99899	0.66272	0.05490	0.00243	0.16214	0.00238	0.01459	0.00033	0.10050
406															
407	Total Trans and Dist Plant		410,727	(45,984)	364,743	33,826	330,917	215,824	18,247	855	63,699	665	7,110	132	24,385
408	Total Trans and Dist Plant Allocators						0.90726	0.65220	0.05514	0.00258	0.19249	0.00201	0.02148	0.00040	0.07369
409															
410	Total Prod, Trans and Dist Plant		674,225	108,572	782,797	47,278	735,519	460,358	40,379	2,247	180,414	1,333	25,228	1,176	24,385
411	Total Prod, Trans and Dist Plant Allocators						0.93960	0.62590	0.05490	0.00306	0.24529	0.00181	0.03430	0.00160	0.03315
412															
413	General & Intangible Plant														
414	Labor		70,604	(2,186)	68,418	2,204	66,214	44,721	3,828	309	13,723	139	2,039	319	1,136
415	Retail 100%, Class = # Bills		7,139		7,139	-	7,139	6,345	504	56	181	0	1	52	-
416	Retail 100%, Class = Net Plant		0		0	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		77,743	(2,186)	75,556	2,204	73,353	51,066	4,332	365	13,905	139	2,040	370	1,136
418	General & Intangible Plant Allocators						0.97083	0.69616	0.05906	0.00498	0.18956	0.00189	0.02781	0.00505	0.01549
419															
420	Other														
421	Labor		0		0	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,584	1,123	12,707	-	12,707	11,294	897	100	323	0	1	92	-
423	Retail 100%, Resid, Dem		2,025	984	3,009	-	3,009	3,009	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		0	780	780	-	780	501	43	2	188	2	26	1	17
425	Retail 100%, Class = T&D		0	1,074	1,074	-	1,074	729	60	3	187	3	18	0	74
426	Retail 100%, Removed		14,217	(14,217)	0	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		0	0	0	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		0		0	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		397		397	10	386	234	21	1	111	1	17	1	-
430	Other Plant Total		28,222	(10,255)	17,967	10	17,957	15,767	1,021	106	810	5	62	95	91
431															
432	Total Depreciation Expense		780,190	96,131	876,321	49,492	826,829	527,191	45,732	2,719	195,129	1,476	27,329	1,641	25,612
433	Total Depreciation Expense Allocators						0.94352	0.63761	0.05531	0.00329	0.23600	0.00179	0.03305	0.00198	0.03098
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,807	0	17,807	574	17,234	11,640	996	80	3,572	36	531	83	296
438	Gross Total Plant		199,661	(7,498)	192,163	14,259	177,903	113,792	9,849	543	42,619	342	5,833	271	4,655
439	Retail 100%, Removed		239,011	(239,011)	0	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		456,480	(246,509)	209,970	14,833	195,137	125,431	10,846	623	46,191	378	6,363	354	4,950
441	Total Taxes Other Allocator						0.92936	0.64279	0.05558	0.00319	0.23671	0.00194	0.03261	0.00182	0.02537
442															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,228,890	(2,035,058)	3,193,832	223,411	2,970,421	1,920,709	164,817	10,161	687,940	5,704	96,277	6,891	77,922
446	Total Oper. Exp. Before Tax	Line 19	3,725,313	(1,997,028)	1,728,285	86,244	1,642,042	1,062,606	90,659	6,116	369,920	3,144	53,150	4,900	51,547
447	Net Oper. Income (NOI) before Tax		1,503,577	(38,030)	1,465,547	137,168	1,328,379	858,103	74,158	4,044	318,020	2,560	43,128	1,991	26,375
448	Interest Expense	Line 8 x WACC	342,735	(6,675)	336,059	27,250	308,809	199,429	17,236	940	73,932	595	10,029	463	6,186
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,160,842	(31,354)	1,129,488	109,918	1,019,570	658,674	56,922	3,104	244,088	1,965	33,099	1,528	20,189
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,160,842	(31,354)	1,129,488	109,918	1,019,570	658,674	56,922	3,104	244,088	1,965	33,099	1,528	20,189
453	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
454	State Temporary Differences	Sch. 13	(913,299)		(913,299)	(67,772)	(845,528)	(540,822)	(46,812)	(2,579)	(202,558)	(1,624)	(27,721)	(1,289)	(22,123)
455	State Taxable Income	Ln 452:454	269,821	(31,354)	238,466	43,800	194,667	131,044	11,253	588	46,471	380	6,054	270	(1,394)
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	14,840	(1,724)	13,116	2,409	10,707	7,207	619	32	2,556	21	333	15	(77)
458	State Income Tax (Def.)	Ln 454 x Ln 456	50,231		50,231	3,727	46,504	29,745	2,575	142	11,141	89	1,525	71	1,217
459	State Portion of Direct Adjs.	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Total State Income Tax Exp.	Ln 457:459	65,072	(1,724)	63,347	6,136	57,211	36,953	3,194	174	13,697	110	1,858	86	1,140
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,160,842	(31,354)	1,129,488	109,918	1,019,570	658,674	56,922	3,104	244,088	1,965	33,099	1,528	20,189
464	Fed & St Permanent Differences	Sch. 13	22,278		22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
465	Fed Temporary Differences	Sch. 13	(713,180)		(713,180)	(52,922)	(660,259)	(422,319)	(36,554)	(2,014)	(158,174)	(1,268)	(21,647)	(1,007)	(17,275)
466	State Income Tax Exp. (Cur.)	Line 457	(14,840)	1,724	(13,116)	(2,409)	(10,707)	(7,207)	(619)	(32)	(2,556)	(21)	(333)	(15)	77
467	Fed. Taxable Income	Ln 463:466	455,100	(29,630)	425,470	56,240	369,229	242,340	20,891	1,121	88,299	715	11,795	538	3,530
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	95,571	(6,222)	89,349	11,811	77,538	50,891	4,387	235	18,543	150	2,477	113	741
470	Current NOL Adjustment	Sch. 13	-	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	95,571	(6,222)	89,349	11,811	77,538	50,891	4,387	235	18,543	150	2,477	113	741
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	149,768	-	149,768	11,114	138,654	88,687	7,676	423	33,217	266	4,546	211	3,628
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(10,549)	-	(10,549)	(783)	(9,766)	(6,246)	(541)	(30)	(2,340)	(19)	(320)	(15)	(256)
474	Federal Income Tax (ITC)	Sch. 13	-		-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(17,713)		(17,713)	(2,028)	(15,685)	(10,032)	(868)	(48)	(3,758)	(30)	(514)	(24)	(410)
477	Total Federal Income Tax Exp.	Ln 471:476	216,648	(6,222)	210,426	20,081	190,344	123,045	10,632	579	45,567	367	6,175	285	3,693
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	110,411	(7,947)	102,464	14,219	88,245	58,099	5,006	268	21,099	171	2,810	128	665
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	189,451	-	189,451	14,058	175,393	112,186	9,710	535	42,018	337	5,750	267	4,589
481	Total Direct Adjs.	Ln 459 + Ln 475	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,032)	(868)	(48)	(3,758)	(30)	(514)	(24)	(410)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,577)	(396)	(22)	(1,714)	(14)	(235)	(11)	(187)
485	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
486	Total Income Tax Expense	Ln 479:485	281,719	(26,777)	254,942	24,915	230,028	148,787	12,856	700	55,065	443	7,458	344	4,374
487			-												

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	Retail by Class (Revenue = COS)	Ref.	Total System per Books	Total System Adjs	Total System Adjusted (3) + (4)	Non-Retail	Total Retail Adjusted (5) - (6)	Residential	Gen Service Non Demand	Gen Service 100% L.F.	Gen Service Demand	Gen Service Curtailable	Gen Service Interruptible	Lighting Energy	Lighting Facilities
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.79%	25.35%	25.81%	25.70%	25.82%	25.81%	25.81%	25.82%	25.82%	25.82%	25.82%	25.83%	25.97%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
493	Interest Expense	Line 8 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(199,429)	(17,236)	(940)	(73,932)	(595)	(10,029)	(463)	(6,186)
494	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
495	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
496	Amort of Excess ADIT	Sch. 13	(17,713)	(7,496)	(25,209)	(2,369)	(22,841)	(14,609)	(1,265)	(70)	(5,472)	(44)	(749)	(35)	(598)
497	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
498	Temporary Diff Federal	Sch. 13	(713,180)	-	(713,180)	(52,922)	(660,259)	(422,319)	(36,554)	(2,014)	(158,174)	(1,268)	(21,647)	(1,007)	(17,275)
499	Deferred Tax Federal	Ln 498 x Ln 468	149,768	-	149,768	11,114	138,654	88,687	7,676	423	33,217	266	4,546	211	3,628
500	Base for FIT Computation	Ln 492:499	319,846	(23,408)	296,438	41,485	254,953	167,950	14,470	774	60,955	494	8,114	369	1,828
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	85,022	(6,222)	78,800	11,028	67,772	44,645	3,846	206	16,203	131	2,157	98	486
503	Federal Portion of Direct Adjs.	Sch. 13	(429)	-	(429)	(32)	(397)	(254)	(22)	(1)	(95)	(1)	(13)	(1)	(10)
504	Amort of Excess ADIT	Sch. 13	(17,713)	-	(17,713)	(2,028)	(15,685)	(10,032)	(868)	(48)	(3,758)	(30)	(514)	(24)	(410)
505	Total FIT before Adding Deferred	Ln 502:504	66,880	(6,222)	60,658	8,968	51,690	34,358	2,956	157	12,350	101	1,630	73	65
506	Total FIT - Deferred	Line 499	149,768	-	149,768	11,114	138,654	88,687	7,676	423	33,217	266	4,546	211	3,628
507	Total FIT - Current & Deferred	Ln 505:506	216,648	(6,222)	210,426	20,081	190,344	123,045	10,632	579	45,567	367	6,175	285	3,693
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,221,857	(11,253)	1,210,605	112,253	1,098,352	709,317	61,302	3,344	262,955	2,116	35,669	1,647	22,001
511	Interest Expense	Line 26 x WACC	(342,735)	6,675	(336,059)	(27,250)	(308,809)	(199,429)	(17,236)	(940)	(73,932)	(595)	(10,029)	(463)	(6,186)
512	Permanent Diff Fed & State	Sch. 13	22,278	-	22,278	1,653	20,625	13,192	1,142	63	4,941	40	676	31	540
513	Temporary State Differences	Sch. 13	(913,299)	-	(913,299)	(67,772)	(845,528)	(540,822)	(46,812)	(2,579)	(202,558)	(1,624)	(27,721)	(1,289)	(22,123)
514	State Deferred Tax	Ln 513 x Ln 456	50,231	-	50,231	3,727	46,504	29,745	2,575	142	11,141	89	1,525	71	1,217
515	Net FIT Allowable	Line 507	216,648	(6,222)	210,426	20,081	190,344	123,045	10,632	579	45,567	367	6,175	285	3,693
516	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,577)	(396)	(22)	(1,714)	(14)	(235)	(11)	(187)
517	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
518	Base for SIT Computation	Ln 510:517	254,981	(29,630)	225,351	41,391	183,960	123,837	10,634	556	43,915	359	5,721	255	(1,317)
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	14,840	(1,724)	13,116	2,409	10,707	7,207	619	32	2,556	21	333	15	(77)
521	Total SIT - Deferred	Line 514	50,231	-	50,231	3,727	46,504	29,745	2,575	142	11,141	89	1,525	71	1,217
522	Total SIT - Current & Deferred	Ln 520:521	65,072	(1,724)	63,347	6,136	57,211	36,953	3,194	174	13,697	110	1,858	86	1,140
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	-	(7,496)	(7,496)	(341)	(7,156)	(4,577)	(396)	(22)	(1,714)	(14)	(235)	(11)	(187)
525	Parent Debt Tax Adjustment	Sch. 13	-	(11,334)	(11,334)	(962)	(10,372)	(6,634)	(574)	(32)	(2,485)	(20)	(340)	(16)	(271)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	281,719	(26,777)	254,942	24,915	230,028	148,787	12,856	700	55,065	443	7,458	344	4,374
528	Total Income Tax Allocator						0.90227	0.64682	0.05589	0.00304	0.23938	0.00193	0.03242	0.00150	0.01902
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2A
RETAIL BY RATE CLASS - REVENUE EQUALS COST OF SERVICE

Line No.	(1) Retail by Class (Revenue = COS)	(2) Ref.	(3) Total System per Books	(4) Total System Adjs	(5) Total System Adjusted (3) + (4)	(6) Non-Retail	(7) Total Retail Adjusted (5) - (6)	(8) Residential	(9) Gen Service Non Demand	(10) Gen Service 100% L.F.	(11) Gen Service Demand	(12) Gen Service Curtailable	(13) Gen Service Interruptible	(14) Lighting Energy	(15) Lighting Facilities
530															
531	**Labor Allocator**														
532	Production Base Demand				$15,226	0.97403	14,830	8,963	811	51	4,278	24	664	38	-
533	Production Intermediate Demand				3,315	0.92637	3,071	1,856	168	11	886	5	138	8	-
534	Production Peaking Demand				3,698	0.95110	3,517	2,125	192	12	1,014	6	157	9	-
535	Production Solar Demand				1,070	0.97403	1,043	630	57	4	301	2	47	3	-
536	Production Base Energy				47,336	0.98855	46,794	25,567	2,404	224	15,302	170	2,720	408	-
537	Production Intermediate Energy				5,593	0.94121	5,264	2,876	270	25	1,721	19	306	46	-
538	Production Peaking Energy				1,736	0.97876	1,700	929	87	8	556	6	99	15	-
539	Production Solar Energy				1,600	0.98855	1,581	864	81	8	517	6	92	14	-
540	Subtotal Production				79,574	0.97771	77,800	43,811	4,072	342	24,575	238	4,222	540	0
541	Transmission				13,981	0.72327	10,112	6,304	564	30	2,789	10	409	6	-
542	Distribution				43,076	0.99944	43,052	29,231	2,389	103	7,514	115	709	15	2,977
543	Subtotal Prod, Trans and Dist				136,631	0.95852	130,964	79,345	7,025	475	34,879	363	5,340	560	2,977
544	Customer Accounts				26,856	0.99602	26,749	23,805	1,891	211	679	0	2	160	-
545	Customer Service & Info.				8,894	1.00000	8,894	7,905	628	70	226	0	1	65	-
546	Sales				6,889	1.00000	6,889	6,123	486	54	175	0	1	50	-
547	Subtotal before Admin & Gen				179,270	0.96779	173,496	117,178	10,031	810	35,959	363	5,343	835	2,977
548	Admin & General				85,939	0.96779	83,171	56,174	4,808	388	17,238	174	2,562	400	1,427
549	Total				$265,209	0.96779	$256,667	$173,352	$14,839	$1,199	$53,197	$537	$7,905	$1,235	$4,404
550	Total Labor Allocator						0.96779	0.67539	0.05781	0.00467	0.20726	0.00209	0.03080	0.00481	0.01716

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	22,829,552	9,613,728	304,427	3,917,337	4,914,433	-	2,184,631	-	591,015	391,131	3,871	597,319	311,660
3	Accum. Depreciation & Amort.	Line 163	(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	-	(659,719)	-	(254,378)	(83,707)	(676)	(240,733)	(111,461)
4	Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	-	1,524,911	-	336,637	307,425	3,195	356,586	200,199
5	Construction Work in Progress	Line 207	619,944	219,761	12,349	123,405	5,465	-	247,750	-	1,760	647	4	664	8,139
6	Plant Held for Future Use	Line 217	32,532	4,315	568	23,208	3,813	-	111	-	81	30	0	31	375
7	Working Capital	Line 241	632,793	150,928	53,776	127,364	70,081	-	34,265	-	(4,910)	29,107	61	775	171,345
8	Total Rate Base		17,875,478	6,896,709	226,266	3,529,063	4,004,251	-	1,807,038	-	333,569	337,209	3,261	358,057	380,057
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	2,836,236	1,001,471	259,266	408,585	545,815	-	252,338	-	47,301	57,305	334	77,910	185,911
12	Other Operating Revenue	Line 283	134,186	74,224	6	15,995	2,222	-	7,419	-	34,286	11	0	12	10
13	Total Revenue		2,970,421	1,075,695	259,273	424,579	548,037	-	259,757	-	81,587	57,316	334	77,922	185,920
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	620,076	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	20,985	117,561
17	Depreciation	Line 432	826,829	415,826	21,127	90,329	133,107	-	70,670	-	15,570	20,805	8	25,612	33,775
18	Tax Other Than Income Tax	Line 440	195,137	77,163	7,869	31,515	40,729	-	18,101	-	5,389	3,336	32	4,950	6,052
19	Operating Expense before Tax		1,642,042	564,522	242,484	161,342	250,137	-	125,266	-	57,073	32,191	91	51,547	157,388
20	Income Tax Expense	Line 486	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
21	Total Operating Expense		1,872,069	651,930	245,370	207,737	301,998	-	148,725	-	61,091	36,596	134	55,922	162,568
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
25	Net Operating Income Required	Ln 8 x Ln 33	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	2,836,236	1,001,471	259,266	408,585	545,815	-	252,338	-	47,301	57,305	334	77,910	185,911
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	6.14%	6.14%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		6,557,425	6,557,425	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		509,562	509,562	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		664,340	664,340	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		1,653,064	1,653,064	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		84,063	84,063	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		2,293	2,293	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		17,163	17,163	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		1,397	1,397	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,862,571	-	-	3,862,571	-	-	-	-	-	-	-	-	-
56	Distribution Primary		332	-	-	-	332	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02644	0.00000	0.97347	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		13,352,211	9,489,309	0	3,862,571	332	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71069	0.00000	0.28928	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		4,779,373	-	-	-	4,779,373	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,114,889	-	-	-	-	-	2,114,889	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		547,621	-	-	-	-	-	-	-	547,621	-	-	-	-
69	Distribution Metering		375,187	-	-	-	-	-	-	-	-	375,187	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
74															
75	Total Trans and Dist Plant		8,401,779	0	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56885	0.00000	0.25172	0.00000	0.06518	0.04466	0.00045	0.06915	0.00000
78	Total Prod, Trans and Dist Plant		17,786,170	9,384,392	0	1	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52762	0.00000	0.00000	0.26871	0.00000	0.11891	0.00000	0.03079	0.02109	0.00021	0.03266	0.00000
80															
81	General & Intangible Plant														
82	Labor		957,520	124,823	305,415	54,944	135,165	-	59,810	-	43,535	15,996	106	16,429	201,297
83	Retail 100%, Class = # Bills		108,593	-	-	-	-	-	-	-	-	-	-	-	108,593

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
86	General & Intangible Plant Allocators		1.00000	0.11708	0.28647	0.05154	0.12678	0.00000	0.05610	0.00000	0.04084	0.01500	0.00010	0.01541	0.29067
87															
88	Other														
89	Labor		(3,096)	(404)	(988)	(178)	(437)	-	(193)	-	(141)	(52)	(0)	(53)	(651)
90	Retail 100%, Class = # Bills		2,421	-	-	-	-	-	-	-	-	-	-	-	2,421
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
96															
97	Total Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
98	Total Gross Electric Plant Allocators		1.00000	0.42111	0.01333	0.17159	0.21527	0.00000	0.09569	0.00000	0.02589	0.01713	0.00017	0.02616	0.01365
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		2,133,209	2,133,209	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		225,726	225,726	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		391,537	391,537	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		123,100	123,100	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		63,150	63,150	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		44,410	44,410	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		41,125	41,125	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		579	579	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		3,022,835	3,022,835	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		7,604	7,604	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		1,185	1,185	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		1,194	1,194	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		636,192	-	-	636,192	-	-	-	-	-	-	-	-	-
122	Distribution Primary		40	-	-	-	40	-	-	-	-	-	-	-	-
123	Transmission Plant Total		646,218	9,986	0	636,192	40	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01545	0.00000	0.98449	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		3,669,053	3,032,821	0	636,192	40	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82660	0.00000	0.17339	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		925,393	-	-	-	925,393	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		630,602	-	-	-	-	-	630,602	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		233,730	-	-	-	-	-	-	-	233,730	-	-	-	-
135	Distribution Metering		76,120	-	-	-	-	-	-	-	-	76,120	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		2,099,411	0	0	0	925,393	0	630,602	0	233,730	76,120	626	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44079	0.00000	0.30037	0.00000	0.11133	0.03626	0.00030	0.11096	0.00000
140															
141	Total Trans and Dist Plant		2,745,629	9,986	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00364	0.00000	0.23171	0.33706	0.00000	0.22967	0.00000	0.08513	0.02772	0.00023	0.08484	0.00000
143															
144	Total Prod, Trans and Dist Plant		5,768,464	3,032,821	0	636,192	925,433	0	630,602	0	233,730	76,120	626	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52576	0.00000	0.11029	0.16043	0.00000	0.10932	0.00000	0.04052	0.01320	0.00011	0.04038	0.00000
146															
147	General & Intangible Plant														
148	Labor		453,163	59,075	144,543	26,003	63,969	-	28,306	-	20,604	7,571	50	7,775	95,267
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		15,991	-	-	-	-	-	-	-	-	-	-	-	15,991
151	General & Intangible Plant Total		469,153	59,075	144,543	26,003	63,969	0	28,306	0	20,604	7,571	50	7,775	111,258
152	General & Intangible Plant Allocators		1.00000	0.12592	0.30809	0.05543	0.13635	0.00000	0.06033	0.00000	0.04392	0.01614	0.00011	0.01657	0.23715
153															
154	Other														
155	Labor		977	127	312	56	138	-	61	-	44	16	0	17	205
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,725	127	312	56	138	0	811	0	44	16	0	17	203
162															
163	Total Accumulated Depreciation		6,239,342	3,092,023	144,854	662,251	989,540	0	659,719	0	254,378	83,707	676	240,733	111,461
164	Total Accum Deprec Allocators		1.00000	0.49557	0.02322	0.10614	0.15860	0.00000	0.10574	0.00000	0.04077	0.01342	0.00011	0.03858	0.01786
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		9,384,392	9,384,392	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(3,022,835)	(3,022,835)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		6,361,557	6,361,557	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		3,967,820	104,917	0	3,862,571	332	0	0	0	0	0	0	0	0
174	Transmission Reserve		(646,218)	(9,986)	0	(636,192)	(40)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,321,602	94,932	0	3,226,379	292	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02858	0.00000	0.97133	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		8,401,778	0	0	0	4,779,373	0	2,114,889	0	547,621	375,187	3,765	580,943	0
179	Distribution Reserve		(2,099,411)	0	0	0	(925,393)	0	(630,602)	0	(233,730)	(76,120)	(626)	(232,940)	0
180	Distribution Net Plant		6,302,366	0	0	0	3,853,980	0	1,484,287	0	313,891	299,067	3,139	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.61151	0.00000	0.23551	0.00000	0.04981	0.04745	0.00050	0.05522	0.00000
182															
183	General & Intangible Gross Plant		1,066,113	124,823	305,415	54,944	135,165	0	59,810	0	43,535	15,996	106	16,429	309,890
184	General & Intangible Reserve		(469,153)	(59,075)	(144,543)	(26,003)	(63,969)	0	(28,306)	0	(20,604)	(7,571)	(50)	(7,775)	(111,258)
185	General & Intangible Net Plant		596,959	65,748	160,872	28,941	71,196	0	31,504	0	22,931	8,426	56	8,654	198,632
186	General & Intangible Net Plant Allocators		1.00000	0.11014	0.26949	0.04848	0.11926	0.00000	0.05277	0.00000	0.03841	0.01411	0.00009	0.01450	0.33274
187															
188	Other Gross Plant		9,450	(404)	(988)	(178)	(437)	0	9,932	0	(141)	(52)	(0)	(53)	1,770
189	Other Reserve		(1,725)	(127)	(312)	(56)	(138)	0	(811)	0	(44)	(16)	(0)	(17)	(203)
190	Other Net Plant		7,725	(531)	(1,299)	(234)	(575)	0	9,121	0	(185)	(68)	(0)	(70)	1,567
191	Other Net Plant Allocators		1.00000	(0.06874)	(0.16818)	(0.03026)	(0.07443)	0.00000	1.18065	0.00000	(0.02397)	(0.00881)	(0.00006)	(0.00905)	0.20284
192															
193	Total Gross Plant		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
194	Total Reserve		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
195	Total Net Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
196	Total Net Plant Allocators		1.00000	0.39311	0.00962	0.19621	0.23658	0.00000	0.09192	0.00000	0.02029	0.01853	0.00019	0.02149	0.01207
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		2,545	2,545	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		410	410	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		583	583	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		211,176	211,176	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		121,184	-	-	121,184	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		245,332	-	-	-	-	-	245,332	-	-	-	-	-	-
206	Labor		38,715	5,047	12,349	2,222	5,465	-	2,418	-	1,760	647	4	664	8,139
207	Total Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
208	Total Construction Work in Progress Allocator		1.00000	0.35448	0.01992	0.19906	0.00882	0.00000	0.39963	0.00000	0.00284	0.00104	0.00001	0.00107	0.01313
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		2,457	2,457	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		1,626	1,626	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23,105	-	-	23,105	-	-	-	-	-	-	-	-	-
215	Distribution Primary		3,562	-	-	-	3,562	-	-	-	-	-	-	-	-
216	Labor		1,782	232	568	102	252	-	111	-	81	30	0	31	375
217	Plant Held for Future Use Total		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.13265	0.01747	0.71338	0.11721	0.00000	0.00342	0.00000	0.00249	0.00092	0.00001	0.00094	0.01152
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		46,573	46,573	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		39,106	-	39,106	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		84,911	-	84,911	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(319)	(319)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(228,305)	(26,342)	(78,616)	(14,545)	(28,098)	-	(13,439)	-	(13,299)	(2,965)	(19)	(7,735)	(43,248)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		204,972	-	-	-	-	-	-	-	-	-	-	-	204,972
233	Retail 100%, Class = Prod		(175,581)	(175,581)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		471,311	185,275	4,533	92,474	111,502	-	43,321	-	9,564	8,734	91	10,130	5,687
235	Retail 100%, Class = T&D		(132,446)	(0)	-	(0)	(75,342)	-	(33,339)	-	(8,633)	(5,914)	(59)	(9,158)	-
236	Retail 100%, Class = Metering		24,317	-	-	-	-	-	-	-	-	24,317	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		(0)	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		288,100	121,321	3,842	49,435	62,018	-	27,569	-	7,458	4,936	49	7,538	3,933
241	Total Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
242	Total Working Capital Allocator		1.00000	0.23851	0.08498	0.20127	0.11075	0.00000	0.05415	0.00000	(0.00776)	0.04600	0.00010	0.00123	0.27078
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		22,829,552	9,613,728	304,427	3,917,337	4,914,433	0	2,184,631	0	591,015	391,131	3,871	597,319	311,660
247	Accumulated Depreciation		(6,239,342)	(3,092,023)	(144,854)	(662,251)	(989,540)	0	(659,719)	0	(254,378)	(83,707)	(676)	(240,733)	(111,461)
248	Net Electric Plant in Service		16,590,210	6,521,706	159,573	3,255,086	3,924,893	0	1,524,911	0	336,637	307,425	3,195	356,586	200,199
249	Construction Work in Progress		619,944	219,761	12,349	123,405	5,465	0	247,750	0	1,760	647	4	664	8,139
250	Plant Held for Future Use		32,532	4,315	568	23,208	3,813	0	111	0	81	30	0	31	375
251	Working Capital		632,793	150,928	53,776	127,364	70,081	0	34,265	0	(4,910)	29,107	61	775	171,345
252	Total Rate Base		34,465,688	13,418,415	385,838	6,784,148	7,929,144	0	3,331,949	0	670,206	644,633	6,455	714,643	580,256
253	Total Rate Base Allocator		1.00000	0.38933	0.01119	0.19684	0.23006	0.00000	0.09667	0.00000	0.01945	0.01870	0.00019	0.02073	0.01684
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		2,710,951	956,441	259,266	408,585	545,815	-	249,994	-	47,301	57,305	334	-	185,911
258	Clean Energy Connect		45,030	45,030	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		2,344	-	-	-	-	-	2,344	-	-	-	-	-	-
260	Lighting Facilities Revenue		77,910											77,910	
261	Retail Revenue		2,836,236	1,001,471	259,266	408,585	545,815	-	252,338	-	47,301	57,305	334	77,910	185,911
262	Wholesale Revenue														

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		2,836,236	1,001,471	259,266	408,585	545,815	0	252,338	0	47,301	57,305	334	77,910	185,911
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35310	0.09141	0.14406	0.19244	0.00000	0.08897	0.00000	0.01668	0.02020	0.00012	0.02747	0.06555
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		2,740,393	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	73,548	180,740
268	Less Lighting Facilities		(73,548)											(73,548)	
269	Return & Pretax Op Exp net of Lighting Fac.		2,666,845	988,288	256,387	378,184	496,177	-	236,299	-	77,569	52,911	291	-	180,740
270	Function Allocator for Electric Revenue		1.00000	0.37058	0.09614	0.14181	0.18605	0.00000	0.08861	0.00000	0.02909	0.01984	0.00011	0.00000	0.06777
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		15,881	-	-	15,881	-	-	-	-	-	-	-	-	-
275	Distribution Primary		2,090	-	-	-	2,090	-	-	-	-	-	-	-	-
276	Distribution Secondary		7,364	-	-	-	-	-	7,364	-	-	-	-	-	-
277	Distribution Service		34,275	-	-	-	-	-	-	-	34,275	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		74,000	74,000	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		576	224	6	113	132	-	56	-	11	11	0	12	10
283	Total Other Revenue		134,186	74,224	6	15,995	2,222	0	7,419	0	34,286	11	0	12	10
284	Total Other Revenue Allocator		1.00000	0.55315	0.00005	0.11920	0.01656	0.00000	0.05529	0.00000	0.25551	0.00008	0.00000	0.00009	0.00007
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		22,524	22,524	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		4,186	4,186	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		6,255	6,255	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		8,275	8,275	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		41,239	41,239	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		107,640	-	107,640	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		11,393	-	11,393	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		27,339	-	27,339	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		9,892	-	9,892	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		156,265	0	156,265	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		197,504	41,239	156,265	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.20880	0.79120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		27	27	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		34	34	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26,591	-	-	26,591	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27,080	489	0	26,591	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01804	0.00000	0.98196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		47,744	-	-	-	47,744	-	-	-	-	-	-	-	-
318	Distribution Secondary		21,790	-	-	-	-	-	21,790	-	-	-	-	-	-
319	Distribution Service		17,091	-	-	-	-	-	-	-	17,091	-	-	-	-
320	Distribution Metering		2,784	-	-	-	-	-	-	-	-	2,784	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total		106,970	0	0	0	47,744	0	21,790	0	17,091	2,784	29	17,533	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.44633	0.00000	0.20370	0.00000	0.15977	0.02603	0.00027	0.16391	0.00000
325															
326	Customer Accounting														
327	Distribution Service		10,495	-	-	-	-	-	-	-	10,495	-	-	-	-
328	Meter Reading		2,015	-	-	-	-	-	-	-	-	2,015	-	-	-
329	Customer Records		19,770	-	-	-	-	-	-	-	-	-	-	-	19,770
330	Customer Billing		13,159	-	-	-	-	-	-	-	-	-	-	-	13,159
331	Retail 100%, Class = # Bills		9,800	-	-	-	-	-	-	-	-	-	-	-	9,800
332	Customer Accounting O&M		55,240	0	0	0	0	0	0	0	10,495	2,015	0	0	42,729
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19000	0.03648	0.00000	0.00000	0.77352
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		2,109	-	-	-	-	-	-	-	-	-	-	-	2,109
337	Customer Serv & Info. O&M		2,109	0	0	0	0	0	0	0	0	0	0	0	2,109
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		10,989	-	-	-	-	-	-	-	-	-	-	-	10,989
342	Sales O&M		10,989	0	0	0	0	0	0	0	0	0	0	0	10,989
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		178,755	23,303	57,016	10,257	25,233	-	11,166	-	8,127	2,986	20	3,067	37,579
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		15,442	6,503	206	2,650	3,324	-	1,478	-	400	265	3	404	211
349	EV O&M		2,063	-	-	-	-	-	2,063	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		12,075	-	-	-	-	-	-	-	-	-	-	-	12,075
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	(0)	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		220,084	29,805	57,222	12,907	28,557	0	14,706	0	8,527	3,251	22	3,471	61,615
355	Admin & General O&M Allocators		1.00000	0.13543	0.26000	0.05864	0.12976	0.00000	0.06682	0.00000	0.03874	0.01477	0.00010	0.01577	0.27996
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		619,976	71,533	213,487	39,498	76,301	0	36,495	0	36,114	8,051	51	21,004	117,442
362	Total O&M Allocators		1.00000	0.11538	0.34435	0.06371	0.12307	0.00000	0.05887	0.00000	0.05825	0.01299	0.00008	0.03388	0.18943
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		100											(19)	119
365	Total Adjusted O&M		620,076	71,533	213,487	39,498	76,301	-	36,495	-	36,114	8,051	51	20,985	117,561
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		286,428	286,428	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		40,258	40,258	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		18,965	18,965	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		55,272	55,272	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,994	1,994	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		959	959	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		725	725	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		404,602	404,602	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		1,521	1,521	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		42	42	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		311	311	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		86,376	-	-	86,376	-	-	-	-	-	-	-	-	-
388	Distribution Primary		6	-	-	-	6	-	-	-	-	-	-	-	-
389	Transmission Plant Total		88,281	1,899	0	86,376	6	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02151	0.00000	0.97842	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		492,883	406,501	0	86,376	6	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82474	0.00000	0.17525	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		122,958	-	-	-	122,958	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		63,183	-	-	-	-	-	63,183	-	-	-	-	-	-

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		12,474	-	-	-	-	-	-	-	12,474	-	-	-	-
401	Distribution Metering		19,636	-	-	-	-	-	-	-	-	19,636	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		242,636	0	0	0	122,958	0	63,183	0	12,474	19,636	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.50676	0.00000	0.26040	0.00000	0.05141	0.08093	0.00000	0.10050	0.00000
406															
407	Total Trans and Dist Plant		330,917	1,899	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00574	0.00000	0.26102	0.37159	0.00000	0.19093	0.00000	0.03770	0.05934	0.00000	0.07369	0.00000
409															
410	Total Prod, Trans and Dist Plant		735,519	406,501	0	86,376	122,965	0	63,183	0	12,474	19,636	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55267	0.00000	0.11744	0.16718	0.00000	0.08590	0.00000	0.01696	0.02670	0.00000	0.03315	0.00000
412															
413	General & Intangible Plant														
414	Labor		66,214	8,632	21,120	3,799	9,347	-	4,136	-	3,011	1,106	7	1,136	13,920
415	Retail 100%, Class = # Bills		7,139	-	-	-	-	-	-	-	-	-	-	-	7,139
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		73,353	8,632	21,120	3,799	9,347	0	4,136	0	3,011	1,106	7	1,136	21,059
418	General & Intangible Plant Allocators		1.00000	0.11767	0.28792	0.05180	0.12742	0.00000	0.05638	0.00000	0.04104	0.01508	0.00010	0.01549	0.28709
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		12,707	-	-	-	-	-	-	-	-	-	-	-	12,707
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		780	307	8	153	185	-	72	-	16	14	0	17	9
425	Retail 100%, Class = T&D		1,074	0	-	0	611	-	270	-	70	48	0	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		386	386	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		17,957	693	8	153	796	0	3,351	0	86	62	1	91	12,716
431															
432	Total Depreciation Expense		826,829	415,826	21,127	90,329	133,107	0	70,670	0	15,570	20,805	8	25,612	33,775
433	Total Depreciation Expense Allocators		1.00000	0.50292	0.02555	0.10925	0.16099	0.00000	0.08547	0.00000	0.01883	0.02516	0.00001	0.03098	0.04085
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		17,234	2,247	5,497	989	2,433	-	1,076	-	784	288	2	296	3,623
438	Gross Total Plant		177,903	74,917	2,372	30,527	38,297	-	17,024	-	4,606	3,048	30	4,655	2,429
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		195,137	77,163	7,869	31,515	40,729	0	18,101	0	5,389	3,336	32	4,950	6,052
441	Total Taxes Other Allocator		1.00000	0.39543	0.04033	0.16150	0.20872	0.00000	0.09276	0.00000	0.02762	0.01709	0.00016	0.02537	0.03101
442															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	2,970,421	1,075,695	259,273	424,579	548,037	0	259,757	0	81,587	57,316	334	77,922	185,920
446	Total Oper. Exp. Before Tax	Line 19	1,642,042	564,522	242,484	161,342	250,137	0	125,266	0	57,073	32,191	91	51,547	157,388
447	Net Oper. Income (NOI) before Tax		1,328,379	511,173	16,789	263,237	297,900	0	134,491	0	24,514	25,125	243	26,375	28,532
448	Interest Expense	Line 8 x WACC	308,809	119,145	3,909	60,967	69,176	-	31,218	-	5,763	5,825	56	6,186	6,566
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,019,570	392,028	12,880	202,271	228,724	-	103,274	-	18,751	19,299	186	20,189	21,967
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,019,570	392,028	12,880	202,271	228,724	0	103,274	0	18,751	19,299	186	20,189	21,967
453	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
454	State Temporary Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
455	State Taxable Income	Ln 452:454	194,667	44,654	1,880	60,725	51,150	0	24,336	0	(2,604)	5,167	47	(1,394)	10,706
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	10,707	2,456	103	3,340	2,813	-	1,338	-	(143)	284	3	(77)	589
458	State Income Tax (Def.)	Ln 454 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	57,211	22,039	724	11,320	12,824	-	5,789	-	1,061	1,081	10	1,140	1,224
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,019,570	392,028	12,880	202,271	228,724	-	103,274	-	18,751	19,299	186	20,189	21,967
464	Fed & St Permanent Differences	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
465	Fed Temporary Differences	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
466	State Income Tax Exp. (Cur.)	Line 457	(10,707)	(2,456)	(103)	(3,340)	(2,813)	-	(1,338)	-	143	(284)	(3)	77	(589)
467	Fed. Taxable Income	Ln 463:466	369,229	120,217	4,247	89,175	88,219	-	40,727	-	2,335	8,057	75	3,530	12,646
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	77,538	25,246	892	18,727	18,526	-	8,553	-	490	1,692	16	741	2,656
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	77,538	25,246	892	18,727	18,526	-	8,553	-	490	1,692	16	741	2,656
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(9,766)	(4,112)	(130)	(1,676)	(2,102)	-	(935)	-	(253)	(167)	(2)	(256)	(133)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
477	Total Federal Income Tax Exp.	Ln 471:476	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	88,245	27,702	995	22,067	21,339	-	9,891	-	347	1,976	18	665	3,244
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	175,393	73,859	2,339	30,096	37,756	-	16,784	-	4,541	3,005	30	4,589	2,394
481	Total Direct Adjs.	Ln 459 + Ln 475	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
485	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
486	Total Income Tax Expense	Ln 479:485	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
487															

Line No.	Retail by Function (Revenue = COS)	Ref.	Total Retail	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.79%	#DIV/0!	26.01%	25.77%	25.78%	25.97%	25.65%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
493	Interest Expense	Line 8 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
494	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
495	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
496	Amort of Excess ADIT	Sch. 13	(22,841)	(9,618)	(305)	(3,919)	(4,917)	-	(2,186)	-	(591)	(391)	(4)	(598)	(312)
497	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
498	Temporary Diff Federal	Sch. 13	(660,259)	(278,041)	(8,804)	(113,294)	(142,131)	-	(63,182)	-	(17,093)	(11,312)	(112)	(17,275)	(9,014)
499	Deferred Tax Federal	Ln 498 x Ln 468	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
500	Base for FIT Computation	Ln 492:499	254,953	79,500	2,865	64,145	61,785	-	28,659	-	894	5,735	53	1,828	9,489
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	67,772	21,133	762	17,051	16,424	-	7,618	-	238	1,525	14	486	2,522
503	Federal Portion of Direct Adjs.	Sch. 13	(397)	(167)	(5)	(68)	(86)	-	(38)	-	(10)	(7)	(0)	(10)	(5)
504	Amort of Excess ADIT	Sch. 13	(15,685)	(6,605)	(209)	(2,691)	(3,376)	-	(1,501)	-	(406)	(269)	(3)	(410)	(214)
505	Total FIT before Adding Deferred	Ln 502:504	51,690	14,361	547	14,292	12,962	-	6,079	-	(179)	1,249	11	65	2,303
506	Total FIT - Deferred	Line 499	138,654	58,389	1,849	23,792	29,848	-	13,268	-	3,590	2,376	24	3,628	1,893
507	Total FIT - Current & Deferred	Ln 505:506	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,098,352	423,766	13,903	216,842	246,040	-	111,033	-	20,496	20,720	200	22,001	23,352
511	Interest Expense	Line 26 x WACC	(308,809)	(119,145)	(3,909)	(60,967)	(69,176)	-	(31,218)	-	(5,763)	(5,825)	(56)	(6,186)	(6,566)
512	Permanent Diff Fed & State	Sch. 13	20,625	8,685	275	3,539	4,440	-	1,974	-	534	353	3	540	282
513	Temporary State Differences	Sch. 13	(845,528)	(356,059)	(11,275)	(145,085)	(182,014)	-	(80,911)	-	(21,889)	(14,486)	(143)	(22,123)	(11,543)
514	State Deferred Tax	Ln 513 x Ln 456	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
515	Net FIT Allowable	Line 507	190,344	72,749	2,396	38,083	42,809	-	19,347	-	3,411	3,625	35	3,693	4,196
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
517	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
518	Base for SIT Computation	Ln 510:517	183,960	42,198	1,777	57,385	48,337	-	22,998	-	(2,461)	4,882	44	(1,317)	10,117
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	10,707	2,456	103	3,340	2,813	-	1,338	-	(143)	284	3	(77)	589
521	Total SIT - Deferred	Line 514	46,504	19,583	620	7,980	10,011	-	4,450	-	1,204	797	8	1,217	635
522	Total SIT - Current & Deferred	Ln 520:521	57,211	22,039	724	11,320	12,824	-	5,789	-	1,061	1,081	10	1,140	1,224
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(7,156)	(3,013)	(95)	(1,228)	(1,540)	-	(685)	-	(185)	(123)	(1)	(187)	(98)
525	Parent Debt Tax Adjustment	Sch. 13	(10,372)	(4,368)	(138)	(1,780)	(2,233)	-	(993)	-	(269)	(178)	(2)	(271)	(142)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	230,028	87,408	2,886	46,395	51,860	-	23,459	-	4,018	4,405	42	4,374	5,180
528	Total Income Tax Allocator		1.00000	0.37999	0.01255	0.20169	0.22545	0.00000	0.10198	0.00000	0.01747	0.01915	0.00018	0.01902	0.02252
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2B
RETAIL BY FUNCTION - REVENUE EQUALS COS

Line No.	(1) Retail by Function (Revenue = COS)	(2) Ref.	(3) Total Retail	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		14,830	14,830	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		3,071	3,071	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		3,517	3,517	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		1,043	1,043	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		46,794	-	46,794	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		5,264	-	5,264	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		1,700	-	1,700	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		1,581	-	1,581	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		77,800	22,461	55,339	0	0	0	0	0	0	0	0	0	0
541	Transmission		10,112	156	-	9,955	1	-	-	-	-	-	-	-	-
542	Distribution		43,052	-	-	-	24,490	-	10,837	-	2,806	1,923	19	2,977	-
543	Subtotal Prod, Trans and Dist		130,964	22,617	55,339	9,955	24,491	0	10,837	0	2,806	1,923	19	2,977	0
544	Customer Accounts		26,749	-	-	-	-	-	-	-	5,082	976	-	-	20,691
545	Customer Service & Info.		8,894	-	-	-	-	-	-	-	-	-	-	-	8,894
546	Sales		6,889	-	-	-	-	-	-	-	-	-	-	-	6,889
547	Subtotal before Admin & Gen		173,496	22,617	55,339	9,955	24,491	0	10,837	0	7,888	2,898	19	2,977	36,474
548	Admin & General		83,171	10,842	26,529	4,772	11,741	-	5,195	-	3,782	1,389	9	1,427	17,485
549	Total		$256,667	$33,459	$81,868	$14,728	$36,232	$0	$16,032	$0	$11,670	$4,288	$29	$4,404	$53,959
550	Total Labor Allocator		1.00000	0.13036	0.31896	0.05738	0.14116	0.00000	0.06246	0.00000	0.04547	0.01671	0.00011	0.01716	0.21023

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	14,602,384	5,810,345	166,330	2,443,299	3,327,270	-	1,711,409	-	528,835	337,891	-	-	277,005
3	Accum. Depreciation & Amort.	Line 163	(3,946,258)	(1,868,757)	(79,144)	(413,055)	(669,959)	-	(516,313)	-	(227,615)	(72,348)	-	-	(99,068)
4	Net Plant in Service		10,656,126	3,941,588	87,186	2,030,243	2,657,311	-	1,195,096	-	301,220	265,543	-	-	177,938
5	Construction Work in Progress	Line 207	423,442	132,819	6,747	76,969	3,700	-	193,834	-	1,575	564	-	-	7,234
6	Plant Held for Future Use	Line 217	20,494	2,608	311	14,475	2,582	-	87	-	72	26	-	-	333
7	Working Capital	Line 241	443,939	91,218	29,382	79,439	47,447	-	23,925	-	(4,393)	25,111	-	-	151,811
8	Total Rate Base		11,544,001	4,168,233	123,625	2,201,126	2,711,040	-	1,412,942	-	298,474	291,244	-	-	337,316
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	1,827,864	605,269	141,656	254,840	369,539	-	198,268	-	42,324	49,578	-	-	166,390
12	Other Operating Revenue	Line 283	92,845	44,860	4	9,976	1,505	-	5,805	-	30,679	9	-	-	9
13	Total Revenue		1,920,709	650,129	141,659	264,816	371,044	-	204,072	-	73,003	49,587	-	-	166,399
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	409,984	43,233	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,677
17	Depreciation	Line 432	527,191	251,317	11,543	56,339	90,119	-	55,946	-	13,932	17,975	-	-	30,020
18	Tax Other Than Income Tax	Line 440	125,431	46,636	4,300	19,657	27,575	-	14,179	-	4,822	2,884	-	-	5,379
19	Operating Expense before Tax		1,062,606	341,186	132,486	100,631	169,353	-	98,917	-	51,069	27,887	-	-	141,076
20	Income Tax Expense	Line 486	148,787	52,827	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
21	Total Operating Expense		1,211,393	394,013	134,063	129,569	204,465	-	117,255	-	54,664	31,692	-	-	145,673
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
25	Net Operating Income Required	Ln 8 x Ln 33	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	1,827,864	605,269	141,656	254,840	369,539	-	198,268	-	42,324	49,578	-	-	166,390
31															
32		Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		3,963,177	3,963,177	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		307,969	307,969	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		401,514	401,514	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		999,079	999,079	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		5,671,739	5,671,739	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		50,806	50,806	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		1,386	1,386	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		10,373	10,373	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		844	844	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,409,140	-	-	2,409,140	-	-	-	-	-	-	-	-	-
56	Distribution Primary		224	-	-	-	224	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,472,775	63,410	0	2,409,140	224	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02564	0.00000	0.97427	0.00009	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		8,144,513	5,735,149	0	2,409,140	224	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70417	0.00000	0.29580	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		3,235,829	-	-	-	3,235,829	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		1,654,641	-	-	-	-	-	1,654,641	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		490,006	-	-	-	-	-	-	-	490,006	-	-	-	-
69	Distribution Metering		323,987	-	-	-	-	-	-	-	-	323,987	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		5,704,464	0	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56725	0.00000	0.29006	0.00000	0.08590	0.05680	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		11,376,203	5,671,739	0	1	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.49856	0.00000	0.00000	0.28444	0.00000	0.14545	0.00000	0.04307	0.02848	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		646,704	75,441	166,870	34,269	91,512	-	46,794	-	38,955	13,950	-	-	178,914
83	Retail 100%, Class = # Bills		96,518	-	-	-	-	-	-	-	-	-	-	-	96,518

Line No.	Residential by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		743,222	75,441	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
86	General & Intangible Plant Allocators		1.00000	0.10150	0.22452	0.04611	0.12313	0.00000	0.06296	0.00000	0.05241	0.01877	0.00000	0.00000	0.37059
87															
88	Other														
89	Labor		(2,091)	(244)	(540)	(111)	(296)	-	(151)	-	(126)	(45)	-	-	(579)
90	Retail 100%, Class = # Bills		2,152	-	-	-	-	-	-	-	-	-	-	-	2,152
91	Retail 100%, Resid, Dem		10,125	-	-	-	-	-	10,125	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		10,186	(244)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
96															
97	Total Gross Electric Plant in Service		14,602,384	5,810,345	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
98	Total Gross Electric Plant Allocators		1.00000	0.39790	0.01139	0.16732	0.22786	0.00000	0.11720	0.00000	0.03622	0.02314	0.00000	0.00000	0.01897
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		1,289,269	1,289,269	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		136,424	136,424	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		236,637	236,637	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		74,399	74,399	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		38,166	38,166	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		26,840	26,840	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		24,855	24,855	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		350	350	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		1,826,941	1,826,941	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		4,596	4,596	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		716	716	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		722	722	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		396,802	-	-	396,802	-	-	-	-	-	-	-	-	-
122	Distribution Primary		27	-	-	-	27	-	-	-	-	-	-	-	-
123	Transmission Plant Total		402,864	6,035	0	396,802	27	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01498	0.00000	0.98495	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		2,229,805	1,832,976	0	396,802	27	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82203	0.00000	0.17795	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		626,529	-	-	-	626,529	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		493,369	-	-	-	-	-	493,369	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		209,139	-	-	-	-	-	-	-	209,139	-	-	-	-
135	Distribution Metering		65,732	-	-	-	-	-	-	-	-	65,732	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		1,394,769	0	0	0	626,529	0	493,369	0	209,139	65,732	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.44920	0.00000	0.35373	0.00000	0.14995	0.04713	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,797,633	6,035	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00336	0.00000	0.22074	0.34854	0.00000	0.27445	0.00000	0.11634	0.03657	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		3,624,574	1,832,976	0	396,802	626,556	0	493,369	0	209,139	65,732	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50571	0.00000	0.10948	0.17286	0.00000	0.13612	0.00000	0.05770	0.01814	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		306,064	35,704	78,974	16,218	43,310	-	22,146	-	18,436	6,602	-	-	84,674
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		14,213	-	-	-	-	-	-	-	-	-	-	-	14,213
151	General & Intangible Plant Total		320,276	35,704	78,974	16,218	43,310	0	22,146	0	18,436	6,602	0	0	98,887
152	General & Intangible Plant Allocators		1.00000	0.11148	0.24658	0.05064	0.13523	0.00000	0.06915	0.00000	0.05756	0.02061	0.00000	0.00000	0.30875
153															
154	Other														
155	Labor		660	77	170	35	93	-	48	-	40	14	-	-	183
156	Retail 100%, Class = # Bills		(2)	-	-	-	-	-	-	-	-	-	-	-	(2)
157	Retail 100%, Resid, Dem		750	-	-	-	-	-	750	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		1,408	77	170	35	93	0	798	0	40	14	0	0	181
162															
163	Total Accumulated Depreciation		3,946,258	1,868,757	79,144	413,055	669,959	0	516,313	0	227,615	72,348	0	0	99,068
164	Total Accum Deprec Allocators		1.00000	0.47355	0.02006	0.10467	0.16977	0.00000	0.13084	0.00000	0.05768	0.01833	0.00000	0.00000	0.02510
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		5,671,739	5,671,739	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(1,826,941)	(1,826,941)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		3,844,798	3,844,798	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		2,472,775	63,410	0	2,409,140	224	0	0	0	0	0	0	0	0
174	Transmission Reserve		(402,864)	(6,035)	0	(396,802)	(27)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		2,069,910	57,375	0	2,012,338	197	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02772	0.00000	0.97219	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		5,704,463	0	0	0	3,235,829	0	1,654,641	0	490,006	323,987	0	0	0
179	Distribution Reserve		(1,394,769)	0	0	0	(626,529)	0	(493,369)	0	(209,139)	(65,732)	0	0	0
180	Distribution Net Plant		4,309,695	0	0	0	2,609,301	0	1,161,273	0	280,867	258,255	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.60545	0.00000	0.26946	0.00000	0.06517	0.05992	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		743,222	75,441	166,870	34,269	91,512	0	46,794	0	38,955	13,950	0	0	275,432
184	General & Intangible Reserve		(320,276)	(35,704)	(78,974)	(16,218)	(43,310)	0	(22,146)	0	(18,436)	(6,602)	0	0	(98,887)
185	General & Intangible Net Plant		422,946	39,737	87,896	18,051	48,203	0	24,648	0	20,519	7,348	0	0	176,545
186	General & Intangible Net Plant Allocators		1.00000	0.09395	0.20782	0.04268	0.11397	0.00000	0.05828	0.00000	0.04851	0.01737	0.00000	0.00000	0.41742
187															
188	Other Gross Plant		10,186	(244)	(540)	(111)	(296)	0	9,974	0	(126)	(45)	0	0	1,573
189	Other Reserve		(1,408)	(77)	(170)	(35)	(93)	0	(798)	0	(40)	(14)	0	0	(181)
190	Other Net Plant		8,778	(321)	(710)	(146)	(389)	0	9,176	0	(166)	(59)	0	0	1,393
191	Other Net Plant Allocators		1.00000	(0.03656)	(0.08087)	(0.01661)	(0.04435)	0.00000	1.04536	0.00000	(0.01888)	(0.00676)	0.00000	0.00000	0.15866
192															
193	Total Gross Plant		14,602,384	5,810,345	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
194	Total Reserve		(3,946,258)	(1,868,757)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
195	Total Net Plant in Service		10,656,126	3,941,588	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
196	Total Net Plant Allocators		1.00000	0.36989	0.00818	0.19052	0.24937	0.00000	0.11215	0.00000	0.02827	0.02492	0.00000	0.00000	0.01670
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		1,538	1,538	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		248	248	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		352	352	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		127,631	127,631	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		75,584	-	-	75,584	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		191,942	-	-	-	-	-	191,942	-	-	-	-	-	-
206	Labor		26,148	3,050	6,747	1,386	3,700	-	1,892	-	1,575	564	-	-	7,234
207	Total Construction Work in Progress		423,442	132,819	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
208	Total Construction Work in Progress Allocator		1.00000	0.31366	0.01593	0.18177	0.00874	0.00000	0.45776	0.00000	0.00372	0.00133	0.00000	0.00000	0.01708
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		1,485	1,485	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		983	983	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		14,411	-	-	14,411	-	-	-	-	-	-	-	-	-
215	Distribution Primary		2,411	-	-	-	2,411	-	-	-	-	-	-	-	-
216	Labor		1,204	140	311	64	170	-	87	-	72	26	-	-	333
217	Plant Held for Future Use Total		20,494	2,608	311	14,475	2,582	0	87	0	72	26	0	0	333

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.12726	0.01515	0.70631	0.12597	0.00000	0.00425	0.00000	0.00354	0.00127	0.00000	0.00000	0.01625
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		28,147	28,147	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		21,366	-	21,366	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		46,393	-	46,393	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(193)	(193)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(150,980)	(15,921)	(42,954)	(9,072)	(19,023)	-	(10,603)	-	(11,900)	(2,588)	-	-	(38,920)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		182,181	-	-	-	-	-	-	-	-	-	-	-	182,181
233	Retail 100%, Class = Prod		(106,118)	(106,118)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		302,730	111,977	2,477	57,677	75,492	-	33,952	-	8,557	7,544	-	-	5,055
235	Retail 100%, Class = T&D		(89,925)	(0)	-	(0)	(51,010)	-	(26,084)	-	(7,724)	(5,107)	-	-	-
236	Retail 100%, Class = Metering		20,998	-	-	-	-	-	-	-	-	20,998	-	-	-
237	Retail 100%, Resid, Dem		5,062	-	-	-	-	-	5,062	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		184,276	73,324	2,099	30,833	41,989	-	21,597	-	6,674	4,264	-	-	3,496
241	Total Working Capital		443,939	91,218	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
242	Total Working Capital Allocator		1.00000	0.20547	0.06618	0.17894	0.10688	0.00000	0.05389	0.00000	(0.00990)	0.05656	0.00000	0.00000	0.34196
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		14,602,384	5,810,345	166,330	2,443,299	3,327,270	0	1,711,409	0	528,835	337,891	0	0	277,005
247	Accumulated Depreciation		(3,946,258)	(1,868,757)	(79,144)	(413,055)	(669,959)	0	(516,313)	0	(227,615)	(72,348)	0	0	(99,068)
248	Net Electric Plant in Service		10,656,126	3,941,588	87,186	2,030,243	2,657,311	0	1,195,096	0	301,220	265,543	0	0	177,938
249	Construction Work in Progress		423,442	132,819	6,747	76,969	3,700	0	193,834	0	1,575	564	0	0	7,234
250	Plant Held for Future Use		20,494	2,608	311	14,475	2,582	0	87	0	72	26	0	0	333
251	Working Capital		443,939	91,218	29,382	79,439	47,447	0	23,925	0	(4,393)	25,111	0	0	151,811
252	Total Rate Base		22,200,127	8,109,821	210,811	4,231,370	5,368,352	0	2,608,038	0	599,694	556,787	0	0	515,254
253	Total Rate Base Allocator		1.00000	0.36531	0.00950	0.19060	0.24182	0.00000	0.11748	0.00000	0.02701	0.02508	0.00000	0.00000	0.02321
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		1,799,819	578,054	141,656	254,840	369,539	-	197,438	-	42,324	49,578	-	-	166,390
258	Clean Energy Connect		27,215	27,215	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		829	-	-	-	-	-	829	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		1,827,864	605,269	141,656	254,840	369,539	-	198,268	-	42,324	49,578	-	-	166,390
262	Wholesale Revenue														

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		1,827,864	605,269	141,656	254,840	369,539	0	198,268	0	42,324	49,578	0	0	166,390
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.33113	0.07750	0.13942	0.20217	0.00000	0.10847	0.00000	0.02316	0.02712	0.00000	0.00000	0.09103
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		1,771,923	597,301	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,802
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		1,771,923	597,301	140,083	235,879	335,932	-	185,735	-	69,408	45,783	-	-	161,802
270	Function Allocator for Electric Revenue		1.00000	0.33709	0.07906	0.13312	0.18959	0.00000	0.10482	0.00000	0.03917	0.02584	0.00000	0.00000	0.09131
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9,905	-	-	9,905	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1,415	-	-	-	1,415	-	-	-	-	-	-	-	-
276	Distribution Secondary		5,761	-	-	-	-	-	5,761	-	-	-	-	-	-
277	Distribution Service		30,669	-	-	-	-	-	-	-	30,669	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		44,724	44,724	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		371	135	4	71	90	-	44	-	10	9	-	-	9
283	Total Other Revenue		92,845	44,860	4	9,976	1,505	0	5,805	0	30,679	9	0	0	9
284	Total Other Revenue Allocator		1.00000	0.48316	0.00004	0.10745	0.01621	0.00000	0.06252	0.00000	0.33043	0.00010	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		13,613	13,613	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		2,530	2,530	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		3,780	3,780	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		5,001	5,001	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		24,924	24,924	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		58,812	-	58,812	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		6,225	-	6,225	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		14,937	-	14,937	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		5,405	-	5,405	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		85,379	0	85,379	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		110,303	24,924	85,379	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.22596	0.77404	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		208	208	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		50	50	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		16,585	-	-	16,585	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16,881	295	0	16,585	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01749	0.00000	0.98251	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		32,324	-	-	-	32,324	-	-	-	-	-	-	-	-
318	Distribution Secondary		17,048	-	-	-	-	-	17,048	-	-	-	-	-	-
319	Distribution Service		15,293	-	-	-	-	-	-	-	15,293	-	-	-	-
320	Distribution Metering		2,404	-	-	-	-	-	-	-	-	2,404	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		67,070	0	0	0	32,324	0	17,048	0	15,293	2,404	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.48195	0.00000	0.25418	0.00000	0.22802	0.03585	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		9,391	-	-	-	-	-	-	-	9,391	-	-	-	-
328	Meter Reading		1,791	-	-	-	-	-	-	-	-	1,791	-	-	-
329	Customer Records		17,572	-	-	-	-	-	-	-	-	-	-	-	17,572
330	Customer Billing		11,696	-	-	-	-	-	-	-	-	-	-	-	11,696
331	Retail 100%, Class = # Bills		8,710	-	-	-	-	-	-	-	-	-	-	-	8,710
332	Customer Accounting O&M		49,161	0	0	0	0	0	0	0	9,391	1,791	0	0	37,978
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		1,874	-	-	-	-	-	-	-	-	-	-	-	1,874
337	Customer Serv & Info. O&M		1,874	0	0	0	0	0	0	0	0	0	0	0	1,874
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		9,767	-	-	-	-	-	-	-	-	-	-	-	9,767
342	Sales O&M		9,767	0	0	0	0	0	0	0	0	0	0	0	9,767
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		120,730	14,084	31,152	6,398	17,084	-	8,736	-	7,272	2,604	-	-	33,401
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		9,877	3,930	113	1,653	2,251	-	1,158	-	358	229	-	-	187
349	EV O&M		1,852	-	-	-	-	-	1,852	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		10,732	-	-	-	-	-	-	-	-	-	-	-	10,732
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		11,750	-	-	-	-	-	-	-	-	-	-	-	11,750
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		154,941	18,014	31,265	8,050	19,334	0	11,745	0	7,630	2,833	0	0	56,070
355	Admin & General O&M Allocators		1.00000	0.11626	0.20178	0.05196	0.12479	0.00000	0.07581	0.00000	0.04924	0.01828	0.00000	0.00000	0.36188
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		409,996	43,233	116,643	24,636	51,659	0	28,793	0	32,314	7,028	0	0	105,690
362	Total O&M Allocators		1.00000	0.10545	0.28450	0.06009	0.12600	0.00000	0.07023	0.00000	0.07882	0.01714	0.00000	0.00000	0.25778
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(12)												(12)
365	Total Adjusted O&M		409,984	43,233	116,643	24,636	51,659	-	28,793	-	32,314	7,028	-	-	105,677
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		173,112	173,112	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		24,331	24,331	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		11,462	11,462	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		33,406	33,406	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		1,205	1,205	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		580	580	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		438	438	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		244,534	244,534	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		919	919	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		25	25	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		188	188	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		15	15	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		53,874	-	-	53,874	-	-	-	-	-	-	-	-	-
388	Distribution Primary		4	-	-	-	4	-	-	-	-	-	-	-	-
389	Transmission Plant Total		55,026	1,147	0	53,874	4	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02085	0.00000	0.97907	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		299,559	245,681	0	53,874	4	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82014	0.00000	0.17984	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		83,248	-	-	-	83,248	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		49,433	-	-	-	-	-	49,433	-	-	-	-	-	-

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		11,162	-	-	-	-	-	-	-	11,162	-	-	-	-
401	Distribution Metering		16,956	-	-	-	-	-	-	-	-	16,956	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		160,799	0	0	0	83,248	0	49,433	0	11,162	16,956	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.51771	0.00000	0.30742	0.00000	0.06941	0.10545	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		215,824	1,147	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00532	0.00000	0.24962	0.38574	0.00000	0.22904	0.00000	0.05172	0.07857	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		460,358	245,681	0	53,874	83,252	0	49,433	0	11,162	16,956	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.53367	0.00000	0.11703	0.18084	0.00000	0.10738	0.00000	0.02425	0.03683	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		44,721	5,217	11,539	2,370	6,328	-	3,236	-	2,694	965	-	-	12,372
415	Retail 100%, Class = # Bills		6,345	-	-	-	-	-	-	-	-	-	-	-	6,345
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		51,066	5,217	11,539	2,370	6,328	0	3,236	0	2,694	965	0	0	18,717
418	General & Intangible Plant Allocators		1.00000	0.10216	0.22597	0.04641	0.12392	0.00000	0.06337	0.00000	0.05275	0.01889	0.00000	0.00000	0.36653
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		11,294	-	-	-	-	-	-	-	-	-	-	-	11,294
423	Retail 100%, Resid, Dem		3,009	-	-	-	-	-	3,009	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		501	185	4	95	125	-	56	-	14	12	-	-	8
425	Retail 100%, Class = T&D		729	0	-	0	414	-	212	-	63	41	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		234	234	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		15,767	419	4	95	539	0	3,277	0	77	54	0	0	11,302
431															
432	Total Depreciation Expense		527,191	251,317	11,543	56,339	90,119	0	55,946	0	13,932	17,975	0	0	30,020
433	Total Depreciation Expense Allocators		1.00000	0.47671	0.02190	0.10687	0.17094	0.00000	0.10612	0.00000	0.02643	0.03410	0.00000	0.00000	0.05694
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		11,640	1,358	3,003	617	1,647	-	842	-	701	251	-	-	3,220
438	Gross Total Plant		113,792	45,278	1,296	19,040	25,928	-	13,336	-	4,121	2,633	-	-	2,159
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		125,431	46,636	4,300	19,657	27,575	0	14,179	0	4,822	2,884	0	0	5,379
441	Total Taxes Other Allocator		1.00000	0.37180	0.03428	0.15671	0.21984	0.00000	0.11304	0.00000	0.03844	0.02299	0.00000	0.00000	0.04288
442															

Line No.	(1) Residential by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	1,920,709	650,129	141,659	264,816	371,044	0	204,072	0	73,003	49,587	0	0	166,399
446	Total Oper. Exp. Before Tax	Line 19	1,062,606	341,186	132,486	100,631	169,353	0	98,917	0	51,069	27,887	0	0	141,076
447	Net Oper. Income (NOI) before Tax		858,103	308,943	9,173	164,185	201,690	0	105,155	0	21,935	21,700	0	0	25,323
448	Interest Expense	Line 8 x WACC	199,429	72,009	2,136	38,026	46,835	-	24,409	-	5,156	5,031	-	-	5,827
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	658,674	236,934	7,037	126,159	154,856	-	80,746	-	16,778	16,669	-	-	19,496
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	658,674	236,934	7,037	126,159	154,856	0	80,746	0	16,778	16,669	0	0	19,496
453	Fed & St Permanent Differences	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
454	State Temporary Differences	Sch. 13	(540,822)	(215,195)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
455	State Taxable Income	Ln 452:454	131,044	26,988	1,027	37,875	34,631	0	18,907	0	(2,330)	4,459	0	0	9,487
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	7,207	1,484	56	2,083	1,905	-	1,040	-	(128)	245	-	-	522
458	State Income Tax (Def.)	Ln 454 x Ln 456	29,745	11,836	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	36,953	13,320	395	7,060	8,682	-	4,526	-	949	934	-	-	1,086
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	658,674	236,934	7,037	126,159	154,856	-	80,746	-	16,778	16,669	-	-	19,496
464	Fed & St Permanent Differences	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
465	Fed Temporary Differences	Sch. 13	(422,319)	(168,042)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
466	State Income Tax Exp. (Cur.)	Line 457	(7,207)	(1,484)	(56)	(2,083)	(1,905)	-	(1,040)	-	128	(245)	-	-	(522)
467	Fed. Taxable Income	Ln 463:466	242,340	72,657	2,320	55,620	59,728	-	31,756	-	2,090	6,956	-	-	11,213
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	50,891	15,258	487	11,680	12,543	-	6,669	-	439	1,461	-	-	2,355
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	50,891	15,258	487	11,680	12,543	-	6,669	-	439	1,461	-	-	2,355
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	88,687	35,289	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(6,246)	(2,486)	(71)	(1,045)	(1,423)	-	(732)	-	(226)	(145)	-	-	(118)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(10,032)	(3,992)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
477	Total Federal Income Tax Exp.	Ln 471:476	123,045	43,968	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	58,099	16,742	544	13,763	14,448	-	7,709	-	311	1,706	-	-	2,876
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	112,186	44,639	1,278	18,771	25,562	-	13,148	-	4,063	2,596	-	-	2,128
481	Total Direct Adjs.	Ln 459 + Ln 475	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(10,032)	(3,992)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,577)	(1,821)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
485	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
486	Total Income Tax Expense	Ln 479:485	148,787	52,827	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
487															

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.79%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.65%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
493	Interest Expense	Line 8 x WACC	(199,429)	(72,009)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
494	Permanent Diff Fed & State	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
495	Federal Portion of Direct Adjs.	Sch. 13	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
496	Amort of Excess ADIT	Sch. 13	(14,609)	(5,813)	(166)	(2,444)	(3,329)	-	(1,712)	-	(529)	(338)	-	-	(277)
497	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
498	Temporary Diff Federal	Sch. 13	(422,319)	(168,042)	(4,810)	(70,663)	(96,229)	-	(49,496)	-	(15,295)	(9,772)	-	-	(8,011)
499	Deferred Tax Federal	Ln 498 x Ln 468	88,687	35,289	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
500	Base for FIT Computation	Ln 492:499	167,950	48,049	1,566	40,008	41,831	-	22,333	-	800	4,952	-	-	8,412
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	44,645	12,772	416	10,635	11,120	-	5,937	-	213	1,316	-	-	2,236
503	Federal Portion of Direct Adjs.	Sch. 13	(254)	(101)	(3)	(43)	(58)	-	(30)	-	(9)	(6)	-	-	(5)
504	Amort of Excess ADIT	Sch. 13	(10,032)	(3,992)	(114)	(1,679)	(2,286)	-	(1,176)	-	(363)	(232)	-	-	(190)
505	Total FIT before Adding Deferred	Ln 502:504	34,358	8,679	299	8,914	8,776	-	4,731	-	(160)	1,078	-	-	2,041
506	Total FIT - Deferred	Line 499	88,687	35,289	1,010	14,839	20,208	-	10,394	-	3,212	2,052	-	-	1,682
507	Total FIT - Current & Deferred	Ln 505:506	123,045	43,968	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	709,317	256,115	7,596	135,247	166,579	-	86,818	-	18,340	17,895	-	-	20,726
511	Interest Expense	Line 26 x WACC	(199,429)	(72,009)	(2,136)	(38,026)	(46,835)	-	(24,409)	-	(5,156)	(5,031)	-	-	(5,827)
512	Permanent Diff Fed & State	Sch. 13	13,192	5,249	150	2,207	3,006	-	1,546	-	478	305	-	-	250
513	Temporary State Differences	Sch. 13	(540,822)	(215,195)	(6,160)	(90,491)	(123,231)	-	(63,385)	-	(19,586)	(12,514)	-	-	(10,259)
514	State Deferred Tax	Ln 513 x Ln 456	29,745	11,836	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
515	Net FIT Allowable	Line 507	123,045	43,968	1,309	23,753	28,984	-	15,125	-	3,052	3,130	-	-	3,723
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,577)	(1,821)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
517	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
518	Base for SIT Computation	Ln 510:517	123,837	25,504	971	35,792	32,726	-	17,867	-	(2,202)	4,214	-	-	8,965
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	7,207	1,484	56	2,083	1,905	-	1,040	-	(128)	245	-	-	522
521	Total SIT - Deferred	Line 514	29,745	11,836	339	4,977	6,778	-	3,486	-	1,077	688	-	-	564
522	Total SIT - Current & Deferred	Ln 520:521	36,953	13,320	395	7,060	8,682	-	4,526	-	949	934	-	-	1,086
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(4,577)	(1,821)	(52)	(766)	(1,043)	-	(536)	-	(166)	(106)	-	-	(87)
525	Parent Debt Tax Adjustment	Sch. 13	(6,634)	(2,640)	(76)	(1,110)	(1,512)	-	(778)	-	(240)	(154)	-	-	(126)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	148,787	52,827	1,577	28,937	35,112	-	18,337	-	3,595	3,805	-	-	4,597
528	Total Income Tax Allocator		1.00000	0.35505	0.01060	0.19449	0.23599	0.00000	0.12325	0.00000	0.02416	0.02557	0.00000	0.00000	0.03090
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2C
RESIDENTIAL BY FUNCTION

Line No.	Residential by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		8,963	8,963	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		1,856	1,856	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		2,125	2,125	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		630	630	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		25,567	-	25,567	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		2,876	-	2,876	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		929	-	929	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		864	-	864	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		43,811	13,575	30,236	0	0	0	0	0	0	0	0	0	0
541	Transmission		6,304	94	-	6,209	0	-	-	-	-	-	-	-	-
542	Distribution		29,231	-	-	-	16,581	-	8,479	-	2,511	1,660	-	-	-
543	Subtotal Prod, Trans and Dist		79,345	13,669	30,236	6,209	16,581	0	8,479	0	2,511	1,660	0	0	0
544	Customer Accounts		23,805	-	-	-	-	-	-	-	4,547	867	-	-	18,390
545	Customer Service & Info.		7,905	-	-	-	-	-	-	-	-	-	-	-	7,905
546	Sales		6,123	-	-	-	-	-	-	-	-	-	-	-	6,123
547	Subtotal before Admin & Gen		117,178	13,669	30,236	6,209	16,581	0	8,479	0	7,058	2,528	0	0	32,418
548	Admin & General		56,174	6,553	14,495	2,977	7,949	-	4,065	-	3,384	1,212	-	-	15,541
549	Total		$173,352	$20,222	$44,730	$9,186	$24,530	$0	$12,543	$0	$10,442	$3,739	$0	$0	$47,959
550	Total Labor Allocator		1.00000	0.11665	0.25803	0.05299	0.14151	0.00000	0.07236	0.00000	0.06024	0.02157	0.00000	0.00000	0.27666

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Non Demand by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	1,263,932	525,871	15,642	218,650	256,411	-	150,677	-	42,080	32,603	-	-	21,999
3	Accum. Depreciation & Amort.	Line 163	(343,770)	(169,134)	(7,443)	(36,964)	(51,629)	-	(45,662)	-	(18,111)	(6,959)	-	-	(7,868)
4	Net Plant in Service		920,163	356,737	8,199	181,686	204,782	-	105,016	-	23,968	25,644	-	-	14,131
5	Construction Work in Progress	Line 207	37,747	12,021	634	6,888	285	-	17,167	-	125	51	-	-	574
6	Plant Held for Future Use	Line 217	1,802	236	29	1,295	199	-	8	-	6	2	-	-	26
7	Working Capital	Line 241	37,975	8,256	2,763	7,109	3,656	-	1,696	-	(350)	2,444	-	-	12,400
8	Total Rate Base		997,686	377,250	11,626	196,978	208,922	-	123,887	-	23,750	28,141	-	-	27,132
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	156,791	54,780	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,272
12	Other Operating Revenue	Line 283	8,026	4,060	0	893	116	-	514	-	2,441	1	-	-	1
13	Total Revenue		164,817	58,841	13,321	23,698	28,594	-	17,542	-	5,809	4,740	-	-	12,272
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	34,081	3,913	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,424
17	Depreciation	Line 432	45,732	22,746	1,086	5,042	6,945	-	4,688	-	1,109	1,733	-	-	2,384
18	Tax Other Than Income Tax	Line 440	10,846	4,221	404	1,759	2,125	-	1,249	-	384	277	-	-	427
19	Operating Expense before Tax		90,659	30,879	12,459	9,005	13,051	-	8,323	-	4,064	2,643	-	-	10,235
20	Income Tax Expense	Line 486	12,856	4,781	148	2,590	2,706	-	1,607	-	286	368	-	-	370
21	Total Operating Expense		103,515	35,661	12,607	11,595	15,757	-	9,929	-	4,350	3,011	-	-	10,605
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
25	Net Operating Income Required	Ln 8 x Ln 33	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	156,791	54,780	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,272
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		358,691	358,691	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		27,873	27,873	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		36,339	36,339	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		90,423	90,423	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		513,326	513,326	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		4,598	4,598	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		125	125	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		939	939	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		76	76	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		215,594	-	-	215,594	-	-	-	-	-	-	-	-	-
56	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
57	Transmission Plant Total		221,350	5,739	0	215,594	17	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02593	0.00000	0.97399	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		734,676	519,065	0	215,594	17	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.70652	0.00000	0.29345	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		249,364	-	-	-	249,364	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		146,546	-	-	-	-	-	146,546	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		38,990	-	-	-	-	-	-	-	38,990	-	-	-	-
69	Distribution Metering		31,340	-	-	-	-	-	-	-	-	31,340	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		466,242	0	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.53484	0.00000	0.31431	0.00000	0.08363	0.06722	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		979,568	513,326	0	1	249,364	0	146,546	0	38,990	31,340	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52403	0.00000	0.00000	0.25457	0.00000	0.14960	0.00000	0.03980	0.03199	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		55,358	6,828	15,692	3,067	7,052	-	4,144	-	3,100	1,266	-	-	14,209
83	Retail 100%, Class = # Bills		7,665	-	-	-	-	-	-	-	-	-	-	-	7,665

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		63,023	6,828	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
86	General & Intangible Plant Allocators		1.00000	0.10834	0.24899	0.04866	0.11190	0.00000	0.06576	0.00000	0.04918	0.02010	0.00000	0.00000	0.34707
87															
88	Other														
89	Labor		(179)	(22)	(51)	(10)	(23)	-	(13)	-	(10)	(4)	-	-	(46)
90	Retail 100%, Class = # Bills		171	-	-	-	-	-	-	-	-	-	-	-	171
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
96															
97	Total Gross Electric Plant in Service		1,263,932	525,871	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
98	Total Gross Electric Plant Allocators		1.00000	0.41606	0.01238	0.17299	0.20287	0.00000	0.11921	0.00000	0.03329	0.02579	0.00000	0.00000	0.01740
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		116,687	116,687	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		12,347	12,347	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		21,417	21,417	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		6,734	6,734	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		3,454	3,454	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		2,429	2,429	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		2,250	2,250	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		165,349	165,349	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		416	416	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		35,510	-	-	35,510	-	-	-	-	-	-	-	-	-
122	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
123	Transmission Plant Total		36,058	546	0	35,510	2	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01515	0.00000	0.98479	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		201,407	165,895	0	35,510	2	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.82368	0.00000	0.17631	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		48,283	-	-	-	48,283	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		43,696	-	-	-	-	-	43,696	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		16,641	-	-	-	-	-	-	-	16,641	-	-	-	-
135	Distribution Metering		6,358	-	-	-	-	-	-	-	-	6,358	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		114,978	0	0	0	48,283	0	43,696	0	16,641	6,358	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.41993	0.00000	0.38004	0.00000	0.14473	0.05530	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		151,036	546	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00362	0.00000	0.23511	0.31969	0.00000	0.28931	0.00000	0.11018	0.04210	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		316,386	165,895	0	35,510	48,285	0	43,696	0	16,641	6,358	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.52435	0.00000	0.11224	0.15261	0.00000	0.13811	0.00000	0.05260	0.02010	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		26,199	3,231	7,427	1,451	3,338	-	1,961	-	1,467	599	-	-	6,724
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1,129	-	-	-	-	-	-	-	-	-	-	-	1,129
151	General & Intangible Plant Total		27,328	3,231	7,427	1,451	3,338	0	1,961	0	1,467	599	0	0	7,853
152	General & Intangible Plant Allocators		1.00000	0.11824	0.27176	0.05311	0.12213	0.00000	0.07177	0.00000	0.05368	0.02193	0.00000	0.00000	0.28737
153															
154	Other														
155	Labor		56	7	16	3	7	-	4	-	3	1	-	-	14
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		56	7	16	3	7	0	4	0	3	1	0	0	14
162															
163	Total Accumulated Depreciation		343,770	169,134	7,443	36,964	51,629	0	45,662	0	18,111	6,959	0	0	7,868
164	Total Accum Deprec Allocators		1.00000	0.49200	0.02165	0.10753	0.15019	0.00000	0.13283	0.00000	0.05268	0.02024	0.00000	0.00000	0.02289
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		513,326	513,326	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(165,349)	(165,349)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		347,977	347,977	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		221,350	5,739	0	215,594	17	0	0	0	0	0	0	0	0
174	Transmission Reserve		(36,058)	(546)	0	(35,510)	(2)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		185,292	5,193	0	180,084	15	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02802	0.00000	0.97189	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		466,241	0	0	0	249,364	0	146,546	0	38,990	31,340	0	0	0
179	Distribution Reserve		(114,978)	0	0	0	(48,283)	0	(43,696)	0	(16,641)	(6,358)	0	0	0
180	Distribution Net Plant		351,263	0	0	0	201,082	0	102,850	0	22,349	24,982	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.57245	0.00000	0.29280	0.00000	0.06362	0.07112	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		63,023	6,828	15,692	3,067	7,052	0	4,144	0	3,100	1,266	0	0	21,874
184	General & Intangible Reserve		(27,328)	(3,231)	(7,427)	(1,451)	(3,338)	0	(1,961)	0	(1,467)	(599)	0	0	(7,853)
185	General & Intangible Net Plant		35,695	3,596	8,266	1,615	3,715	0	2,183	0	1,633	667	0	0	14,020
186	General & Intangible Net Plant Allocators		1.00000	0.10075	0.23156	0.04525	0.10407	0.00000	0.06116	0.00000	0.04574	0.01869	0.00000	0.00000	0.39278
187															
188	Other Gross Plant		(8)	(22)	(51)	(10)	(23)	0	(13)	0	(10)	(4)	0	0	125
189	Other Reserve		(56)	(7)	(16)	(3)	(7)	0	(4)	0	(3)	(1)	0	0	(14)
190	Other Net Plant		(64)	(29)	(67)	(13)	(30)	0	(18)	0	(13)	(5)	0	0	111
191	Other Net Plant Allocators		1.00000	0.45069	1.03582	0.20243	0.46551	0.00000	0.27356	0.00000	0.20460	0.08360	0.00000	0.00000	(1.71621)
192															
193	Total Gross Plant		1,263,932	525,871	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
194	Total Reserve		(343,770)	(169,134)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
195	Total Net Plant in Service		920,163	356,737	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
196	Total Net Plant Allocators		1.00000	0.38769	0.00891	0.19745	0.22255	0.00000	0.11413	0.00000	0.02605	0.02787	0.00000	0.00000	0.01536
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		11,551	11,551	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		6,764	-	-	6,764	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		17,000	-	-	-	-	-	17,000	-	-	-	-	-	-
206	Labor		2,238	276	634	124	285	-	168	-	125	51	-	-	574
207	Total Construction Work in Progress		37,747	12,021	634	6,888	285	0	17,167	0	125	51	0	0	574
208	Total Construction Work in Progress Allocator		1.00000	0.31846	0.01681	0.18248	0.00755	0.00000	0.45480	0.00000	0.00332	0.00136	0.00000	0.00000	0.01522
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		134	134	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		89	89	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		1,290	-	-	1,290	-	-	-	-	-	-	-	-	-
215	Distribution Primary		186	-	-	-	186	-	-	-	-	-	-	-	-
216	Labor		103	13	29	6	13	-	8	-	6	2	-	-	26
217	Plant Held for Future Use Total		1,802	236	29	1,295	199	0	8	0	6	2	0	0	26

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.13100	0.01621	0.71891	0.11042	0.00000	0.00428	0.00000	0.00320	0.00131	0.00000	0.00000	0.01468
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,548	2,548	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,009	-	2,009	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,363	-	4,363	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(17)	(17)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(12,564)	(1,441)	(4,039)	(812)	(1,466)	-	(878)	-	(947)	(233)	-	-	(2,747)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		14,468	-	-	-	-	-	-	-	-	-	-	-	14,468
233	Retail 100%, Class = Prod		(9,604)	(9,604)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		26,141	10,135	233	5,162	5,818	-	2,983	-	681	729	-	-	401
235	Retail 100%, Class = T&D		(7,350)	(0)	-	(0)	(3,931)	-	(2,310)	-	(615)	(494)	-	-	-
236	Retail 100%, Class = Metering		2,031	-	-	-	-	-	-	-	-	2,031	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		15,950	6,636	197	2,759	3,236	-	1,901	-	531	411	-	-	278
241	Total Working Capital		37,975	8,256	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
242	Total Working Capital Allocator		1.00000	0.21740	0.07276	0.18720	0.09629	0.00000	0.04467	0.00000	(0.00920)	0.06436	0.00000	0.00000	0.32653
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		1,263,932	525,871	15,642	218,650	256,411	0	150,677	0	42,080	32,603	0	0	21,999
247	Accumulated Depreciation		(343,770)	(169,134)	(7,443)	(36,964)	(51,629)	0	(45,662)	0	(18,111)	(6,959)	0	0	(7,868)
248	Net Electric Plant in Service		920,163	356,737	8,199	181,686	204,782	0	105,016	0	23,968	25,644	0	0	14,131
249	Construction Work in Progress		37,747	12,021	634	6,888	285	0	17,167	0	125	51	0	0	574
250	Plant Held for Future Use		1,802	236	29	1,295	199	0	8	0	6	2	0	0	26
251	Working Capital		37,975	8,256	2,763	7,109	3,656	0	1,696	0	(350)	2,444	0	0	12,400
252	Total Rate Base		1,917,849	733,987	19,824	378,665	413,704	0	228,903	0	47,718	53,785	0	0	41,263
253	Total Rate Base Allocator		1.00000	0.38271	0.01034	0.19744	0.21571	0.00000	0.11935	0.00000	0.02488	0.02804	0.00000	0.00000	0.02152
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		154,328	52,317	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,272
258	Clean Energy Connect		2,463	2,463	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		156,791	54,780	13,321	22,806	28,478	-	17,027	-	3,368	4,739	-	-	12,272
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		156,791	54,780	13,321	22,806	28,478	0	17,027	0	3,368	4,739	0	0	12,272
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.34939	0.08496	0.14545	0.18163	0.00000	0.10860	0.00000	0.02148	0.03023	0.00000	0.00000	0.07827
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		151,961	54,059	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,902
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		151,961	54,059	13,173	21,109	25,888	-	15,935	-	5,523	4,372	-	-	11,902
270	Function Allocator for Electric Revenue		1.00000	0.35574	0.08669	0.13891	0.17036	0.00000	0.10486	0.00000	0.03634	0.02877	0.00000	0.00000	0.07832
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		886	-	-	886	-	-	-	-	-	-	-	-	-
275	Distribution Primary		109	-	-	-	109	-	-	-	-	-	-	-	-
276	Distribution Secondary		510	-	-	-	-	-	510	-	-	-	-	-	-
277	Distribution Service		2,440	-	-	-	-	-	-	-	2,440	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		4,048	4,048	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		32	12	0	6	7	-	4	-	1	1	-	-	1
283	Total Other Revenue		8,026	4,060	0	893	116	0	514	0	2,441	1	0	0	1
284	Total Other Revenue Allocator		1.00000	0.50587	0.00004	0.11123	0.01445	0.00000	0.06405	0.00000	0.30416	0.00011	0.00000	0.00000	0.00009
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,232	1,232	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		229	229	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		342	342	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		453	453	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		2,256	2,256	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		5,531	-	5,531	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		585	-	585	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,405	-	1,405	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		508	-	508	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		8,029	0	8,029	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,285	2,256	8,029	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.21933	0.78067	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		19	19	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		1,484	-	-	1,484	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		1,511	27	0	1,484	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01769	0.00000	0.98231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		2,491	-	-	-	2,491	-	-	-	-	-	-	-	-
318	Distribution Secondary		1,510	-	-	-	-	-	1,510	-	-	-	-	-	-
319	Distribution Service		1,217	-	-	-	-	-	-	-	1,217	-	-	-	-
320	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		5,450	0	0	0	2,491	0	1,510	0	1,217	233	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.45704	0.00000	0.27702	0.00000	0.22326	0.04267	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		747	-	-	-	-	-	-	-	747	-	-	-	-
328	Meter Reading		142	-	-	-	-	-	-	-	-	142	-	-	-
329	Customer Records		1,396	-	-	-	-	-	-	-	-	-	-	-	1,396
330	Customer Billing		929	-	-	-	-	-	-	-	-	-	-	-	929
331	Retail 100%, Class = # Bills		692	-	-	-	-	-	-	-	-	-	-	-	692
332	Customer Accounting O&M		3,906	0	0	0	0	0	0	0	747	142	0	0	3,016
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19133	0.03642	0.00000	0.00000	0.77224
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		149	-	-	-	-	-	-	-	-	-	-	-	149
337	Customer Serv & Info. O&M		149	0	0	0	0	0	0	0	0	0	0	0	149
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		776	-	-	-	-	-	-	-	-	-	-	-	776
342	Sales O&M		776	0	0	0	0	0	0	0	0	0	0	0	776
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		10,335	1,275	2,930	573	1,317	-	774	-	579	236	-	-	2,653
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		855	356	11	148	173	-	102	-	28	22	-	-	15
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		852	-	-	-	-	-	-	-	-	-	-	-	852
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		12,042	1,630	2,940	720	1,490	0	876	0	607	258	0	0	3,520
355	Admin & General O&M Allocators		1.00000	0.13539	0.24416	0.05983	0.12373	0.00000	0.07271	0.00000	0.05042	0.02147	0.00000	0.00000	0.29229
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		34,118	3,913	10,969	2,205	3,981	0	2,385	0	2,571	633	0	0	7,460
362	Total O&M Allocators		1.00000	0.11469	0.32150	0.06462	0.11668	0.00000	0.06992	0.00000	0.07536	0.01856	0.00000	0.00000	0.21866
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(37)												(37)
365	Total Adjusted O&M		34,081	3,913	10,969	2,205	3,981	-	2,385	-	2,571	633	-	-	7,424
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		15,668	15,668	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		2,202	2,202	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		1,037	1,037	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		3,023	3,023	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		109	109	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		52	52	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		40	40	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		22,132	22,132	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		83	83	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		4,821	-	-	4,821	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		4,925	104	0	4,821	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02109	0.00000	0.97885	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		27,057	22,236	0	4,821	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.82180	0.00000	0.17819	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		6,415	-	-	-	6,415	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		4,378	-	-	-	-	-	4,378	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	Gen Service Non Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		888	-	-	-	-	-	-	-	888	-	-	-	-
401	Distribution Metering		1,640	-	-	-	-	-	-	-	-	1,640	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		13,322	0	0	0	6,415	0	4,378	0	888	1,640	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.48157	0.00000	0.32864	0.00000	0.06667	0.12312	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		18,247	104	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00569	0.00000	0.26421	0.35160	0.00000	0.23993	0.00000	0.04867	0.08989	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		40,379	22,236	0	4,821	6,416	0	4,378	0	888	1,640	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.55067	0.00000	0.11940	0.15889	0.00000	0.10843	0.00000	0.02200	0.04062	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		3,828	472	1,085	212	488	-	287	-	214	88	-	-	983
415	Retail 100%, Class = # Bills		504	-	-	-	-	-	-	-	-	-	-	-	504
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		4,332	472	1,085	212	488	0	287	0	214	88	0	0	1,486
418	General & Intangible Plant Allocators		1.00000	0.10899	0.25050	0.04895	0.11258	0.00000	0.06616	0.00000	0.04948	0.02022	0.00000	0.00000	0.34313
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		897	-	-	-	-	-	-	-	-	-	-	-	897
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		43	17	0	9	10	-	5	-	1	1	-	-	1
425	Retail 100%, Class = T&D		60	0	-	0	32	-	19	-	5	4	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		1,021	38	0	9	42	0	24	0	6	5	0	0	898
431															
432	Total Depreciation Expense		45,732	22,746	1,086	5,042	6,945	0	4,688	0	1,109	1,733	0	0	2,384
433	Total Depreciation Expense Allocators		1.00000	0.49737	0.02374	0.11025	0.15186	0.00000	0.10252	0.00000	0.02424	0.03790	0.00000	0.00000	0.05213
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		996	123	282	55	127	-	75	-	56	23	-	-	256
438	Gross Total Plant		9,849	4,098	122	1,704	1,998	-	1,174	-	328	254	-	-	171
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		10,846	4,221	404	1,759	2,125	0	1,249	0	384	277	0	0	427
441	Total Taxes Other Allocator		1.00000	0.38917	0.03728	0.16219	0.19593	0.00000	0.11514	0.00000	0.03538	0.02553	0.00000	0.00000	0.03938
442															

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	164,817	58,841	13,321	23,698	28,594	0	17,542	0	5,809	4,740	0	0	12,272
446	Total Oper. Exp. Before Tax	Line 19	90,659	30,879	12,459	9,005	13,051	0	8,323	0	4,064	2,643	0	0	10,235
447	Net Oper. Income (NOI) before Tax		74,158	27,961	863	14,693	15,543	0	9,219	0	1,745	2,097	0	0	2,037
448	Interest Expense	Line 8 x WACC	17,236	6,517	201	3,403	3,609	-	2,140	-	410	486	-	-	469
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	56,922	21,444	662	11,290	11,934	-	7,079	-	1,335	1,611	-	-	1,569
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	56,922	21,444	662	11,290	11,934	0	7,079	0	1,335	1,611	0	0	1,569
453	Fed & St Permanent Differences	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
454	State Temporary Differences	Sch. 13	(46,812)	(19,476)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
455	State Taxable Income	Ln 452:454	11,253	2,443	97	3,389	2,669	0	1,634	0	(185)	433	0	0	774
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	619	134	5	186	147	-	90	-	(10)	24	-	-	43
458	State Income Tax (Def.)	Ln 454 x Ln 456	2,575	1,071	32	445	522	-	307	-	86	66	-	-	45
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	3,194	1,206	37	632	669	-	397	-	76	90	-	-	87
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	56,922	21,444	662	11,290	11,934	-	7,079	-	1,335	1,611	-	-	1,569
464	Fed & St Permanent Differences	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
465	Fed Temporary Differences	Sch. 13	(36,554)	(15,209)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
466	State Income Tax Exp. (Cur.)	Line 457	(619)	(134)	(5)	(186)	(147)	-	(90)	-	10	(24)	-	-	(43)
467	Fed. Taxable Income	Ln 463:466	20,891	6,576	218	4,977	4,603	-	2,767	-	166	673	-	-	910
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	4,387	1,381	46	1,045	967	-	581	-	35	141	-	-	191
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	4,387	1,381	46	1,045	967	-	581	-	35	141	-	-	191
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	7,676	3,194	95	1,328	1,557	-	915	-	256	198	-	-	134
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(541)	(225)	(7)	(94)	(110)	-	(64)	-	(18)	(14)	-	-	(9)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(868)	(361)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
477	Total Federal Income Tax Exp.	Ln 471:476	10,632	3,979	123	2,126	2,234	-	1,326	-	243	303	-	-	300
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	5,006	1,515	51	1,232	1,113	-	671	-	25	165	-	-	234
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	9,710	4,040	120	1,680	1,970	-	1,158	-	323	250	-	-	169
481	Total Direct Adjs.	Ln 459 + Ln 475	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(868)	(361)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(396)	(165)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
485	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
486	Total Income Tax Expense	Ln 479:485	12,856	4,781	148	2,590	2,706	-	1,607	-	286	368	-	-	370
487															

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.81%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
493	Interest Expense	Line 8 x WACC	(17,236)	(6,517)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
494	Permanent Diff Fed & State	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
495	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(1,265)	(526)	(16)	(219)	(257)	-	(151)	-	(42)	(33)	-	-	(22)
497	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
498	Temporary Diff Federal	Sch. 13	(36,554)	(15,209)	(452)	(6,324)	(7,416)	-	(4,358)	-	(1,217)	(943)	-	-	(636)
499	Deferred Tax Federal	Ln 498 x Ln 468	7,676	3,194	95	1,328	1,557	-	915	-	256	198	-	-	134
500	Base for FIT Computation	Ln 492:499	14,470	4,349	147	3,580	3,224	-	1,944	-	64	480	-	-	683
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	3,846	1,156	39	952	857	-	517	-	17	127	-	-	182
503	Federal Portion of Direct Adjs.	Sch. 13	(22)	(9)	(0)	(4)	(4)	-	(3)	-	(1)	(1)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(868)	(361)	(11)	(150)	(176)	-	(104)	-	(29)	(22)	-	-	(15)
505	Total FIT before Adding Deferred	Ln 502:504	2,956	786	28	798	676	-	411	-	(13)	105	-	-	166
506	Total FIT - Deferred	Line 499	7,676	3,194	95	1,328	1,557	-	915	-	256	198	-	-	134
507	Total FIT - Current & Deferred	Ln 505:506	10,632	3,979	123	2,126	2,234	-	1,326	-	243	303	-	-	300
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	61,302	23,180	714	12,103	12,837	-	7,612	-	1,459	1,729	-	-	1,667
511	Interest Expense	Line 26 x WACC	(17,236)	(6,517)	(201)	(3,403)	(3,609)	-	(2,140)	-	(410)	(486)	-	-	(469)
512	Permanent Diff Fed & State	Sch. 13	1,142	475	14	198	232	-	136	-	38	29	-	-	20
513	Temporary State Differences	Sch. 13	(46,812)	(19,476)	(579)	(8,098)	(9,497)	-	(5,581)	-	(1,558)	(1,207)	-	-	(815)
514	State Deferred Tax	Ln 513 x Ln 456	2,575	1,071	32	445	522	-	307	-	86	66	-	-	45
515	Net FIT Allowable	Line 507	10,632	3,979	123	2,126	2,234	-	1,326	-	243	303	-	-	300
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(396)	(165)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
517	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
518	Base for SIT Computation	Ln 510:517	10,634	2,308	91	3,203	2,522	-	1,544	-	(175)	409	-	-	731
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	619	134	5	186	147	-	90	-	(10)	24	-	-	43
521	Total SIT - Deferred	Line 514	2,575	1,071	32	445	522	-	307	-	86	66	-	-	45
522	Total SIT - Current & Deferred	Ln 520:521	3,194	1,206	37	632	669	-	397	-	76	90	-	-	87
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(396)	(165)	(5)	(69)	(80)	-	(47)	-	(13)	(10)	-	-	(7)
525	Parent Debt Tax Adjustment	Sch. 13	(574)	(239)	(7)	(99)	(116)	-	(68)	-	(19)	(15)	-	-	(10)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	12,856	4,781	148	2,590	2,706	-	1,607	-	286	368	-	-	370
528	Total Income Tax Allocator		1.00000	0.37191	0.01153	0.20144	0.21048	0.00000	0.12499	0.00000	0.02225	0.02860	0.00000	0.00000	0.02880
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2D
GENERAL SERVICE NON DEMAND BY FUNCTION

Line No.	(1) Gen Service Non Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		811	811	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		192	192	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		57	57	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,404	-	2,404	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		270	-	270	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		87	-	87	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		81	-	81	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,072	1,229	2,843	0	0	0	0	0	0	0	0	0	0
541	Transmission		564	9	-	556	0	-	-	-	-	-	-	-	-
542	Distribution		2,389	-	-	-	1,278	-	751	-	200	161	-	-	-
543	Subtotal Prod, Trans and Dist		7,025	1,237	2,843	556	1,278	0	751	0	200	161	0	0	0
544	Customer Accounts		1,891	-	-	-	-	-	-	-	362	69	-	-	1,460
545	Customer Service & Info.		628	-	-	-	-	-	-	-	-	-	-	-	628
546	Sales		486	-	-	-	-	-	-	-	-	-	-	-	486
547	Subtotal before Admin & Gen		10,031	1,237	2,843	556	1,278	0	751	0	562	229	0	0	2,574
548	Admin & General		4,808	593	1,363	266	613	-	360	-	269	110	-	-	1,234
549	Total		$14,839	$1,830	$4,206	$822	$1,890	$0	$1,111	$0	$831	$339	$0	$0	$3,809
550	Total Labor Allocator		1.00000	0.12334	0.28347	0.05540	0.12739	0.00000	0.07486	0.00000	0.05599	0.02288	0.00000	0.00000	0.25667

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service 100% L.F. by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	69,627	33,071	1,454	11,713	10,770	-	2,500	-	4,686	2,976	-	-	2,455
3	Accum. Depreciation & Amort.	Line 163	(19,767)	(10,637)	(692)	(1,980)	(2,169)	-	(758)	-	(2,017)	(637)	-	-	(878)
4	Net Plant in Service		49,859	22,435	762	9,733	8,601	-	1,743	-	2,669	2,339	-	-	1,577
5	Construction Work in Progress	Line 207	1,564	756	59	369	12	-	285	-	14	5	-	-	64
6	Plant Held for Future Use	Line 217	99	15	3	69	8	-	0	-	1	0	-	-	3
7	Working Capital	Line 241	2,904	519	257	381	154	-	28	-	(39)	221	-	-	1,384
8	Total Rate Base		54,427	23,725	1,081	10,552	8,775	-	2,056	-	2,645	2,565	-	-	3,027
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	9,572	3,445	1,239	1,222	1,196	-	283	-	375	437	-	-	1,376
12	Other Operating Revenue	Line 283	589	255	0	48	5	-	9	-	272	0	-	-	0
13	Total Revenue		10,161	3,700	1,239	1,270	1,201	-	291	-	647	437	-	-	1,376
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,775	246	1,020	118	167	-	40	-	286	62	-	-	835
17	Depreciation	Line 432	2,719	1,430	101	270	292	-	78	-	123	158	-	-	266
18	Tax Other Than Income Tax	Line 440	623	265	38	94	89	-	21	-	43	25	-	-	48
19	Operating Expense before Tax		6,116	1,942	1,159	482	548	-	138	-	453	246	-	-	1,149
20	Income Tax Expense	Line 486	700	301	14	139	114	-	27	-	32	34	-	-	41
21	Total Operating Expense		6,817	2,243	1,172	621	662	-	165	-	484	279	-	-	1,190
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
25	Net Operating Income Required	Ln 8 x Ln 33	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	9,572	3,445	1,239	1,222	1,196	-	283	-	375	437	-	-	1,376
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		22,558	22,558	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,753	1,753	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		2,285	2,285	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		5,687	5,687	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		32,282	32,282	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		289	289	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		59	59	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		11,550	-	-	11,550	-	-	-	-	-	-	-	-	-
56	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
57	Transmission Plant Total		11,911	361	0	11,550	1	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.03030	0.00000	0.96964	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		44,194	32,643	0	11,550	1	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73864	0.00000	0.26134	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		10,474	-	-	-	10,474	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		2,432	-	-	-	-	-	2,432	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		4,342	-	-	-	-	-	-	-	4,342	-	-	-	-
69	Distribution Metering		2,854	-	-	-	-	-	-	-	-	2,854	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.52106	0.00000	0.12098	0.00000	0.21600	0.14196	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		20,103	0	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00005	0.52103	0.00000	0.12097	0.00000	0.21599	0.14195	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		52,385	32,282	0	1	10,474	0	2,432	0	4,342	2,854	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.61625	0.00000	0.00002	0.19995	0.00000	0.04642	0.00000	0.08289	0.05447	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,472	429	1,459	164	296	-	69	-	345	123	-	-	1,585
83	Retail 100%, Class = # Bills		855	-	-	-	-	-	-	-	-	-	-	-	855

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,327	429	1,459	164	296	0	69	0	345	123	0	0	2,441
86	General & Intangible Plant Allocators		1.00000	0.08061	0.27393	0.03084	0.05561	0.00000	0.01291	0.00000	0.06480	0.02311	0.00000	0.00000	0.45819
87															
88	Other														
89	Labor		(14)	(1)	(5)	(1)	(1)	-	(0)	-	(1)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		19	-	-	-	-	-	-	-	-	-	-	-	19
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
96															
97	Total Gross Electric Plant in Service		69,627	33,071	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
98	Total Gross Electric Plant Allocators		1.00000	0.47498	0.02089	0.16823	0.15468	0.00000	0.03591	0.00000	0.06730	0.04275	0.00000	0.00000	0.03525
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		7,338	7,338	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		776	776	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,347	1,347	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		423	423	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		153	153	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		141	141	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		10,399	10,399	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		1,902	-	-	1,902	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		1,937	34	0	1,902	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01774	0.00000	0.98222	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		12,335	10,433	0	1,902	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.84578	0.00000	0.15422	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		2,028	-	-	-	2,028	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		725	-	-	-	-	-	725	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		1,853	-	-	-	-	-	-	-	1,853	-	-	-	-
135	Distribution Metering		579	-	-	-	-	-	-	-	-	579	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		5,185	0	0	0	2,028	0	725	0	1,853	579	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.39111	0.00000	0.13984	0.00000	0.35740	0.11165	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		7,122	34	0	1,902	2,028	0	725	0	1,853	579	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00482	0.00000	0.26710	0.28476	0.00000	0.10181	0.00000	0.26021	0.08129	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		17,521	10,433	0	1,902	2,028	0	725	0	1,853	579	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.59546	0.00000	0.10858	0.11576	0.00000	0.04139	0.00000	0.10577	0.03304	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,116	203	691	78	140	-	33	-	163	58	-	-	750
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		126	-	-	-	-	-	-	-	-	-	-	-	126
151	General & Intangible Plant Total		2,242	203	691	78	140	0	33	0	163	58	0	0	876
152	General & Intangible Plant Allocators		1.00000	0.09063	0.30800	0.03468	0.06252	0.00000	0.01452	0.00000	0.07286	0.02599	0.00000	0.00000	0.39081
153															
154	Other														
155	Labor		5	0	1	0	0	-	0	-	0	0	-	-	2
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	1	0	0	0	0	0	0	0	0	0	2
162															
163	Total Accumulated Depreciation		19,767	10,637	692	1,980	2,169	0	758	0	2,017	637	0	0	878
164	Total Accum Deprec Allocators		1.00000	0.53809	0.03501	0.10018	0.10971	0.00000	0.03833	0.00000	0.10203	0.03224	0.00000	0.00000	0.04441
165															
166	[redacted]														
167	**Net Plant in Service**														
168	Production Gross Plant		32,282	32,282	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(10,399)	(10,399)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		21,884	21,884	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		11,911	361	0	11,550	1	0	0	0	0	0	0	0	0
174	Transmission Reserve		(1,937)	(34)	0	(1,902)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		9,975	327	0	9,647	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03274	0.00000	0.96720	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		20,102	0	0	0	10,474	0	2,432	0	4,342	2,854	0	0	0
179	Distribution Reserve		(5,185)	0	0	0	(2,028)	0	(725)	0	(1,853)	(579)	0	0	0
180	Distribution Net Plant		14,916	0	0	0	8,446	0	1,707	0	2,489	2,275	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.56623	0.00000	0.11442	0.00000	0.16685	0.15249	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,327	429	1,459	164	296	0	69	0	345	123	0	0	2,441
184	General & Intangible Reserve		(2,242)	(203)	(691)	(78)	(140)	0	(33)	0	(163)	(58)	0	0	(876)
185	General & Intangible Net Plant		3,085	226	769	87	156	0	36	0	182	65	0	0	1,564
186	General & Intangible Net Plant Allocators		1.00000	0.07332	0.24917	0.02805	0.05058	0.00000	0.01174	0.00000	0.05894	0.02102	0.00000	0.00000	0.50716
187															
188	Other Gross Plant		5	(1)	(5)	(1)	(1)	0	(0)	0	(1)	(0)	0	0	14
189	Other Reserve		(5)	(0)	(1)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(2)
190	Other Net Plant		0	(2)	(6)	(1)	(1)	0	(0)	0	(1)	(1)	0	0	12
191	Other Net Plant Allocators		1.00000	(28.73410)	(97.64732)	(10.99397)	(19.82240)	0.00000	(4.60224)	0.00000	(23.09936)	(8.23900)	0.00000	0.00000	194.13839
192															
193	Total Gross Plant		69,627	33,071	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
194	Total Reserve		(19,767)	(10,637)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
195	Total Net Plant in Service		49,859	22,435	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
196	Total Net Plant Allocators		1.00000	0.44996	0.01529	0.19521	0.17252	0.00000	0.03495	0.00000	0.05353	0.04691	0.00000	0.00000	0.03162
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		726	726	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		362	-	-	362	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		282	-	-	-	-	-	282	-	-	-	-	-	-
206	Labor		181	17	59	7	12	-	3	-	14	5	-	-	64
207	Total Construction Work in Progress		1,564	756	59	369	12	0	285	0	14	5	0	0	64
208	Total Construction Work in Progress Allocator		1.00000	0.48340	0.03773	0.23595	0.00766	0.00000	0.18217	0.00000	0.00892	0.00318	0.00000	0.00000	0.04099
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		69	-	-	69	-	-	-	-	-	-	-	-	-
215	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
216	Labor		8	1	3	0	1	-	0	-	1	0	-	-	3
217	Plant Held for Future Use Total		99	15	3	69	8	0	0	0	1	0	0	0	3

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.14955	0.02736	0.69911	0.08419	0.00000	0.00129	0.00000	0.00647	0.00231	0.00000	0.00000	0.02973
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		160	160	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		187	-	187	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		406	-	406	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,021)	(91)	(376)	(43)	(62)	-	(15)	-	(105)	(23)	-	-	(307)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,614	-	-	-	-	-	-	-	-	-	-	-	1,614
233	Retail 100%, Class = Prod		(604)	(604)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		1,416	637	22	277	244	-	50	-	76	66	-	-	45
235	Retail 100%, Class = T&D		(317)	(0)	-	(0)	(165)	-	(38)	-	(68)	(45)	-	-	-
236	Retail 100%, Class = Metering		185	-	-	-	-	-	-	-	-	185	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		879	417	18	148	136	-	32	-	59	38	-	-	31
241	Total Working Capital		2,904	519	257	381	154	0	28	0	(39)	221	0	0	1,384
242	Total Working Capital Allocator		1.00000	0.17875	0.08846	0.13111	0.05288	0.00000	0.00969	0.00000	(0.01340)	0.07613	0.00000	0.00000	0.47637
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		69,627	33,071	1,454	11,713	10,770	0	2,500	0	4,686	2,976	0	0	2,455
247	Accumulated Depreciation		(19,767)	(10,637)	(692)	(1,980)	(2,169)	0	(758)	0	(2,017)	(637)	0	0	(878)
248	Net Electric Plant in Service		49,859	22,435	762	9,733	8,601	0	1,743	0	2,669	2,339	0	0	1,577
249	Construction Work in Progress		1,564	756	59	369	12	0	285	0	14	5	0	0	64
250	Plant Held for Future Use		99	15	3	69	8	0	0	0	1	0	0	0	3
251	Working Capital		2,904	519	257	381	154	0	28	0	(39)	221	0	0	1,384
252	Total Rate Base		104,286	46,159	1,843	20,286	17,377	0	3,799	0	5,314	4,904	0	0	4,604
253	Total Rate Base Allocator		1.00000	0.44262	0.01768	0.19452	0.16663	0.00000	0.03642	0.00000	0.05096	0.04703	0.00000	0.00000	0.04415
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		9,417	3,290	1,239	1,222	1,196	-	283	-	375	437	-	-	1,376
258	Clean Energy Connect		155	155	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		9,572	3,445	1,239	1,222	1,196	-	283	-	375	437	-	-	1,376
262	Wholesale Revenue														

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		9,572	3,445	1,239	1,222	1,196	0	283	0	375	437	0	0	1,376
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.35990	0.12941	0.12763	0.12496	0.00000	0.02952	0.00000	0.03918	0.04564	0.00000	0.00000	0.14376
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		9,461	3,400	1,225	1,131	1,087	-	264	-	615	403	-	-	1,335
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		9,461	3,400	1,225	1,131	1,087	-	264	-	615	403	-	-	1,335
270	Function Allocator for Electric Revenue		1.00000	0.35935	0.12948	0.11953	0.11494	0.00000	0.02795	0.00000	0.06501	0.04264	0.00000	0.00000	0.14110
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		47	-	-	47	-	-	-	-	-	-	-	-	-
275	Distribution Primary		5	-	-	-	5	-	-	-	-	-	-	-	-
276	Distribution Secondary		8	-	-	-	-	-	8	-	-	-	-	-	-
277	Distribution Service		272	-	-	-	-	-	-	-	272	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		255	255	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		2	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		589	255	0	48	5	0	9	0	272	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.43379	0.00005	0.08125	0.00827	0.00000	0.01449	0.00000	0.46186	0.00014	0.00000	0.00000	0.00013
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		22	22	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		142	142	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		514	-	514	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		54	-	54	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		131	-	131	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		47	-	47	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		747	0	747	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		888	142	747	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.15967	0.84033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		80	-	-	80	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		81	2	0	80	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02070	0.00000	0.97930	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		105	-	-	-	105	-	-	-	-	-	-	-	-
318	Distribution Secondary		25	-	-	-	-	-	25	-	-	-	-	-	-
319	Distribution Service		136	-	-	-	-	-	-	-	136	-	-	-	-
320	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		286	0	0	0	105	0	25	0	136	21	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.36536	0.00000	0.08749	0.00000	0.47320	0.07395	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		83	-	-	-	-	-	-	-	83	-	-	-	-
328	Meter Reading		16	-	-	-	-	-	-	-	-	16	-	-	-
329	Customer Records		156	-	-	-	-	-	-	-	-	-	-	-	156
330	Customer Billing		104	-	-	-	-	-	-	-	-	-	-	-	104
331	Retail 100%, Class = # Bills		77	-	-	-	-	-	-	-	-	-	-	-	77
332	Customer Accounting O&M		436	0	0	0	0	0	0	0	83	16	0	0	337
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19103	0.03644	0.00000	0.00000	0.77253
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		17	-	-	-	-	-	-	-	-	-	-	-	17
337	Customer Serv & Info. O&M		17	0	0	0	0	0	0	0	0	0	0	0	17
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		87	-	-	-	-	-	-	-	-	-	-	-	87
342	Sales O&M		87	0	0	0	0	0	0	0	0	0	0	0	87
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		835	80	272	31	55	-	13	-	64	23	-	-	296
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		47	22	1	8	7	-	2	-	3	2	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		95	-	-	-	-	-	-	-	-	-	-	-	95
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2E
GENERAL SERVICE 100% LOAD FOLLOWING BY FUNCTION

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		977	103	273	39	63	0	15	0	68	25	0	0	393
355	Admin & General O&M Allocators		1.00000	0.10495	0.27984	0.03950	0.06406	0.00000	0.01487	0.00000	0.06920	0.02559	0.00000	0.00000	0.40199
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,772	246	1,020	118	167	0	40	0	286	62	0	0	832
362	Total O&M Allocators		1.00000	0.08878	0.36799	0.04261	0.06033	0.00000	0.01428	0.00000	0.10331	0.02239	0.00000	0.00000	0.30032
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		3												3
365	Total Adjusted O&M		2,775	246	1,020	118	167	-	40	-	286	62	-	-	835
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		985	985	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		65	65	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		190	190	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,392	1,392	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		258	-	-	258	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		265	7	0	258	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02466	0.00000	0.97529	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,657	1,398	0	258	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.84409	0.00000	0.15590	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		269	-	-	-	269	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		73	-	-	-	-	-	73	-	-	-	-	-	-

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		99	-	-	-	-	-	-	-	99	-	-	-	-
401	Distribution Metering		149	-	-	-	-	-	-	-	-	149	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		590	0	0	0	269	0	73	0	99	149	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.45643	0.00000	0.12306	0.00000	0.16753	0.25297	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		855	7	0	258	269	0	73	0	99	149	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00764	0.00000	0.30201	0.31511	0.00000	0.08495	0.00000	0.11565	0.17463	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		2,247	1,398	0	258	269	0	73	0	99	149	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.62232	0.00000	0.11494	0.11993	0.00000	0.03233	0.00000	0.04402	0.06646	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		309	30	101	11	20	-	5	-	24	9	-	-	110
415	Retail 100%, Class = # Bills		56	-	-	-	-	-	-	-	-	-	-	-	56
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		365	30	101	11	20	0	5	0	24	9	0	0	166
418	General & Intangible Plant Allocators		1.00000	0.08125	0.27612	0.03109	0.05605	0.00000	0.01301	0.00000	0.06532	0.02330	0.00000	0.00000	0.45386
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		100	-	-	-	-	-	-	-	-	-	-	-	100
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	1	-	0	-	1	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		106	2	0	0	2	0	0	0	1	0	0	0	100
431															
432	Total Depreciation Expense		2,719	1,430	101	270	292	0	78	0	123	158	0	0	266
433	Total Depreciation Expense Allocators		1.00000	0.52613	0.03713	0.09934	0.10729	0.00000	0.02862	0.00000	0.04541	0.05824	0.00000	0.00000	0.09784
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		80	8	26	3	5	-	1	-	6	2	-	-	29
438	Gross Total Plant		543	258	11	91	84	-	19	-	37	23	-	-	19
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		623	265	38	94	89	0	21	0	43	25	0	0	48
441	Total Taxes Other Allocator		1.00000	0.42603	0.06034	0.15125	0.14326	0.00000	0.03326	0.00000	0.06858	0.04078	0.00000	0.00000	0.07650
442															

Line No.	(1) Gen Service 100% L.F. by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	10,161	3,700	1,239	1,270	1,201	0	291	0	647	437	0	0	1,376
446	Total Oper. Exp. Before Tax	Line 19	6,116	1,942	1,159	482	548	0	138	0	453	246	0	0	1,149
447	Net Oper. Income (NOI) before Tax		4,044	1,758	80	787	653	0	153	0	194	191	0	0	227
448	Interest Expense	Line 8 x WACC	940	410	19	182	152	-	36	-	46	44	-	-	52
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	3,104	1,349	62	605	501	-	117	-	149	147	-	-	175
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	3,104	1,349	62	605	501	0	117	0	149	147	0	0	175
453	Fed & St Permanent Differences	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
454	State Temporary Differences	Sch. 13	(2,579)	(1,225)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
455	State Taxable Income	Ln 452:454	588	154	9	182	112	0	27	0	(21)	39	0	0	86
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	32	8	0	10	6	-	1	-	(1)	2	-	-	5
458	State Income Tax (Def.)	Ln 454 x Ln 456	142	67	3	24	22	-	5	-	10	6	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	174	76	3	34	28	-	7	-	8	8	-	-	10
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	3,104	1,349	62	605	501	-	117	-	149	147	-	-	175
464	Fed & St Permanent Differences	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
465	Fed Temporary Differences	Sch. 13	(2,014)	(956)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
466	State Income Tax Exp. (Cur.)	Line 457	(32)	(8)	(0)	(10)	(6)	-	(1)	-	1	(2)	-	-	(5)
467	Fed. Taxable Income	Ln 463:466	1,121	414	20	267	193	-	46	-	19	61	-	-	102
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	235	87	4	56	41	-	10	-	4	13	-	-	21
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	235	87	4	56	41	-	10	-	4	13	-	-	21
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	423	201	9	71	65	-	15	-	28	18	-	-	15
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(30)	(14)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(48)	(23)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	579	250	11	114	94	-	22	-	27	28	-	-	33
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	268	95	5	66	47	-	11	-	3	15	-	-	26
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	535	254	11	90	83	-	19	-	36	23	-	-	19
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(48)	(23)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	700	301	14	139	114	-	27	-	32	34	-	-	41
487															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
493	Interest Expense	Line 8 x WACC	(940)	(410)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
494	Permanent Diff Fed & State	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(70)	(33)	(1)	(12)	(11)	-	(3)	-	(5)	(3)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(2,014)	(956)	(42)	(339)	(311)	-	(72)	-	(136)	(86)	-	-	(71)
499	Deferred Tax Federal	Ln 498 x Ln 468	423	201	9	71	65	-	15	-	28	18	-	-	15
500	Base for FIT Computation	Ln 492:499	774	273	14	192	135	-	32	-	7	44	-	-	76
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	206	73	4	51	36	-	9	-	2	12	-	-	20
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(1)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(48)	(23)	(1)	(8)	(7)	-	(2)	-	(3)	(2)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	157	49	3	43	28	-	7	-	(1)	9	-	-	19
506	Total FIT - Deferred	Line 499	423	201	9	71	65	-	15	-	28	18	-	-	15
507	Total FIT - Current & Deferred	Ln 505:506	579	250	11	114	94	-	22	-	27	28	-	-	33
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	3,344	1,458	66	648	539	-	126	-	163	158	-	-	186
511	Interest Expense	Line 26 x WACC	(940)	(410)	(19)	(182)	(152)	-	(36)	-	(46)	(44)	-	-	(52)
512	Permanent Diff Fed & State	Sch. 13	63	30	1	11	10	-	2	-	4	3	-	-	2
513	Temporary State Differences	Sch. 13	(2,579)	(1,225)	(54)	(434)	(399)	-	(93)	-	(174)	(110)	-	-	(91)
514	State Deferred Tax	Ln 513 x Ln 456	142	67	3	24	22	-	5	-	10	6	-	-	5
515	Net FIT Allowable	Line 507	579	250	11	114	94	-	22	-	27	28	-	-	33
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	556	145	8	172	106	-	26	-	(20)	37	-	-	82
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	32	8	0	10	6	-	1	-	(1)	2	-	-	5
521	Total SIT - Deferred	Line 514	142	67	3	24	22	-	5	-	10	6	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	174	76	3	34	28	-	7	-	8	8	-	-	10
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(22)	(10)	(0)	(4)	(3)	-	(1)	-	(1)	(1)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(32)	(15)	(1)	(5)	(5)	-	(1)	-	(2)	(1)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	700	301	14	139	114	-	27	-	32	34	-	-	41
528	Total Income Tax Allocator		1.00000	0.42943	0.01969	0.19813	0.16232	0.00000	0.03808	0.00000	0.04550	0.04786	0.00000	0.00000	0.05900
529															

Line No.	Gen Service 100% L.F. by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		51	51	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		224	-	224	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		25	-	25	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		8	-	8	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		342	77	264	0	0	0	0	0	0	0	0	0	0
541	Transmission		30	1	-	30	0	-	-	-	-	-	-	-	-
542	Distribution		103	-	-	-	54	-	12	-	22	15	-	-	-
543	Subtotal Prod, Trans and Dist		475	78	264	30	54	0	12	0	22	15	0	0	0
544	Customer Accounts		211	-	-	-	-	-	-	-	40	8	-	-	163
545	Customer Service & Info.		70	-	-	-	-	-	-	-	-	-	-	-	70
546	Sales		54	-	-	-	-	-	-	-	-	-	-	-	54
547	Subtotal before Admin & Gen		810	78	264	30	54	0	12	0	63	22	0	0	287
548	Admin & General		388	37	127	14	26	-	6	-	30	11	-	-	138
549	Total		$1,199	$115	$391	$44	$79	$0	$18	$0	$93	$33	$0	$0	$425
550	Total Labor Allocator		1.00000	0.09603	0.32633	0.03674	0.06624	0.00000	0.01538	0.00000	0.07720	0.02753	0.00000	0.00000	0.35455

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	5,469,147	2,773,272	99,548	1,079,737	1,170,765	-	306,484	-	15,057	16,374	-	-	7,911
3	Accum. Depreciation & Amort.	Line 163	(1,463,266)	(891,956)	(47,367)	(182,536)	(235,738)	-	(92,878)	-	(6,481)	(3,481)	-	-	(2,829)
4	Net Plant in Service		4,005,881	1,881,316	52,180	897,200	935,027	-	213,606	-	8,576	12,893	-	-	5,082
5	Construction Work in Progress	Line 207	137,942	63,394	4,038	34,014	1,302	-	34,919	-	45	24	-	-	207
6	Plant Held for Future Use	Line 217	8,764	1,245	186	6,397	908	-	16	-	2	1	-	-	10
7	Working Capital	Line 241	126,962	43,538	17,585	35,105	16,695	-	8,464	-	(125)	1,241	-	-	4,459
8	Total Rate Base		4,279,550	1,989,494	73,989	972,717	953,933	-	257,004	-	8,498	14,159	-	-	9,757
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	659,668	288,894	84,780	112,618	130,029	-	35,228	-	1,205	2,350	-	-	4,562
12	Other Operating Revenue	Line 283	28,271	21,411	2	4,409	529	-	1,046	-	873	0	-	-	0
13	Total Revenue		687,940	310,306	84,782	117,027	130,559	-	36,274	-	2,079	2,351	-	-	4,563
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	128,600	20,635	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,819
17	Depreciation	Line 432	195,129	119,953	6,909	24,897	31,710	-	9,536	-	397	869	-	-	857
18	Tax Other Than Income Tax	Line 440	46,191	22,259	2,573	8,687	9,703	-	2,540	-	137	138	-	-	154
19	Operating Expense before Tax		369,920	162,848	79,292	44,471	59,590	-	17,139	-	1,454	1,296	-	-	3,830
20	Income Tax Expense	Line 486	55,065	25,214	944	12,788	12,355	-	3,343	-	102	185	-	-	133
21	Total Operating Expense		424,984	188,062	80,236	57,259	71,945	-	20,482	-	1,556	1,481	-	-	3,963
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
25	Net Operating Income Required	Ln 8 x Ln 33	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	659,668	288,894	84,780	112,618	130,029	-	35,228	-	1,205	2,350	-	-	4,562
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		1,891,620	1,891,620	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		146,993	146,993	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		191,642	191,642	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		476,860	476,860	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		2,707,115	2,707,115	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		24,250	24,250	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		662	662	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		4,951	4,951	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		403	403	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		1,064,642	-	-	1,064,642	-	-	-	-	-	-	-	-	-
56	Distribution Primary		79	-	-	-	79	-	-	-	-	-	-	-	-
57	Transmission Plant Total		1,094,986	30,265	0	1,064,642	79	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02764	0.00000	0.97229	0.00007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		3,802,101	2,737,381	0	1,064,642	79	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.71997	0.00000	0.28001	0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,138,590	-	-	-	1,138,590	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		298,081	-	-	-	-	-	298,081	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		13,951	-	-	-	-	-	-	-	13,951	-	-	-	-
69	Distribution Metering		15,792	-	-	-	-	-	-	-	-	15,792	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		1,466,415	0	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.77644	0.00000	0.20327	0.00000	0.00951	0.01077	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		4,173,531	2,707,115	0	1	1,138,590	0	298,081	0	13,951	15,792	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64864	0.00000	0.00000	0.27281	0.00000	0.07142	0.00000	0.00334	0.00378	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		198,455	36,008	99,871	15,144	32,200	-	8,430	-	1,109	583	-	-	5,110
83	Retail 100%, Class = # Bills		2,756	-	-	-	-	-	-	-	-	-	-	-	2,756

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		201,211	36,008	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
86	General & Intangible Plant Allocators		1.00000	0.17895	0.49635	0.07526	0.16003	0.00000	0.04190	0.00000	0.00551	0.00290	0.00000	0.00000	0.03909
87															
88	Other														
89	Labor		(642)	(116)	(323)	(49)	(104)	-	(27)	-	(4)	(2)	-	-	(17)
90	Retail 100%, Class = # Bills		61	-	-	-	-	-	-	-	-	-	-	-	61
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(580)	(116)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
96															
97	Total Gross Electric Plant in Service		5,469,147	2,773,272	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
98	Total Gross Electric Plant Allocators		1.00000	0.50708	0.01820	0.19742	0.21407	0.00000	0.05604	0.00000	0.00275	0.00299	0.00000	0.00000	0.00145
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		615,367	615,367	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		65,115	65,115	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		112,947	112,947	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		35,511	35,511	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		18,217	18,217	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		12,811	12,811	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		11,863	11,863	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		167	167	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		871,997	871,997	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		2,194	2,194	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		342	342	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		344	344	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		175,354	-	-	175,354	-	-	-	-	-	-	-	-	-
122	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
123	Transmission Plant Total		178,244	2,881	0	175,354	10	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01616	0.00000	0.98379	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		1,050,241	874,878	0	175,354	10	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.83303	0.00000	0.16697	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		220,456	-	-	-	220,456	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		88,880	-	-	-	-	-	88,880	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		5,954	-	-	-	-	-	-	-	5,954	-	-	-	-
135	Distribution Metering		3,204	-	-	-	-	-	-	-	-	3,204	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		318,495	0	0	0	220,456	0	88,880	0	5,954	3,204	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69218	0.00000	0.27906	0.00000	0.01870	0.01006	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		496,738	2,881	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00580	0.00000	0.35301	0.44383	0.00000	0.17893	0.00000	0.01199	0.00645	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		1,368,736	874,878	0	175,354	220,466	0	88,880	0	5,954	3,204	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.63919	0.00000	0.12811	0.16107	0.00000	0.06494	0.00000	0.00435	0.00234	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		93,922	17,041	47,265	7,167	15,239	-	3,990	-	525	276	-	-	2,418
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		406	-	-	-	-	-	-	-	-	-	-	-	406
151	General & Intangible Plant Total		94,328	17,041	47,265	7,167	15,239	0	3,990	0	525	276	0	0	2,824
152	General & Intangible Plant Allocators		1.00000	0.18066	0.50108	0.07598	0.16156	0.00000	0.04229	0.00000	0.00556	0.00293	0.00000	0.00000	0.02994
153															
154	Other														
155	Labor		202	37	102	15	33	-	9	-	1	1	-	-	5
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		202	37	102	15	33	0	9	0	1	1	0	0	5
162															
163	Total Accumulated Depreciation		1,463,266	891,956	47,367	182,536	235,738	0	92,878	0	6,481	3,481	0	0	2,829
164	Total Accum Deprec Allocators		1.00000	0.60957	0.03237	0.12475	0.16110	0.00000	0.06347	0.00000	0.00443	0.00238	0.00000	0.00000	0.00193
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		2,707,115	2,707,115	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(871,997)	(871,997)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		1,835,118	1,835,118	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		1,094,986	30,265	0	1,064,642	79	0	0	0	0	0	0	0	0
174	Transmission Reserve		(178,244)	(2,881)	0	(175,354)	(10)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		916,742	27,385	0	889,288	69	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.02987	0.00000	0.97005	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		1,466,414	0	0	0	1,138,590	0	298,081	0	13,951	15,792	0	0	0
179	Distribution Reserve		(318,495)	0	0	0	(220,456)	0	(88,880)	0	(5,954)	(3,204)	0	0	0
180	Distribution Net Plant		1,147,920	0	0	0	918,133	0	209,202	0	7,997	12,588	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.79982	0.00000	0.18224	0.00000	0.00697	0.01097	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		201,211	36,008	99,871	15,144	32,200	0	8,430	0	1,109	583	0	0	7,866
184	General & Intangible Reserve		(94,328)	(17,041)	(47,265)	(7,167)	(15,239)	0	(3,990)	0	(525)	(276)	0	0	(2,824)
185	General & Intangible Net Plant		106,883	18,966	52,605	7,977	16,961	0	4,440	0	584	307	0	0	5,042
186	General & Intangible Net Plant Allocators		1.00000	0.17745	0.49217	0.07463	0.15869	0.00000	0.04154	0.00000	0.00547	0.00287	0.00000	0.00000	0.04717
187															
188	Other Gross Plant		(580)	(116)	(323)	(49)	(104)	0	(27)	0	(4)	(2)	0	0	45
189	Other Reserve		(202)	(37)	(102)	(15)	(33)	0	(9)	0	(1)	(1)	0	0	(5)
190	Other Net Plant		(783)	(153)	(425)	(64)	(137)	0	(36)	0	(5)	(2)	0	0	40
191	Other Net Plant Allocators		1.00000	0.19570	0.54279	0.08231	0.17501	0.00000	0.04582	0.00000	0.00603	0.00317	0.00000	0.00000	(0.05082)
192															
193	Total Gross Plant		5,469,147	2,773,272	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
194	Total Reserve		(1,463,266)	(891,956)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
195	Total Net Plant in Service		4,005,881	1,881,316	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
196	Total Net Plant Allocators		1.00000	0.46964	0.01303	0.22397	0.23341	0.00000	0.05332	0.00000	0.00214	0.00322	0.00000	0.00000	0.00127
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		734	734	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		118	118	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		168	168	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		60,918	60,918	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		33,402	-	-	33,402	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		34,578	-	-	-	-	-	34,578	-	-	-	-	-	-
206	Labor		8,024	1,456	4,038	612	1,302	-	341	-	45	24	-	-	207
207	Total Construction Work in Progress		137,942	63,394	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
208	Total Construction Work in Progress Allocator		1.00000	0.45957	0.02927	0.24658	0.00944	0.00000	0.25314	0.00000	0.00033	0.00017	0.00000	0.00000	0.00150
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		709	709	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		469	469	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		6,369	-	-	6,369	-	-	-	-	-	-	-	-	-
215	Distribution Primary		848	-	-	-	848	-	-	-	-	-	-	-	-
216	Labor		369	67	186	28	60	-	16	-	2	1	-	-	10
217	Plant Held for Future Use Total		8,764	1,245	186	6,397	908	0	16	0	2	1	0	0	10

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.14204	0.02121	0.72987	0.10365	0.00000	0.00179	0.00000	0.00024	0.00012	0.00000	0.00000	0.00109
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		13,435	13,435	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		12,788	-	12,788	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		27,766	-	27,766	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(92)	(92)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(47,306)	(7,599)	(25,707)	(4,009)	(6,694)	-	(1,864)	-	(339)	(106)	-	-	(988)
231	EV C&I		5,091	-	-	-	-	-	5,091	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		5,203	-	-	-	-	-	-	-	-	-	-	-	5,203
233	Retail 100%, Class = Prod		(50,650)	(50,650)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		113,803	53,446	1,482	25,489	26,563	-	6,068	-	244	366	-	-	144
235	Retail 100%, Class = T&D		(23,117)	(0)	-	(0)	(17,949)	-	(4,699)	-	(220)	(249)	-	-	-
236	Retail 100%, Class = Metering		1,024	-	-	-	-	-	-	-	-	1,024	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		69,018	34,998	1,256	13,626	14,775	-	3,868	-	190	207	-	-	100
241	Total Working Capital		126,962	43,538	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
242	Total Working Capital Allocator		1.00000	0.34292	0.13850	0.27650	0.13150	0.00000	0.06666	0.00000	(0.00099)	0.00978	0.00000	0.00000	0.03512
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		5,469,147	2,773,272	99,548	1,079,737	1,170,765	0	306,484	0	15,057	16,374	0	0	7,911
247	Accumulated Depreciation		(1,463,266)	(891,956)	(47,367)	(182,536)	(235,738)	0	(92,878)	0	(6,481)	(3,481)	0	0	(2,829)
248	Net Electric Plant in Service		4,005,881	1,881,316	52,180	897,200	935,027	0	213,606	0	8,576	12,893	0	0	5,082
249	Construction Work in Progress		137,942	63,394	4,038	34,014	1,302	0	34,919	0	45	24	0	0	207
250	Plant Held for Future Use		8,764	1,245	186	6,397	908	0	16	0	2	1	0	0	10
251	Working Capital		126,962	43,538	17,585	35,105	16,695	0	8,464	0	(125)	1,241	0	0	4,459
252	Total Rate Base		8,285,430	3,870,810	126,169	1,869,917	1,888,959	0	470,610	0	17,074	27,052	0	0	14,839
253	Total Rate Base Allocator		1.00000	0.46718	0.01523	0.22569	0.22799	0.00000	0.05680	0.00000	0.00206	0.00326	0.00000	0.00000	0.00179
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		645,163	275,905	84,780	112,618	130,029	-	33,713	-	1,205	2,350	-	-	4,562
258	Clean Energy Connect		12,990	12,990	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		1,515	-	-	-	-	-	1,515	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		659,668	288,894	84,780	112,618	130,029	-	35,228	-	1,205	2,350	-	-	4,562
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		659,668	288,894	84,780	112,618	130,029	0	35,228	0	1,205	2,350	0	0	4,562
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.43794	0.12852	0.17072	0.19711	0.00000	0.05340	0.00000	0.00183	0.00356	0.00000	0.00000	0.00692
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		632,875	285,091	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,429
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		632,875	285,091	83,839	104,239	118,204	-	32,930	-	1,976	2,166	-	-	4,429
270	Function Allocator for Electric Revenue		1.00000	0.45047	0.13247	0.16471	0.18677	0.00000	0.05203	0.00000	0.00312	0.00342	0.00000	0.00000	0.00700
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		4,377	-	-	4,377	-	-	-	-	-	-	-	-	-
275	Distribution Primary		498	-	-	-	498	-	-	-	-	-	-	-	-
276	Distribution Secondary		1,038	-	-	-	-	-	1,038	-	-	-	-	-	-
277	Distribution Service		873	-	-	-	-	-	-	-	873	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		21,347	21,347	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		138	65	2	31	32	-	8	-	0	0	-	-	0
283	Total Other Revenue		28,271	21,411	2	4,409	529	0	1,046	0	873	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.75735	0.00007	0.15594	0.01873	0.00000	0.03699	0.00000	0.03090	0.00002	0.00000	0.00000	0.00001
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		6,498	6,498	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		1,207	1,207	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		1,804	1,804	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		2,387	2,387	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		11,896	11,896	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		35,198	-	35,198	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		3,726	-	3,726	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		8,940	-	8,940	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		3,235	-	3,235	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		51,099	0	51,099	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		62,995	11,896	51,099	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.18885	0.81115	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		99	99	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		7,329	-	-	7,329	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		7,470	141	0	7,329	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.01886	0.00000	0.98114	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		11,374	-	-	-	11,374	-	-	-	-	-	-	-	-
318	Distribution Secondary		3,071	-	-	-	-	-	3,071	-	-	-	-	-	-
319	Distribution Service		435	-	-	-	-	-	-	-	435	-	-	-	-
320	Distribution Metering		117	-	-	-	-	-	-	-	-	117	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		14,998	0	0	0	11,374	0	3,071	0	435	117	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.75838	0.00000	0.20477	0.00000	0.02903	0.00781	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		267	-	-	-	-	-	-	-	267	-	-	-	-
328	Meter Reading		51	-	-	-	-	-	-	-	-	51	-	-	-
329	Customer Records		502	-	-	-	-	-	-	-	-	-	-	-	502
330	Customer Billing		334	-	-	-	-	-	-	-	-	-	-	-	334
331	Retail 100%, Class = # Bills		249	-	-	-	-	-	-	-	-	-	-	-	249
332	Customer Accounting O&M		1,403	0	0	0	0	0	0	0	267	51	0	0	1,085
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19056	0.03646	0.00000	0.00000	0.77298
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		54	-	-	-	-	-	-	-	-	-	-	-	54
337	Customer Serv & Info. O&M		54	0	0	0	0	0	0	0	0	0	0	0	54
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		279	-	-	-	-	-	-	-	-	-	-	-	279
342	Sales O&M		279	0	0	0	0	0	0	0	0	0	0	0	279
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		37,049	6,722	18,644	2,827	6,011	-	1,574	-	207	109	-	-	954
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		3,699	1,876	67	730	792	-	207	-	10	11	-	-	5
349	EV O&M		210	-	-	-	-	-	210	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		306	-	-	-	-	-	-	-	-	-	-	-	306
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		41,265	8,598	18,712	3,558	6,803	0	1,991	0	217	120	0	0	1,266
355	Admin & General O&M Allocators		1.00000	0.20836	0.45346	0.08621	0.16487	0.00000	0.04826	0.00000	0.00526	0.00291	0.00000	0.00000	0.03067
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		128,463	20,635	69,810	10,887	18,177	0	5,063	0	920	288	0	0	2,683
362	Total O&M Allocators		1.00000	0.16063	0.54343	0.08475	0.14150	0.00000	0.03941	0.00000	0.00716	0.00224	0.00000	0.00000	0.02088
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		136												136
365	Total Adjusted O&M		128,600	20,635	69,810	10,887	18,177	-	5,063	-	920	288	-	-	2,819
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		82,626	82,626	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		11,613	11,613	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		5,471	5,471	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		15,944	15,944	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		575	575	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		277	277	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		209	209	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		116,716	116,716	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		439	439	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		12	12	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		90	90	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		23,808	-	-	23,808	-	-	-	-	-	-	-	-	-
388	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
389	Transmission Plant Total		24,357	548	0	23,808	1	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02249	0.00000	0.97745	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		141,073	117,263	0	23,808	1	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83123	0.00000	0.16876	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		29,292	-	-	-	29,292	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		8,905	-	-	-	-	-	8,905	-	-	-	-	-	-

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		318	-	-	-	-	-	-	-	318	-	-	-	-
401	Distribution Metering		827	-	-	-	-	-	-	-	-	827	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		39,342	0	0	0	29,292	0	8,905	0	318	827	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.74456	0.00000	0.22635	0.00000	0.00808	0.02101	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		63,699	548	0	23,808	29,294	0	8,905	0	318	827	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00860	0.00000	0.37376	0.45988	0.00000	0.13980	0.00000	0.00499	0.01298	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		180,414	117,263	0	23,808	29,294	0	8,905	0	318	827	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.64997	0.00000	0.13196	0.16237	0.00000	0.04936	0.00000	0.00176	0.00458	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		13,723	2,490	6,906	1,047	2,227	-	583	-	77	40	-	-	353
415	Retail 100%, Class = # Bills		181	-	-	-	-	-	-	-	-	-	-	-	181
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		13,905	2,490	6,906	1,047	2,227	0	583	0	77	40	0	0	535
418	General & Intangible Plant Allocators		1.00000	0.17908	0.49668	0.07532	0.16014	0.00000	0.04192	0.00000	0.00552	0.00290	0.00000	0.00000	0.03844
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		323	-	-	-	-	-	-	-	-	-	-	-	323
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		188	88	2	42	44	-	10	-	0	1	-	-	0
425	Retail 100%, Class = T&D		187	0	-	0	146	-	38	-	2	2	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		111	111	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		810	200	2	42	190	0	48	0	2	3	0	0	323
431															
432	Total Depreciation Expense		195,129	119,953	6,909	24,897	31,710	0	9,536	0	397	869	0	0	857
433	Total Depreciation Expense Allocators		1.00000	0.61474	0.03541	0.12759	0.16251	0.00000	0.04887	0.00000	0.00203	0.00446	0.00000	0.00000	0.00439
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		3,572	648	1,798	273	580	-	152	-	20	10	-	-	92
438	Gross Total Plant		42,619	21,611	776	8,414	9,123	-	2,388	-	117	128	-	-	62
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		46,191	22,259	2,573	8,687	9,703	0	2,540	0	137	138	0	0	154
441	Total Taxes Other Allocator		1.00000	0.48190	0.05571	0.18806	0.21006	0.00000	0.05499	0.00000	0.00297	0.00299	0.00000	0.00000	0.00333
442															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	687,940	310,306	84,782	117,027	130,559	0	36,274	0	2,079	2,351	0	0	4,563
446	Total Oper. Exp. Before Tax	Line 19	369,920	162,848	79,292	44,471	59,590	0	17,139	0	1,454	1,296	0	0	3,830
447	Net Oper. Income (NOI) before Tax		318,020	147,458	5,490	72,556	70,969	0	19,135	0	625	1,055	0	0	733
448	Interest Expense	Line 8 x WACC	73,932	34,370	1,278	16,804	16,480	-	4,440	-	147	245	-	-	169
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	244,088	113,088	4,212	55,752	54,489	-	14,695	-	478	810	-	-	564
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	244,088	113,088	4,212	55,752	54,489	0	14,695	0	478	810	0	0	564
453	Fed & St Permanent Differences	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
454	State Temporary Differences	Sch. 13	(202,558)	(102,712)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
455	State Taxable Income	Ln 452:454	46,471	12,881	615	16,738	12,186	0	3,621	0	(66)	219	0	0	278
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	2,556	708	34	921	670	-	199	-	(4)	12	-	-	15
458	State Income Tax (Def.)	Ln 454 x Ln 456	11,141	5,649	203	2,199	2,385	-	624	-	31	33	-	-	16
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	13,697	6,358	237	3,120	3,055	-	823	-	27	45	-	-	31
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	244,088	113,088	4,212	55,752	54,489	-	14,695	-	478	810	-	-	564
464	Fed & St Permanent Differences	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
465	Fed Temporary Differences	Sch. 13	(158,174)	(80,206)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
466	State Income Tax Exp. (Cur.)	Line 457	(2,556)	(708)	(34)	(921)	(670)	-	(199)	-	4	(12)	-	-	(15)
467	Fed. Taxable Income	Ln 463:466	88,299	34,679	1,389	24,579	21,016	-	5,909	-	59	340	-	-	327
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	18,543	7,283	292	5,162	4,413	-	1,241	-	12	71	-	-	69
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	18,543	7,283	292	5,162	4,413	-	1,241	-	12	71	-	-	69
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	33,217	16,843	605	6,558	7,111	-	1,861	-	91	99	-	-	48
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(2,340)	(1,186)	(43)	(462)	(501)	-	(131)	-	(6)	(7)	-	-	(3)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(3,758)	(1,905)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
477	Total Federal Income Tax Exp.	Ln 471:476	45,567	20,986	784	10,497	10,198	-	2,755	-	87	152	-	-	108
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	21,099	7,991	325	6,082	5,084	-	1,440	-	9	83	-	-	84
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	42,018	21,306	765	8,295	8,995	-	2,355	-	116	126	-	-	61
481	Total Direct Adjs.	Ln 459 + Ln 475	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(3,758)	(1,905)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,714)	(869)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
485	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
486	Total Income Tax Expense	Ln 479:485	55,065	25,214	944	12,788	12,355	-	3,343	-	102	185	-	-	133
487															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2F
GENERAL SERVICE DEMAND BY FUNCTION

Line No.	(1) Gen Service Demand by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.79%	#DIV/0!	26.01%	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
493	Interest Expense	Line 8 x WACC	(73,932)	(34,370)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
494	Permanent Diff Fed & State	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
495	Federal Portion of Direct Adjs.	Sch. 13	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(5,472)	(2,775)	(100)	(1,080)	(1,171)	-	(307)	-	(15)	(16)	-	-	(8)
497	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
498	Temporary Diff Federal	Sch. 13	(158,174)	(80,206)	(2,879)	(31,227)	(33,860)	-	(8,864)	-	(435)	(474)	-	-	(229)
499	Deferred Tax Federal	Ln 498 x Ln 468	33,217	16,843	605	6,558	7,111	-	1,861	-	91	99	-	-	48
500	Base for FIT Computation	Ln 492:499	60,955	22,934	937	17,680	14,719	-	4,175	-	23	242	-	-	246
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	16,203	6,096	249	4,700	3,913	-	1,110	-	6	64	-	-	65
503	Federal Portion of Direct Adjs.	Sch. 13	(95)	(48)	(2)	(19)	(20)	-	(5)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(3,758)	(1,905)	(68)	(742)	(804)	-	(211)	-	(10)	(11)	-	-	(5)
505	Total FIT before Adding Deferred	Ln 502:504	12,350	4,143	179	3,939	3,088	-	894	-	(5)	53	-	-	60
506	Total FIT - Deferred	Line 499	33,217	16,843	605	6,558	7,111	-	1,861	-	91	99	-	-	48
507	Total FIT - Current & Deferred	Ln 505:506	45,567	20,986	784	10,497	10,198	-	2,755	-	87	152	-	-	108
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	262,955	122,244	4,546	59,768	58,614	-	15,792	-	522	870	-	-	600
511	Interest Expense	Line 26 x WACC	(73,932)	(34,370)	(1,278)	(16,804)	(16,480)	-	(4,440)	-	(147)	(245)	-	-	(169)
512	Permanent Diff Fed & State	Sch. 13	4,941	2,505	90	975	1,058	-	277	-	14	15	-	-	7
513	Temporary State Differences	Sch. 13	(202,558)	(102,712)	(3,687)	(39,990)	(43,361)	-	(11,351)	-	(558)	(606)	-	-	(293)
514	State Deferred Tax	Ln 513 x Ln 456	11,141	5,649	203	2,199	2,385	-	624	-	31	33	-	-	16
515	Net FIT Allowable	Line 507	45,567	20,986	784	10,497	10,198	-	2,755	-	87	152	-	-	108
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,714)	(869)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
517	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
518	Base for SIT Computation	Ln 510:517	43,915	12,173	581	15,817	11,515	-	3,422	-	(63)	207	-	-	263
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	2,556	708	34	921	670	-	199	-	(4)	12	-	-	15
521	Total SIT - Deferred	Line 514	11,141	5,649	203	2,199	2,385	-	624	-	31	33	-	-	16
522	Total SIT - Current & Deferred	Ln 520:521	13,697	6,358	237	3,120	3,055	-	823	-	27	45	-	-	31
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(1,714)	(869)	(31)	(338)	(367)	-	(96)	-	(5)	(5)	-	-	(2)
525	Parent Debt Tax Adjustment	Sch. 13	(2,485)	(1,260)	(45)	(491)	(532)	-	(139)	-	(7)	(7)	-	-	(4)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	55,065	25,214	944	12,788	12,355	-	3,343	-	102	185	-	-	133
528	Total Income Tax Allocator		1.00000	0.45791	0.01714	0.23223	0.22437	0.00000	0.06072	0.00000	0.00186	0.00336	0.00000	0.00000	0.00242
529															

Line No.	Gen Service Demand by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
530															
531	**Labor Allocator**														
532	Production Base Demand		4,278	4,278	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		886	886	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		1,014	1,014	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		301	301	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		15,302	-	15,302	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		1,721	-	1,721	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		556	-	556	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		517	-	517	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		24,575	6,479	18,096	0	0	0	0	0	0	0	0	0	0
541	Transmission		2,789	45	-	2,744	0	-	-	-	-	-	-	-	-
542	Distribution		7,514	-	-	-	5,834	-	1,527	-	71	81	-	-	-
543	Subtotal Prod, Trans and Dist		34,879	6,524	18,096	2,744	5,834	0	1,527	0	71	81	0	0	0
544	Customer Accounts		679	-	-	-	-	-	-	-	129	25	-	-	525
545	Customer Service & Info.		226	-	-	-	-	-	-	-	-	-	-	-	226
546	Sales		175	-	-	-	-	-	-	-	-	-	-	-	175
547	Subtotal before Admin & Gen		35,959	6,524	18,096	2,744	5,834	0	1,527	0	201	106	0	0	926
548	Admin & General		17,238	3,128	8,675	1,315	2,797	-	732	-	96	51	-	-	444
549	Total		$53,197	$9,652	$26,771	$4,059	$8,631	$0	$2,260	$0	$297	$156	$0	$0	$1,370
550	Total Labor Allocator		1.00000	0.18144	0.50324	0.07631	0.16226	0.00000	0.04248	0.00000	0.00559	0.00294	0.00000	0.00000	0.02575

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	**Gen Service Curtailable by Function (Revenue = COS)**	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	43,860	15,863	1,107	3,854	23,013	-	-	-	-	22	-	-	1
3	Accum. Depreciation & Amort.	Line 163	(10,919)	(5,102)	(527)	(652)	(4,634)	-	-	-	-	(5)	-	-	(0)
4	Net Plant in Service		32,941	10,761	580	3,203	18,379	-	-	-	-	17	-	-	0
5	Construction Work in Progress	Line 207	555	363	45	121	26	-	-	-	-	0	-	-	0
6	Plant Held for Future Use	Line 217	50	7	2	23	18	-	-	-	-	0	-	-	0
7	Working Capital	Line 241	900	249	196	125	328	-	-	-	-	2	-	-	0
8	Total Rate Base		34,446	11,380	823	3,472	18,751	-	-	-	-	19	-	-	1
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	5,555	1,652	943	402	2,556	-	-	-	-	3	-	-	(1)
12	Other Operating Revenue	Line 283	149	122	0	16	10	-	-	-	-	0	-	-	0
13	Total Revenue		5,704	1,775	943	418	2,566	-	-	-	-	3	-	-	(1)
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	1,289	118	777	39	357	-	-	-	-	0	-	-	(2)
17	Depreciation	Line 432	1,476	686	77	89	623	-	-	-	-	1	-	-	0
18	Tax Other Than Income Tax	Line 440	378	127	29	31	191	-	-	-	-	0	-	-	0
19	Operating Expense before Tax		3,144	931	882	159	1,171	-	-	-	-	2	-	-	(2)
20	Income Tax Expense	Line 486	443	144	10	46	243	-	-	-	-	0	-	-	0
21	Total Operating Expense		3,587	1,076	892	204	1,414	-	-	-	-	2	-	-	(2)
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
25	Net Operating Income Required	Ln 8 x Ln 33	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	0
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	0
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	5,555	1,652	943	402	2,556	-	-	-	-	3	-	-	(1)
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	0.00%	0.00%	0.00%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		10,820	10,820	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		841	841	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,096	1,096	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		2,728	2,728	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		15,484	15,484	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		139	139	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		28	28	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		3,801	-	-	3,801	-	-	-	-	-	-	-	-	-
56	Distribution Primary		2	-	-	-	2	-	-	-	-	-	-	-	-
57	Transmission Plant Total		3,975	173	0	3,801	2	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.04355	0.00000	0.95606	0.00039	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		19,459	15,657	0	3,801	2	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.80462	0.00000	0.19531	0.00008	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		22,381	-	-	-	22,381	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		21	-	-	-	-	-	-	-	-	21	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99905	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		22,403	0	0	1	22,381	0	0	0	0	21	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00004	0.99901	0.00000	0.00000	0.00000	0.00000	0.00095	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		37,887	15,484	0	1	22,381	0	0	0	0	21	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.40870	0.00000	0.00003	0.59072	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		2,005	206	1,111	54	633	-	-	-	-	1	-	-	0
83	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		2,005	206	1,111	54	633	0	0	0	0	1	0	0	1
86	General & Intangible Plant Allocators		1.00000	0.10272	0.55402	0.02696	0.31567	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00033
87															
88	Other														
89	Labor		(6)	(1)	(4)	(0)	(2)	-	-	-	-	(0)	-	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
96															
97	Total Gross Electric Plant in Service		43,860	15,863	1,107	3,854	23,013	0	0	0	0	22	0	0	1
98	Total Gross Electric Plant Allocators		1.00000	0.36167	0.02525	0.08788	0.52469	0.00000	0.00000	0.00000	0.00000	0.00050	0.00000	0.00000	0.00002
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		3,520	3,520	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		372	372	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		646	646	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		203	203	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		4,988	4,988	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		13	13	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		626	-	-	626	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		643	16	0	626	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.02564	0.00000	0.97407	0.00029	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		5,630	5,004	0	626	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.88879	0.00000	0.11118	0.00003	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		4,333	-	-	-	4,333	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		4	-	-	-	-	-	-	-	-	4	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		4,338	0	0	0	4,333	0	0	0	0	4	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99901	0.00000	0.00000	0.00000	0.00000	0.00099	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		4,980	16	0	626	4,334	0	0	0	0	4	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00331	0.00000	0.12569	0.87014	0.00000	0.00000	0.00000	0.00000	0.00086	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		9,968	5,004	0	626	4,334	0	0	0	0	4	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50202	0.00000	0.06280	0.43475	0.00000	0.00000	0.00000	0.00000	0.00043	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		949	97	526	26	300	-	-	-	-	0	-	-	0
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
151	General & Intangible Plant Total		949	97	526	26	300	0	0	0	0	0	0	0	0
152	General & Intangible Plant Allocators		1.00000	0.10272	0.55406	0.02696	0.31569	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00025
153															
154	Other														
155	Labor		2	0	1	0	1	-	-	-	-	0	-	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		2	0	1	0	1	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		10,919	5,102	527	652	4,634	0	0	0	0	5	0	0	0
164	Total Accum Deprec Allocators		1.00000	0.46725	0.04825	0.05968	0.42438	0.00000	0.00000	0.00000	0.00000	0.00042	0.00000	0.00000	0.00002
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		15,484	15,484	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(4,988)	(4,988)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		10,497	10,497	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
173	Transmission Gross Plant		3,975	173	0	3,801	2	0	0	0	0	0	0	0	0
174	Transmission Reserve		(643)	(16)	0	(626)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		3,333	157	0	3,175	1	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.04700	0.00000	0.95259	0.00041	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		22,402	0	0	0	22,381	0	0	0	0	21	0	0	0
179	Distribution Reserve		(4,338)	0	0	0	(4,333)	0	0	0	0	(4)	0	0	0
180	Distribution Net Plant		18,064	0	0	0	18,047	0	0	0	0	17	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99906	0.00000	0.00000	0.00000	0.00000	0.00094	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		2,005	206	1,111	54	633	0	0	0	0	1	0	0	1
184	General & Intangible Reserve		(949)	(97)	(526)	(26)	(300)	0	0	0	0	(0)	0	0	(0)
185	General & Intangible Net Plant		1,056	108	585	28	333	0	0	0	0	0	0	0	0
186	General & Intangible Net Plant Allocators		1.00000	0.10271	0.55398	0.02696	0.31564	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00041
187															
188	Other Gross Plant		(6)	(1)	(4)	(0)	(2)	0	0	0	0	(0)	0	0	0
189	Other Reserve		(2)	(0)	(1)	(0)	(1)	0	0	0	0	(0)	0	0	(0)
190	Other Net Plant		(9)	(1)	(5)	(0)	(3)	0	0	0	0	(0)	0	0	0
191	Other Net Plant Allocators		1.00000	0.10279	0.55442	0.02698	0.31590	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	(0.00040)
192															
193	Total Gross Plant		43,860	15,863	1,107	3,854	23,013	0	0	0	0	22	0	0	1
194	Total Reserve		(10,919)	(5,102)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
195	Total Net Plant in Service		32,941	10,761	580	3,203	18,379	0	0	0	0	17	0	0	0
196	Total Net Plant Allocators		1.00000	0.32667	0.01762	0.09723	0.55795	0.00000	0.00000	0.00000	0.00000	0.00052	0.00000	0.00000	0.00001
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		348	348	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		119	-	-	119	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		81	8	45	2	26	-	-	-	-	0	-	-	0
207	Total Construction Work in Progress		555	363	45	121	26	0	0	0	0	0	0	0	0
208	Total Construction Work in Progress Allocator		1.00000	0.65384	0.08099	0.21895	0.04615	0.00000	0.00000	0.00000	0.00000	0.00004	0.00000	0.00000	0.00003
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		23	-	-	23	-	-	-	-	-	-	-	-	-
215	Distribution Primary		17	-	-	-	17	-	-	-	-	-	-	-	-
216	Labor		4	0	2	0	1	-	-	-	-	0	-	-	0
217	Plant Held for Future Use Total		50	7	2	23	18	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.14275	0.04145	0.45779	0.35798	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00002
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		77	77	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		142	-	142	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		309	-	309	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(475)	(43)	(286)	(14)	(132)	-	-	-	-	(0)	-	-	(0)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
233	Retail 100%, Class = Prod		(290)	(290)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		936	306	16	91	522	-	-	-	-	0	-	-	0
235	Retail 100%, Class = T&D		(353)	(0)	-	(0)	(353)	-	-	-	-	(0)	-	-	-
236	Retail 100%, Class = Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		553	200	14	49	290	-	-	-	-	0	-	-	0
241	Total Working Capital		900	249	196	125	328	0	0	0	0	2	0	0	0
242	Total Working Capital Allocator		1.00000	0.27664	0.21728	0.13920	0.36457	0.00000	0.00000	0.00000	0.00000	0.00189	0.00000	0.00000	0.00042
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		43,860	15,863	1,107	3,854	23,013	0	0	0	0	22	0	0	1
247	Accumulated Depreciation		(10,919)	(5,102)	(527)	(652)	(4,634)	0	0	0	0	(5)	0	0	(0)
248	Net Electric Plant in Service		32,941	10,761	580	3,203	18,379	0	0	0	0	17	0	0	0
249	Construction Work in Progress		555	363	45	121	26	0	0	0	0	0	0	0	0
250	Plant Held for Future Use		50	7	2	23	18	0	0	0	0	0	0	0	0
251	Working Capital		900	249	196	125	328	0	0	0	0	2	0	0	0
252	Total Rate Base		67,387	22,140	1,403	6,675	37,130	0	0	0	0	36	0	0	1
253	Total Rate Base Allocator		1.00000	0.32856	0.02083	0.09906	0.55100	0.00000	0.00000	0.00000	0.00000	0.00054	0.00000	0.00000	0.00002
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		5,481	1,578	943	402	2,556	-	-	-	-	3	-	-	(1)
258	Clean Energy Connect		74	74	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		5,555	1,652	943	402	2,556	-	-	-	-	3	-	-	(1)
262	Wholesale Revenue														

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		5,555	1,652	943	402	2,556	0	0	0	0	3	0	0	(1)
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.29747	0.16976	0.07237	0.46011	0.00000	0.00000	0.00000	0.00000	0.00055	0.00000	0.00000	(0.00026)
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		5,260	1,631	933	372	2,323	-	-	-	-	3	-	-	(1)
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		5,260	1,631	933	372	2,323	-	-	-	-	3	-	-	(1)
270	Function Allocator for Electric Revenue		1.00000	0.31001	0.17728	0.07074	0.44171	0.00000	0.00000	0.00000	0.00000	0.00053	0.00000	0.00000	(0.00028)
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		16	-	-	16	-	-	-	-	-	-	-	-	-
275	Distribution Primary		10	-	-	-	10	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		122	122	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	0	0	0	1	-	-	-	-	0	-	-	0
283	Total Other Revenue		149	122	0	16	10	0	0	0	0	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.82395	0.00016	0.10588	0.07001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		37	37	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		10	10	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		68	68	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		392	-	392	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		41	-	41	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		36	-	36	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		568	0	568	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		636	68	568	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.10692	0.89308	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		26	-	-	26	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		27	1	0	26	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.02989	0.00000	0.97011	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		224	-	-	-	224	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		0	-	-	-	-	-	-	-	-	0	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		224	0	0	0	224	0	0	0	0	0	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.99930	0.00000	0.00000	0.00000	0.00000	0.00070	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records		0	-	-	-	-	-	-	-	-	-	-	-	0
330	Customer Billing		0	-	-	-	-	-	-	-	-	-	-	-	0
331	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04504	0.00000	0.00000	0.95496
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		374	38	207	10	118	-	-	-	-	0	-	-	0
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		30	11	1	3	16	-	-	-	-	0	-	-	0
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	-	-	-	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		404	49	208	13	134	0	0	0	0	0	0	0	0
355	Admin & General O&M Allocators		1.00000	0.12174	0.51521	0.03144	0.33103	0.00000	0.00000	0.00000	0.00000	0.00032	0.00000	0.00000	0.00027
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		1,291	118	777	39	357	0	0	0	0	0	0	0	0
362	Total O&M Allocators		1.00000	0.09141	0.60137	0.03010	0.27671	0.00000	0.00000	0.00000	0.00000	0.00023	0.00000	0.00000	0.00018
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(2)												(2)
365	Total Adjusted O&M		1,289	118	777	39	357	-	-	-	-	0	-	-	(2)
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		473	473	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		66	66	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		31	31	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		91	91	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		668	668	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		85	-	-	85	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		88	3	0	85	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.03554	0.00000	0.96413	0.00033	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		756	671	0	85	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.88750	0.00000	0.11246	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		576	-	-	-	576	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		1	-	-	-	-	-	-	-	-	1	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		577	0	0	0	576	0	0	0	0	1	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.99807	0.00000	0.00000	0.00000	0.00000	0.00193	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		665	3	0	85	576	0	0	0	0	1	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00471	0.00000	0.12779	0.86582	0.00000	0.00000	0.00000	0.00000	0.00167	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,333	671	0	85	576	0	0	0	0	1	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.50331	0.00000	0.06377	0.43208	0.00000	0.00000	0.00000	0.00000	0.00083	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		139	14	77	4	44	-	-	-	-	0	-	-	0
415	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		139	14	77	4	44	0	0	0	0	0	0	0	0
418	General & Intangible Plant Allocators		1.00000	0.10272	0.55402	0.02696	0.31567	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00033
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		2	1	0	0	1	-	-	-	-	0	-	-	0
425	Retail 100%, Class = T&D		3	0	-	0	3	-	-	-	-	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		5	1	0	0	4	0	0	0	0	0	0	0	0
431															
432	Total Depreciation Expense		1,476	686	77	89	623	0	0	0	0	1	0	0	0
433	Total Depreciation Expense Allocators		1.00000	0.46473	0.05205	0.06020	0.42219	0.00000	0.00000	0.00000	0.00000	0.00078	0.00000	0.00000	0.00005
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		36	4	20	1	11	-	-	-	-	0	-	-	0
438	Gross Total Plant		342	124	9	30	179	-	-	-	-	0	-	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		378	127	29	31	191	0	0	0	0	0	0	0	0
441	Total Taxes Other Allocator		1.00000	0.33694	0.07575	0.08206	0.50474	0.00000	0.00000	0.00000	0.00000	0.00048	0.00000	0.00000	0.00003
442															

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	5,704	1,775	943	418	2,566	0	0	0	0	3	0	0	(1)
446	Total Oper. Exp. Before Tax	Line 19	3,144	931	882	159	1,171	0	0	0	0	2	0	0	(2)
447	Net Oper. Income (NOI) before Tax		2,560	843	61	259	1,395	0	0	0	0	1	0	0	0
448	Interest Expense	Line 8 x WACC	595	197	14	60	324	-	-	-	-	0	-	-	0
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,965	647	47	199	1,071	-	-	-	-	1	-	-	0
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,965	647	47	199	1,071	0	0	0	0	1	0	0	0
453	Fed & St Permanent Differences	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
454	State Temporary Differences	Sch. 13	(1,624)	(587)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
455	State Taxable Income	Ln 452:454	380	74	7	60	240	0	0	0	0	0	0	0	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	21	4	0	3	13	-	-	-	-	0	-	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	89	32	2	8	47	-	-	-	-	0	-	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	110	36	3	11	60	-	-	-	-	0	-	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,965	647	47	199	1,071	-	-	-	-	1	-	-	0
464	Fed & St Permanent Differences	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
465	Fed Temporary Differences	Sch. 13	(1,268)	(459)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
466	State Income Tax Exp. (Cur.)	Line 457	(21)	(4)	(0)	(3)	(13)	-	-	-	-	(0)	-	-	(0)
467	Fed. Taxable Income	Ln 463:466	715	198	15	88	413	-	-	-	-	0	-	-	0
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	150	42	3	18	87	-	-	-	-	0	-	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	150	42	3	18	87	-	-	-	-	0	-	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	266	96	7	23	140	-	-	-	-	0	-	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(19)	(7)	(0)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(30)	(11)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	367	120	9	37	200	-	-	-	-	0	-	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	171	46	4	22	100	-	-	-	-	0	-	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	337	122	9	30	177	-	-	-	-	0	-	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(30)	(11)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
486	Total Income Tax Expense	Ln 479:485	443	144	10	46	243	-	-	-	-	0	-	-	0
487															

Line No.	Gen Service Curtailable by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.77%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
493	Interest Expense	Line 8 x WACC	(595)	(197)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
494	Permanent Diff Fed & State	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(44)	(16)	(1)	(4)	(23)	-	-	-	-	(0)	-	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
498	Temporary Diff Federal	Sch. 13	(1,268)	(459)	(32)	(111)	(666)	-	-	-	-	(1)	-	-	(0)
499	Deferred Tax Federal	Ln 498 x Ln 468	266	96	7	23	140	-	-	-	-	0	-	-	0
500	Base for FIT Computation	Ln 492:499	494	131	10	63	289	-	-	-	-	0	-	-	0
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	131	35	3	17	77	-	-	-	-	0	-	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	-	-	-	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(30)	(11)	(1)	(3)	(16)	-	-	-	-	(0)	-	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	101	24	2	14	61	-	-	-	-	0	-	-	0
506	Total FIT - Deferred	Line 499	266	96	7	23	140	-	-	-	-	0	-	-	0
507	Total FIT - Current & Deferred	Ln 505:506	367	120	9	37	200	-	-	-	-	0	-	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	2,116	699	51	213	1,152	-	-	-	-	1	-	-	0
511	Interest Expense	Line 26 x WACC	(595)	(197)	(14)	(60)	(324)	-	-	-	-	(0)	-	-	(0)
512	Permanent Diff Fed & State	Sch. 13	40	14	1	3	21	-	-	-	-	0	-	-	0
513	Temporary State Differences	Sch. 13	(1,624)	(587)	(41)	(143)	(852)	-	-	-	-	(1)	-	-	(0)
514	State Deferred Tax	Ln 513 x Ln 456	89	32	2	8	47	-	-	-	-	0	-	-	0
515	Net FIT Allowable	Line 507	367	120	9	37	200	-	-	-	-	0	-	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
518	Base for SIT Computation	Ln 510:517	359	70	6	56	226	-	-	-	-	0	-	-	0
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	21	4	0	3	13	-	-	-	-	0	-	-	0
521	Total SIT - Deferred	Line 514	89	32	2	8	47	-	-	-	-	0	-	-	0
522	Total SIT - Current & Deferred	Ln 520:521	110	36	3	11	60	-	-	-	-	0	-	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(14)	(5)	(0)	(1)	(7)	-	-	-	-	(0)	-	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(20)	(7)	(1)	(2)	(10)	-	-	-	-	(0)	-	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	443	144	10	46	243	-	-	-	-	0	-	-	0
528	Total Income Tax Allocator		1.00000	0.32521	0.02367	0.10294	0.54760	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	0.00003
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2G
GENERAL SERVICE CURTAILABLE BY FUNCTION

Line No.	(1) Gen Service Curtailable by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		24	24	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		170	-	170	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		19	-	19	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		6	-	6	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		238	37	201	0	0	0	0	0	0	0	0	0	0
541	Transmission		10	0	-	10	0	-	-	-	-	-	-	-	-
542	Distribution		115	-	-	-	115	-	-	-	-	0	-	-	-
543	Subtotal Prod, Trans and Dist		363	37	201	10	115	0	0	0	0	0	0	0	0
544	Customer Accounts		0	-	-	-	-	-	-	-	-	0	-	-	0
545	Customer Service & Info.		0	-	-	-	-	-	-	-	-	-	-	-	0
546	Sales		0	-	-	-	-	-	-	-	-	-	-	-	0
547	Subtotal before Admin & Gen		363	37	201	10	115	0	0	0	0	0	0	0	0
548	Admin & General		174	18	96	5	55	-	-	-	-	0	-	-	0
549	Total		$537	$55	$298	$14	$170	$0	$0	$0	$0	$0	$0	$0	$0
550	Total Labor Allocator		1.00000	0.10273	0.55408	0.02696	0.31570	0.00000	0.00000	0.00000	0.00000	0.00031	0.00000	0.00000	0.00022

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	748,470	430,503	17,694	157,981	124,270	-	13,111	-	24	987	3,871	-	28
3	Accum. Depreciation & Amort.	Line 163	(203,488)	(138,461)	(8,419)	(26,708)	(25,022)	-	(3,973)	-	(10)	(208)	(676)	-	(10)
4	Net Plant in Service		544,982	292,042	9,275	131,273	99,248	-	9,138	-	14	780	3,195	-	18
5	Construction Work in Progress	Line 207	17,174	9,841	718	4,977	138	-	1,494	-	0	1	4	-	1
6	Plant Held for Future Use	Line 217	1,260	193	33	936	96	-	1	-	0	0	0	-	0
7	Working Capital	Line 241	17,094	6,759	3,126	5,136	1,772	-	148	-	(0)	77	61	-	16
8	Total Rate Base		580,509	308,835	13,151	142,322	101,255	-	10,780	-	14	858	3,261	-	34
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	92,206	44,846	15,069	16,478	13,802	-	1,482	-	2	138	334	-	56
12	Other Operating Revenue	Line 283	4,072	3,324	0	645	56	-	45	-	1	0	0	-	0
13	Total Revenue		96,277	48,170	15,070	17,123	13,858	-	1,526	-	3	138	334	-	56
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	19,457	3,203	12,409	1,593	1,929	-	208	-	1	13	51	-	50
17	Depreciation	Line 432	27,329	18,621	1,228	3,643	3,366	-	408	-	1	52	8	-	3
18	Tax Other Than Income Tax	Line 440	6,363	3,455	457	1,271	1,030	-	109	-	0	8	32	-	1
19	Operating Expense before Tax		53,150	25,279	14,094	6,507	6,325	-	724	-	2	74	91	-	53
20	Income Tax Expense	Line 486	7,458	3,914	168	1,871	1,311	-	140	-	0	11	42	-	0
21	Total Operating Expense		60,608	29,193	14,262	8,378	7,637	-	864	-	2	85	134	-	54
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
25	Net Operating Income Required	Ln 8 x Ln 33	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	0	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	0	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	92,206	44,846	15,069	16,478	13,802	-	1,482	-	2	138	334	-	56
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	6.14%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		293,642	293,642	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		22,818	22,818	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		29,749	29,749	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		74,024	74,024	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		420,233	420,233	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		3,764	3,764	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		103	103	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		769	769	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		63	63	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		155,772	-	-	155,772	-	-	-	-	-	-	-	-	-
56	Distribution Primary		8	-	-	-	8	-	-	-	-	-	-	-	-
57	Transmission Plant Total		160,479	4,698	0	155,772	8	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.02928	0.00000	0.97067	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		580,712	424,931	0	155,772	8	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.73174	0.00000	0.26824	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		120,855	-	-	-	120,855	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		12,752	-	-	-	-	-	12,752	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		22	-	-	-	-	-	-	-	22	-	-	-	-
69	Distribution Metering		960	-	-	-	-	-	-	-	-	960	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		3,765	-	-	-	-	-	-	-	-	-	3,765	-	-
72	Distribution Plant Total		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87352	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
74															
75	Total Trans and Dist Plant		138,355	0	0	1	120,855	0	12,752	0	22	960	3,765	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00001	0.87351	0.00000	0.09217	0.00000	0.00016	0.00694	0.02721	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		558,588	420,233	0	1	120,855	0	12,752	0	22	960	3,765	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.75231	0.00000	0.00000	0.21636	0.00000	0.02283	0.00000	0.00004	0.00172	0.00674	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		29,490	5,590	17,752	2,216	3,418	-	361	-	2	28	106	-	18
83	Retail 100%, Class = # Bills		10	-	-	-	-	-	-	-	-	-	-	-	10

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		29,499	5,590	17,752	2,216	3,418	0	361	0	2	28	106	0	28
86	General & Intangible Plant Allocators		1.00000	0.18948	0.60177	0.07511	0.11586	0.00000	0.01222	0.00000	0.00006	0.00094	0.00361	0.00000	0.00094
87															
88	Other														
89	Labor		(95)	(18)	(57)	(7)	(11)	-	(1)	-	(0)	(0)	(0)	-	(0)
90	Retail 100%, Class = # Bills		0	-	-	-	-	-	-	-	-	-	-	-	0
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(95)	(18)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
96															
97	Total Gross Electric Plant in Service		748,470	430,503	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
98	Total Gross Electric Plant Allocators		1.00000	0.57518	0.02364	0.21107	0.16603	0.00000	0.01752	0.00000	0.00003	0.00132	0.00517	0.00000	0.00004
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		95,525	95,525	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		10,108	10,108	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		17,533	17,533	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		5,512	5,512	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		2,828	2,828	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		1,989	1,989	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		1,842	1,842	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		135,363	135,363	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		341	341	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		53	53	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		25,657	-	-	25,657	-	-	-	-	-	-	-	-	-
122	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
123	Transmission Plant Total		26,105	447	0	25,657	1	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.01713	0.00000	0.98283	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		161,467	135,810	0	25,657	1	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.84110	0.00000	0.15890	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		23,400	-	-	-	23,400	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		3,802	-	-	-	-	-	3,802	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
135	Distribution Metering		195	-	-	-	-	-	-	-	-	195	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		626	-	-	-	-	-	-	-	-	-	626	-	-
138	Distribution Plant Total		28,033	0	0	0	23,400	0	3,802	0	10	195	626	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.83475	0.00000	0.13564	0.00000	0.00034	0.00695	0.02233	0.00000	0.00000
140															
141	Total Trans and Dist Plant		54,138	447	0	25,657	23,401	0	3,802	0	10	195	626	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00826	0.00000	0.47392	0.43225	0.00000	0.07023	0.00000	0.00018	0.00360	0.01156	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		189,500	135,810	0	25,657	23,401	0	3,802	0	10	195	626	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.71667	0.00000	0.13539	0.12349	0.00000	0.02006	0.00000	0.00005	0.00103	0.00330	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		13,956	2,645	8,401	1,049	1,618	-	171	-	1	13	50	-	9
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
151	General & Intangible Plant Total		13,958	2,645	8,401	1,049	1,618	0	171	0	1	13	50	0	10
152	General & Intangible Plant Allocators		1.00000	0.18952	0.60191	0.07513	0.11589	0.00000	0.01223	0.00000	0.00006	0.00094	0.00361	0.00000	0.00071
153															
154	Other														
155	Labor		30	6	18	2	3	-	0	-	0	0	0	-	0
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		30	6	18	2	3	0	0	0	0	0	0	0	0
162															
163	Total Accumulated Depreciation		203,488	138,461	8,419	26,708	25,022	0	3,973	0	10	208	676	0	10
164	Total Accum Deprec Allocators		1.00000	0.68044	0.04138	0.13125	0.12297	0.00000	0.01953	0.00000	0.00005	0.00102	0.00332	0.00000	0.00005
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		420,233	420,233	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(135,363)	(135,363)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		284,871	284,871	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		160,479	4,698	0	155,772	8	0	0	0	0	0	0	0	0
174	Transmission Reserve		(26,105)	(447)	0	(25,657)	(1)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		134,374	4,251	0	130,116	7	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.03164	0.00000	0.96831	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		138,354	0	0	0	120,855	0	12,752	0	22	960	3,765	0	0
179	Distribution Reserve		(28,033)	0	0	0	(23,400)	0	(3,802)	0	(10)	(195)	(626)	0	0
180	Distribution Net Plant		110,321	0	0	0	97,455	0	8,950	0	13	765	3,139	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.88337	0.00000	0.08112	0.00000	0.00012	0.00694	0.02845	0.00000	0.00000
182															
183	General & Intangible Gross Plant		29,499	5,590	17,752	2,216	3,418	0	361	0	2	28	106	0	28
184	General & Intangible Reserve		(13,958)	(2,645)	(8,401)	(1,049)	(1,618)	0	(171)	0	(1)	(13)	(50)	0	(10)
185	General & Intangible Net Plant		15,541	2,944	9,350	1,167	1,800	0	190	0	1	15	56	0	18
186	General & Intangible Net Plant Allocators		1.00000	0.18944	0.60165	0.07510	0.11584	0.00000	0.01222	0.00000	0.00006	0.00094	0.00361	0.00000	0.00114
187															
188	Other Gross Plant		(95)	(18)	(57)	(7)	(11)	0	(1)	0	(0)	(0)	(0)	0	0
189	Other Reserve		(30)	(6)	(18)	(2)	(3)	0	(0)	0	(0)	(0)	(0)	0	(0)
190	Other Net Plant		(125)	(24)	(76)	(9)	(15)	0	(2)	0	(0)	(0)	(0)	0	0
191	Other Net Plant Allocators		1.00000	0.18987	0.60301	0.07527	0.11610	0.00000	0.01225	0.00000	0.00006	0.00094	0.00362	0.00000	(0.00112)
192															
193	Total Gross Plant		748,470	430,503	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
194	Total Reserve		(203,488)	(138,461)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
195	Total Net Plant in Service		544,982	292,042	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
196	Total Net Plant Allocators		1.00000	0.53587	0.01702	0.24088	0.18211	0.00000	0.01677	0.00000	0.00003	0.00143	0.00586	0.00000	0.00003
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		114	114	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		18	18	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		26	26	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		9,456	9,456	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		4,887	-	-	4,887	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		1,479	-	-	-	-	-	1,479	-	-	-	-	-	-
206	Labor		1,192	226	718	90	138	-	15	-	0	1	4	-	1
207	Total Construction Work in Progress		17,174	9,841	718	4,977	138	0	1,494	0	0	1	4	0	1
208	Total Construction Work in Progress Allocator		1.00000	0.57302	0.04179	0.28979	0.00805	0.00000	0.08698	0.00000	0.00000	0.00007	0.00025	0.00000	0.00004
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		110	110	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		73	73	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		932	-	-	932	-	-	-	-	-	-	-	-	-
215	Distribution Primary		90	-	-	-	90	-	-	-	-	-	-	-	-
216	Labor		55	10	33	4	6	-	1	-	0	0	0	-	0
217	Plant Held for Future Use Total		1,260	193	33	936	96	0	1	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.15341	0.02623	0.74304	0.07655	0.00000	0.00053	0.00000	0.00000	0.00004	0.00016	0.00000	0.00003
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		2,086	2,086	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		2,273	-	2,273	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		4,935	-	4,935	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(14)	(14)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,150)	(1,180)	(4,569)	(587)	(710)	-	(76)	-	(1)	(5)	(19)	-	(3)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
233	Retail 100%, Class = Prod		(7,863)	(7,863)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		15,482	8,297	263	3,729	2,820	-	260	-	0	22	91	-	1
235	Retail 100%, Class = T&D		(2,181)	(0)	-	(0)	(1,905)	-	(201)	-	(0)	(15)	(59)	-	-
236	Retail 100%, Class = Metering		62	-	-	-	-	-	-	-	-	62	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		9,445	5,433	223	1,994	1,568	-	165	-	0	12	49	-	0
241	Total Working Capital		17,094	6,759	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
242	Total Working Capital Allocator		1.00000	0.39537	0.18285	0.30048	0.10367	0.00000	0.00863	0.00000	(0.00001)	0.00450	0.00360	0.00000	0.00092
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		748,470	430,503	17,694	157,981	124,270	0	13,111	0	24	987	3,871	0	28
247	Accumulated Depreciation		(203,488)	(138,461)	(8,419)	(26,708)	(25,022)	0	(3,973)	0	(10)	(208)	(676)	0	(10)
248	Net Electric Plant in Service		544,982	292,042	9,275	131,273	99,248	0	9,138	0	14	780	3,195	0	18
249	Construction Work in Progress		17,174	9,841	718	4,977	138	0	1,494	0	0	1	4	0	1
250	Plant Held for Future Use		1,260	193	33	936	96	0	1	0	0	0	0	0	0
251	Working Capital		17,094	6,759	3,126	5,136	1,772	0	148	0	(0)	77	61	0	16
252	Total Rate Base		1,125,491	600,877	22,426	273,596	200,503	0	19,918	0	27	1,637	6,455	0	52
253	Total Rate Base Allocator		1.00000	0.53388	0.01993	0.24309	0.17815	0.00000	0.01770	0.00000	0.00002	0.00145	0.00574	0.00000	0.00005
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		90,189	42,829	15,069	16,478	13,802	-	1,482	-	2	138	334	-	56
258	Clean Energy Connect		2,016	2,016	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		92,206	44,846	15,069	16,478	13,802	-	1,482	-	2	138	334	-	56
262	Wholesale Revenue														

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		92,206	44,846	15,069	16,478	13,802	0	1,482	0	2	138	334	0	56
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.48637	0.16343	0.17871	0.14969	0.00000	0.01607	0.00000	0.00002	0.00149	0.00362	0.00000	0.00060
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		88,819	44,256	14,902	15,252	12,547	-	1,387	-	3	126	291	-	55
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		88,819	44,256	14,902	15,252	12,547	-	1,387	-	3	126	291	-	55
270	Function Allocator for Electric Revenue		1.00000	0.49827	0.16778	0.17172	0.14126	0.00000	0.01561	0.00000	0.00004	0.00142	0.00328	0.00000	0.00062
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		640	-	-	640	-	-	-	-	-	-	-	-	-
275	Distribution Primary		53	-	-	-	53	-	-	-	-	-	-	-	-
276	Distribution Secondary		44	-	-	-	-	-	44	-	-	-	-	-	-
277	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		3,314	3,314	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		19	10	0	5	3	-	0	-	0	0	0	-	0
283	Total Other Revenue		4,072	3,324	0	645	56	0	45	0	1	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.81632	0.00009	0.15842	0.01380	0.00000	0.01099	0.00000	0.00034	0.00001	0.00003	0.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		1,009	1,009	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		187	187	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		280	280	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		371	371	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		1,847	1,847	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		6,256	-	6,256	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		662	-	662	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		1,589	-	1,589	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		575	-	575	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		9,083	0	9,083	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		10,929	1,847	9,083	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.16897	0.83103	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	(1)	(2)	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
308	Production Base Demand				15	15	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand				1	1	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand				2	2	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand				4	4	-	-	-	-	-	-	-	-	-	-	-
312	Transmission				1,072	-	-	1,072	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total				1,094	22	0	1,072	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators				1.00000	0.01999	0.00000	0.98001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315																	
316	Distribution																
317	Distribution Primary				1,207	-	-	-	1,207	-	-	-	-	-	-	-	-
318	Distribution Secondary				131	-	-	-	-	-	131	-	-	-	-	-	-
319	Distribution Service				1	-	-	-	-	-	-	-	1	-	-	-	-
320	Distribution Metering				7	-	-	-	-	-	-	-	-	7	-	-	-
321	Lighting Facilities				-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment				29	-	-	-	-	-	-	-	-	-	29	-	-
323	Distribution O&M Total				1,375	0	0	0	1,207	0	131	0	1	7	29	0	0
324	Distribution O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.87800	0.00000	0.09555	0.00000	0.00051	0.00518	0.02077	0.00000	0.00000
325																	
326	Customer Accounting																
327	Distribution Service				0	-	-	-	-	-	-	-	0	-	-	-	-
328	Meter Reading				0	-	-	-	-	-	-	-	-	0	-	-	-
329	Customer Records				2	-	-	-	-	-	-	-	-	-	-	-	2
330	Customer Billing				1	-	-	-	-	-	-	-	-	-	-	-	1
331	Retail 100%, Class = # Bills				1	-	-	-	-	-	-	-	-	-	-	-	1
332	Customer Accounting O&M				4	0	0	0	0	0	0	0	0	0	0	0	4
333	Customer Accounting O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.09680	0.04068	0.00000	0.00000	0.86252
334																	
335	Customer Serv & Info.																
336	Retail 100%, Class = # Bills				0	-	-	-	-	-	-	-	-	-	-	-	0
337	Customer Serv & Info. O&M				0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339																	
340	Sales																
341	Retail 100%, Class = # Bills				1	-	-	-	-	-	-	-	-	-	-	-	1
342	Sales O&M				1	0	0	0	0	0	0	0	0	0	0	0	1
343	Sales O&M Allocators				1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344																	
345	Admin and General																
346	Labor				5,505	1,043	3,314	414	638	-	67	-	0	5	20	-	3
347	Distribution Primary				-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant				506	291	12	107	84	-	9	-	0	1	3	-	0
349	EV O&M				-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills				1	-	-	-	-	-	-	-	-	-	-	-	1
351	Retail 100%, Class = T&D				(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	(0)	-	-
352	Retail 100%, Resid, Cust				-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed				-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2H
GENERAL SERVICE INTERRUPTIBLE BY FUNCTION

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		6,013	1,335	3,326	521	722	0	76	0	0	6	22	0	4
355	Admin & General O&M Allocators		1.00000	0.22198	0.55317	0.08657	0.12010	0.00000	0.01267	0.00000	0.00006	0.00097	0.00374	0.00000	0.00074
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		19,417	3,203	12,409	1,593	1,929	0	208	0	1	13	51	0	9
362	Total O&M Allocators		1.00000	0.16497	0.63906	0.08204	0.09937	0.00000	0.01069	0.00000	0.00008	0.00068	0.00263	0.00000	0.00049
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		40												40
365	Total Adjusted O&M		19,457	3,203	12,409	1,593	1,929	-	208	-	1	13	51	-	50
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		12,826	12,826	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		1,803	1,803	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		849	849	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		2,475	2,475	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		89	89	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		43	43	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		32	32	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		18,118	18,118	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		68	68	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		14	14	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		3,483	-	-	3,483	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		3,569	85	0	3,483	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.02382	0.00000	0.97613	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		21,687	18,203	0	3,483	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.83937	0.00000	0.16063	0.00001	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		3,109	-	-	-	3,109	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		381	-	-	-	-	-	381	-	-	-	-	-	-

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	(1) Total	(2) Production Capacity DEMAND	(3) Production Energy ENERGY	(4) Transmission Capacity DEMAND	(5) Distribution Primary DEMAND	(6) Distribution Primary (MDS) CUSTOMER	(7) Distribution Secondary DEMAND	(8) Distribution Secondary (MDS) CUSTOMER	(9) Distribution Services CUSTOMER	(10) Metering CUSTOMER	(11) Interruptible Equipment CUSTOMER	(12) Lighting Facilities DIRECT	(13) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		1	-	-	-	-	-	-	-	1	-	-	-	-
401	Distribution Metering		50	-	-	-	-	-	-	-	-	50	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		3,541	0	0	0	3,109	0	381	0	1	50	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.87808	0.00000	0.10759	0.00000	0.00014	0.01419	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		7,110	85	0	3,483	3,109	0	381	0	1	50	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.01196	0.00000	0.48997	0.43735	0.00000	0.05358	0.00000	0.00007	0.00707	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		25,228	18,203	0	3,483	3,109	0	381	0	1	50	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.72155	0.00000	0.13808	0.12325	0.00000	0.01510	0.00000	0.00002	0.00199	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		2,039	387	1,228	153	236	-	25	-	0	2	7	-	1
415	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		2,040	387	1,228	153	236	0	25	0	0	2	7	0	2
418	General & Intangible Plant Allocators		1.00000	0.18948	0.60178	0.07511	0.11587	0.00000	0.01222	0.00000	0.00006	0.00094	0.00361	0.00000	0.00092
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		1	-	-	-	-	-	-	-	-	-	-	-	1
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		26	14	0	6	5	-	0	-	0	0	0	-	0
425	Retail 100%, Class = T&D		18	0	-	0	15	-	2	-	0	0	0	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		17	17	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		62	31	0	6	20	0	2	0	0	0	1	0	1
431															
432	Total Depreciation Expense		27,329	18,621	1,228	3,643	3,366	0	408	0	1	52	8	0	3
433	Total Depreciation Expense Allocators		1.00000	0.68135	0.04493	0.13329	0.12316	0.00000	0.01493	0.00000	0.00002	0.00191	0.00029	0.00000	0.00011
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		531	101	320	40	62	-	6	-	0	0	2	-	0
438	Gross Total Plant		5,833	3,355	138	1,231	968	-	102	-	0	8	30	-	0
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		6,363	3,455	457	1,271	1,030	0	109	0	0	8	32	0	1
441	Total Taxes Other Allocator		1.00000	0.54301	0.07188	0.19973	0.16185	0.00000	0.01708	0.00000	0.00003	0.00129	0.00504	0.00000	0.00009
442															

Line No.	Gen Service Interruptible by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	96,277	48,170	15,070	17,123	13,858	0	1,526	0	3	138	334	0	56
446	Total Oper. Exp. Before Tax	Line 19	53,150	25,279	14,094	6,507	6,325	0	724	0	2	74	91	0	53
447	Net Oper. Income (NOI) before Tax		43,128	22,890	976	10,616	7,533	0	802	0	1	64	243	0	3
448	Interest Expense	Line 8 x WACC	10,029	5,335	227	2,459	1,749	-	186	-	0	15	56	-	1
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	33,099	17,555	749	8,157	5,784	-	616	-	1	49	186	-	2
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	33,099	17,555	749	8,157	5,784	0	616	0	1	49	186	0	2
453	Fed & St Permanent Differences	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
454	State Temporary Differences	Sch. 13	(27,721)	(15,944)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
455	State Taxable Income	Ln 452:454	6,054	2,000	109	2,449	1,293	0	142	0	(0)	13	47	0	1
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	333	110	6	135	71	-	8	-	(0)	1	3	-	0
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,525	877	36	322	253	-	27	-	0	2	8	-	0
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,858	987	42	457	324	-	35	-	0	3	10	-	0
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	33,099	17,555	749	8,157	5,784	-	616	-	1	49	186	-	2
464	Fed & St Permanent Differences	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
465	Fed Temporary Differences	Sch. 13	(21,647)	(12,451)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
466	State Income Tax Exp. (Cur.)	Line 457	(333)	(110)	(6)	(135)	(71)	-	(8)	-	0	(1)	(3)	-	(0)
467	Fed. Taxable Income	Ln 463:466	11,795	5,383	247	3,596	2,231	-	241	-	0	21	75	-	1
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	2,477	1,130	52	755	468	-	51	-	0	4	16	-	0
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	2,477	1,130	52	755	468	-	51	-	0	4	16	-	0
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	4,546	2,615	107	959	755	-	80	-	0	6	24	-	0
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(320)	(184)	(8)	(68)	(53)	-	(6)	-	(0)	(0)	(2)	-	(0)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(514)	(296)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
477	Total Federal Income Tax Exp.	Ln 471:476	6,175	3,258	139	1,536	1,083	-	115	-	0	9	35	-	0
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	2,810	1,240	58	890	540	-	58	-	0	5	18	-	0
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	5,750	3,307	136	1,214	955	-	101	-	0	8	30	-	0
481	Total Direct Adjs.	Ln 459 + Ln 475	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(514)	(296)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(235)	(135)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
485	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
486	Total Income Tax Expense	Ln 479:485	7,458	3,914	168	1,871	1,311	-	140	-	0	11	42	-	0
487															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.82%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.77%	25.78%	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
493	Interest Expense	Line 8 x WACC	(10,029)	(5,335)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
494	Permanent Diff Fed & State	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
495	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
496	Amort of Excess ADIT	Sch. 13	(749)	(431)	(18)	(158)	(124)	-	(13)	-	(0)	(1)	(4)	-	(0)
497	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
498	Temporary Diff Federal	Sch. 13	(21,647)	(12,451)	(512)	(4,569)	(3,594)	-	(379)	-	(1)	(29)	(112)	-	(1)
499	Deferred Tax Federal	Ln 498 x Ln 468	4,546	2,615	107	959	755	-	80	-	0	6	24	-	0
500	Base for FIT Computation	Ln 492:499	8,114	3,560	167	2,587	1,562	-	169	-	0	15	53	-	1
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	2,157	946	44	688	415	-	45	-	0	4	14	-	0
503	Federal Portion of Direct Adjs.	Sch. 13	(13)	(7)	(0)	(3)	(2)	-	(0)	-	(0)	(0)	(0)	-	(0)
504	Amort of Excess ADIT	Sch. 13	(514)	(296)	(12)	(109)	(85)	-	(9)	-	(0)	(1)	(3)	-	(0)
505	Total FIT before Adding Deferred	Ln 502:504	1,630	643	32	576	328	-	36	-	(0)	3	11	-	0
506	Total FIT - Deferred	Line 499	4,546	2,615	107	959	755	-	80	-	0	6	24	-	0
507	Total FIT - Current & Deferred	Ln 505:506	6,175	3,258	139	1,536	1,083	-	115	-	0	9	35	-	0
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	35,669	18,976	808	8,745	6,222	-	662	-	1	53	200	-	2
511	Interest Expense	Line 26 x WACC	(10,029)	(5,335)	(227)	(2,459)	(1,749)	-	(186)	-	(0)	(15)	(56)	-	(1)
512	Permanent Diff Fed & State	Sch. 13	676	389	16	143	112	-	12	-	0	1	3	-	0
513	Temporary State Differences	Sch. 13	(27,721)	(15,944)	(655)	(5,851)	(4,603)	-	(486)	-	(1)	(37)	(143)	-	(1)
514	State Deferred Tax	Ln 513 x Ln 456	1,525	877	36	322	253	-	27	-	0	2	8	-	0
515	Net FIT Allowable	Line 507	6,175	3,258	139	1,536	1,083	-	115	-	0	9	35	-	0
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(235)	(135)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
517	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
518	Base for SIT Computation	Ln 510:517	5,721	1,890	103	2,314	1,222	-	134	-	(0)	13	44	-	1
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	333	110	6	135	71	-	8	-	(0)	1	3	-	0
521	Total SIT - Deferred	Line 514	1,525	877	36	322	253	-	27	-	0	2	8	-	0
522	Total SIT - Current & Deferred	Ln 520:521	1,858	987	42	457	324	-	35	-	0	3	10	-	0
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(235)	(135)	(6)	(50)	(39)	-	(4)	-	(0)	(0)	(1)	-	(0)
525	Parent Debt Tax Adjustment	Sch. 13	(340)	(196)	(8)	(72)	(56)	-	(6)	-	(0)	(0)	(2)	-	(0)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	7,458	3,914	168	1,871	1,311	-	140	-	0	11	42	-	0
528	Total Income Tax Allocator		1.00000	0.52479	0.02249	0.25087	0.17583	0.00000	0.01875	0.00000	0.00002	0.00150	0.00569	0.00000	0.00006
529															

Line No.	(1) Gen Service Interruptible by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		664	664	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		138	138	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		157	157	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		47	47	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		2,720	-	2,720	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		306	-	306	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		92	-	92	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		4,222	1,006	3,217	0	0	0	0	0	0	0	0	0	0
541	Transmission		409	7	-	401	0	-	-	-	-	-	-	-	-
542	Distribution		709	-	-	-	619	-	65	-	0	5	19	-	-
543	Subtotal Prod, Trans and Dist		5,340	1,013	3,217	401	619	0	65	0	0	5	19	0	0
544	Customer Accounts		2	-	-	-	-	-	-	-	0	0	-	-	2
545	Customer Service & Info.		1	-	-	-	-	-	-	-	-	-	-	-	1
546	Sales		1	-	-	-	-	-	-	-	-	-	-	-	1
547	Subtotal before Admin & Gen		5,343	1,013	3,217	401	619	0	65	0	0	5	19	0	3
548	Admin & General		2,562	486	1,542	192	297	-	31	-	0	2	9	-	2
549	Total		$7,905	$1,498	$4,758	$594	$916	$0	$97	$0	$0	$7	$29	$0	$5
550	Total Labor Allocator		1.00000	0.18954	0.60197	0.07514	0.11590	0.00000	0.01223	0.00000	0.00006	0.00094	0.00361	0.00000	0.00061

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Rate Base															
2	Electric Plant in Service	Line 97	34,813	24,803	2,651	2,102	1,933	-	449	-	334	278	-	-	2,262
3	Accum. Depreciation & Amort.	Line 163	(11,141)	(7,977)	(1,261)	(355)	(389)	-	(136)	-	(144)	(69)	-	-	(809)
4	Net Plant in Service		23,672	16,826	1,390	1,747	1,544	-	313	-	190	209	-	-	1,453
5	Construction Work in Progress	Line 207	856	567	108	66	2	-	51	-	1	2	-	-	59
6	Plant Held for Future Use	Line 217	33	11	5	12	1	-	0	-	0	0	-	-	3
7	Working Capital	Line 241	2,243	389	468	68	28	-	5	-	(3)	12	-	-	1,275
8	Total Rate Base		26,803	17,794	1,970	1,894	1,575	-	369	-	188	223	-	-	2,790
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	6,669	2,584	2,258	219	215	-	51	-	27	60	-	-	1,256
12	Other Operating Revenue	Line 283	222	191	0	9	1	-	2	-	19	0	-	-	0
13	Total Revenue		6,891	2,775	2,258	228	216	-	52	-	46	60	-	-	1,256
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	2,905	185	1,859	21	30	-	7	-	20	25	-	-	758
17	Depreciation	Line 432	1,641	1,073	184	48	52	-	14	-	9	15	-	-	245
18	Tax Other Than Income Tax	Line 440	354	199	69	17	16	-	4	-	3	3	-	-	44
19	Operating Expense before Tax		4,900	1,456	2,112	87	98	-	25	-	32	43	-	-	1,047
20	Income Tax Expense	Line 486	344	226	25	25	20	-	5	-	2	3	-	-	38
21	Total Operating Expense		5,244	1,682	2,137	111	119	-	30	-	34	46	-	-	1,085
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
25	Net Operating Income Required	Ln 8 x Ln 33	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	0	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	0	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	6,669	2,584	2,258	219	215	-	51	-	27	60	-	-	1,256
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	6.14%	6.14%	6.14%	6.14%	0.00%	6.14%	0.00%	6.14%	6.14%	0.00%	0.00%	6.14%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39	[redacted]														
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		16,918	16,918	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		1,315	1,315	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		1,714	1,714	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		4,265	4,265	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		24,212	24,212	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		217	217	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		44	44	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		2,073	-	-	2,073	-	-	-	-	-	-	-	-	-
56	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
57	Transmission Plant Total		2,344	271	0	2,073	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		1.00000	0.11549	0.00000	0.88446	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		26,556	24,482	0	2,073	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		1.00000	0.92193	0.00000	0.07806	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		1,880	-	-	-	1,880	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		436	-	-	-	-	-	436	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		309	-	-	-	-	-	-	-	309	-	-	-	-
69	Distribution Metering		233	-	-	-	-	-	-	-	-	233	-	-	-
70	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.65772	0.00000	0.15271	0.00000	0.10812	0.08146	0.00000	0.00000	0.00000
74															
75	Total Trans and Dist Plant		2,859	0	0	1	1,880	0	436	0	309	233	0	0	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00004	0.00000	0.00031	0.65749	0.00000	0.15265	0.00000	0.10808	0.08143	0.00000	0.00000	0.00000
78	Total Prod, Trans and Dist Plant		27,071	24,212	0	1	1,880	0	436	0	309	233	0	0	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89438	0.00000	0.00003	0.06945	0.00000	0.01612	0.00000	0.01142	0.00860	0.00000	0.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		4,608	322	2,660	29	53	-	12	-	25	46	-	-	1,461
83	Retail 100%, Class = # Bills		788	-	-	-	-	-	-	-	-	-	-	-	788

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		5,396	322	2,660	29	53	0	12	0	25	46	0	0	2,249
86	General & Intangible Plant Allocators		1.00000	0.05968	0.49289	0.00546	0.00985	0.00000	0.00229	0.00000	0.00455	0.00846	0.00000	0.00000	0.41680
87															
88	Other														
89	Labor		(15)	(1)	(9)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(5)
90	Retail 100%, Class = # Bills		18	-	-	-	-	-	-	-	-	-	-	-	18
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		3	(1)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
96															
97	Total Gross Electric Plant in Service		34,813	24,803	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
98	Total Gross Electric Plant Allocators		1.00000	0.71248	0.07615	0.06039	0.05553	0.00000	0.01289	0.00000	0.00958	0.00800	0.00000	0.00000	0.06497
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		5,504	5,504	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		582	582	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		1,010	1,010	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		318	318	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		163	163	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		115	115	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		106	106	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		7,799	7,799	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		20	20	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		341	-	-	341	-	-	-	-	-	-	-	-	-
122	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
123	Transmission Plant Total		367	26	0	341	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		1.00000	0.07016	0.00000	0.92980	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		8,166	7,825	0	341	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		1.00000	0.95819	0.00000	0.04181	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
128															
129	Distribution Plant														
130	Distribution Primary		364	-	-	-	364	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		130	-	-	-	-	-	130	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		132	-	-	-	-	-	-	-	132	-	-	-	-
135	Distribution Metering		47	-	-	-	-	-	-	-	-	47	-	-	-
136	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		673	0	0	0	364	0	130	0	132	47	0	0	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.54063	0.00000	0.19330	0.00000	0.19591	0.07016	0.00000	0.00000	0.00000
140															
141	Total Trans and Dist Plant		1,041	26	0	341	364	0	130	0	132	47	0	0	0
142	Total Trans and Dist Plant Allocators		1.00000	0.02476	0.00000	0.32815	0.34985	0.00000	0.12508	0.00000	0.12677	0.04540	0.00000	0.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		8,839	7,825	0	341	364	0	130	0	132	47	0	0	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.88520	0.00000	0.03863	0.04118	0.00000	0.01472	0.00000	0.01492	0.00534	0.00000	0.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		2,181	152	1,259	14	25	-	6	-	12	22	-	-	691
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		116	-	-	-	-	-	-	-	-	-	-	-	116
151	General & Intangible Plant Total		2,297	152	1,259	14	25	0	6	0	12	22	0	0	807
152	General & Intangible Plant Allocators		1.00000	0.06636	0.54803	0.00608	0.01096	0.00000	0.00254	0.00000	0.00506	0.00941	0.00000	0.00000	0.35156
153															
154	Other														
155	Labor		5	0	3	0	0	-	0	-	0	0	-	-	1
156	Retail 100%, Class = # Bills		(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		5	0	3	0	0	0	0	0	0	0	0	0	1
162															
163	Total Accumulated Depreciation		11,141	7,977	1,261	355	389	0	136	0	144	69	0	0	809
164	Total Accum Deprec Allocators		1.00000	0.71604	0.11323	0.03190	0.03494	0.00000	0.01221	0.00000	0.01289	0.00618	0.00000	0.00000	0.07261
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		24,212	24,212	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		(7,799)	(7,799)	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		16,413	16,413	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		2,344	271	0	2,073	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		(367)	(26)	0	(341)	(0)	0	0	0	0	0	0	0	0
175	Transmission Net Plant		1,977	245	0	1,732	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		1.00000	0.12391	0.00000	0.87603	0.00006	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		2,858	0	0	0	1,880	0	436	0	309	233	0	0	0
179	Distribution Reserve		(673)	0	0	0	(364)	0	(130)	0	(132)	(47)	0	0	0
180	Distribution Net Plant		2,185	0	0	0	1,516	0	306	0	177	186	0	0	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.69379	0.00000	0.14020	0.00000	0.08107	0.08494	0.00000	0.00000	0.00000
182															
183	General & Intangible Gross Plant		5,396	322	2,660	29	53	0	12	0	25	46	0	0	2,249
184	General & Intangible Reserve		(2,297)	(152)	(1,259)	(14)	(25)	0	(6)	0	(12)	(22)	0	0	(807)
185	General & Intangible Net Plant		3,099	170	1,401	16	28	0	7	0	13	24	0	0	1,442
186	General & Intangible Net Plant Allocators		1.00000	0.05473	0.45203	0.00501	0.00904	0.00000	0.00210	0.00000	0.00418	0.00776	0.00000	0.00000	0.46515
187															
188	Other Gross Plant		3	(1)	(9)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	13
189	Other Reserve		(5)	(0)	(3)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(1)
190	Other Net Plant		(2)	(1)	(11)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	11
191	Other Net Plant Allocators		1.00000	0.67999	5.61590	0.06226	0.11226	0.00000	0.02606	0.00000	0.05188	0.09644	0.00000	0.00000	(5.64480)
192															
193	Total Gross Plant		34,813	24,803	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
194	Total Reserve		(11,141)	(7,977)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
195	Total Net Plant in Service		23,672	16,826	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
196	Total Net Plant Allocators		1.00000	0.71081	0.05870	0.07380	0.06522	0.00000	0.01321	0.00000	0.00803	0.00885	0.00000	0.00000	0.06138
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		7	7	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		545	545	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		65	-	-	65	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		51	-	-	-	-	-	51	-	-	-	-	-	-
206	Labor		186	13	108	1	2	-	0	-	1	2	-	-	59
207	Total Construction Work in Progress		856	567	108	66	2	0	51	0	1	2	0	0	59
208	Total Construction Work in Progress Allocator		1.00000	0.66241	0.12564	0.07738	0.00251	0.00000	0.05974	0.00000	0.00116	0.00216	0.00000	0.00000	0.06901
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		6	6	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		12	-	-	12	-	-	-	-	-	-	-	-	-
215	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
216	Labor		9	1	5	0	0	-	0	-	0	0	-	-	3
217	Plant Held for Future Use Total		33	11	5	12	1	0	0	0	0	0	0	0	3

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
218	Plant Held for Future Use Allocator		1.00000	0.33829	0.15040	0.37845	0.04557	0.00000	0.00070	0.00000	0.00139	0.00258	0.00000	0.00000	0.08262
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		120	120	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		341	-	341	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		739	-	739	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(1,073)	(68)	(685)	(8)	(11)	-	(3)	-	(8)	(9)	-	-	(282)
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		1,488	-	-	-	-	-	-	-	-	-	-	-	1,488
233	Retail 100%, Class = Prod		(453)	(453)	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		672	478	39	50	44	-	9	-	5	6	-	-	41
235	Retail 100%, Class = T&D		(45)	(0)	-	(0)	(30)	-	(7)	-	(5)	(4)	-	-	-
236	Retail 100%, Class = Metering		15	-	-	-	-	-	-	-	-	15	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		439	313	33	27	24	-	6	-	4	4	-	-	29
241	Total Working Capital		2,243	389	468	68	28	0	5	0	(3)	12	0	0	1,275
242	Total Working Capital Allocator		1.00000	0.17364	0.20883	0.03048	0.01230	0.00000	0.00225	0.00000	(0.00123)	0.00520	0.00000	0.00000	0.56854
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		34,813	24,803	2,651	2,102	1,933	0	449	0	334	278	0	0	2,262
247	Accumulated Depreciation		(11,141)	(7,977)	(1,261)	(355)	(389)	0	(136)	0	(144)	(69)	0	0	(809)
248	Net Electric Plant in Service		23,672	16,826	1,390	1,747	1,544	0	313	0	190	209	0	0	1,453
249	Construction Work in Progress		856	567	108	66	2	0	51	0	1	2	0	0	59
250	Plant Held for Future Use		33	11	5	12	1	0	0	0	0	0	0	0	3
251	Working Capital		2,243	389	468	68	28	0	5	0	(3)	12	0	0	1,275
252	Total Rate Base		50,475	34,620	3,360	3,641	3,119	0	682	0	378	432	0	0	4,243
253	Total Rate Base Allocator		1.00000	0.68588	0.06657	0.07213	0.06179	0.00000	0.01351	0.00000	0.00749	0.00857	0.00000	0.00000	0.08406
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		6,553	2,468	2,258	219	215	-	51	-	27	60	-	-	1,256
258	Clean Energy Connect		116	116	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		-											-	
261	Retail Revenue		6,669	2,584	2,258	219	215	-	51	-	27	60	-	-	1,256
262	Wholesale Revenue														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
263	Total Revenue from Sales of Electric & Lighting		6,669	2,584	2,258	219	215	0	51	0	27	60	0	0	1,256
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.38743	0.33855	0.03288	0.03219	0.00000	0.00760	0.00000	0.00400	0.00900	0.00000	0.00000	0.18835
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		6,547	2,550	2,233	203	195	-	47	-	44	57	-	-	1,218
268	Less Lighting Facilities		-											-	
269	Return & Pretax Op Exp net of Lighting Fac.		6,547	2,550	2,233	203	195	-	47	-	44	57	-	-	1,218
270	Function Allocator for Electric Revenue		1.00000	0.38945	0.34102	0.03100	0.02981	0.00000	0.00725	0.00000	0.00669	0.00873	0.00000	0.00000	0.18605
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		9	-	-	9	-	-	-	-	-	-	-	-	-
275	Distribution Primary		1	-	-	-	1	-	-	-	-	-	-	-	-
276	Distribution Secondary		2	-	-	-	-	-	2	-	-	-	-	-	-
277	Distribution Service		19	-	-	-	-	-	-	-	19	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		191	191	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		1	1	0	0	0	-	0	-	0	0	-	-	0
283	Total Other Revenue		222	191	0	9	1	0	2	0	19	0	0	0	0
284	Total Other Revenue Allocator		1.00000	0.86272	0.00025	0.03867	0.00394	0.00000	0.00690	0.00000	0.08717	0.00003	0.00000	0.00000	0.00032
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		58	58	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		11	11	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		16	16	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		21	21	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		106	106	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		937	-	937	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		99	-	99	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		238	-	238	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		86	-	86	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		1,361	0	1,361	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		1,467	106	1,361	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		1.00000	0.07252	0.92748	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		14	-	-	14	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		16	1	0	14	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		1.00000	0.08115	0.00000	0.91885	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		19	-	-	-	19	-	-	-	-	-	-	-	-
318	Distribution Secondary		4	-	-	-	-	-	4	-	-	-	-	-	-
319	Distribution Service		10	-	-	-	-	-	-	-	10	-	-	-	-
320	Distribution Metering		2	-	-	-	-	-	-	-	-	2	-	-	-
321	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		35	0	0	0	19	0	4	0	10	2	0	0	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.54199	0.00000	0.12979	0.00000	0.27836	0.04987	0.00000	0.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		6	-	-	-	-	-	-	-	6	-	-	-	-
328	Meter Reading		15	-	-	-	-	-	-	-	-	15	-	-	-
329	Customer Records		143	-	-	-	-	-	-	-	-	-	-	-	143
330	Customer Billing		96	-	-	-	-	-	-	-	-	-	-	-	96
331	Retail 100%, Class = # Bills		71	-	-	-	-	-	-	-	-	-	-	-	71
332	Customer Accounting O&M		331	0	0	0	0	0	0	0	6	15	0	0	310
333	Customer Accounting O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.01791	0.04424	0.00000	0.00000	0.93785
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		15	-	-	-	-	-	-	-	-	-	-	-	15
337	Customer Serv & Info. O&M		15	0	0	0	0	0	0	0	0	0	0	0	15
338	Customer Serv & Info. O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		80	-	-	-	-	-	-	-	-	-	-	-	80
342	Sales O&M		80	0	0	0	0	0	0	0	0	0	0	0	80
343	Sales O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
344															
345	Admin and General														
346	Labor		860	60	497	6	10	-	2	-	5	9	-	-	273
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		24	17	2	1	1	-	0	-	0	0	-	-	2
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		88	-	-	-	-	-	-	-	-	-	-	-	88
351	Retail 100%, Class = T&D		(0)	(0)	-	(0)	(0)	-	(0)	-	(0)	(0)	-	-	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
354	Admin & General O&M		971	77	498	7	11	0	3	0	5	9	0	0	362
355	Admin & General O&M Allocators		1.00000	0.07916	0.51298	0.00713	0.01156	0.00000	0.00268	0.00000	0.00495	0.00897	0.00000	0.00000	0.37255
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		2,915	185	1,859	21	30	0	7	0	20	25	0	0	767
362	Total O&M Allocators		1.00000	0.06332	0.63788	0.00727	0.01030	0.00000	0.00244	0.00000	0.00699	0.00860	0.00000	0.00000	0.26319
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(9)												(9)
365	Total Adjusted O&M		2,905	185	1,859	21	30	-	7	-	20	25	-	-	758
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		739	739	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		104	104	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		49	49	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		143	143	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		5	5	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		2	2	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		1,044	1,044	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		4	4	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		0	0	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		46	-	-	46	-	-	-	-	-	-	-	-	-
388	Distribution Primary		0	-	-	-	0	-	-	-	-	-	-	-	-
389	Transmission Plant Total		51	5	0	46	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		1.00000	0.09556	0.00000	0.90439	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		1,095	1,049	0	46	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		1.00000	0.95767	0.00000	0.04233	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		48	-	-	-	48	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		13	-	-	-	-	-	13	-	-	-	-	-	-

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		7	-	-	-	-	-	-	-	7	-	-	-	-
401	Distribution Metering		12	-	-	-	-	-	-	-	-	12	-	-	-
402	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		81	0	0	0	48	0	13	0	7	12	0	0	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.59984	0.00000	0.16173	0.00000	0.08731	0.15112	0.00000	0.00000	0.00000
406															
407	Total Trans and Dist Plant		132	5	0	46	48	0	13	0	7	12	0	0	0
408	Total Trans and Dist Plant Allocators		1.00000	0.03714	0.00000	0.35149	0.36673	0.00000	0.09887	0.00000	0.05338	0.09239	0.00000	0.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		1,176	1,049	0	46	48	0	13	0	7	12	0	0	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.89199	0.00000	0.03943	0.04114	0.00000	0.01109	0.00000	0.00599	0.01036	0.00000	0.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		319	22	184	2	4	-	1	-	2	3	-	-	101
415	Retail 100%, Class = # Bills		52	-	-	-	-	-	-	-	-	-	-	-	52
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		370	22	184	2	4	0	1	0	2	3	0	0	153
418	General & Intangible Plant Allocators		1.00000	0.06011	0.49647	0.00550	0.00992	0.00000	0.00230	0.00000	0.00459	0.00853	0.00000	0.00000	0.41257
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		92	-	-	-	-	-	-	-	-	-	-	-	92
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		1	1	0	0	0	-	0	-	0	0	-	-	0
425	Retail 100%, Class = T&D		0	0	-	0	0	-	0	-	0	0	-	-	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		1	1	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		95	2	0	0	0	0	0	0	0	0	0	0	92
431															
432	Total Depreciation Expense		1,641	1,073	184	48	52	0	14	0	9	15	0	0	245
433	Total Depreciation Expense Allocators		1.00000	0.65380	0.11212	0.02954	0.03191	0.00000	0.00851	0.00000	0.00535	0.00937	0.00000	0.00000	0.14939
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		83	6	48	1	1	-	0	-	0	1	-	-	26
438	Gross Total Plant		271	193	21	16	15	-	3	-	3	2	-	-	18
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		354	199	69	17	16	0	4	0	3	3	0	0	44
441	Total Taxes Other Allocator		1.00000	0.56203	0.19347	0.04775	0.04523	0.00000	0.01050	0.00000	0.00859	0.00844	0.00000	0.00000	0.12400
442															

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DOCKET NO: xxxxxx
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Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	6,891	2,775	2,258	228	216	0	52	0	46	60	0	0	1,256
446	Total Oper. Exp. Before Tax	Line 19	4,900	1,456	2,112	87	98	0	25	0	32	43	0	0	1,047
447	Net Oper. Income (NOI) before Tax		1,991	1,319	146	141	117	0	27	0	14	17	0	0	209
448	Interest Expense	Line 8 x WACC	463	307	34	33	27	-	6	-	3	4	-	-	48
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	1,528	1,011	112	109	90	-	21	-	11	13	-	-	161
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	1,528	1,011	112	109	90	0	21	0	11	13	0	0	161
453	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
454	State Temporary Differences	Sch. 13	(1,289)	(919)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
455	State Taxable Income	Ln 452:454	270	115	16	33	20	0	5	0	(1)	3	0	0	80
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	15	6	1	2	1	-	0	-	(0)	0	-	-	4
458	State Income Tax (Def.)	Ln 454 x Ln 456	71	51	5	4	4	-	1	-	1	1	-	-	5
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	86	57	6	6	5	-	1	-	1	1	-	-	9
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	1,528	1,011	112	109	90	-	21	-	11	13	-	-	161
464	Fed & St Permanent Differences	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
465	Fed Temporary Differences	Sch. 13	(1,007)	(717)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
466	State Income Tax Exp. (Cur.)	Line 457	(15)	(6)	(1)	(2)	(1)	-	(0)	-	0	(0)	-	-	(4)
467	Fed. Taxable Income	Ln 463:466	538	310	37	48	35	-	8	-	1	5	-	-	94
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	113	65	8	10	7	-	2	-	0	1	-	-	20
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	113	65	8	10	7	-	2	-	0	1	-	-	20
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	211	151	16	13	12	-	3	-	2	2	-	-	14
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(15)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
476	Amort of Excess ADIT (EDIT)	Sch. 13	(24)	(17)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
477	Total Federal Income Tax Exp.	Ln 471:476	285	188	21	20	17	-	4	-	2	2	-	-	31
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	128	71	9	12	8	-	2	-	0	1	-	-	24
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	267	191	20	16	15	-	3	-	3	2	-	-	17
481	Total Direct Adjs.	Ln 459 + Ln 475	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(24)	(17)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
485	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
486	Total Income Tax Expense	Ln 479:485	344	226	25	25	20	-	5	-	2	3	-	-	38
487															

Line No.	Lighting Energy by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
488	Effective Tax Rate	Ln 479:481 /Ln449	25.83%	25.86%	25.85%	25.75%	25.80%	#DIV/0!	25.80%	#DIV/0!	26.01%	25.81%	#DIV/0!	#DIV/0!	25.64%
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
493	Interest Expense	Line 8 x WACC	(463)	(307)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
494	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
495	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
496	Amort of Excess ADIT	Sch. 13	(35)	(25)	(3)	(2)	(2)	-	(0)	-	(0)	(0)	-	-	(2)
497	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
498	Temporary Diff Federal	Sch. 13	(1,007)	(717)	(77)	(61)	(56)	-	(13)	-	(10)	(8)	-	-	(65)
499	Deferred Tax Federal	Ln 498 x Ln 468	211	151	16	13	12	-	3	-	2	2	-	-	14
500	Base for FIT Computation	Ln 492:499	369	205	25	34	24	-	6	-	1	3	-	-	70
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	98	55	7	9	6	-	2	-	0	1	-	-	19
503	Federal Portion of Direct Adjs.	Sch. 13	(1)	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)	-	-	(0)
504	Amort of Excess ADIT	Sch. 13	(24)	(17)	(2)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(2)
505	Total FIT before Adding Deferred	Ln 502:504	73	37	5	8	5	-	1	-	(0)	1	-	-	17
506	Total FIT - Deferred	Line 499	211	151	16	13	12	-	3	-	2	2	-	-	14
507	Total FIT - Current & Deferred	Ln 505:506	285	188	21	20	17	-	4	-	2	2	-	-	31
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	1,647	1,093	121	116	97	-	23	-	12	14	-	-	171
511	Interest Expense	Line 26 x WACC	(463)	(307)	(34)	(33)	(27)	-	(6)	-	(3)	(4)	-	-	(48)
512	Permanent Diff Fed & State	Sch. 13	31	22	2	2	2	-	0	-	0	0	-	-	2
513	Temporary State Differences	Sch. 13	(1,289)	(919)	(98)	(78)	(72)	-	(17)	-	(12)	(10)	-	-	(84)
514	State Deferred Tax	Ln 513 x Ln 456	71	51	5	4	4	-	1	-	1	1	-	-	5
515	Net FIT Allowable	Line 507	285	188	21	20	17	-	4	-	2	2	-	-	31
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
517	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
518	Base for SIT Computation	Ln 510:517	255	109	15	31	19	-	5	-	(1)	3	-	-	75
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	15	6	1	2	1	-	0	-	(0)	0	-	-	4
521	Total SIT - Deferred	Line 514	71	51	5	4	4	-	1	-	1	1	-	-	5
522	Total SIT - Current & Deferred	Ln 520:521	86	57	6	6	5	-	1	-	1	1	-	-	9
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(11)	(8)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
525	Parent Debt Tax Adjustment	Sch. 13	(16)	(11)	(1)	(1)	(1)	-	(0)	-	(0)	(0)	-	-	(1)
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	344	226	25	25	20	-	5	-	2	3	-	-	38
528	Total Income Tax Allocator		1.00000	0.65567	0.07307	0.07240	0.05931	0.00000	0.01391	0.00000	0.00659	0.00838	0.00000	0.00000	0.11068
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2I
LIGHTING ENERGY BY FUNCTION

Line No.	(1) Lighting Energy by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		38	38	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		8	8	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		9	9	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		3	3	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		408	-	408	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		46	-	46	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		15	-	15	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		14	-	14	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		540	58	482	0	0	0	0	0	0	0	0	0	0
541	Transmission		6	0	-	5	0	-	-	-	-	-	-	-	-
542	Distribution		15	-	-	-	10	-	2	-	2	1	-	-	-
543	Subtotal Prod, Trans and Dist		560	58	482	5	10	0	2	0	2	1	0	0	0
544	Customer Accounts		160	-	-	-	-	-	-	-	3	7	-	-	150
545	Customer Service & Info.		65	-	-	-	-	-	-	-	-	-	-	-	65
546	Sales		50	-	-	-	-	-	-	-	-	-	-	-	50
547	Subtotal before Admin & Gen		835	58	482	5	10	0	2	0	4	8	0	0	265
548	Admin & General		400	28	231	3	5	-	1	-	2	4	-	-	127
549	Total		$1,235	$86	$713	$8	$14	$0	$3	$0	$7	$12	$0	$0	$392
550	Total Labor Allocator		1.00000	0.06989	0.57720	0.00640	0.01154	0.00000	0.00268	0.00000	0.00533	0.00991	0.00000	0.00000	0.31705

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
1	Rate Base														
2	Electric Plant in Service	Line 97	597,319	-	-	-	-	-	-	-	-	-	-	597,319	-
3	Accum. Depreciation & Amort.	Line 163	(240,733)	-	-	-	-	-	-	-	-	-	-	(240,733)	-
4	Net Plant in Service		356,586	-	-	-	-	-	-	-	-	-	-	356,586	-
5	Construction Work in Progress	Line 207	664	-	-	-	-	-	-	-	-	-	-	664	-
6	Plant Held for Future Use	Line 217	31	-	-	-	-	-	-	-	-	-	-	31	-
7	Working Capital	Line 241	775	-	-	-	-	-	-	-	-	-	-	775	-
8	Total Rate Base		358,057	-	-	-	-	-	-	-	-	-	-	358,057	-
9															
10	Revenue														
11	Sales of Electric & Lighting Rev.	Line 263	77,910	-	-	-	-	-	-	-	-	-	-	77,910	-
12	Other Operating Revenue	Line 283	12	-	-	-	-	-	-	-	-	-	-	12	-
13	Total Revenue		77,922	-	-	-	-	-	-	-	-	-	-	77,922	-
14															
15	Operating Expense														
16	Operations & Maintenance	Line 365	20,985	-	-	-	-	-	-	-	-	-	-	20,985	-
17	Depreciation	Line 432	25,612	-	-	-	-	-	-	-	-	-	-	25,612	-
18	Tax Other Than Income Tax	Line 440	4,950	-	-	-	-	-	-	-	-	-	-	4,950	-
19	Operating Expense before Tax		51,547	-	-	-	-	-	-	-	-	-	-	51,547	-
20	Income Tax Expense	Line 486	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
21	Total Operating Expense		55,922	-	-	-	-	-	-	-	-	-	-	55,922	-
22															
23	Return														
24	Net Operating Income Earned	Ln 13 - Ln 21	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
25	Net Operating Income Required	Ln 8 x Ln 33	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
26	Return Excess/(Deficiency)	Ln 24 - Ln 25	0	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Oper. Income Multiplier	MFR C-44	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422	1.3422
28	Revenue Excess/(Deficiency)	Ln 26 x Ln 27	0	-	-	-	-	-	-	-	-	-	-	-	-
29															
30	Total Class Cost of Service	Ln 25 + Ln 21 - Ln 12	77,910	-	-	-	-	-	-	-	-	-	-	77,910	-
31															
32	Rate of Return Earned	Ln 24 / Ln 8	6.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.14%	0.00%
33	Rate of Return Requested	Sch. 14	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%	6.14%
34															
35															
36															
37															
38															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
39															
40	**Gross Electric Plant in Service**	Sch. 3													
41	Production Plant														
42	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
43	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
44	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
45	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
46	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
47	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49															
50	Transmission Plant														
51	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
52	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
53	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
54	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
55	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
56	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
57	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59															
60	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62															
63	Distribution Plant														
64	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
65	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
66	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
67	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
68	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
69	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
70	Lighting Facilities		580,943	-	-	-	-	-	-	-	-	-	-	580,943	-
71	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
72	Distribution Plant Total		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
73	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
74															
75	Total Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
76	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
78	Total Prod, Trans and Dist Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
79	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
80															
81	General & Intangible Plant														
82	Labor		16,429	-	-	-	-	-	-	-	-	-	-	16,429	-
83	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
84	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
85	General & Intangible Plant Total		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
86	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
87															
88	Other														
89	Labor		(53)	-	-	-	-	-	-	-	-	-	-	(53)	-
90	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
91	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
92	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
93	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
94	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
95	Other Plant Total		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
96															
97	Total Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
98	Total Gross Electric Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
99															
100															
101	**Accumulated Depreciation**	Sch. 4													
102	Production Plant:														
103	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
104	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
105	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
106	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
107	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
108	Dismantlement Reserve:														
109	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
110	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
111	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
112	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
113	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
114	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
115															
116	Transmission Plant														
117	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
118	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
119	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
120	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
121	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
122	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
124	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
125															
126	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
127	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
128															
129	Distribution Plant														
130	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
131	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
132	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
133	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
134	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
135	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
136	Lighting Facilities		232,940	-	-	-	-	-	-	-	-	-	-	232,940	-
137	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
138	Distribution Plant Total		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
139	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
140															
141	Total Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
142	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
143															
144	Total Prod, Trans and Dist Plant		232,940	0	0	0	0	0	0	0	0	0	0	232,940	0
145	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
146															
147	General & Intangible Plant														
148	Labor		7,775	-	-	-	-	-	-	-	-	-	-	7,775	-
149	Retail 100%, Class = T&D		-	-	-	-	-	-	-	-	-	-	-	-	-
150	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
151	General & Intangible Plant Total		7,775	0	0	0	0	0	0	0	0	0	0	7,775	0
152	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
153															
154	Other														
155	Labor		17	-	-	-	-	-	-	-	-	-	-	17	-
156	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
157	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
158	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
159	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
160	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
161	Other Plant Total		17	0	0	0	0	0	0	0	0	0	0	17	0
162															
163	Total Accumulated Depreciation		240,733	0	0	0	0	0	0	0	0	0	0	240,733	0
164	Total Accum Deprec Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
165															
166															
167	**Net Plant in Service**														
168	Production Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
169	Production Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
170	Production Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
171	Production Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
172															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
173	Transmission Gross Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
174	Transmission Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0
175	Transmission Net Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
176	Transmission Net Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
177															
178	Distribution Gross Plant		580,943	0	0	0	0	0	0	0	0	0	0	580,943	0
179	Distribution Reserve		(232,940)	0	0	0	0	0	0	0	0	0	0	(232,940)	0
180	Distribution Net Plant		348,002	0	0	0	0	0	0	0	0	0	0	348,002	0
181	Distribution Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
182															
183	General & Intangible Gross Plant		16,429	0	0	0	0	0	0	0	0	0	0	16,429	0
184	General & Intangible Reserve		(7,775)	0	0	0	0	0	0	0	0	0	0	(7,775)	0
185	General & Intangible Net Plant		8,654	0	0	0	0	0	0	0	0	0	0	8,654	0
186	General & Intangible Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
187															
188	Other Gross Plant		(53)	0	0	0	0	0	0	0	0	0	0	(53)	0
189	Other Reserve		(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
190	Other Net Plant		(70)	0	0	0	0	0	0	0	0	0	0	(70)	0
191	Other Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
192															
193	Total Gross Plant		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
194	Total Reserve		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
195	Total Net Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
196	Total Net Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
197															
198															
199	**Construction Work in Progress**	Sch. 5													
200	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
201	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
202	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
203	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
204	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
205	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
206	Labor		664	-	-	-	-	-	-	-	-	-	-	664	-
207	Total Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
208	Total Construction Work in Progress Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
209															
210															
211	**Plant Held for Future Use**	Sch. 6													
212	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
213	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
214	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
215	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
216	Labor		31	-	-	-	-	-	-	-	-	-	-	31	-
217	Plant Held for Future Use Total		31	0	0	0	0	0	0	0	0	0	0	31	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
218	Plant Held for Future Use Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
219															
220															
221	**Working Capital**	Sch. 7													
222	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
223	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
224	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
225	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
226	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
227	Energy Avg Rate Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
228	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
229	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
230	WTD O&M Expense		(7,735)	-	-	-	-	-	-	-	-	-	-	(7,735)	-
231	EV C&I		-	-	-	-	-	-	-	-	-	-	-	-	-
232	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
233	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
234	Retail 100%, Class = Net Plant		10,130	-	-	-	-	-	-	-	-	-	-	10,130	-
235	Retail 100%, Class = T&D		(9,158)	-	-	-	-	-	-	-	-	-	-	(9,158)	-
236	Retail 100%, Class = Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
237	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
238	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
239	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
240	Gross Total Plant		7,538	-	-	-	-	-	-	-	-	-	-	7,538	-
241	Total Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
242	Total Working Capital Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
243															
244															
245	**Total Rate Base**														
246	Gross Electric Plant in Service		597,319	0	0	0	0	0	0	0	0	0	0	597,319	0
247	Accumulated Depreciation		(240,733)	0	0	0	0	0	0	0	0	0	0	(240,733)	0
248	Net Electric Plant in Service		356,586	0	0	0	0	0	0	0	0	0	0	356,586	0
249	Construction Work in Progress		664	0	0	0	0	0	0	0	0	0	0	664	0
250	Plant Held for Future Use		31	0	0	0	0	0	0	0	0	0	0	31	0
251	Working Capital		775	0	0	0	0	0	0	0	0	0	0	775	0
252	Total Rate Base		714,643	0	0	0	0	0	0	0	0	0	0	714,643	0
253	Total Rate Base Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
254															
255															
256	**Revenue from Sales of Electric & Lighting**	Sch. 8													
257	Retail Sales of Electric		-	-	-	-	-	-	-	-	-	-	-	-	-
258	Clean Energy Connect		-	-	-	-	-	-	-	-	-	-	-	-	-
259	EV Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
260	Lighting Facilities Revenue		77,910											77,910	
261	Retail Revenue		77,910	-	-	-	-	-	-	-	-	-	-	77,910	-
262	Wholesale Revenue														

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
263	Total Revenue from Sales of Electric & Lighting		77,910	0	0	0	0	0	0	0	0	0	0	77,910	0
264	Total Retail Sales of Electric & Lighting Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
265															
266	Function Allocator for Electric Revenue:														
267	Return + Pretax Op Exp		73,548	-	-	-	-	-	-	-	-	-	-	73,548	-
268	Less Lighting Facilities		(73,548)											(73,548)	
269	Return & Pretax Op Exp net of Lighting Fac.		-	-	-	-	-	-	-	-	-	-	-	-	-
270	Function Allocator for Electric Revenue		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
271															
272															
273	**Other Revenue**	Sch. 9													
274	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
275	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
276	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
277	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
278	Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-
279	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
280	Retail 100%, Class = Prod		-	-	-	-	-	-	-	-	-	-	-	-	-
281	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
282	Rate Base		12	-	-	-	-	-	-	-	-	-	-	12	-
283	Total Other Revenue		12	0	0	0	0	0	0	0	0	0	0	12	0
284	Total Other Revenue Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
285															
286															
287	**O&M Expense**	Sch. 10													
288	Production Demand														
289	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
290	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
291	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
292	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
293	Production Demand O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
294	Production Demand O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
295															
296	Production Energy														
297	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
298	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
299	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
300	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
301	Production Energy O&M Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0
302	Production Energy O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
303															
304	Production O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
305	Production O&M Total Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
306															
307	Transmission														

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
308	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
309	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
310	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
311	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
312	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
313	Transmission O&M Total		0	0	0	0	0	0	0	0	0	0	0	0	0
314	Transmission O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
315															
316	Distribution														
317	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
318	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-
319	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
320	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
321	Lighting Facilities		17,533	-	-	-	-	-	-	-	-	-	-	17,533	-
322	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
323	Distribution O&M Total		17,533	0	0	0	0	0	0	0	0	0	0	17,533	0
324	Distribution O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
325															
326	Customer Accounting														
327	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
328	Meter Reading		-	-	-	-	-	-	-	-	-	-	-	-	-
329	Customer Records		-	-	-	-	-	-	-	-	-	-	-	-	-
330	Customer Billing		-	-	-	-	-	-	-	-	-	-	-	-	-
331	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
332	Customer Accounting O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
333	Customer Accounting O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
334															
335	Customer Serv & Info.														
336	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
337	Customer Serv & Info. O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
338	Customer Serv & Info. O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
339															
340	Sales														
341	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
342	Sales O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
343	Sales O&M Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
344															
345	Admin and General														
346	Labor		3,067	-	-	-	-	-	-	-	-	-	-	3,067	-
347	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
348	Gross Total Plant		404	-	-	-	-	-	-	-	-	-	-	404	-
349	EV O&M		-	-	-	-	-	-	-	-	-	-	-	-	-
350	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
351	Retail 100%, Class = T&D		(0)	-	-	-	-	-	-	-	-	-	-	(0)	-
352	Retail 100%, Resid, Cust		-	-	-	-	-	-	-	-	-	-	-	-	-
353	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Lighting Facilities by Function (Revenue = COS)	Ref.	Total	Production Capacity DEMAND	Production Energy ENERGY	Transmission Capacity DEMAND	Distribution Primary DEMAND	Distribution Primary (MDS) CUSTOMER	Distribution Secondary DEMAND	Distribution Secondary (MDS) CUSTOMER	Distribution Services CUSTOMER	Metering CUSTOMER	Interruptible Equipment CUSTOMER	Lighting Facilities DIRECT	Customer Billing/Info. CUSTOMER
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
354	Admin & General O&M		3,471	0	0	0	0	0	0	0	0	0	0	3,471	0
355	Admin & General O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
356															
357	Recoverable Clause O&M														
358	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
359	Recoverable Clause O&M		0	0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Total O&M		21,004	0	0	0	0	0	0	0	0	0	0	21,004	0
362	Total O&M Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
363															
364	Add Uncollectible Acct Exp on Rev. Incr/(Decr)		(19)											(19)	
365	Total Adjusted O&M		20,985	-	-	-	-	-	-	-	-	-	-	20,985	-
366															
367															
368	**Depreciation Expense**	Sch. 11													
369	Production Plant														
370	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
371	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
373	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
374	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
375	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
376	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
377	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
378	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
379	Production Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
380	Production Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
381															
382	Transmission Plant														
383	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
384	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
385	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
386	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
387	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
388	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
389	Transmission Plant Total		0	0	0	0	0	0	0	0	0	0	0	0	0
390	Transmission Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
391															
392	Total Prod and Trans Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
393	Prod and Trans Plant Allocators		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
394															
395	Distribution Plant														
396	Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-
397	Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
398	Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
399	Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-
400	Distribution Service		-	-	-	-	-	-	-	-	-	-	-	-	-
401	Distribution Metering		-	-	-	-	-	-	-	-	-	-	-	-	-
402	Lighting Facilities		24,385	-	-	-	-	-	-	-	-	-	-	24,385	-
403	Distribution IS Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	Distribution Plant Total		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
405	Distribution Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
406															
407	Total Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
408	Total Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
409															
410	Total Prod, Trans and Dist Plant		24,385	0	0	0	0	0	0	0	0	0	0	24,385	0
411	Total Prod, Trans and Dist Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
412															
413	General & Intangible Plant														
414	Labor		1,136	-	-	-	-	-	-	-	-	-	-	1,136	-
415	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
416	Retail 100%, Class = Net Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
417	General & Intangible Plant Total		1,136	0	0	0	0	0	0	0	0	0	0	1,136	0
418	General & Intangible Plant Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
419															
420	Other														
421	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
422	Retail 100%, Class = # Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
423	Retail 100%, Resid, Dem		-	-	-	-	-	-	-	-	-	-	-	-	-
424	Retail 100%, Class = Net Plant		17	-	-	-	-	-	-	-	-	-	-	17	-
425	Retail 100%, Class = T&D		74	-	-	-	-	-	-	-	-	-	-	74	-
426	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
427	Wholesale 100%		-	-	-	-	-	-	-	-	-	-	-	-	-
428	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
429	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
430	Other Plant Total		91	0	0	0	0	0	0	0	0	0	0	91	0
431															
432	Total Depreciation Expense		25,612	0	0	0	0	0	0	0	0	0	0	25,612	0
433	Total Depreciation Expense Allocators		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
434															
435															
436	**Taxes Other than Income Tax**	Sch. 12													
437	Labor		296	-	-	-	-	-	-	-	-	-	-	296	-
438	Gross Total Plant		4,655	-	-	-	-	-	-	-	-	-	-	4,655	-
439	Retail 100%, Removed		-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Taxes Other		4,950	0	0	0	0	0	0	0	0	0	0	4,950	0
441	Total Taxes Other Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
442															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
443															
444	**Income Tax Expense**														
445	Total Revenue	Line 13	77,922	0	0	0	0	0	0	0	0	0	0	77,922	0
446	Total Oper. Exp. Before Tax	Line 19	51,547	0	0	0	0	0	0	0	0	0	0	51,547	0
447	Net Oper. Income (NOI) before Tax		26,375	0	0	0	0	0	0	0	0	0	0	26,375	0
448	Interest Expense	Line 8 x WACC	6,186	-	-	-	-	-	-	-	-	-	-	6,186	-
449	NOI Before Tax Less Interest	Ln 447 - Ln 448	20,189	-	-	-	-	-	-	-	-	-	-	20,189	-
450															
451	State Income Tax Expense														
452	Net Oper. Income Less Int. Exp.	Line 449	20,189	0	0	0	0	0	0	0	0	0	0	20,189	0
453	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
454	State Temporary Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
455	State Taxable Income	Ln 452:454	(1,394)	0	0	0	0	0	0	0	0	0	0	(1,394)	0
456	State Income Tax Rate		5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
457	State Income Tax (Cur.)	Ln 455 x Ln 456	(77)	-	-	-	-	-	-	-	-	-	-	(77)	-
458	State Income Tax (Def.)	Ln 454 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
459	State Portion of Direct Adjs.	Sch. 13	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Total State Income Tax Exp.	Ln 457:459	1,140	-	-	-	-	-	-	-	-	-	-	1,140	-
461															
462	Federal Income Tax Expense														
463	Net Oper. Income Less Int. Exp.	Line 449	20,189	-	-	-	-	-	-	-	-	-	-	20,189	-
464	Fed & St Permanent Differences	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
465	Fed Temporary Differences	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
466	State Income Tax Exp. (Cur.)	Line 457	77	-	-	-	-	-	-	-	-	-	-	77	-
467	Fed. Taxable Income	Ln 463:466	3,530	-	-	-	-	-	-	-	-	-	-	3,530	-
468	Fed. Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
469	Fed. Inc. Tax before Adjs. (Cur.)	Ln 467 x Ln 468	741	-	-	-	-	-	-	-	-	-	-	741	-
470	Current NOL Adjustment	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
471	Fed. Inc. Tax after Adjs. (Cur.)	Ln 469:470	741	-	-	-	-	-	-	-	-	-	-	741	-
472	Fed. Inc. Tax before Adjs. (Def.)	Ln 465 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
473	State Income Tax (Def.) Deduction	Ln 458 x Ln 468	(256)	-	-	-	-	-	-	-	-	-	-	(256)	-
474	Federal Income Tax (ITC)	Sch. 13	0	-	-	-	-	-	-	-	-	-	-	-	-
475	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
476	Amort of Excess ADIT (EDIT)	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
477	Total Federal Income Tax Exp.	Ln 471:476	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
478															
479	Total Current Fed. & St. Income Tax	Ln 457 + Ln 471	665	-	-	-	-	-	-	-	-	-	-	665	-
480	Total Deferred Fed. & St. Income Tax	Ln 458 + Ln 472:473	4,589	-	-	-	-	-	-	-	-	-	-	4,589	-
481	Total Direct Adjs.	Ln 459 + Ln 475	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
482	Amort of Excess Fed. ADIT (EDIT)	Line 476	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
483	Total Amortization of ITC	Line 474	-	-	-	-	-	-	-	-	-	-	-	-	-
484	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
485	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
486	Total Income Tax Expense	Ln 479:485	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
487															

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
488	Effective Tax Rate	Ln 479:481 /Ln449	25.97%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	25.97%	#DIV/0!
489															
490	**Income Tax Expense Based on Return**														
491	**Federal Income Tax (FIT) Calculation**														
492	Return on Rate Base	Line 25	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
493	Interest Expense	Line 8 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
494	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
495	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
496	Amort of Excess ADIT	Sch. 13	(598)	-	-	-	-	-	-	-	-	-	-	(598)	-
497	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
498	Temporary Diff Federal	Sch. 13	(17,275)	-	-	-	-	-	-	-	-	-	-	(17,275)	-
499	Deferred Tax Federal	Ln 498 x Ln 468	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
500	Base for FIT Computation	Ln 492:499	1,828	-	-	-	-	-	-	-	-	-	-	1,828	-
501	FIT Factor	0.21/(1-0.21)	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
502	Net FIT Allowable	Ln 500 x Ln 501	486	-	-	-	-	-	-	-	-	-	-	486	-
503	Federal Portion of Direct Adjs.	Sch. 13	(10)	-	-	-	-	-	-	-	-	-	-	(10)	-
504	Amort of Excess ADIT	Sch. 13	(410)	-	-	-	-	-	-	-	-	-	-	(410)	-
505	Total FIT before Adding Deferred	Ln 502:504	65	-	-	-	-	-	-	-	-	-	-	65	-
506	Total FIT - Deferred	Line 499	3,628	-	-	-	-	-	-	-	-	-	-	3,628	-
507	Total FIT - Current & Deferred	Ln 505:506	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
508															
509	**State Income Tax (SIT) Calculation**														
510	NOIBT	Line 43	22,001	-	-	-	-	-	-	-	-	-	-	22,001	-
511	Interest Expense	Line 26 x WACC	(6,186)	-	-	-	-	-	-	-	-	-	-	(6,186)	-
512	Permanent Diff Fed & State	Sch. 13	540	-	-	-	-	-	-	-	-	-	-	540	-
513	Temporary State Differences	Sch. 13	(22,123)	-	-	-	-	-	-	-	-	-	-	(22,123)	-
514	State Deferred Tax	Ln 513 x Ln 456	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
515	Net FIT Allowable	Line 507	3,693	-	-	-	-	-	-	-	-	-	-	3,693	-
516	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
517	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
518	Base for SIT Computation	Ln 510:517	(1,317)	-	-	-	-	-	-	-	-	-	-	(1,317)	-
519	SIT Factor	0.055/(1-0.055)	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
520	Total SIT before Adding Deferred	Ln 518 x Ln 519	(77)	-	-	-	-	-	-	-	-	-	-	(77)	-
521	Total SIT - Deferred	Line 514	1,217	-	-	-	-	-	-	-	-	-	-	1,217	-
522	Total SIT - Current & Deferred	Ln 520:521	1,140	-	-	-	-	-	-	-	-	-	-	1,140	-
523															
524	Deprec Study Impact on EDIT Amort.	Sch. 13	(187)	-	-	-	-	-	-	-	-	-	-	(187)	-
525	Parent Debt Tax Adjustment	Sch. 13	(271)	-	-	-	-	-	-	-	-	-	-	(271)	-
526															
527	Total FIT & SIT Based on Return	Lines 507,522,524	4,374	-	-	-	-	-	-	-	-	-	-	4,374	-
528	Total Income Tax Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
529															

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 2J
LIGHTING FACILITIES BY FUNCTION

Line No.	(1) Lighting Facilities by Function (Revenue = COS)	(2) Ref.	(3) Total	(4) Production Capacity DEMAND	(5) Production Energy ENERGY	(6) Transmission Capacity DEMAND	(7) Distribution Primary DEMAND	(8) Distribution Primary (MDS) CUSTOMER	(9) Distribution Secondary DEMAND	(10) Distribution Secondary (MDS) CUSTOMER	(11) Distribution Services CUSTOMER	(12) Metering CUSTOMER	(13) Interruptible Equipment CUSTOMER	(14) Lighting Facilities DIRECT	(15) Customer Billing/Info. CUSTOMER
530															
531	**Labor Allocator**														
532	Production Base Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
533	Production Intermediate Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
534	Production Peaking Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
535	Production Solar Demand		-	-	-	-	-	-	-	-	-	-	-	-	-
536	Production Base Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
537	Production Intermediate Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
538	Production Peaking Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
539	Production Solar Energy		-	-	-	-	-	-	-	-	-	-	-	-	-
540	Subtotal Production		0	0	0	0	0	0	0	0	0	0	0	0	0
541	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
542	Distribution		2,977	-	-	-	-	-	-	-	-	-	-	2,977	-
543	Subtotal Prod, Trans and Dist		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
544	Customer Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
545	Customer Service & Info.		-	-	-	-	-	-	-	-	-	-	-	-	-
546	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
547	Subtotal before Admin & Gen		2,977	0	0	0	0	0	0	0	0	0	0	2,977	0
548	Admin & General		1,427	-	-	-	-	-	-	-	-	-	-	1,427	-
549	Total		$4,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,404	$0
550	Total Labor Allocator		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC	755,201	755,201									
5	Citrus CC	1,438,294	1,438,294									
6	Crystal River Units 4&5 Coal	2,786,165	2,786,165									
7	Hines CC	1,261,718	1,261,718									
8	Osprey CT	400,883	400,883									
9	Tiger Bay CC	89,246		89,246								
10	Univ of Florida CC	57,500	57,500									
11	Steam Miscellaneous	17,870	17,870									
12	Other Production Miscellaneous	52,430	52,430									
13	Anclote Steam	460,815		460,815								
14	Avon Park CT	76,012			76,012							
15	Bartow CT	43,128			43,128							
16	Bayboro CT	27,972			27,972							
17	Debary CT	166,342			166,342							
18	Higgins CT	(560)			(560)							
19	Intercession City CT	328,935			328,935							
20	Suwannee CT	56,669			56,669							
21	Turner CT	0			0							
22	Archer Solar	108,516				108,516						
23	Charlie Creek Solar	97,988				97,988						
24	Clearwater Solar	2,827				2,827						
25	Columbia Solar	109,684				109,684						
26	Debary Solar	91,823				91,823						
27	Duette Solar	108,569				108,569						
28	Hamilton Solar	109,599				109,599						
29	Lake Placid Solar	60,038				60,038						
30	Osceola Solar	7,611				7,611						
31	Perry Solar	11,098				11,098						
32	Santa Fe Solar	108,910				108,910						
33	St. Pete Pier Solar	1,546				1,546						
34	Suwannee Solar	16,715				16,715						
35	Trenton Solar	99,111				99,111						
36	Twin Rivers Solar	97,951				97,951						
37	Other Solar	665,152				665,152						
38	Remove ECRC from Base Plants	(34,489)	(34,489)									
39	ECRC Production - Energy	34,489										
40	FUEL - Crystal River Railcars	4,446	4,446									
41	Other											
42	**Total Production Plant**	9,720,203	6,740,018	550,062	698,497	1,697,137	0	0	0	0	0	0
43												
44	**Transmission Plant**											
45	350 Trans Land & Land Rights	130,308					130,308					
46	352 Trans Structures & Improvements	263,502					263,502					
47	353 Trans Station Equip - Production Base	86,305	86,305									
48	353 Trans Station Equip - Production Intermediate	2,476		2,476								
49	353 Trans Station Equip - Production Peaking	18,046			18,046							
50	353 Trans Station Equip - Production Solar	1,434				1,434						

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
51	353 Trans Station Equip - Transmission	2,017,027					2,017,027					
52	353.2 Trans Energy Control Center	78,174					78,174					
53	354 Trans Towers & Fixtures	66,286					66,286					
54	355 Trans Poles & Fixtures	1,796,849					1,796,849					
55	356 Trans OH Conduct & Devices - Transmission	828,564					828,564					
56	356 Trans OH Conduct & Devices - Primary	332						332				
57	357 Trans Underground Conduit	32,215					32,215					
58	358 Trans Underground Conductors & Devices	86,740					86,740					
59	359 Trans Roads & Trails	63,857					63,857					
60	SPP - Transmission Total	274,132					274,132					
61	**Total Transmission Plant**	5,746,246	86,305	2,476	18,046	1,434	5,637,654	332	0	0	0	0
62												
63	**Distribution Plant**											
64	360 Dist Land and Land Rights - Primary	138,099						138,099				
65	361 Dist Structures & Improvements - Primary	38,773						38,773				
66	362 Dist Station Equipment - Primary	1,642,841						1,642,841				
67	362 Dist Station Equipment - IS Equipment	623										
68	363 Dist Energy Storage Equipment	94,607						94,607				
69	364 Dist Poles, Towers & Fixtures - Primary	772,119						772,119	0			
70	364 Dist Poles, Towers & Fixtures - Secondary	357,673								357,673	0	
71	364 Dist Poles, Towers & Fixtures - Lighting	160,514										
72	365 Dist OH Conduct & Devices - Primary	867,013						867,013	0			
73	365 Dist OH Conduct & Devices - Secondary	371,577								371,577	0	
74	365 Dist OH Conduct & Devices - IS Equipment	3,142										
75	366 Dist Underground Conduit - Primary	471,098						471,098	0			
76	366 Dist Underground Conduit - Secondary	0								0	0	
77	367 Dist Underground Conductors & Devices - Primary	801,423						801,423	0			
78	367 Dist Underground Conductors & Devices - Secondary	431,536								431,536	0	
79	368 Dist Line Transformers - Secondary	1,022,106								1,022,106	0	
80	369 Dist Services - Overhead	575,893										575,893
81	369 Dist Services - Underground	53,027										53,027
82	370 Dist Meter Equipment	357,789										
83	371 Dist Installs on Customer Premise	22,471										
84	373 Dist Street Light & Signal Systems - Primary	111,919						111,919				
85	373 Dist Street Light & Signal Systems - Lighting	421,029										
86	SPP - Distribution Total	643,835						643,835				
87	**Total Distribution Plant**	9,359,107	0	0	0	0	0	5,581,727	0	2,182,891	0	628,921
88												
89	**General & Intangible Property**											
90	389 General Land & Land Rights	21,080										
91	390 General Structures & Improvements	321,004										
92	391 General Office Furn & Equip	85,181										
93	392 General Transporation Equipment	13,555										
94	393 General Stores Equipment	5,358										
95	394 General Tools Shop & Garage Equip	52,504										
96	395 General Laboratory Equip	0										
97	396 General Power Operating Equip	8,295										
98	397 General Communication Equip	59,785										
99	398 General Misc Equip	(89)										
100	301-303 Intangible Plant - Franchise & Other	8,450										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)	(12) Distribution Service
101	301-303 Intangible Plant - Customer Connect	100,143										
102	301-303 Ingangible Plant - Software	440,527										
103	**Total General & Intangible Property**	1,115,795	0	0	0	0	0	0	0	0	0	0
104												
105	**Other Items**											
106	101 Capital Lease	235,771										
107	101102 Operating Leases	462,075										
108	101 ARO EPIS	14,953										
109	101 ARO EPIS	11,901										
110	101 Contra OATT EPIS	(2,490)										
111	114 Electric Plant Acquisition Adj	20,325										
112	118 Other Utility Plant	2,531										
113	121 Non Utility Property	21,431										
114	ITC Postings	(40,475)										
115	Other Misc Items	(3,199)										
116	**Total Other Items**	722,824	0	0	0	0	0	0	0	0	0	0
117												
118	**Total System per Books**	26,664,174	6,826,323	552,537	716,543	1,698,571	5,637,654	5,582,058	0	2,182,891	0	628,921
119												
120	**System Adjustments**											
121	ECCR Communication Equipment 397	(1,667)										
122	ECCR General Plant	0										
123	ECCR 301-303 Intangible Plant	(16,149)										
124	ECRC Production	(34,489)										
125	ECRC Distribution	0						0				
126	FUEL Production Crystal River Railcars	(4,446)	(4,446)									
127	Capital Lease	(235,771)										
128	Operating Lease	(462,075)										
129	ARO - EPIS	(14,953)										
130	ARO - EPIS	(11,901)										
131	114 Electric Plant Acquisition Adj	(20,325)										
132	121 Non Utility Property	(21,431)										
133	SPP - Transmission Total	(274,132)					(274,132)					
134	SPP - Distribution Total	(643,835)						(643,835)				
135	ITC Postings	40,475										
136	Electric Vehicle DC Fast Charge Stations	10,125										
137	Adjust EPIS Balance	(314,190)	(3,310)				(1,950)	(158,518)		(68,002)		(81,300)
138	**Total System Adjustments**	(2,004,765)	(7,756)	0	0	0	(276,082)	(802,353)	0	(68,002)	0	(81,300)
139												
140	**Total System Adjusted**	24,659,409	6,818,567	552,537	716,543	1,698,571	5,361,572	4,779,705	0	2,114,889	0	547,621
141												
142												
143	**RETAIL COST OF SERVICE**											
144	**Total System Adjusted**	24,659,409	6,818,567	552,537	716,543	1,698,571	5,361,572	4,779,705	-	2,114,889	-	547,621
145												
146	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	100.000%	100.000%	100.000%	100.000%
147												
148	**Total Retail Adjusted**	22,829,552	6,641,489	511,855	681,504	1,654,461	3,862,571	4,779,705	-	2,114,889	-	547,621

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
1	***System per Books***									
2										
3	**Production Plant**									
4	Bartow CC									
5	Citrus CC									
6	Crystal River Units 4&5 Coal									
7	Hines CC									
8	Osprey CT									
9	Tiger Bay CC									
10	Univ of Florida CC									
11	Steam Miscellaneous									
12	Other Production Miscellaneous									
13	Anclote Steam									
14	Avon Park CT									
15	Bartow CT									
16	Bayboro CT									
17	Debary CT									
18	Higgins CT									
19	Intercession City CT									
20	Suwannee CT									
21	Turner CT									
22	Archer Solar									
23	Charlie Creek Solar									
24	Clearwater Solar									
25	Columbia Solar									
26	Debary Solar									
27	Duette Solar									
28	Hamilton Solar									
29	Lake Placid Solar									
30	Osceola Solar									
31	Perry Solar									
32	Santa Fe Solar									
33	St. Pete Pier Solar									
34	Suwannee Solar									
35	Trenton Solar									
36	Twin Rivers Solar									
37	Other Solar									
38	Remove ECRC from Base Plants									
39	ECRC Production - Energy								34,489	
40	FUEL - Crystal River Railcars									
41	Other									
42	**Total Production Plant**	0	0	0	0	0	0	0	34,489	0
43										
44	**Transmission Plant**									
45	350 Trans Land & Land Rights									
46	352 Trans Structures & Improvements									
47	353 Trans Station Equip - Production Base									
48	353 Trans Station Equip - Production Intermediate									
49	353 Trans Station Equip - Production Peaking									
50	353 Trans Station Equip - Production Solar									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
51	353 Trans Station Equip - Transmission									
52	353.2 Trans Energy Control Center									
53	354 Trans Towers & Fixtures									
54	355 Trans Poles & Fixtures									
55	356 Trans OH Conduct & Devices - Transmission									
56	356 Trans OH Conduct & Devices - Primary									
57	357 Trans Underground Conduit									
58	358 Trans Underground Conductors & Devices									
59	359 Trans Roads & Trails									
60	SPP - Transmission Total									
61	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0
62										
63	**Distribution Plant**									
64	360 Dist Land and Land Rights - Primary									
65	361 Dist Structures & Improvements - Primary									
66	362 Dist Station Equipment - Primary									
67	362 Dist Station Equipment - IS Equipment			623						
68	363 Dist Energy Storage Equipment									
69	364 Dist Poles, Towers & Fixtures - Primary									
70	364 Dist Poles, Towers & Fixtures - Secondary									
71	364 Dist Poles, Towers & Fixtures - Lighting		160,514							
72	365 Dist OH Conduct & Devices - Primary									
73	365 Dist OH Conduct & Devices - Secondary									
74	365 Dist OH Conduct & Devices - IS Equipment			3,142						
75	366 Dist Underground Conduit - Primary									
76	366 Dist Underground Conduit - Secondary									
77	367 Dist Underground Conductors & Devices - Primary									
78	367 Dist Underground Conductors & Devices - Secondary									
79	368 Dist Line Transformers - Secondary									
80	369 Dist Services - Overhead									
81	369 Dist Services - Underground									
82	370 Dist Meter Equipment	357,789								
83	371 Dist Installs on Customer Premise	22,471								
84	373 Dist Street Light & Signal Systems - Primary									
85	373 Dist Street Light & Signal Systems - Lighting		421,029							
86	SPP - Distribution Total									
87	**Total Distribution Plant**	380,260	581,543	3,765	0	0	0	0	0	0
88										
89	**General & Intangible Property**									
90	389 General Land & Land Rights				21,080					
91	390 General Structures & Improvements				321,004					
92	391 General Office Furn & Equip				85,181					
93	392 General Transporation Equipment				13,555					
94	393 General Stores Equipment				5,358					
95	394 General Tools Shop & Garage Equip				52,504					
96	395 General Laboratory Equip				0					
97	396 General Power Operating Equip				8,295					
98	397 General Communication Equip				59,785					
99	398 General Misc Equip				(89)					
100	301-303 Intangible Plant - Franchise & Other					8,450				

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 3
GROSS ELECTRIC PLANT IN SERVICE

Line No.	(1) GROSS ELECTRIC PLANT IN SERVICE (13-mo average)	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Removed	(21) Wholesale 100%
101	301-303 Intangible Plant - Customer Connect					100,143				
102	301-303 Ingangible Plant - Software				440,527					
103	**Total General & Intangible Property**	0	0	0	1,007,202	108,593	0	0	0	0
104										
105	**Other Items**									
106	101 Capital Lease				235,771					
107	101102 Operating Leases				462,075					
108	101 ARO EPIS								14,953	
109	101 ARO EPIS								11,901	
110	101 Contra OATT EPIS									(2,490)
111	114 Electric Plant Acquisition Adj								20,325	
112	118 Other Utility Plant					2,531				
113	121 Non Utility Property								21,431	
114	ITC Postings								(40,475)	
115	Other Misc Items				(3,199)					
116	**Total Other Items**	0	0	0	694,647	2,531	0	0	28,136	(2,490)
117										
118	**Total System per Books**	380,260	581,543	3,765	1,701,849	111,124	0	0	62,625	(2,490)
119										
120	**System Adjustments**									
121	ECCR Communication Equipment 397				(1,667)					
122	ECCR General Plant								0	
123	ECCR 301-303 Intangible Plant				(16,149)					
124	ECRC Production								(34,489)	
125	ECRC Distribution									
126	FUEL Production Crystal River Railcars									
127	Capital Lease				(235,771)					
128	Operating Lease				(462,075)					
129	ARO - EPIS								(14,953)	
130	ARO - EPIS								(11,901)	
131	114 Electric Plant Acquisition Adj								(20,325)	
132	121 Non Utility Property								(21,431)	
133	SPP - Transmission Total									
134	SPP - Distribution Total									
135	ITC Postings								40,475	
136	Electric Vehicle DC Fast Charge Stations						10,125			
137	Adjust EPIS Balance	(400)	(600)			(110)				
138	**Total System Adjustments**	(400)	(600)	0	(715,662)	(110)	10,125	0	(62,625)	0
139										
140	**Total System Adjusted**	379,860	580,943	3,765	986,187	111,014	10,125	0	0	(2,490)
141										
142										
143	**RETAIL COST OF SERVICE**									
144	**Total System Adjusted**	379,860	580,943	3,765	986,187	111,014	10,125	-	-	(2,490)
145										
146	**Retail Separation Factor**	98.770%	100.000%	100.000%	96.779%	100.000%	100.000%	100.000%	100.000%	
147										
148	**Total Retail Adjusted**	375,187	580,943	3,765	954,424	111,014	10,125	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	202,499	202,499								
5	Citrus CC 1 & 2	185,658	185,658								
6	Crystal River Units 4&5 Coal	1,104,498	1,104,498								
7	Hines CC	326,192	326,192								
8	Osprey CT	197,171	197,171								
9	Tiger Bay CC	4,693		4,693							
10	Univ of Florida CC	13,063	13,063								
11	Steam Miscellaneous	(33,516)	(33,516)								
12	Other Production Miscellaneous	3,843	3,843								
13	Anclote	194,185		194,185							
14	Bartow-Anclote Pipeline	(2,483)		(2,483)							
15	Bartow Steam	5,608		5,608							
16	Suwanee Steam	(6,059)		(6,059)							
17	Avon Park CT	10,807			10,807						
18	Bartow CT	16,226			16,226						
19	Bayboro CT	18,665			18,665						
20	Debary CT	142,365			142,365						
21	Higgins CT	(837)			(837)						
22	Intercession City CT	200,259			200,259						
23	Rio Pinar CT	11			11						
24	Suwannee CT	29,346			29,346						
25	Turner CT	(9,741)			(9,741)						
26	Archer Solar	5,406				5,406					
27	Charlie Creek Solar	4,880				4,880					
28	Clearwater Solar	141				141					
29	Columbia Solar	11,481				11,481					
30	Debary Solar	9,370				9,370					
31	Duette Solar	5,407				5,407					
32	Hamilton Solar	16,320				16,320					
33	Lake Placid Solar	6,959				6,959					
34	Osceola Solar	1,407				1,407					
35	Perry Solar	2,289				2,289					
36	Santa Fe Solar	8,315				8,315					
37	St. Pete Pier Solar	157				157					
38	Suwannee Solar	3,092				3,092					
39	Trenton Solar	11,432				11,432					
40	Twin Rivers Solar	7,509				7,509					
41	Other Solar	21,089				21,089					
42	Remove ECRC from Base Plants	(4,910)	(4,910)								
43	ECRC Production - Energy	4,910									
44	FUEL - Crystal River Railcars	4,822	4,822								
45	Other										
46	**Total Production Plant**	2,722,528	1,999,318	195,944	407,102	115,254	0	0	0	0	0
47											
48	**Dismantlement**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
49	Total Production Base - Dismantlement	64,833	64,833								
50	Total Production Intermediate - Dismantlement	47,939		47,939							
51	Total Production Peaking - Dismantlement	43,239			43,239						
52	Total Production Solar - Dismantlement	594				594					
53	**Total Dismantlement**	156,606	64,833	47,939	43,239	594	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights	23,147					23,147				
57	352 Trans Structures & Improvements	(59,034)					(59,034)				
58	353 Trans Station Equip - Production Base	7,807	7,807								
59	353 Trans Station Equip - Production Intermediate	1,279		1,279							
60	353 Trans Station Equip - Production Peaking	1,256			1,256						
61	353 Trans Station Equip - Production Solar	3				3					
62	353 Trans Station Equip - Transmission	181,389					181,389				
63	353.2 Trans Energy Control Center	36,718					36,718				
64	354 Trans Towers & Fixtures	60,734					60,734				
65	355 Trans Poles & Fixtures	429,910					429,910				
66	356 Trans OH Conduct & Devices - Primary	40						40			
67	356 Trans OH Conduct & Devices - Transmission	173,630					173,630				
68	357 Trans Underground Conduit	10,033					10,033				
69	358 Trans Underground Conductors & Devices	26,605					26,605				
70	359 Trans Roads & Trails	3,541					3,541				
71	SPP - Transmission Total	7,633					7,633				
72	**Total Transmission Plant**	904,691	7,807	1,279	1,256	3	894,307	40	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary	4,643						4,643			
76	361 Dist Structures & Improvements - Primary	11,530						11,530			
77	362 Dist Station Equipment - Primary	166,047						166,047			
78	362 Dist Station Equipment - IS Equipment	305									
79	363 Dist Energy Storage Equipment	18,027						18,027			
80	364 Dist Poles, Towers & Fixtures - Primary	352,679						352,679	0		
81	364 Dist Poles, Towers & Fixtures - Secondary	163,374								163,374	0
82	364 Dist Poles, Towers & Fixtures - Lighting	73,318									
83	365 Dist OH Conduct & Devices - Primary	32,627						32,627	0		
84	365 Dist OH Conduct & Devices - Secondary	13,983								13,983	0
85	365 Dist OH Conduct & Devices - IS Equipment	321									
86	366 Dist Underground Conduit - Primary	85,178						85,178	0		
87	366 Dist Underground Conduit - Secondary	0								0	0
88	367 Dist Underground Conductors & Devices - Primary	229,931						229,931	0		
89	367 Dist Underground Conductors & Devices - Secondary	123,809								123,809	0
90	368 Dist Line Transformers - Secondary	336,209								336,209	0
91	369 Dist Services - Overhead	233,487									
92	369 Dist Services - Underground	1,694									
93	370 Dist Meter Equipment	68,374									
94	371 Dist Installs on Customer Premise (Premier Power Service)	8,701									
95	373 Dist Street Light & Signal Systems - Primary	40,530						40,530			
96	373 Dist Street Light & Signal Systems - Lighting	152,471									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
97	SPP - Distribution Total	20,448						20,448			
98	**Total Distribution Plant**	2,137,686	0	0	0	0	0	961,641	0	637,375	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights	0									
102	390 General Structures & Improvements	90,290									
103	391 General Office Furn & Equip	58,485									
104	392 General Transporation Equipment	(49,030)									
105	393 General Stores Equipment	3,048									
106	394 General Tools Shop & Garage Equip	37,372									
107	395 General Laboratory Equip	(1,129)									
108	396 General Power Operating Equip	2,655									
109	397 General Communication Equip	36,214									
110	398 General Misc Equip	(1,035)									
111	301-303 Intangible Plant - Franchise	5,272									
112	301-303 Intangible Plant - Customer Connect	10,719									
113	301-303 Intangible Plant - Software & Other	312,436									
114	**Total General & Intangible Property**	505,297	0	0	0	0	0	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra	(475)									
118	ARO - Coal Ash	5,590									
119	ARO - Nuclear Site Restoration - Wholesale	1,683									
120	ARO - Nuclear Site Restoration - Retail	28,826									
121	ARO - Nuclear Radiological Decom. - Retail	23,354									
122	ARO - Nuclear Radiological Decom. - Wholesale	407									
123	ARO - Other	2,225									
124	ARO - Other	10,272									
125	Capital Lease - 1	109,873									
126	Capital Lease - 2	63,266									
127	Operating Lease	97,535									
128	115 Acquisition Adjustment	5,124									
129	122 Non-Utility Property	10,085									
130	Other Misc Items	1,009									
131	**Total Other Items**	358,775	0	0	0	0	0	0	0	0	0
132											
133	**Total System per Books**	6,785,583	2,071,959	245,162	451,596	115,851	894,307	961,681	0	637,375	0
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397	(1,313)									
137	ECCR 301-303 Intangible Plant - Software & Other	(16,149)									
138	ECRC Production - Energy	(4,910)									
139	FUEL Crystal River Railcars	(4,822)	(4,822)								
140	ARO	(72,357)									
141	Capital Lease - 1	(109,873)									
142	Capital Lease - 2	(63,266)									
143	Operating Lease	(97,535)									
144	115 Acquisition Adjustment	(5,124)									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION RESERVE (13-mo average)	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	122 Non-Utility Property	(10,085)									
146	SPP - Transmission Total	(7,633)					(7,633)				
147	SPP - Distribution Total	(20,448)						(20,448)			
148	Depreciation Study	237,499	183,393	47,457	2,636	451	0	0	0	0	0
149	Dismantlement Study	25,128	12,255	266	1,930	10,677					
150	Electric Vehicle DC Fast Charge Stations	750									
151	Adjust EPIS Retirements	(11,081)					(3,552)	(5,271)		(2,259)	
152	Adjust EPIS Balance - Depreciation Impact	(16,608)	(59)				(35)	(10,529)		(4,514)	
153	**Total System Adjustments**	(177,827)	190,767	47,723	4,566	11,128	(11,220)	(36,248)	0	(6,773)	0
154											
155	**Total System Adjusted**	6,607,756	2,262,726	292,885	456,162	126,979	883,088	925,433	0	630,602	0
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	6,607,756	2,262,726	292,885	456,162	126,979	883,088	925,433	-	630,602	-
160											
161	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	100.000%	100.000%	100.000%
162											
163	**Total Retail Adjusted**	6,239,342	2,203,963	271,321	433,856	123,681	636,192	925,433	-	630,602	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUN
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 5 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC										
5	Citrus CC 1 & 2										
6	Crystal River Units 4&5 Coal										
7	Hines CC										
8	Osprey CT										
9	Tiger Bay CC										
10	Univ of Florida CC										
11	Steam Miscellaneous										
12	Other Production Miscellaneous										
13	Anclote										
14	Bartow-Anclote Pipeline										
15	Bartow Steam										
16	Suwanee Steam										
17	Avon Park CT										
18	Bartow CT										
19	Bayboro CT										
20	Debary CT										
21	Higgins CT										
22	Intercession City CT										
23	Rio Pinar CT										
24	Suwannee CT										
25	Turner CT										
26	Archer Solar										
27	Charlie Creek Solar										
28	Clearwater Solar										
29	Columbia Solar										
30	Debary Solar										
31	Duette Solar										
32	Hamilton Solar										
33	Lake Placid Solar										
34	Osceola Solar										
35	Perry Solar										
36	Santa Fe Solar										
37	St. Pete Pier Solar										
38	Suwannee Solar										
39	Trenton Solar										
40	Twin Rivers Solar										
41	Other Solar										
42	Remove ECRC from Base Plants										
43	ECRC Production - Energy									4,910	
44	FUEL - Crystal River Railcars										
45	Other										
46	**Total Production Plant**	0	0	0	0	0	0	0	0	4,910	0
47											
48	**Dismantlement**										

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Class = T&D	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Removed	(20) Wholesale 100%
49	Total Production Base - Dismantlement										
50	Total Production Intermediate - Dismantlement										
51	Total Production Peaking - Dismantlement										
52	Total Production Solar - Dismantlement										
53	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0
54											
55	**Transmission Plant**										
56	350 Trans Land & Land Rights										
57	352 Trans Structures & Improvements										
58	353 Trans Station Equip - Production Base										
59	353 Trans Station Equip - Production Intermediate										
60	353 Trans Station Equip - Production Peaking										
61	353 Trans Station Equip - Production Solar										
62	353 Trans Station Equip - Transmission										
63	353.2 Trans Energy Control Center										
64	354 Trans Towers & Fixtures										
65	355 Trans Poles & Fixtures										
66	356 Trans OH Conduct & Devices - Primary										
67	356 Trans OH Conduct & Devices - Transmission										
68	357 Trans Underground Conduit										
69	358 Trans Underground Conductors & Devices										
70	359 Trans Roads & Trails										
71	SPP - Transmission Total										
72	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0
73											
74	**Distribution Plant**										
75	360 Dist Land and Land Rights - Primary										
76	361 Dist Structures & Improvements - Primary										
77	362 Dist Station Equipment - Primary										
78	362 Dist Station Equipment - IS Equipment				305						
79	363 Dist Energy Storage Equipment										
80	364 Dist Poles, Towers & Fixtures - Primary										
81	364 Dist Poles, Towers & Fixtures - Secondary										
82	364 Dist Poles, Towers & Fixtures - Lighting			73,318							
83	365 Dist OH Conduct & Devices - Primary										
84	365 Dist OH Conduct & Devices - Secondary										
85	365 Dist OH Conduct & Devices - IS Equipment				321						
86	366 Dist Underground Conduit - Primary										
87	366 Dist Underground Conduit - Secondary										
88	367 Dist Underground Conductors & Devices - Primary										
89	367 Dist Underground Conductors & Devices - Secondary										
90	368 Dist Line Transformers - Secondary										
91	369 Dist Services - Overhead	233,487									
92	369 Dist Services - Underground	1,694									
93	370 Dist Meter Equipment		68,374								
94	371 Dist Installs on Customer Premise (Premier Power Service)		8,701								
95	373 Dist Street Light & Signal Systems - Primary										
96	373 Dist Street Light & Signal Systems - Lighting			152,471							

Line No.	(1) DEPRECIATION RESERVE (13-mo average)	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Class = T&D	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Removed	(20) Wholesale 100%
97	SPP - Distribution Total										
98	**Total Distribution Plant**	235,181	77,075	225,788	626	0	0	0	0	0	0
99											
100	**General & Intangible Property**										
101	389 General Land & Land Rights					0					
102	390 General Structures & Improvements					90,290					
103	391 General Office Furn & Equip					58,485					
104	392 General Transporation Equipment					(49,030)					
105	393 General Stores Equipment					3,048					
106	394 General Tools Shop & Garage Equip					37,372					
107	395 General Laboratory Equip					(1,129)					
108	396 General Power Operating Equip					2,655					
109	397 General Communication Equip					36,214					
110	398 General Misc Equip					(1,035)					
111	301-303 Intangible Plant - Franchise						5,272				
112	301-303 Intangible Plant - Customer Connect						10,719				
113	301-303 Intangible Plant - Software & Other					312,436					
114	**Total General & Intangible Property**	0	0	0	0	489,306	15,991	0	0	0	0
115											
116	**Other Items**										
117	OATT Contra										(475)
118	ARO - Coal Ash									5,590	
119	ARO - Nuclear Site Restoration - Wholesale									1,683	
120	ARO - Nuclear Site Restoration - Retail									28,826	
121	ARO - Nuclear Radiological Decom. - Retail									23,354	
122	ARO - Nuclear Radiological Decom. - Wholesale									407	
123	ARO - Other									2,225	
124	ARO - Other									10,272	
125	Capital Lease - 1									109,873	
126	Capital Lease - 2									63,266	
127	Operating Lease									97,535	
128	115 Acquisition Adjustment									5,124	
129	122 Non-Utility Property									10,085	
130	Other Misc Items					1,009					
131	**Total Other Items**	0	0	0	0	1,009	0	0	0	358,240	(475)
132											
133	**Total System per Books**	235,181	77,075	225,788	626	490,315	15,991	0	0	363,151	(475)
134											
135	**System Adjustments**										
136	ECCR Communication Equipment 397					(1,313)					
137	ECCR 301-303 Intangible Plant - Software & Other					(16,149)					
138	ECRC Production - Energy									(4,910)	
139	FUEL Crystal River Railcars										
140	ARO									(72,357)	
141	Capital Lease - 1									(109,873)	
142	Capital Lease - 2									(63,266)	
143	Operating Lease									(97,535)	
144	115 Acquisition Adjustment									(5,124)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUN
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 4
DEPRECIATION RESERVE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)	(20)
Line No.	DEPRECIATION RESERVE (13-mo average)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Class = T&D	Retail 100%, Resid, Dem	Retail 100%, Removed	Wholesale 100%
145	122 Non-Utility Property									(10,085)	
146	SPP - Transmission Total										
147	SPP - Distribution Total										
148	Depreciation Study	0	0	7,163	0	(3,600)	0	0	0	0	0
149	Dismantlement Study										
150	Electric Vehicle DC Fast Charge Stations								750		
151	Adjust EPIS Retirements										
152	Adjust EPIS Balance - Depreciation Impact	(1,452)	(7)	(11)			(2)				
153	**Total System Adjustments**	(1,452)	(7)	7,152	0	(21,062)	(2)	0	750	(363,151)	0
154											
155	**Total System Adjusted**	233,730	77,068	232,940	626	469,253	15,989	0	750	0	(475)
156											
157											
158	**RETAIL COST OF SERVICE**										
159	**Total System Adjusted**	233,730	77,068	232,940	626	469,253	15,989	-	750	-	(475)
160											
161	**Retail Separation Factor**	100.000%	98.770%	100.000%	100.000%	96.779%	100.000%	100.000%	100.000%	100.00%	-
162											
163	**Total Retail Adjusted**	233,730	76,120	232,940	626	454,140	15,989	-	750	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 5
CONSTRUCTION WORK IN PROGRESS (CWIP)
PAGE: 1 of 1

Line No.	(1) CONSTRUCTION WORK IN PROGRESS (CWIP) (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Secondary	(9) Labor
1	**System per Books**								
2	Production Base	2,682	2,682						
3	Production Intermediate	443		443					
4	Production Peaking	613			613				
5	Production Solar	216,806				216,806			
6	Production - Other Electric	(70)	(70)						
7	Transmission Plant	700,791					700,791		
8	Transmission Plant	13,588					13,588		
9	Distribution Plant	245,332						245,332	
10	Intangible	16,602							16,602
11	General Plant	23,665							23,665
12	SPP - Transmission	646					646		
13	SPP - Distribution	42,112						42,112	
14	Other Misc Items	0							0
15	**Total System per Books**	1,263,210	2,613	443	613	216,806	715,026	287,443	40,267
16									
17	**System Adjustments**								
18	AFUDC CWIP - Production Base	0	0						
19	AFUDC CWIP - Production Intermediate	0		0					
20	AFUDC CWIP - Production Peaking	0			0				
21	AFUDC CWIP - Production Solar	0				0			
22	AFUDC CWIP - Transmission	(379,781)					(379,781)		
23	AFUDC CWIP - Distribution	0						0	
24	AFUDC CWIP - General	0							0
25	AFUDC CWIP - Intangible	(264)							(264)
26	ECRC	0							
27	SPP	(42,758)					(646)	(42,112)	
28	Remove FERC Interconnect CWIP	(166,386)					(166,386)		
29	**Total System Adjustments**	(589,188)	0	0	0	0	(546,813)	(42,112)	(264)
30									
31	**Total System Adjusted**	674,022	2,613	443	613	216,806	168,213	245,332	40,003
32									
33									
34	**RETAIL COST OF SERVICE**								
35	**Total System Adjusted**	674,022	2,613	443	613	216,806	168,213	245,332	40,003
36									
37	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	96.779%
38									
39	**Total Retail Adjusted**	619,944	2,545	410	583	211,176	121,184	245,332	38,715

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 6
PLANT HELD FOR FUTURE USE

Line No.	(1) Property Held For Future Use (PHFU) (13-month average)	(2) Total	(3) Production Base Demand	(4) Production Peaking Demand	(5) Transmission	(6) Distribution Primary	(7) Labor
1	**System Per Books**						
2	Production Base	2,522	2,522				
3	Production Peaking	1,710		1,710			
4	Transmission	32,072			32,072		
5	Distribution	3,562				3,562	
6	General	1,814					1,814
7	General	28					28
8	Levy	94,072	94,072				
9	Other						
10	**Total System Per Books**	135,780	96,594	1,710	32,072	3,562	1,841
11							
12	**System Adjustments**						
13	Remove Levy Land	(94,072)	(94,072)	0	0	0	0
14	**Total System Adjustments**	(94,072)	(94,072)	0	0	0	0
15							
16	**Total System Adjusted**	41,707	2,522	1,710	32,072	3,562	1,841
17							
18							
19	**RETAIL COST OF SERVICE**						
20	**Total System Adjusted Per Books**	41,707	2,522	1,710	32,072	3,562	1,841
21							
22	**Retail Separation Factor**		97.403%	95.110%	72.042%	100.000%	96.779%
23							
24	**Total Retail Adjusted**	32,532	2,457	1,626	23,105	3,562	1,782

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
1	***System per Books***											
2												
3	**Other Property & Investments**											
4	123 - Investment in Associated Companies	7,027	0	0	0	0	0	0	0	0	0	0
5	124 - Other Investments	584	0	0	0	0	0	0	0	0	0	0
6	128 - Special Funds	779,553	0	0	0	0	0	0	0	0	0	0
7	**Total Other Property & Investments**	787,164	0	0	0	0	0	0	0	0	0	0
8												
9	**Current & Accrued Assets**											
10	131 - Cash	23,576	0	0	0	0	0	0	0	0	23,576	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	369,908	0	0	0	0	0	0	0	0	336,702	0
15	143 - Other Accounts Receivable	17,034	0	0	0	0	0	0	0	0	16,288	0
16	144 - Accum Prov for Uncollectible Accts	(15,217)	0	0	0	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	12,228	0	0	0	0	0	0	0	0	12,228	0
18	151 - Fuel Stock	126,312	0	39,559	0	86,754	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	313,755	0	0	0	0	0	5,133	0	0	0	308,621
20	165 - Prepayments	57,288	47,814	0	0	0	0	0	0	0	7,313	2,161
21	172 - Rents Receivable	100	0	0	0	0	0	0	0	0	100	0
22	173 - Accrued Utility Revenues	140,561	0	0	0	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	1,045,544	47,814	39,559	0	86,754	0	5,133	0	0	396,207	310,783
27												
28	**Deferred Debits**											
29	182 - Other Regulatory Assets	945,229	0	0	0	0	0	0	0	0	505,317	0
30	183 - Prelim Survey & Invest Charges	7,961	0	0	0	0	0	0	0	0	7,961	0
31	184 - Clearing Accounts	1,664	0	0	0	0	0	0	0	0	1,664	0
32	185 - Temporary Facilities	80	0	0	0	0	0	0	0	0	80	0
33	186 - Misc Deferred Debits	97,221	0	0	0	0	0	0	0	0	4,587	0
34	**Total Deferred Debits**	1,052,155	0	0	0	0	0	0	0	0	519,609	0
35												
36	**Total Working Capital Assets**	2,884,863	47,814	39,559	0	86,754	0	5,133	0	0	915,816	310,783
37												
38	**Non-Current Liabilities**											
39	227 - Oblig under Capital Leases	(330,459)	0	0	0	0	0	0	0	(330,459)	0	0
40	228.1 - Accum Prov. For Property Insurance	(122,039)	0	0	0	0	0	0	0	0	0	0
41	228.2 - Accum Prov. For Injuries & Damages	(21,824)	0	0	0	0	0	0	0	0	(21,824)	0
42	228.3 - Accum Prov. For Pensions & Benefits	(132,398)	0	0	0	0	0	0	0	0	(132,398)	0
43	228.4 - Accum Misc. Operating Provisions	(31,488)	0	0	0	0	0	0	0	0	(31,488)	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	(282,529)	0	0	0	0	0	0	0	0	0	0
46	**Total Non-Current Liabilities**	(920,737)	0	0	0	0	0	0	0	(330,459)	(185,710)	0
47												

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
48	**Current & Accured Liabilities**											
49	232 - Accounts Payable	(472,544)	0	0	0	0	0	0	0	0	(472,543)	0
50	234 - Accounts Payable to Asso Co	(88,897)	0	0	0	0	0	0	0	0	(88,897)	0
51	236 - Taxes Accrued	(187,790)	0	0	0	0	0	0	0	0	(187,663)	0
52	237 - Interest Accrued	(70,327)	0	0	0	0	0	0	0	0	(70,327)	0
53	241 - Tax Collections Payable	(27,130)	0	0	0	0	0	0	0	0	(27,130)	0
54	242 - Misc Current & Accrued Liabilities	(110,913)	0	0	0	0	(327)	0	0	0	(100,020)	0
55	243 - Oblig under Capital Leases	(64,318)	0	0	0	0	0	0	0	(64,318)	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	(1,021,919)	0	0	0	0	(327)	0	0	(64,318)	(946,580)	0
59												
60	**Deferred Credits**											
61	252 - Customer Advances for Construction	(152,175)	0	0	0	0	0	0	0	0	(152,175)	0
62	253 - Other Deferred Credits	(22,544)	0	0	0	0	0	0	0	0	(20,423)	410
63	254 - Other Regulatory Liabilities	(303,263)	0	0	0	0	0	0	0	0	499	0
64	**Total Deferred Credits**	(477,982)	0	0	0	0	0	0	0	0	(172,099)	410
65												
66	**Total Working Capital Liabilities**	(2,420,639)	0	0	0	0	(327)	0	0	(394,777)	(1,304,389)	410
67												
68	**Total System per Books**	464,225	47,814	39,559	0	86,754	(327)	5,133	0	(394,777)	(388,573)	311,192
69												
70	**System Adjustments**											
71	123 - Investment in Associated Companies	(7,027)	0	0	0	0	0	0	0	0	0	0
72	124 - Other Investments	(584)	0	0	0	0	0	0	0	0	0	0
73	128 - Special Funds	(779,553)	0	0	0	0	0	0	0	0	0	0
74	131 - Cash	0	0	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	(3,963)	0	0	0	0	0	0	0	0	0	0
79	143 - Other Accounts Receivable	(746)	0	0	0	0	0	0	0	0	0	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	(5,133)	0	0	0	0	0	(5,133)	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	55,604	0	0	0	0	0	0	0	0	0	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	8,439	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL

Line No.	(1) WORKING CAPITAL (13-mo average)	(2) Total	(3) Production Base Demand	(4) Production Base Energy	(5) Production Intermediate Energy	(6) Production Peaking Energy	(7) Production Solar Demand	(8) Energy Avg Rate Sales	(9) Distribution Metering	(10) Labor	(11) WTD O&M Expense	(12) Gross Total Plant
95	227 - Oblig under Capital Leases	330,459	0	0	0	0	0	0	0	330,459	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	282,529	0	0	0	0	0	0	0	0	0	0
102	232 - Accounts Payable	20	0	0	0	0	0	0	0	0	20	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	2	0	0	0	0	0	0	0	0	2	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	64,318	0	0	0	0	0	0	0	64,318	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	2,531	0	0	0	0	0	0	0	0	0	0
113	254 - Other Regulatory Liabilities	97,362	0	0	0	0	0	0	0	0	0	0
114	252 - Remove acct 0252001 (FERC Interconnect)	152,175	0	0	0	0	0	0	0	0	152,175	0
115	186 - Remove acct 0186201 (non-reg)	(3,781)	0	0	0	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	5,773	0	0	0	0	0	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset	27,389										
118	254 - Tax Savings Reg Liability	(29,000)										
119	254 - Dismantlement Reg Asset	24,419										
120	**Total System Adjustments**	221,232	0	0	0	0	0	(5,133)	0	394,777	152,197	0
121												
122	**Total System Adjusted**	685,457	47,814	39,559	0	86,754	(327)	0	0	0	(236,376)	311,192
123												
124												
125	**RETAIL COST OF SERVICE**											
126	**Total System Adjusted**	685,457	47,814	39,559	-	86,754	(327)	-	-	-	(236,376)	311,192
127												
128	**Retail Separation Factor**		97.403%	98.855%	94.121%	97.876%	97.403%	98.855%	98.770%	96.779%	96.585%	92.579%
129												
130	**Total Retail Adjusted**	632,793	46,573	39,106	-	84,911	(319)	-	-	-	(228,305)	288,100

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 4 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
1	***System per Books***									
2										
3	**Other Property & Investments**									
4	123 - Investment in Associated Companies	0	0	0	0	0	0	0	7,027	0
5	124 - Other Investments	0	0	0	0	0	0	0	584	0
6	128 - Special Funds	0	0	0	0	0	0	0	779,553	0
7	**Total Other Property & Investments**	0	0	0	0	0	0	0	787,164	0
8										
9	**Current & Accrued Assets**									
10	131 - Cash	0	0	0	0	0	0	0	0	0
11	134 - Special Deposits	0	0	0	0	0	0	0	0	0
12	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
13	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
14	142 - Customer Accounts Receivable	0	319	0	0	0	0	0	3,963	28,923
15	143 - Other Accounts Receivable	0	0	0	0	0	0	0	746	0
16	144 - Accum Prov for Uncollectible Accts	0	(15,217)	0	0	0	0	0	0	0
17	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
18	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
19	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
20	165 - Prepayments	0	0	0	0	0	0	0	0	0
21	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
22	173 - Accrued Utility Revenues	0	140,561	0	0	0	0	0	0	0
23	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
24	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
25	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
26	**Total Current & Accrued Assets**	0	125,663	0	0	0	0	0	4,709	28,923
27										
28	**Deferred Debits**									
29	182 - Other Regulatory Assets	0	0	0	469,668	(4,428)	0	24,317	(51,175)	1,531
30	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
31	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
32	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
33	186 - Misc Deferred Debits	0	83,091	5,062	254	0	680	0	(1,332)	4,879
34	**Total Deferred Debits**	0	83,091	5,062	469,922	(4,428)	680	24,317	(52,508)	6,410
35										
36	**Total Working Capital Assets**	0	208,754	5,062	469,922	(4,428)	680	24,317	739,365	35,333
37										
38	**Non-Current Liabilities**									
39	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
40	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	(131,514)	0	0	9,475
41	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
42	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
43	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
44	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
45	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	(282,529)	0
46	**Total Non-Current Liabilities**	0	0	0	0	0	(131,514)	0	(282,529)	9,475
47										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 5 of 6

	(1)	(13)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Line No.	WORKING CAPITAL (13-mo average)	EV C&I	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = Net Plant	Retail 100%, Class = Prod	Retail 100%, Class = T&D	Retail 100%, Class = Metering	Retail 100%, Removed	Wholesale 100%
48	**Current & Accured Liabilities**									
49	232 - Accounts Payable	0	0	0	0	0	0	0	(0)	0
50	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
51	236 - Taxes Accrued	0	0	0	0	0	0	0	0	(127)
52	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
53	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
54	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	(10,566)
55	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
56	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
57	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
58	**Total Current & Accrued Liabilities**	0	0	0	0	0	0	0	(0)	(10,694)
59										
60	**Deferred Credits**									
61	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
62	253 - Other Deferred Credits	0	0	0	0	0	0	0	(2,531)	0
63	254 - Other Regulatory Liabilities	0	0	0	(6,331)	(190,076)	0	0	(107,355)	0
64	**Total Deferred Credits**	0	0	0	(6,331)	(190,076)	0	0	(109,886)	0
65										
66	**Total Working Capital Liabilities**	0	0	0	(6,331)	(190,076)	(131,514)	0	(392,415)	(1,219)
67										
68	**Total System per Books**	0	208,754	5,062	463,591	(194,505)	(130,835)	24,317	346,950	34,115
69										
70	**System Adjustments**									
71	123 - Investment in Associated Companies	0	0	0	0	0	0	0	(7,027)	0
72	124 - Other Investments	0	0	0	0	0	0	0	(584)	0
73	128 - Special Funds	0	0	0	0	0	0	0	(779,553)	0
74	131 - Cash	0	0	0	0	0	0	0	0	0
75	134 - Special Deposits	0	0	0	0	0	0	0	0	0
76	136 - Short Term Investments	0	0	0	0	0	0	0	0	0
77	141 - Notes Receivable	0	0	0	0	0	0	0	0	0
78	142 - Customer Accounts Receivable	0	0	0	0	0	0	0	(3,963)	0
79	143 - Other Accounts Receivable	0	0	0	0	0	0	0	(746)	0
80	144 - Accum Prov for Uncollectible Accts	0	0	0	0	0	0	0	0	0
81	146 - Accounts Receivable from Asso Co	0	0	0	0	0	0	0	0	0
82	151 - Fuel Stock	0	0	0	0	0	0	0	0	0
83	153-163 - Other Materials & Supplies	0	0	0	0	0	0	0	0	0
84	165 - Prepayments	0	0	0	0	0	0	0	0	0
85	172 - Rents Receivable	0	0	0	0	0	0	0	0	0
86	173 - Accrued Utility Revenues	0	0	0	0	0	0	0	0	0
87	174 - Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0
88	175 - Derivative Assets	0	0	0	0	0	0	0	0	0
89	176 - Derivative Instrument Assets - Hedge	0	0	0	0	0	0	0	0	0
90	182 - Other Regulatory Assets	0	0	0	0	4,428	0	0	51,175	0
91	183 - Prelim Survey & Invest Charges	0	0	0	0	0	0	0	0	0
92	184 - Clearing Accounts	0	0	0	0	0	0	0	0	0
93	185 - Temporary Facilities	0	0	0	0	0	0	0	0	0
94	186 - Misc Deferred Debits	5,091	0	0	2,016	0	0	0	1,332	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 7
WORKING CAPITAL
PAGE: 6 of 6

Line No.	(1) WORKING CAPITAL (13-mo average)	(13) EV C&I	(13) Retail 100%, Class = # Bills	(14) Retail 100%, Resid, Dem	(15) Retail 100%, Class = Net Plant	(16) Retail 100%, Class = Prod	(17) Retail 100%, Class = T&D	(18) Retail 100%, Class = Metering	(19) Retail 100%, Removed	(20) Wholesale 100%
95	227 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
96	228.1 - Accum Prov. For Property Insurance	0	0	0	0	0	0	0	0	0
97	228.2 - Accum Prov. For Injuries & Damages	0	0	0	0	0	0	0	0	0
98	228.3 - Accum Prov. For Pensions & Benefits	0	0	0	0	0	0	0	0	0
99	228.4 - Accum Misc. Operating Provisions	0	0	0	0	0	0	0	0	0
100	229 - Accum Prov for Rate Refunds	0	0	0	0	0	0	0	0	0
101	230 - Asset Retirement Obligations	0	0	0	0	0	0	0	282,529	0
102	232 - Accounts Payable	0	0	0	0	0	0	0	0	0
103	234 - Accounts Payable to Asso Co	0	0	0	0	0	0	0	0	0
104	236 - Taxes Accrued	0	0	0	0	0	0	0	0	0
105	237 - Interest Accrued	0	0	0	0	0	0	0	0	0
106	241 - Tax Collections Payable	0	0	0	0	0	0	0	0	0
107	242 - Misc Current & Accrued Liabilities	0	0	0	0	0	0	0	0	0
108	243 - Oblig under Capital Leases	0	0	0	0	0	0	0	0	0
109	244 - Derivative Liability	0	0	0	0	0	0	0	0	0
110	245 - Derivative Instrument Liab - Hedge	0	0	0	0	0	0	0	0	0
111	252 - Customer Advances for Construction	0	0	0	0	0	0	0	0	0
112	253 - Other Deferred Credits	0	0	0	0	0	0	0	2,531	0
113	254 - Other Regulatory Liabilities	0	0	0	(69)	(9,924)	0	0	107,355	0
114	252 - Remove acct 0252001 (FERC Interconnect)	0	0	0	0	0	0	0	0	0
115	186 - Remove acct 0186201 (non-reg)	0	(3,781)	0	0	0	0	0	0	0
116	254 - Remove acct 0254999 (ARO)	0	0	0	5,773	0	0	0	0	0
117	182 - Storm Capitalization Reg Asset						27,389			
118	254 - Tax Savings Reg Liability						(29,000)			
119	254 - Dismantlement Reg Asset					24,419				
120	**Total System Adjustments**	5,091	(3,781)	0	7,721	18,923	(1,611)	0	(346,950)	0
121										
122	**Total System Adjusted**	5,091	204,972	5,062	471,311	(175,581)	(132,446)	24,317	(0)	34,115
123										
124										
125	**RETAIL COST OF SERVICE**									
126	**Total System Adjusted**	5,091	204,972	5,062	471,311	(175,581)	(132,446)	24,317	(0)	34,115
127										
128	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	
129										
130	**Total Retail Adjusted**	5,091	204,972	5,062	471,311	(175,581)	(132,446)	24,317	(0)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 8
ELECTRIC REVENUE
PAGE: 1 of 1

Line No.	(1) ELECTRIC REVENUE	(2) Total	(3) Wholesale Revenue	(4) Clean Energy Connect	(5) EV Revenues	(6) Lighting Facilities	(7) Retail Sales of Electric
1	**System per Books**						
2							
3	**Revenue From Sales of Electric**						
4	440-446 Retail Base Revenue	2,619,243		45,030			2,574,213
5	440-446 Fuel Revenue	1,203,717					1,203,717
6	440-446 CCR Revenue	441,194					441,194
7	440-446 ECCR Revenue	110,392					110,392
8	440-446 ECRC Revenue	10,278					10,278
9	440-446 SPP Revenue	175,759					175,759
10	440-446 NCRC Revenue	0					0
11	440-446 Franchise Fees	122,076					122,076
12	440-446 Gross Receipts Tax	116,935					116,935
13	447 Wholesale Base Revenue	56,838	56,838				
14	449 Provision For Rate Refund - Retail	0					0
15	449 Provision For Rate Refund - Wholesale	0	0				
16	440-446 Misc Adjustment	(883)					(883)
17	**Total Revenue From Sales of Electric**	4,855,551	56,838	45,030	0	0	4,753,682
18							
19	454 - Rent Lighting Equipment - Class Revenue	87,266				87,266	
20							
21	**Total System per Books**	4,942,817	56,838	45,030	0	87,266	4,753,682
22							
23	**System Adjustments**						
24	440-446 Storm Revenue	0					0
25	440-446 Fuel Revenue	(1,203,717)					(1,203,717)
26	440-446 CCR Revenue	(441,194)					(441,194)
27	440-446 ECCR Revenue	(110,392)					(110,392)
28	440-446 ECRC Revenue	(10,278)					(10,278)
29	440-446 SPP Revenue	(175,759)					(175,759)
30	449 Provision For Rate Refund - Retail	0					0
31	449 Provision For Rate Refund - Wholesale	0	0				
32	440-446 Franchise Fees	(122,076)					(122,076)
33	440-446 Gross Receipts Tax	(116,935)					(116,935)
34	Electric Vehicle Charging Add'l Revenue	2,344			2,344		
35	Add 2022 Base Rate Increase	79,332					79,332
36	**Total System Adjustments**	(2,098,675)	0	0	2,344	0	(2,101,020)
37							
38	**Total System Adjusted**	2,844,141	56,838	45,030	2,344	87,266	2,652,663
39							
40							
41	**RETAIL COST OF SERVICE**						
42	**Total System Adjusted**	2,844,141	56,838	45,030	2,344	87,266	2,652,663
43							
44	**Retail Separation Factor**			100.000%	100.000%	100.000%	100.000%
45							
46	**Total Retail Adjusted**	2,787,303	-	45,030	2,344	87,266	2,652,663

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 9
OTHER REVENUE
PAGE: 1 of 1

Line No.	(1) OTHER REVENUE	(2) Total	(3) Transmission	(4) Distribution Primary	(5) Distribution Secondary	(6) Distribution Service	(7) Lighting Facilities	(8) Retail 100%, Class = # Bills	(9) Retail 100%, Class = Prod	(10) Wholesale 100%	(11) Rate Base
1	***System per Books***										
2											
3	**Other Revenue**										
4	450 Late Payment Charges	22,055				22,055					
5	451 Misc Services	22,603				22,603					
6	454 Extra Facilities	0				0					
7	454 Miscellaneous	0						0			
8	454 Other Electric Transmission	10,619	10,619								
9	454 Poles & Line Attachments	9,285	9,285								
10	454 Rent from Electric Property	292									292
11	454 Rent Joint Use	1,764		1,764							
12	454 Rent Lighting Equipment	88,800					88,800				
13	454 Rent Non-Lighting Equipment	7,364			7,364						
14	454 Rent Transmission	281	281								
15	454 Rent Tower Leases	1,860	1,860								
16	456 Distribution Charge - Network	1,768								1,768	
17	456 Muni Co Tax Coll	245									245
18	456 Operating Reserve & Spinning Reserve	116								116	
19	456 Operating Reserve & Supplemental Reserve	112								112	
20	456 Other Electric	326		326							
21	456 Other Transmission	0								0	
22	456 Transmission Charge Network	150,852								150,852	
23	456 Profit/Loss on Sale of M&S	0									0
24	456 Reactive Purchases/Voltage	3,198								3,198	
25	456 Regulation/Frequency Response	2,030								2,030	
26	456 Retail Unbilled	0						0			
27	456 Schedules, System Control Dispatch	2,283								2,283	
28	456 State Sales Tax Coll	89									89
29	456 Transmission Charge PTP	0	0								
30	456 Transmission Study	0	0								
31	456 GPIF	0						0			
32	**Total Other Operating Revenue**	325,941	22,045	2,090	7,364	44,658	88,800	0	0	160,359	627
33											
34	Remove 454 Rent Lighting Equip - added to 7-Elec Rev	(88,800)	0	0	0	0	(88,800)	0	0	0	0
35											
36	**Total System per Books**	237,141	22,045	2,090	7,364	44,658	0	0	0	160,359	627
37											
38	**System Adjustments**										
39	DOE Funds	74,000							74,000		
40	Adjust Service Charge Rates (SC-1 tariff)	(10,383)				(10,383)					
41	456 GPIF - Fuel	0	0	0	0	0	0	0	0	0	0
42	**Total System Adjustments**	63,617	0	0	0	(10,383)	0	0	74,000	0	0
43											
44	**Total System Adjusted**	300,758	22,045	2,090	7,364	34,275	0	0	74,000	160,359	627
45											
46											
47	**RETAIL COST OF SERVICE**										
48	**Total System Adjusted**	300,758	22,045	2,090	7,364	34,275	0	0	74,000	160,359	627
49											
50	**Retail Separation Factor**		72.042%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%		91.897%
51											
52	**Total Retail Adjusted**	134,186	15,881	2,090	7,364	34,275	-	-	74,000	-	576

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	10,322	5,390	4,489	442	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	56,574	0	0	0	0	44,623	10,391	1,560	0	0	0	0
6	546-550 - Other Power Gen Op.	31,201	16,898	(39)	6,049	8,293	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	101,711	0	0	0	0	63,618	1,714	26,372	10,007	0	0	0
8	557 - Other Power Sys. Load	1,192	837	69	85	202	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	646	0	0	0	0	646	0	0	0	0	0	0
10	**Total Production O&M**	201,646	23,125	4,518	6,576	8,495	108,887	12,105	27,932	10,007	0	0	0
11													
12	560 - Trans Supv & Eng	23	0	0	0	0	0	0	0	0	22	0	0
13	561 - Trans Load Dispatch	11,867	156	13	16	38	0	0	0	0	11,644	0	0
14	562 - Trans Station	1,483	20	2	2	5	0	0	0	0	1,454	0	0
15	563 - Trans Overhead Lines	1,985	0	0	0	0	0	0	0	0	1,985	0	0
16	565 - Trans Exp - Wholesale	8,612	0	0	0	0	0	0	0	0	8,612	0	0
17	566 - Trans Misc.	8,398	112	9	11	27	0	0	0	0	8,239	0	0
18	567 - Trans Rent Oper	150	0	0	0	0	0	0	0	0	150	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	2,828	37	3	4	9	0	0	0	0	2,774	0	0
21	570 - Trans Maint Station Equip	2,976	40	3	4	10	0	0	0	0	2,920	0	0
22	571 - Trans Maint Overhead Lines	(907)	(12)	(1)	(1)	(3)	0	0	0	0	(890)	0	0
23	**Total Transmission O&M**	37,415	353	29	36	86	0	0	0	0	36,911	0	0
24													
25	580 - Dist Supv & Eng	3,180	0	0	0	0	0	0	0	0	0	1,741	0
26	581 - Dist Load Dispatching	5,435	0	0	0	0	0	0	0	0	0	5,435	0
27	582 - Dist Station	438	0	0	0	0	0	0	0	0	0	438	0
28	583 - Dist Overhead Lines	5,238	0	0	0	0	0	0	0	0	0	3,005	0
29	584 - Dist Underground Lines	2,215	0	0	0	0	0	0	0	0	0	1,390	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	10,347	0	0	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	1,482	0	0	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	27,756	0	0	0	0	0	0	0	0	0	15,199	0
34	589 - Dist Rents	445	0	0	0	0	0	0	0	0	0	244	0
35	590 - Dist Maint Supv & Eng	951	0	0	0	0	0	0	0	0	0	521	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	792	0	0	0	0	0	0	0	0	0	434	0
38	593 - Dist Maint. Overhead Lines	26,083	0	0	0	0	0	0	0	0	0	14,959	0
39	594 - Dist Maint. Underground Lines	6,903	0	0	0	0	0	0	0	0	0	4,335	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	12,106	0	0	0	0	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	1,312	0	0	0	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	79	0	0	0	0	0	0	0	0	0	43	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	107,005	0	0	0	0	0	0	0	0	0	47,744	0
46													
47	901 - Cust Acct Supv	349	0	0	0	0	0	0	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Production Base Energy	(8) Production Intermediate Energy	(9) Production Peaking Energy	(10) Production Solar Energy	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)
48	902-903 - Cust Acct Records & Collection	45,312	0	0	0	0	0	0	0	0	0	0	0
49	904 - Cust Acct Uncollectible	9,800	0	0	0	0	0	0	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	55,461	0	0	0	0	0	0	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	2,109	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Service & Info. Expense	2,109	0	0	0	0	0	0	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	10,981	0	0	0	0	0	0	0	0	0	0	0
56	913 - Sales Expense - Advertising	8	0	0	0	0	0	0	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	10,989	0	0	0	0	0	0	0	0	0	0	0
58	920 - A&G Salaries	59,459	0	0	0	0	0	0	0	0	0	0	0
59	921 - Office Supplies & Expenses	56,390	0	0	0	0	0	0	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	32,477	0	0	0	0	0	0	0	0	0	0	0
62	924 - Property Insurance	16,679	0	0	0	0	0	0	0	0	0	0	0
63	924.1 - Storm	(0)	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	8,363	0	0	0	0	0	0	0	0	0	0	0
65	926 - Pension & Benefits	39,566	0	0	0	0	0	0	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	5,546	0	0	0	0	0	0	0	0	0	0	0
68	929 - A&G Duplicate Charges	(1,319)	0	0	0	0	0	0	0	0	0	0	0
69	930 - Misc. General Expenses	(13,729)	0	0	0	0	0	0	0	0	0	0	0
70	931 - A&G Rents	22,840	0	0	0	0	0	0	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	(17)	0	0	0	0	0	0	0	0	0	0	0
73	**Total Admin. & General O&M**	226,254	0	0	0	0	0	0	0	0	0	0	0
74													
75	**Total Base -Recoverable O&M**	640,878	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	0
76													
77	ECCR Clause	109,760	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	7,288	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	74,786	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	447,573	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	1,208,259	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	1,847,666	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	2,488,544	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	0
85													
86	**Clauses Adjustments**												
87	ECCR Clause	(109,760)	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	(7,288)	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Transmission	Distribution Primary	Distribution Primary (MDS)
89	SPP Clause	(74,786)	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	(447,573)	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	(1,208,259)	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	(1,847,666)	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	(1,349)	0	0	0	0	0	0	0	0	0	0	0
96	Corporate Aircraft	(2,897)	0	0	0	0	0	0	0	0	0	0	0
97	Directors & Officers Premium	(1,315)	0	0	0	0	0	0	0	0	0	0	0
98	Association & Organization Dues	(109)	0	0	0	0	0	0	0	0	0	0	0
99	Miscellaneous Interest Expense	110	0	0	0	0	0	0	0	0	0	0	0
100	Promotional Advertising	(3,578)	0	0	0	0	0	0	0	0	0	0	0
101	Economic Development	9,874	0	0	0	0	0	0	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	11,750	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	(1,996)	0	0	0	0	0	0	0	0	0	0	0
105	Electric Vehicle Charging Expense	2,063	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP	(11,536)											
107	**Total Other System Adjustments**	1,016	0	0	0	0	0	0	0	0	0	0	0
108													
109	**Total System Adjustments**	(1,846,649)	0	0	0	0	0	0	0	0	0	0	0
110													
111	**Total System Adjusted**	641,894	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	0
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	641,894	23,478	4,547	6,612	8,581	108,887	12,105	27,932	10,007	36,911	47,744	-
116													
117	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	98.855%	94.121%	97.876%	98.855%	72.042%	100.000%	100.000%
118													
119	**Total Retail Adjusted**	619,976	22,869	4,213	6,289	8,358	107,640	11,393	27,339	9,892	26,591	47,744	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
1													
2	***System per Books***												
3													
4	500-509 - Steam Op.	0	0	0	0	0	0	0	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0	0	0	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0	0	0	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0	0	0	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0	0	0	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0	0	0	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0	0	0	0	0	0	0	0
11													
12	560 - Trans Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0	0	0	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0	0	0	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0	0	0	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0	0	0	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0	0	0	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0	0	0	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0	0	0	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0	0	0	0	0	0	0	0
24													
25	580 - Dist Supv & Eng	813	0	219	144	262	1	0	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0	0	0	0	0	0	0	0
28	583 - Dist Overhead Lines	1,402	0	377	0	451	2	0	0	0	0	0	0
29	584 - Dist Underground Lines	649	0	175	0	0	0	0	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
31	586 - Dist Meter	0	0	10,347	0	0	0	0	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	1,482	0	0	0	0	0	0	0	0	0
33	588 - Dist Misc.	7,094	0	1,910	1,259	2,282	12	0	0	0	0	0	0
34	589 - Dist Rents	114	0	31	20	37	0	0	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	243	0	65	43	78	0	0	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0	0	0	0	0	0	0	0
37	592 - Dist Maint Station Equip	202	0	54	36	65	0	0	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	6,985	0	1,881	0	2,247	12	0	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	2,023	0	545	0	0	0	0	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	2,243	0	0	0	0	0	0	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	12,106	0	0	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	1,312	0	0	0	0	0	0	0	0
43	598 - Dist Maint. Misc	20	0	5	4	6	0	0	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0	0	0	0	0	0	0	0
45	**Total Distribution O&M**	21,790	0	17,091	2,819	17,533	29	0	0	0	0	0	0
46													
47	901 - Cust Acct Supv	0	0	80	0	0	0	16	151	102	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(14) Distribution Secondary	(15) Distribution Secondary (MDS)	(16) Distribution Service	(17) Distribution Metering	(18) Lighting Facilities	(19) Distribution IS Equipment	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Labor	(24) Gross Total Plant	(25) Retail 100%, Class = # Bills
48	902-903 - Cust Acct Records & Collection	0	0	10,415	0	0	0	2,000	19,622	13,275	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0	0	0	0	0	0	0	9,800
50	905 - Cust Acct Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
	Total Customer Acct Expense	0	0	10,495	0	0	0	2,015	19,773	13,377	0	0	9,800
51	908 - Cust Assistance	0	0	0	0	0	0	0	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0	0	0	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0	0	0	0	0	0	0	2,109
	Total Customer Service & Info. Expense	0	0	0	0	0	0	0	0	0	0	0	2,109
54	911 - Sales Expense - Supervision	0	0	0	0	0	0	0	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0	0	0	0	0	0	0	10,981
56	913 - Sales Expense - Advertising	0	0	0	0	0	0	0	0	0	0	0	8
57	916 - Sales Expense - Misc.	0	0	0	0	0	0	0	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0	0	0	0	0	0	0	10,989
58	920 - A&G Salaries	0	0	0	0	0	0	0	0	0	59,459	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0	0	0	0	0	56,390	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0	0	0	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0	0	0	0	0	32,477	0	0
62	924 - Property Insurance	0	0	0	0	0	0	0	0	0	0	16,679	0
63	924.1 - Storm	0	0	0	0	0	0	0	0	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0	0	0	0	0	8,363	0	0
65	926 - Pension & Benefits	0	0	0	0	0	0	0	0	0	39,566	0	0
66	927 - General & Administration	0	0	0	0	0	0	0	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0	0	0	0	0	0	0	5,546
68	929 - A&G Duplicate Charges	0	0	0	0	0	0	0	0	0	(1,319)	0	0
69	930 - Misc. General Expenses	0	0	0	0	0	0	0	0	0	(13,729)	0	0
70	931 - A&G Rents	0	0	0	0	0	0	0	0	0	22,840	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0	0	0	0	0	(17)	0	0
73	**Total Admin. & General O&M**	0	0	0	0	0	0	0	0	0	204,029	16,679	5,546
74													
75	**Total Base -Recoverable O&M**	21,790	0	27,587	2,819	17,533	29	2,015	19,773	13,377	204,029	16,679	28,443
76													
77	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
78	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0
79	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
80	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
81	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
82	**Total Recoverable Clause O&M**	0	0	0	0	0	0	0	0	0	0	0	0
83													
84	**Total System per Books**	21,790	0	27,587	2,819	17,533	29	2,015	19,773	13,377	204,029	16,679	28,443
85													
86	**Clauses Adjustments**												
87	ECCR Clause	0	0	0	0	0	0	0	0	0	0	0	0
88	ECRC Clause	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE
PAGE: 6 of 9

	(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Distribution Secondary	Distribution Secondary (MDS)	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Meter Reading	Customer Records	Customer Billing	Labor	Gross Total Plant	Retail 100%, Class = # Bills
89	SPP Clause	0	0	0	0	0	0	0	0	0	0	0	0
90	Capacity Clause	0	0	0	0	0	0	0	0	0	0	0	0
91	Fuel Clause	0	0	0	0	0	0	0	0	0	0	0	0
92	**Total Clauses Adjustments**	0	0	0	0	0	0	0	0	0	0	0	0
93													
94	**Other System Adjustments**												
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0	0	0	0	0	0	0	(1,349)
96	Corporate Aircraft	0	0	0	0	0	0	0	0	0	(2,897)	0	0
97	Directors & Officers Premium	0	0	0	0	0	0	0	0	0	(1,315)	0	0
98	Association & Organization Dues	0	0	0	0	0	0	0	0	0	(109)	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0	0	0	0	0	110	0	0
100	Promotional Advertising	0	0	0	0	0	0	0	0	0	(3,578)	0	0
101	Economic Development	0	0	0	0	0	0	0	0	0	0	0	9,874
102	Storm Reserve Accrual	0	0	0	0	0	0	0	0	0	0	0	0
103	Credit Card Fee Impact	0	0	0	0	0	0	0	0	0	0	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0	0	0	0	0	0	0	(1,996)
105	Electric Vehicle Charging Expense	0	0	0	0	0	0	0	0	0	0	0	0
106	Remove LTIP & SERP										(11,536)		
107	**Total Other System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	6,529
108													
109	**Total System Adjustments**	0	0	0	0	0	0	0	0	0	(19,325)	0	6,529
110													
111	**Total System Adjusted**	21,790	0	27,587	2,819	17,533	29	2,015	19,773	13,377	184,704	16,679	34,972
112													
113													
114	**RETAIL COST OF SERVICE**												
115	**Total System Adjusted**	21,790	-	27,587	2,819	17,533	29	2,015	19,773	13,377	184,704	16,679	34,972
116													
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	98.770%	100.000%	100.000%	100.000%	99.987%	98.369%	96.779%	92.579%	100.000%
118													
119	**Total Retail Adjusted**	21,790	-	27,587	2,784	17,533	29	2,015	19,770	13,159	178,755	15,442	34,972

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE
PAGE: 7 of 9

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
1						
2	***System per Books***					
3						
4	500-509 - Steam Op.	0	0	0	0	0
5	510-515 - Steam Maint.	0	0	0	0	0
6	546-550 - Other Power Gen Op.	0	0	0	0	0
7	551-554 - Other Power Gen Maint.	0	0	0	0	0
8	557 - Other Power Sys. Load	0	0	0	0	0
9	501-547 - Fuel Handling	0	0	0	0	0
10	**Total Production O&M**	0	0	0	0	0
11						
12	560 - Trans Supv & Eng	0	0	0	0	0
13	561 - Trans Load Dispatch	0	0	0	0	0
14	562 - Trans Station	0	0	0	0	0
15	563 - Trans Overhead Lines	0	0	0	0	0
16	565 - Trans Exp - Wholesale	0	0	0	0	0
17	566 - Trans Misc.	0	0	0	0	0
18	567 - Trans Rent Oper	0	0	0	0	0
19	568 - Trans Maint Supv & Eng	0	0	0	0	0
20	569 - Trans Maint Structures	0	0	0	0	0
21	570 - Trans Maint Station Equip	0	0	0	0	0
22	571 - Trans Maint Overhead Lines	0	0	0	0	0
23	**Total Transmission O&M**	0	0	0	0	0
24						
25	580 - Dist Supv & Eng	0	0	0	0	0
26	581 - Dist Load Dispatching	0	0	0	0	0
27	582 - Dist Station	0	0	0	0	0
28	583 - Dist Overhead Lines	0	0	0	0	0
29	584 - Dist Underground Lines	0	0	0	0	0
30	585 - Dist Street Lighting	0	0	0	0	0
31	586 - Dist Meter	0	0	0	0	0
32	587 - Dist Customer Installation	0	0	0	0	0
33	588 - Dist Misc.	0	0	0	0	0
34	589 - Dist Rents	0	0	0	0	0
35	590 - Dist Maint Supv & Eng	0	0	0	0	0
36	591 - Dist Maint Structures	0	0	0	0	0
37	592 - Dist Maint Station Equip	0	0	0	0	0
38	593 - Dist Maint. Overhead Lines	0	0	0	0	0
39	594 - Dist Maint. Underground Lines	0	0	0	0	0
40	595 - Dist Maint. Line Transformers	0	0	0	0	0
41	596 - Dist Maint. Street Lighting	0	0	0	0	0
42	597 - Dist Maint. Meter	0	0	0	0	0
43	598 - Dist Maint. Misc	0	0	0	0	0
44	599 - Other Misc. Expense	0	0	0	0	0
45	**Total Distribution O&M**	0	0	0	0	0
46						
47	901 - Cust Acct Supv	0	0	0	0	0

Line No.	(1) OPERATIONS AND MAINTENANCE EXPENSE	(26) Retail 100%, Class = T&D	(27) EV O&M	(28) Retail 100%, Resid, Cust	(29) Retail 100%, Removed	(30) Wholesale 100%
48	902-903 - Cust Acct Records & Collection	0	0	0	0	0
49	904 - Cust Acct Uncollectible	0	0	0	0	0
50	905 - Cust Acct Miscellaneous	0	0	0	0	0
	Total Customer Acct Expense	0	0	0	0	0
51	908 - Cust Assistance	0	0	0	0	0
52	909 - Misc Advertising	0	0	0	0	0
53	910 - Misc. Cust. Serv. & Informational	0	0	0	0	0
	Total Customer Service & Info. Expense	0	0	0	0	0
54	911 - Sales Expense - Supervision	0	0	0	0	0
55	912 - Sales Expense - Demo	0	0	0	0	0
56	913 - Sales Expense - Advertising	0	0	0	0	0
57	916 - Sales Expense - Misc.	0	0	0	0	0
	Total Sales Expense	0	0	0	0	0
58	920 - A&G Salaries	0	0	0	0	0
59	921 - Office Supplies & Expenses	0	0	0	0	0
60	922 - Admin Exp Transfer	0	0	0	0	0
61	923 - Outside Service - Labor	0	0	0	0	0
62	924 - Property Insurance	0	0	0	0	0
63	924.1 - Storm	(0)	0	0	0	0
64	925 - A&G Injuries & Damanages	0	0	0	0	0
65	926 - Pension & Benefits	0	0	0	0	0
66	927 - General & Administration	0	0	0	0	0
67	928 - A&G Reg Commission	0	0	0	0	0
68	929 - A&G Duplicate Charges	0	0	0	0	0
69	930 - Misc. General Expenses	0	0	0	0	0
70	931 - A&G Rents	0	0	0	0	0
71	935 - A&G Maint. Of General Plant	0	0	0	0	0
72	920-935 A&G Other	0	0	0	0	0
73	**Total Admin. & General O&M**	(0)	0	0	0	0
74						
75	**Total Base -Recoverable O&M**	(0)	0	0	0	0
76						
77	ECCR Clause	0	0	0	109,760	0
78	ECRC Clause	0	0	0	7,288	0
79	SPP Clause	0	0	0	74,786	0
80	Capacity Clause	0	0	0	447,573	0
81	Fuel Clause	0	0	0	1,208,259	0
82	**Total Recoverable Clause O&M**	0	0	0	1,847,666	0
83						
84	**Total System per Books**	(0)	0	0	1,847,666	0
85						
86	**Clauses Adjustments**					
87	ECCR Clause	0	0	0	(109,760)	0
88	ECRC Clause	0	0	0	(7,288)	0

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 10
OPERATIONS AND MAINTENANCE EXPENSE
PAGE: 9 of 9

	(1)	(26)	(27)	(28)	(29)	(30)
Line No.	OPERATIONS AND MAINTENANCE EXPENSE	Retail 100%, Class = T&D	EV O&M	Retail 100%, Resid, Cust	Retail 100%, Removed	Wholesale 100%
89	SPP Clause	0	0	0	(74,786)	0
90	Capacity Clause	0	0	0	(447,573)	0
91	Fuel Clause	0	0	0	(1,208,259)	0
92	**Total Clauses Adjustments**	0	0	0	(1,847,666)	0
93						
94	**Other System Adjustments**					
95	All Clauses - A&G Reg Commission 928	0	0	0	0	0
96	Corporate Aircraft	0	0	0	0	0
97	Directors & Officers Premium	0	0	0	0	0
98	Association & Organization Dues	0	0	0	0	0
99	Miscellaneous Interest Expense	0	0	0	0	0
100	Promotional Advertising	0	0	0	0	0
101	Economic Development	0	0	0	0	0
102	Storm Reserve Accrual	0	0	0	0	0
103	Credit Card Fee Impact	0	0	11,750	0	0
104	Remove Reg Assess Fee (Base Rate)	0	0	0	0	0
105	Electric Vehicle Charging Expense	0	2,063	0	0	0
106	Remove LTIP & SERP					
107	**Total Other System Adjustments**	0	2,063	11,750	0	0
108						
109	**Total System Adjustments**	0	2,063	11,750	(1,847,666)	0
110						
111	**Total System Adjusted**	(0)	2,063	11,750	0	0
112						
113						
114	**RETAIL COST OF SERVICE**					
115	**Total System Adjusted**	(0)	2,063	11,750	-	-
116						
117	**Retail Separation Factor**	100.000%	100.000%	100.000%	100.000%	
118						
119	**Total Retail Adjusted**	(0)	2,063	11,750	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
1	***System per Books***										
2											
3	**Production Plant**										
4	Bartow CC	25,196	25,196								
5	Citrus CC	40,325	40,325								
6	Hines CC	40,583	40,583								
7	Crystal River 4&5 Coal	54,523	54,523								
8	Osprey CC	7,270	7,270								
9	Tiger Bay CC	1,382		1,382							
10	Univ of Florida CC	1,245	1,245								
11	Steam Miscellaneous	355	355								
12	Other Production Miscellaneous	3,599	3,599								
13	Anclote	10,650		10,650							
14	Avon Park CT	1,645			1,645						
15	Bartow CT	831			831						
16	Bayboro CT	589			589						
17	Debary CT	4,243			4,243						
18	Higgins CT	33			33						
19	Intercession City CT	9,506			9,506						
20	Rio Pinar CT	0			0						
21	Suwannee CT	1,085			1,085						
22	Turner CT	0			0						
23	Archer Solar	3,617				3,617					
24	Charlie Creek Solar	3,266				3,266					
25	Clearwater Solar	94				94					
26	Columbia Solar	3,653				3,653					
27	Debary Solar	3,058				3,058					
28	Duette Solar	3,619				3,619					
29	Hamilton Solar	3,649				3,649					
30	Lake Placid Solar	1,999				1,999					
31	Osceola Solar	253				253					
32	Perry Solar	342				342					
33	Santa Fe Solar	3,630				3,630					
34	St. Pete Pier Solar	51				51					
35	Suwannee Solar	557				557					
36	Trenton Solar	3,300				3,300					
37	Twin Rivers Solar	3,265				3,265					
38	Other Solar	22,090				22,090					
39	ECRC - move from Base to Energy	(775)	(775)								
40	ECRC - Energy	775									
41	FUEL - Crystal River Railcars	149	149								
42	**Total Production Plant**	259,653	172,469	12,032	17,932	56,445	0	0	0	0	0
43											
44	**DISMANTLEMENT**										
45	Total Production Base - Dismantlement	2,047	2,047								
46	Total Production Intermediate - Dismantlement	1,035		1,035							
47	Total Production Peaking Dismantlement	763			763						
48	Total Production Solar - Dismantlement	0									

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 2 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
49	**Total Dismantlement**	3,845	2,047	1,035	763	0	0	0	0	0	0
50											
51	**Transmission Plant**										
52	350 Trans Land & Land Rights	666					666				
53	352 Trans Structures & Improvements	5,173					5,173				
54	353 Trans Station Equip - Production Base	1,562	1,562								
55	353 Trans Station Equip - Production Intermediate	45		45							
56	353 Trans Station Equip - Production Peaking	327			327						
57	353 Trans Station Equip - Production Solar	26				26					
58	353 Trans Station Equip - Transmission	37,823					37,823				
59	353.2 Trans Energy Control Center	959					959				
60	354 Trans Towers & Fixtures	873					873				
61	355 Trans Poles & Fixtures	58,352					58,352				
62	356 Trans OH Conduct & Devices - Primary	6						6			
63	356 Trans OH Conduct & Devices - Transmission	15,791					15,791				
64	357 Trans Underground Conduit	376					376				
65	358 Trans Underground Conductors & Devices	1,729					1,729				
66	359 Trans Roads & Trails	594					594				
67	SPP - Transmission	8,247					8,247				
68	**Total Transmission Plant**	132,547	1,562	45	327	26	130,582	6	0	0	0
69											
70	**Distribution Plant**										
71	360 Dist Land and Land Rights - Primary	1,323						1,323			
72	361 Dist Structures & Improvements - Primary	551						551			
73	362 Dist Station Equipment - Primary	30,630						30,630			
74	362 Dist Station Equipment - IS Equipment	16									
75	363 Dist Energy Storage Equipment	9,461						9,461			
76	364 Dist Poles, Towers & Fixtures - Primary	31,807						31,807	0		
77	364 Dist Poles, Towers & Fixtures - Secondary	14,734								14,734	0
78	364 Dist Poles, Towers & Fixtures - Lighting	6,612									
79	365 Dist OH Conduct & Devices - Primary	23,632						23,632	0		
80	365 Dist OH Conduct & Devices - Secondary	10,128								10,128	0
81	365 Dist OH Conduct & Devices - IS Equipment	83									
82	366 Dist Underground Conduit - Primary	7,658						7,658	0		
83	366 Dist Underground Conduit - Secondary	0								0	0
84	367 Dist Underground Conductors & Devices - Primary	23,643						23,643	0		
85	367 Dist Underground Conductors & Devices - Secondary	12,731								12,731	0
86	368 Dist Line Transformers - Secondary	29,524								29,524	0
87	369 Dist Services - Services	14,040									
88	370 Dist Services - Services	1,239									
89	370 Dist Meter Equipment	19,079									
90	371 Dist Installs on Customer Premise (Premier Power Service)	816									
91	372 Dist Street Light & Signal Systems - Primary	3,429						3,429			
92	373 Dist Street Light & Signal Systems - Lighting	12,899									
93	SPP - Distribution	24,145						24,145			
94	**Total Distribution Plant**	278,180	0	0	0	0	0	156,279	0	67,117	0
95											
96	**General & Intangible Property**										

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(2) Total	(3) Production Base Demand	(4) Production Intermediate Demand	(5) Production Peaking Demand	(6) Production Solar Demand	(7) Transmission	(8) Distribution Primary	(9) Distribution Primary (MDS)	(10) Distribution Secondary	(11) Distribution Secondary (MDS)
97	389 General Land & Land Rights	0									
98	390 General Structures & Improvements	12,518									
99	391 General Office Furn & Equip	12,136									
100	393 General Stores Equipment	557									
101	394 General Tools Shop & Garage Equip	7,652									
102	395 General Laboratory Equip	0									
103	396 General Power Operating Equip	485									
104	397 General Communication Equip	8,761									
105	398 General Misc Equip	77									
106	301-303 Intangible Plant - Franchise	282									
107	301-303 Intangible Plant - Customer Connect	6,857									
108	301-303 Intangible Plant - Software & Other	28,418									
109	**Total General & Intangible Property**	77,743	0	0	0	0	0	0	0	0	0
110											
111	**Other Items**										
112	FUEL - FPD PPA Buyout Amortization	6,551									
113	CCR - Ridge PPA Amortization	6,588									
114	CCR - ISFSI Amortization	0									
115	ECRC - Deferral Amortization	(0)									
116	Electric Plant Acquisition Adj Amortization	0									
117	Non-Utility Property	1,078									
118	MMR Meter Amortization	6,278									
119	EVSE Park & Plug Reg Asset Amortization	2,025									
120	Customer Connect Reg Asset Amortization	5,306									
121	ARO - Solar Plants	397				397					
122	Other Rounding	0									
123	**Total Other Items**	28,222	0	0	0	397	0	0	0	0	0
124											
125	**Total System per Books**	780,190	176,078	13,112	19,021	56,867	130,582	156,285	0	67,117	0
126											
127	**System Adjustments**										
128	FUEL - FPD PPA Buyout Amortization	(6,551)									
129	FUEL Crystal River Railcars	0	0								
130	CCR - Ridge PPA Amortization	(6,588)									
131	CCR - ISFSI Amortization	0									
132	ECCR - Intangible Plant - 301-303	(285)									
133	ECRC Production - Energy	(775)									
134	ECRC True-up Balance Amort.	0									
135	SPP - Transmission	(8,247)					(8,247)				
136	SPP - Distribution	(24,145)						(24,145)			
137	Non-Utility Property	(1,078)									
138	Amort of Rate Case Regulatory Asset	780									
139	Depreciation Study	158,442	121,714	31,426	2,008	301	0	0	0	0	0
140	COR & 2010 Depr Reg Asset Amort.	0									
141	Dismantlement Study	0	0	0	0	0					
142	Electric Vehicles - Depreciation Expense	984									
143	Electric Vehicles - Amortization of Rebates	1,127									
144	Adjust EPIS Additions and Retirements	(7,388)					(2,368)	(3,514)		(1,506)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 4 of 8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DEPRECIATION EXPENSE	Total	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
145	Adjust EPIS Balance - Depreciation Impact	(11,221)	(118)				(70)	(5,661)		(2,429)	
146	Amortize Storm Capitalization Reg Asset	1,074									
147	**Total System Adjustments**	96,131	121,596	31,426	2,008	301	(10,685)	(33,320)	0	(3,935)	0
148											
149	**Total System Adjusted**	876,321	297,674	44,538	21,029	57,169	119,897	122,965	0	63,183	0
150											
151											
152	**RETAIL COST OF SERVICE**										
153	**Total System Adjusted**	876,321	297,674	44,538	21,029	57,169	119,897	122,965	-	63,183	-
154											
155	**Retail Separation Factor**		97.403%	92.637%	95.110%	97.403%	72.042%	100.000%	100.000%	100.000%	100.000%
156											
157	**Total Retail Adjusted**	826,829	289,943	41,259	20,001	55,684	86,376	122,965	-	63,183	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUN
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
1	***System per Books***											
2												
3	**Production Plant**											
4	Bartow CC											
5	Citrus CC											
6	Hines CC											
7	Crystal River 4&5 Coal											
8	Osprey CC											
9	Tiger Bay CC											
10	Univ of Florida CC											
11	Steam Miscellaneous											
12	Other Production Miscellaneous											
13	Anclote											
14	Avon Park CT											
15	Bartow CT											
16	Bayboro CT											
17	Debary CT											
18	Higgins CT											
19	Intercession City CT											
20	Rio Pinar CT											
21	Suwannee CT											
22	Turner CT											
23	Archer Solar											
24	Charlie Creek Solar											
25	Clearwater Solar											
26	Columbia Solar											
27	Debary Solar											
28	Duette Solar											
29	Hamilton Solar											
30	Lake Placid Solar											
31	Osceola Solar											
32	Perry Solar											
33	Santa Fe Solar											
34	St. Pete Pier Solar											
35	Suwannee Solar											
36	Trenton Solar											
37	Twin Rivers Solar											
38	Other Solar											
39	ECRC - move from Base to Energy											
40	ECRC - Energy										775	
41	FUEL - Crystal River Railcars											
42	**Total Production Plant**	0	0	0	0	0	0	0	0	0	775	0
43												
44	**DISMANTLEMENT**											
45	Total Production Base - Dismantlement											
46	Total Production Intermediate - Dismantlement											
47	Total Production Peaking Dismantlement											
48	Total Production Solar - Dismantlement											

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
49	**Total Dismantlement**	0	0	0	0	0	0	0	0	0	0	0
50												
51	**Transmission Plant**											
52	350 Trans Land & Land Rights											
53	352 Trans Structures & Improvements											
54	353 Trans Station Equip - Production Base											
55	353 Trans Station Equip - Production Intermediate											
56	353 Trans Station Equip - Production Peaking											
57	353 Trans Station Equip - Production Solar											
58	353 Trans Station Equip - Transmission											
59	353.2 Trans Energy Control Center											
60	354 Trans Towers & Fixtures											
61	355 Trans Poles & Fixtures											
62	356 Trans OH Conduct & Devices - Primary											
63	356 Trans OH Conduct & Devices - Transmission											
64	357 Trans Underground Conduit											
65	358 Trans Underground Conductors & Devices											
66	359 Trans Roads & Trails											
67	SPP - Transmission											
68	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0
69												
70	**Distribution Plant**											
71	360 Dist Land and Land Rights - Primary											
72	361 Dist Structures & Improvements - Primary											
73	362 Dist Station Equipment - Primary											
74	362 Dist Station Equipment - IS Equipment	16										
75	363 Dist Energy Storage Equipment											
76	364 Dist Poles, Towers & Fixtures - Primary											
77	364 Dist Poles, Towers & Fixtures - Secondary											
78	364 Dist Poles, Towers & Fixtures - Lighting			6,612								
79	365 Dist OH Conduct & Devices - Primary											
80	365 Dist OH Conduct & Devices - Secondary											
81	365 Dist OH Conduct & Devices - IS Equipment	83										
82	366 Dist Underground Conduit - Primary											
83	366 Dist Underground Conduit - Secondary											
84	367 Dist Underground Conductors & Devices - Primary											
85	367 Dist Underground Conductors & Devices - Secondary											
86	368 Dist Line Transformers - Secondary											
87	369 Dist Services - Services	14,040										
88	370 Dist Services - Services	1,239										
89	370 Dist Meter Equipment		19,079									
90	371 Dist Installs on Customer Premise (Premier Power Service)		816									
91	372 Dist Street Light & Signal Systems - Primary											
92	373 Dist Street Light & Signal Systems - Lighting			12,899								
93	SPP - Distribution											
94	**Total Distribution Plant**	15,378	19,895	19,512	0	0	0	0	0	0	0	0
95												
96	**General & Intangible Property**											

Line No.	(1) DEPRECIATION EXPENSE	(12) Distribution Service	(13) Distribution Metering	(14) Lighting Facilities	(15) Distribution IS Equipment	(16) Labor	(17) Retail 100%, Class = # Bills	(18) Retail 100%, Resid, Dem	(19) Retail 100%, Class = T&D	(20) Retail 100%, Class = Net Plant	(21) Retail 100%, Removed	(22) Wholesale 100%
97	389 General Land & Land Rights					0						
98	390 General Structures & Improvements					12,518						
99	391 General Office Furn & Equip					12,136						
100	393 General Stores Equipment					557						
101	394 General Tools Shop & Garage Equip					7,652						
102	395 General Laboratory Equip					0						
103	396 General Power Operating Equip					485						
104	397 General Communication Equip					8,761						
105	398 General Misc Equip					77						
106	301-303 Intangible Plant - Franchise						282					
107	301-303 Intangible Plant - Customer Connect						6,857					
108	301-303 Intangible Plant - Software & Other					28,418						
109	**Total General & Intangible Property**	0	0	0	0	70,604	7,139	0	0	0	0	0
110												
111	**Other Items**											
112	FUEL - FPD PPA Buyout Amortization										6,551	
113	CCR - Ridge PPA Amortization										6,588	
114	CCR - ISFSI Amortization										0	
115	ECRC - Deferral Amortization										(0)	
116	Electric Plant Acquisition Adj Amortization										0	
117	Non-Utility Property										1,078	
118	MMR Meter Amortization						6,278					
119	EVSE Park & Plug Reg Asset Amortization							2,025				
120	Customer Connect Reg Asset Amortization						5,306					
121	ARO - Solar Plants											
122	Other Rounding						0					
123	**Total Other Items**	0	0	0	0	0	11,584	2,025	0	0	14,217	0
124												
125	**Total System per Books**	15,378	19,895	19,512	0	70,604	18,722	2,025	0	0	14,992	0
126												
127	**System Adjustments**											
128	FUEL - FPD PPA Buyout Amortization										(6,551)	
129	FUEL Crystal River Railcars										0	
130	CCR - Ridge PPA Amortization										(6,588)	
131	CCR - ISFSI Amortization										0	
132	ECCR - Intangible Plant - 301-303					(285)						
133	ECRC Production - Energy										(775)	
134	ECRC True-up Balance Amort.										0	
135	SPP - Transmission											
136	SPP - Distribution											
137	Non-Utility Property										(1,078)	
138	Amort of Rate Case Regulatory Asset									780		
139	Depreciation Study	0	0	4,895	0	(1,902)	0	0		0	0	0
140	COR & 2010 Depr Reg Asset Amort.											
141	Dismantlement Study											
142	Electric Vehicles - Depreciation Expense							984				
143	Electric Vehicles - Amortization of Rebates						1,127					
144	Adjust EPIS Additions and Retirements											

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUN
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 11
DEPRECIATION EXPENSE
PAGE: 8 of 8

	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	DEPRECIATION EXPENSE	Distribution Service	Distribution Metering	Lighting Facilities	Distribution IS Equipment	Labor	Retail 100%, Class = # Bills	Retail 100%, Resid, Dem	Retail 100%, Class = T&D	Retail 100%, Class = Net Plant	Retail 100%, Removed	Wholesale 100%
145	Adjust EPIS Balance - Depreciation Impact	(2,904)	(14)	(21)			(4)					
146	Amortize Storm Capitalization Reg Asset								1,074			
147	**Total System Adjustments**	(2,904)	(14)	4,873	0	(2,186)	1,123	984	1,074	780	(14,992)	0
148												
149	**Total System Adjusted**	12,474	19,881	24,385	0	68,418	19,846	3,009	1,074	780	0	0
150												
151												
152	**RETAIL COST OF SERVICE**											
153	**Total System Adjusted**	12,474	19,881	24,385	-	68,418	19,846	3,009	1,074	780	-	-
154												
155	**Retail Separation Factor**	100.000%	98.770%	100.000%	100.000%	96.779%	100.000%	100.000%	100.000%	100.000%	100.000%	
156												
157	**Total Retail Adjusted**	12,474	19,636	24,385	-	66,214	19,846	3,009	1,074	780	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 12
OTHER TAXES
PAGE: 1 of 1

Line No.	(1) OTHER TAXES	(2) Total	(3) Labor	(4) Gross Total Plant	(5) Retail 100%, Removed
1	***System per Books***				
2					
3	Property Tax	199,661		199,661	0
4	Payroll Tax	17,807	17,807		
5	Gross Receipts Tax	116,935			116,935
6	Franchise Fees	122,076			122,076
7	Municipal License - Electric	0		0	
8	Highway Use Tax	0		0	
9	Electric Power Tax	0		0	
10	Highway Use Tax	0		0	
11	Sales Tax	0		0	
12					
13	**Total System per Books**	456,480	17,807	199,661	239,011
14					
15	**System Adjustments**				
16	ECRC Property Tax	(115)		(115)	
17	SPP Property Tax	(6,834)		(6,834)	
18	Gross Receipts Tax	(116,935)			(116,935)
19	Franchise Fees	(122,076)			(122,076)
20	Other Adj.	(549)		(549)	
21	**Total System Adjustments**	(246,509)	0	(7,498)	(239,011)
22					
23	**Total System Adjusted**	209,970	17,807	192,163	0
24					
25					
26	**RETAIL COST OF SERVICE**				
27	**Total System Adjusted**	209,970	17,807	192,163	0
28					
29	**Retail Separation Factor**		96.779%	92.579%	100.000%
30					
31	**Total Retail Adjusted**	195,137	17,234	177,903	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
1	Permanent Differences:		
2	Meals and Entertainments	1,300	1,300
3	Executive Life Insurance	-	-
4	After Tax AFUDC, M&E, ITC Permanent	21,712	21,712
5	Misc Taxable Income Adj.	(1,003)	(1,003)
6	Penalties	-	-
7	Acquisition Adjustment	-	-
8	Tax Exempt Interest	-	-
9	Transportation Benefits - Commuting	83	83
10	Transportation Benefits - Employee Parking	186	186
11	Total	22,278	22,278
12			
13	Temporary Differences:		
14	Book Depreciation	754,381	754,381
15	Tax Depreciation	(1,111,823)	(1,111,823)
16	Bad Debts - Tax over Book	-	-
17	Surplus Materials Write-Off Liabilities	-	-
18	Surplus Materials Write-Off Assets	-	-
19	Lease Right of Use Asset	-	-
20	Book Gain/Loss on Property	-	-
21	CIAC	30,000	30,000
22	Tax Gains/Losses	-	-
23	Tax Gain (Loss) for COR/Salvage	(156,557)	(156,557)
24	Asset Retirement Obligation	-	-
25	Book Depr on Trans Equip to ADR	-	-
26	AFUDC Deferred Depreciation	-	-
27	Amort of Intercompany Gain	1,152	1,152
28	Non-Cash Overhead Basis Adj.	-	-
29	NonCash O/H Basis - DEF	5,007	5,007
30	Equip Repairs - Annual Adj	(118,490)	(118,490)
31	LT Cap Lease Oblig - Tax Oper	-	-
32	T&D Repairs - Annual Adj	(189,940)	(189,940)
33	Asset Retirement Obligation - Coal Ash	-	-
34	LTSA - O&M Cost	-	-
35	Mark to Market - LT	-	-
36	2004 Ivan Storm Cleanup	-	-
37	Cash Flow Hedge - Reg Asset/Liab	-	-
38	Reg Asset smart Grid PISCC	-	-
39	Reg Liab RSLI & Other Misc Dfd Costs	-	-
40	Reg Asset Case Expense - SC	-	-
41	Reg Asset - Pension Post Retirement PAA-FAS87Qual and Oth	-	-
42	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	-	-
43	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	-	-
44	Reg Asset - Accr Pension FAS158 - FAS 106	-	-
45	Reg Asset - Gallagher 1&3 Retirement	-	-
46	Storm Cost Deferral - Asset	-	-
47	Storm Cost Deferral - Liability	-	-

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
48	Reg Asset - Depreciation	-	-
49	Non-AMI Meters Retired Early - NBV	-	-
50	NC Customer Connect Deferral	-	-
51	Accrued Vacation	-	-
52	Severance Reserve - LT	-	-
53	MGP Sites	-	-
54	Deferred Revenue	-	-
55	Deferred Compensation	-	-
56	Workers Comp Reserve	-	-
57	Deferred Cost CR 3 -- Reg. Asset	-	-
58	Deferred Cost - Customer Connect	-	-
59	Deferred Cost - Electric Vehicle	-	-
60	Reg. Liability - Accel Depreciation CR4-5	-	-
61	Reg Asset/Liability - FPD Purchase	-	-
62	Deferred Fuel Asset - LT	-	-
63	Unbilled Revenue - Fuel	-	-
64	Reserve for Claims	-	-
65	FAS 5 Non-Income Tax Reserves	-	-
66	Rate Refunds	-	-
67	Operating Lease Obligation	-	-
68	Charitable Contribution Carryover	-	-
69	Retirement Plan Expense - Overfunded	-	-
70	Self-Developed Software	-	-
71	Pension Plan Exp Underfunded	(20,030)	(20,030)
72	Non-qualified Pension - Accrual	-	-
73	Pension Plan Contribution	-	-
74	Environmental Reserve	-	-
75	Advanced Rents	-	-
76	Annual Incentive Plan Comp	-	-
77	Payable 401(k) Match	-	-
78	Miscellaneous NC Taxable Income Adj. - DTL	-	-
79	Tax Int Accrual - Non-cur Liab	-	-
80	Generating Perform Incentive Factor	-	-
81	OPEB Expense Accrual	-	-
82	FAS 112 Medical Expenses Accrual	-	-
83	Non-Qualified Fund MTM Earnings	-	-
84	Decommissioning Qualified Fund	-	-
85	Decommissioning Liability	-	-
86	Asset Retirement Costs - ARO	-	-
87	ARO Reg Asset	-	-
88	Asset Retirement Costs - Coal Ash	-	-
89	ARO Regulatory Asset - Coal Ash	-	-
90	Coal Ash Spend Reg Asset Deferral - Retail (SC & FL)	-	-
91	Westinghouse Settlement	-	-
92	DEF $328 Million Deferral	-	-
93	ECCR Current Period Deferral	0	0
94	ECCR Prior Period Amortization	(0)	(0)

Line No.	Permanent & Temporary Differences	(1) Federal	(2) State
95	ECRC Current Period Deferral	(0)	(0)
96	ECRC Prior Period Amortization	(0)	(0)
97	ECRC NOX Amortization	-	-
98	CR 1 & 2 MATS - ECRC Reg Asset	-	-
99	DEF - DOE Reimbursement Impairment	-	-
100	Fuel Over/Under Recovery	(3)	(3)
101	Fuel - Prior Period Amortization	26	26
102	Nuclear Fuel Sale	-	-
103	DSM/EE Amortization	2,331	2,331
104	Osprey Plant Outage Accrual	-	-
105	RUSD - CIS Deferral	-	-
106	DEF - CIS Deferral Customer Connect	-	-
107	DEF - Amortization of Customer Connect Reg Asset	5,306	5,306
108	Nuclear Fuel Storage Spend	-	-
109	Nuclear Fuel Storage - DOE Reimb.	-	-
110	ISFSI - DOE Reimbursement	-	-
111	Storm Cash Forecast Inflow	-	-
112	DEF - Amortize Hurricane Dorian Storm Costs	-	-
113	CR South Amortization	-	-
114	EVSE Amortization	2,025	2,025
115	Tax Interest Capitalized	49,810	49,810
116	COR Override Schedule	-	-
117	Temp After Tax AFUDC, M&E, ITC - Progress	(21,712)	(21,712)
118	Temp After Tax AFUDC, M&E, ITC	-	-
119	Loss on Reacq. Debt Amortization	107	107
120	Loss on Reacq. Debt Amortization - DEF	839	839
121	CR3 Securitization	57,633	57,633
122	Coal Ash Spend	-	-
123	OATT - Overcollection/Amortization of FIT	-	-
124	Levy Amortization	-	-
125	AFUDC Interest	(9,521)	(9,521)
126	Pension Plan Reg Asset - Amortization	-	-
127	CIS Deferral (Customer Connect)	-	-
128	Non AMI Meter Amortization	6,278	6,278
129	Subtotal	(713,180)	(713,180)
130	State Only Temporary Differences:		
131	Bonus Depreciation		(200,119)
132	Total	(713,180)	(913,299)
133			
134	Direct Tax Adjustments:		
135	Deferred ARAM	(129)	
136	Deferred Federal True-Up	-	
137	Deferred Audit Adjustment	-	
138	Tax Basis Balance Sheet	-	
139	Deferred Other	-	
140	Deferred NOL Adjustment	-	
141	Deferred R&D Credits	(300)	

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO. xxxxxxx
SCHEDULE NO. 13
INCOME TAX ADJUSTMENTS
PAGE 4 of 4

Line No.	(1) Permanent & Temporary Differences	(2) Federal	(3) State
142	APB28 Entry	-	
143	Subtotal	(429)	-
144	EDIT Protected ARAM Amort. (Retail)	(15,685)	
145	EDIT Protected ARAM Amort. (OATT)	(747)	
146	EDIT Unprotected 5-year Amort. (Retail)	-	
147	EDIT Unprotected 5-year Amort. (OATT)	(1,281)	
148	Subtotal	(17,713)	-
149	Total	(18,142)	-
150			
151	Federal NOL Adjustment:		
152	Current NOL Adjustment	-	
153	Total	-	-
154			
155	Investment Tax Credit		
156	Total Investment Tax Credit Amortization	-	
157	Total	-	-
158			
159	Company & FPSC Adjustments		
160	Parent Debt Tax Adjustment (System)	(11,334)	
161	Parent Debt Tax Adjustment (Retail)	(10,372)	
162			
163	Depreciation Study Impact on EDIT Amortization (System)	(7,496)	
164	Depreciation Study Impact on EDIT Amortization (Retail)	(7,156)	
165			
166	Interest Expense Deduction		
167	Interest Expense	(342,735)	
168	Total	(342,735)	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO. 14
COST OF CAPITAL
PAGE: 1 of 1

Line No.	(1) CAPITAL COMPONENTS	(2) System Per Books	(3) Tax Proration Adjustment	(4) System per Books Adjusted	(5) Retail Per Books	(6) Pro Rata Adjustments	(7) Specific Adjustments	(8) Adjusted Retail	(9) Ratio	(10) Cost Rate	(11) Weighted Cost
1	Common Equity	9,627,861	14,564	9,642,425	8,827,523	(800,522)	(11,345)	8,015,656	44.84%	9.85%	4.42%
2	Long Term Debt	8,560,469	12,950	8,573,419	7,848,861	(711,772)	-	7,137,089	39.93%	4.02%	1.61%
3	Short Term Debt	1,221	2	1,223	1,119	(101)	-	1,018	0.01%	73.19%	0.00%
4	Customer Deposits - Active	195,420	296	195,716	195,716	(17,748)	-	177,967	1.00%	2.36%	0.02%
5	Customer Deposits - Inactive	2,025	3	2,028	2,028	(184)	-	1,844	0.01%	0.00%	0.00%
6	Investment Tax Credits	280,947	425	281,372	257,593	(23,360)	-	234,233	1.31%	7.11%	0.09%
7	Deferred Income Taxes	3,073,863	(28,239)	3,045,624	2,788,232	(252,850)	(227,711)	2,307,670	12.91%	0.00%	0.00%
8											
9	Total	21,741,806	-	21,741,806	19,921,072	(1,806,537)	(239,057)	17,875,478	100.00%		6.144%

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
1	**Retail Separation Factors**		0.97403	0.92637	0.95110	0.97403	0.98855	0.94121	0.97876	0.98855	0.98855	0.72042	1.00000	1.00000	1.00000	1.00000
2																
3	**Class Allocation Factors**															
4	- Residential		0.60438	0.60438	0.60438	0.60438	0.54637	0.54637	0.54637	0.54637	0.54637	0.62371	0.67704	0.86582	0.78238	0.89479
5	- Gen Service Non Demand		0.05470	0.05470	0.05470	0.05470	0.05138	0.05138	0.05138	0.05138	0.05138	0.05582	0.05218	0.06891	0.06929	0.07120
6	- Gen Service 100% L.F.		0.00344	0.00344	0.00344	0.00344	0.00478	0.00478	0.00478	0.00478	0.00478	0.00299	0.00219	0.00767	0.00115	0.00793
7	- Gen Service Demand		0.28847	0.28847	0.28847	0.28847	0.32700	0.32700	0.32700	0.32700	0.32700	0.27563	0.23823	0.02481	0.14094	0.02548
8	- Gen Service Curtailable		0.00165	0.00165	0.00165	0.00165	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00468	0.00000	-	-
9	- Gen Service Interruptible		0.04478	0.04478	0.04478	0.04478	0.05812	0.05812	0.05812	0.05812	0.05812	0.04033	0.02529	0.00008	0.00603	0.00004
10	- Lighting Energy		0.00258	0.00258	0.00258	0.00258	0.00871	0.00871	0.00871	0.00871	0.00871	0.00054	0.00039	0.03270	0.00021	0.00056
11	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total Retail by Class**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13																
14	**Functional Allocation Factors**															
15	- Production Capacity		1.00000	1.00000	1.00000	1.00000										
16	- Production Energy						1.00000	1.00000	1.00000	1.00000	1.00000					
17	- Transmission Capacity											1.00000				
18	- Distribution Primary												1.00000			
19	- Distribution Primary (MDS)													1.00000		
20	- Distribution Secondary														1.00000	
21	- Distribution Secondary (MDS)															1.00000
22	- Distribution Services															
23	- Metering															
24	- Interruptible Equipment															
25	- Lighting Facilities															
26	- Customer Billing/Info.															
27	**Total Retail by Function**		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
28																
29	**Residential**															
30	- Production Capacity		0.60438	0.60438	0.60438	0.60438	-	-	-	-	-	-	-	-	-	-
31	- Production Energy		-	-	-	-	0.54637	0.54637	0.54637	0.54637	0.54637	-	-	-	-	-
32	- Transmission Capacity		-	-	-	-	-	-	-	-	-	0.62371	-	-	-	-
33	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	0.67704	-	-	-
34	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	0.86582	-	-
35	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	0.78238	-
36	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	0.89479
37	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	- Customer Billing/Info.		-	-	-	-	-	-	-	-	-	-	-	-	-	-
42			0.60438	0.60438	0.60438	0.60438	0.54637	0.54637	0.54637	0.54637	0.54637	0.62371	0.67704	0.86582	0.78238	0.89479
43	**Gen Service Non Demand**															
44	- Production Capacity		0.05470	0.05470	0.05470	0.05470	-	-	-	-	-	-	-	-	-	-
45	- Production Energy		-	-	-	-	0.05138	0.05138	0.05138	0.05138	0.05138	-	-	-	-	-
46	- Transmission Capacity		-	-	-	-	-	-	-	-	-	0.05582	-	-	-	-
47	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	0.05218	-	-	-
	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	0.06891	-	-

Line No.	Class / Function	(2) Production Base Demand	(3) Production Intermediate Demand	(4) Production Peaking Demand	(5) Production Solar Demand	(6) Production Base Energy	(7) Production Intermediate Energy	(8) Production Peaking Energy	(9) Production Solar Energy	(10) Energy Avg Rate Sales	(11) Transmission	(12) Distribution Primary	(13) Distribution Primary (MDS)	(14) Distribution Secondary	(15) Distribution Secondary (MDS)
48	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.06929	-
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07120
49	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		0.05470	0.05470	0.05470	0.05470	0.05138	0.05138	0.05138	0.05138	0.05138	0.05582	0.05218	0.06891	0.06929	0.07120
55															
56	**Gen Service 100% L.F.**														
57	- Production Capacity	0.00344	0.00344	0.00344	0.00344	-	-	-	-	-	-	-	-	-	-
58	- Production Energy	-	-	-	-	0.00478	0.00478	0.00478	0.00478	0.00478	-	-	-	-	-
59	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00299	-	-	-	-
60	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00219	-	-	-
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00767	-	-
62	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00115	-
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00793
63	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		0.00344	0.00344	0.00344	0.00344	0.00478	0.00478	0.00478	0.00478	0.00478	0.00299	0.00219	0.00767	0.00115	0.00793
69															
70	**Gen Service Demand**														
71	- Production Capacity	0.28847	0.28847	0.28847	0.28847	-	-	-	-	-	-	-	-	-	-
72	- Production Energy	-	-	-	-	0.32700	0.32700	0.32700	0.32700	0.32700	-	-	-	-	-
73	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.27563	-	-	-	-
74	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.23823	-	-	-
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.02481	-	-
76	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.14094	-
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02548
77	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82		0.28847	0.28847	0.28847	0.28847	0.32700	0.32700	0.32700	0.32700	0.32700	0.27563	0.23823	0.02481	0.14094	0.02548
83															
84	**Gen Service Curtailable**														
85	- Production Capacity	0.00165	0.00165	0.00165	0.00165	-	-	-	-	-	-	-	-	-	-
86	- Production Energy	-	-	-	-	0.00364	0.00364	0.00364	0.00364	0.00364	-	-	-	-	-
87	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00098	-	-	-	-
88	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00468	-	-	-
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00000	-	-
90	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	Production Base Demand	Production Intermediate Demand	Production Peaking Demand	Production Solar Demand	Production Base Energy	Production Intermediate Energy	Production Peaking Energy	Production Solar Energy	Energy Avg Rate Sales	Transmission	Distribution Primary	Distribution Primary (MDS)	Distribution Secondary	Distribution Secondary (MDS)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96		0.00165	0.00165	0.00165	0.00165	0.00364	0.00364	0.00364	0.00364	0.00364	0.00098	0.00468	0.00000	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	0.04478	0.04478	0.04478	0.04478	-	-	-	-	-	-	-	-	-	-
100	- Production Energy	-	-	-	-	0.05812	0.05812	0.05812	0.05812	0.05812	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.04033	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.02529	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.00008	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00603	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00004
105	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110		0.04478	0.04478	0.04478	0.04478	0.05812	0.05812	0.05812	0.05812	0.05812	0.04033	0.02529	0.00008	0.00603	0.00004
111															
112	**Lighting Energy**														
113	- Production Capacity	0.00258	0.00258	0.00258	0.00258	-	-	-	-	-	-	-	-	-	-
114	- Production Energy	-	-	-	-	0.00871	0.00871	0.00871	0.00871	0.00871	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	0.00054	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	0.00039	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	0.03270	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	0.00021	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00056
119	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124		0.00258	0.00258	0.00258	0.00258	0.00871	0.00871	0.00871	0.00871	0.00871	0.00054	0.00039	0.03270	0.00021	0.00056
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Class / Function	Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1	**Retail Separation Factors**	1.00000	0.98770	1.00000	1.00000	1.00000	0.99987	0.98369	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
2															
3	**Class Allocation Factors**														
4	- Residential	0.89479	0.86353	-	-	0.88881	0.88881	0.88881	0.88881	1.00000	1.00000	0.86353	0.60438	0.35380	0.89796
5	- Gen Service Non Demand	0.07120	0.08353	-	-	0.07059	0.07059	0.07059	0.07059			0.08353	0.05470	-	-
6	- Gen Service 100% L.F.	0.00793	0.00761	-	-	0.00788	0.00788	0.00788	0.00788			0.00761	0.00344	-	-
7	- Gen Service Demand	0.02548	0.04209	-	-	0.02538	0.02538	0.02538	0.02538			0.04209	0.28847	0.64620	0.10204
8	- Gen Service Curtailable	-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000			0.00006	0.00165	-	-
9	- Gen Service Interruptible	0.00004	0.00256	1.00000	-	0.00009	0.00009	0.00009	0.00009			0.00256	0.04478	-	-
10	- Lighting Energy	0.00056	0.00062	-	-	0.00726	0.00726	0.00726	0.00726			0.00062	0.00258	-	-
11	- Lighting Facilities	-	-	-	1.00000	-	-	-	-			-	-	-	-
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13															
14	**Functional Allocation Factors**														
15	- Production Capacity												1.00000		
16	- Production Energy														
17	- Transmission Capacity														
18	- Distribution Primary														
19	- Distribution Primary (MDS)														
20	- Distribution Secondary										1.00000			1.00000	1.00000
21	- Distribution Secondary (MDS)														
21	- Distribution Services	1.00000													
22	- Metering		1.00000			1.00000						1.00000			
23	- Interruptible Equipment			1.00000											
24	- Lighting Facilities				1.00000										
25	- Customer Billing/Info.						1.00000	1.00000	1.00000	1.00000					
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27															
28	**Residential**														
29	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.60438	-	-
30	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	-	-	-	-	-	-	-	-	1.00000	-	-	0.35380	0.89796
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	0.89479	-	-	-	-	-	-	-	-	-	-	-	-	-
36	- Metering	-	0.86353	-	-	0.88881	-	-	-	-	-	0.86353	-	-	-
37	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	-	-	-	-	0.88881	0.88881	0.88881	1.00000	-	-	-	-	-
40		0.89479	0.86353	-	-	0.88881	0.88881	0.88881	0.88881	1.00000	1.00000	0.86353	0.60438	0.35380	0.89796
41															
42	**Gen Service Non Demand**														
43	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.05470	-	-
44	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
			Distribution Service	Distribution Metering	Distribution IS Equipment	Lighting Facilities	Meter Reading	Customer Records	Customer Billing	Retail 100%, Class = # Bills	Retail 100%, Resid, Cust	Retail 100%, Resid, Dem	Retail 100%, Class = Metering	Clean Energy Connect	EV Revenues	EV O&M
48	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services		0.07120	-	-	-	-	-	-	-	-	-	-	-	-	-
50	- Metering		-	0.08353	-	-	0.07059	-	-	-	-	-	0.08353	-	-	-
51	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.		-	-	-	-	-	0.07059	0.07059	0.07059	-	-	-	-	-	-
54			0.07120	0.08353	-	-	0.07059	0.07059	0.07059	0.07059	-	-	0.08353	0.05470	-	-
55																
56	**Gen Service 100% L.F.**															
57	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	0.00344	-	-
58	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services		0.00793	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- Metering		-	0.00761	-	-	0.00788	-	-	-	-	-	0.00761	-	-	-
65	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.		-	-	-	-	-	0.00788	0.00788	0.00788	-	-	-	-	-	-
68			0.00793	0.00761	-	-	0.00788	0.00788	0.00788	0.00788	-	-	0.00761	0.00344	-	-
69																
70	**Gen Service Demand**															
71	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	0.28847	-	-
72	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	0.64620	0.10204
77	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services		0.02548	-	-	-	-	-	-	-	-	-	-	-	-	-
78	- Metering		-	0.04209	-	-	0.02538	-	-	-	-	-	0.04209	-	-	-
79	- Interruptible Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.		-	-	-	-	-	0.02538	0.02538	0.02538	-	-	-	-	-	-
82			0.02548	0.04209	-	-	0.02538	0.02538	0.02538	0.02538	-	-	0.04209	0.28847	0.64620	0.10204
83																
84	**Gen Service Curtailable**															
85	- Production Capacity		-	-	-	-	-	-	-	-	-	-	-	0.00165	-	-
86	- Production Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- Transmission Capacity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- Distribution Primary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary		-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	- Metering		-	0.00006	-	-	0.00000	-	-	-	-	-	0.00006	-	-	-

Line No.	Class / Function	(16) Distribution Service	(17) Distribution Metering	(18) Distribution IS Equipment	(19) Lighting Facilities	(20) Meter Reading	(21) Customer Records	(22) Customer Billing	(23) Retail 100%, Class = # Bills	(24) Retail 100%, Resid, Cust	(25) Retail 100%, Resid, Dem	(26) Retail 100%, Class = Metering	(27) Clean Energy Connect	(28) EV Revenues	(29) EV O&M
93	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	-	-	-	-	0.00000	0.00000	0.00000	-	-	-	-	-	-
96		-	0.00006	-	-	0.00000	0.00000	0.00000	0.00000	-	-	0.00006	0.00165	-	-
97															
98	**Gen Service Interruptible**														
99	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.04478	-	-
100	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	0.00004	-	-	-	-	-	-	-	-	-	-	-	-	-
106	- Metering	-	0.00256	-	-	0.00009	-	-	-	-	-	0.00256	-	-	-
107	- Interruptible Equipment	-	-	1.00000	-	-	-	-	-	-	-	-	-	-	-
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	-	-	-	-	0.00009	0.00009	0.00009	-	-	-	-	-	-
110		0.00004	0.00256	1.00000	-	0.00009	0.00009	0.00009	0.00009	-	-	0.00256	0.04478	-	-
111															
112	**Lighting Energy**														
113	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	0.00258	-	-
114	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	0.00056	-	-	-	-	-	-	-	-	-	-	-	-	-
120	- Metering	-	0.00062	-	-	0.00726	-	-	-	-	-	0.00062	-	-	-
121	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	-	-	-	-	0.00726	0.00726	0.00726	-	-	-	-	-	-
124		0.00056	0.00062	-	-	0.00726	0.00726	0.00726	0.00726	-	-	0.00062	0.00258	-	-
125															
126	**Lighting Facilities**														
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	1.00000	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
1	**Retail Separation Factors**	1.00000	1.00000	1.00000	0.96779	0.92579	0.91904	1.00000	0.96967	1.00000	1.00000	0.91897	0.96585
2													
3	**Class Allocation Factors**												
4	- Residential	-	0.68074	0.68074	0.67539	0.63963	0.64231	0.64231	0.60438	0.60438	0.67896	0.64412	0.66131
5	- Gen Service Non Demand	-	0.06493	0.06493	0.05781	0.05536	0.05546	0.05546	0.05470	0.05470	0.05549	0.05565	0.05503
6	- Gen Service 100% L.F.	-	0.00304	0.00304	0.00467	0.00305	0.00301	0.00301	0.00344	0.00344	0.00239	0.00303	0.00447
7	- Gen Service Demand	1.00000	0.21808	0.21808	0.20726	0.23956	0.24146	0.24146	0.28847	0.28847	0.17454	0.24040	0.20721
8	- Gen Service Curtailable	-	0.00240	0.00240	0.00209	0.00192	0.00199	0.00199	0.00165	0.00165	0.00267	0.00196	0.00208
9	- Gen Service Interruptible	-	0.02660	0.02660	0.03080	0.03279	0.03285	0.03285	0.04478	0.04478	0.01647	0.03266	0.03132
10	- Lighting Energy	-	0.00421	0.00421	0.00481	0.00152	0.00143	0.00143	0.00258	0.00258	0.00034	0.00146	0.00470
11	- Lighting Facilities	-	-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388
12	**Total Retail by Class**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
13													
14	**Functional Allocation Factors**												
15	- Production Capacity		0.37058	0.37058	0.13036	0.42111	0.39311	0.39311	1.00000	1.00000	0.00000	0.38933	0.11538
16	- Production Energy		0.09614	0.09614	0.31896	0.01333	0.00962	0.00962	-	-	-	0.01119	0.34435
17	- Transmission Capacity		0.14181	0.14181	0.05738	0.17159	0.19621	0.19621	-	-	0.00000	0.19684	0.06371
18	- Distribution Primary		0.18605	0.18605	0.14116	0.21527	0.23658	0.23658	-	-	0.56885	0.23006	0.12307
19	- Distribution Primary (MDS)		-	-	-	-	-	-	-	-	-	-	-
20	- Distribution Secondary	1.00000	0.08861	0.08861	0.06246	0.09569	0.09192	0.09192	-	-	0.25172	0.09667	0.05887
21	- Distribution Secondary (MDS)		-	-	-	-	-	-	-	-	-	-	-
21	- Distribution Services		0.02909	0.02909	0.04547	0.02589	0.02029	0.02029	-	-	0.06518	0.01945	0.05825
22	- Metering		0.01984	0.01984	0.01671	0.01713	0.01853	0.01853	-	-	0.04466	0.01870	0.01299
23	- Interruptible Equipment		0.00011	0.00011	0.00011	0.00017	0.00019	0.00019	-	-	0.00045	0.00019	0.00008
24	- Lighting Facilities		-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388
25	- Customer Billing/Info.		0.06777	0.06777	0.21023	0.01365	0.01207	0.01207	-	-	-	0.01684	0.18943
26	**Total Retail by Function**	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
27													
28	**Residential**												
29	- Production Capacity	-	0.25227	0.22397	0.07879	0.25451	0.23759	0.23759	0.60438	0.60438	0.00000	0.23530	0.06973
30	- Production Energy	-	0.06545	0.09374	0.17427	0.00729	0.00526	0.00526	-	-	-	0.00612	0.18814
31	- Transmission Capacity	-	0.09654	0.09654	0.03579	0.10702	0.12238	0.12238	-	-	0.00000	0.12277	0.03974
32	- Distribution Primary	-	0.12665	0.12665	0.09557	0.14574	0.16017	0.16017	-	-	0.38514	0.15576	0.08332
33	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
34	- Distribution Secondary	-	0.06032	0.06032	0.04887	0.07496	0.07204	0.07204	-	-	0.19694	0.07567	0.04644
35	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
35	- Distribution Services	-	0.01980	0.01980	0.04068	0.02316	0.01816	0.01816	-	-	0.05832	0.01740	0.05212
36	- Metering	-	0.01351	0.01351	0.01457	0.01480	0.01601	0.01601	-	-	0.03856	0.01615	0.01134
37	- Interruptible Equipment	-	0.00007	0.00007	-	-	-	-	-	-	-	-	-
38	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
39	- Customer Billing/Info.	-	0.04614	0.04614	0.18685	0.01213	0.01073	0.01073	-	-	-	0.01495	0.17047
40		-	0.68074	0.68074	0.67539	0.63963	0.64231	0.64231	0.60438	0.60438	0.67896	0.64412	0.66131
41													
42	**Gen Service Non Demand**												
43	- Production Capacity	-	0.02406	0.02027	0.00713	0.02303	0.02150	0.02150	0.05470	0.05470	0.00000	0.02130	0.00631
44	- Production Energy	-	0.00624	0.01003	0.01639	0.00069	0.00049	0.00049	-	-	-	0.00058	0.01769
45	- Transmission Capacity	-	0.00921	0.00921	0.00320	0.00958	0.01095	0.01095	-	-	0.00000	0.01099	0.00356
46	- Distribution Primary	-	0.01208	0.01208	0.00737	0.01123	0.01234	0.01234	-	-	0.02968	0.01200	0.00642
47	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
48	- Distribution Secondary	-	0.00575	0.00575	0.00433	0.00660	0.00633	0.00633	-	-	0.01744	0.00664	0.00385
49	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
49	- Distribution Services	-	0.00189	0.00189	0.00324	0.00184	0.00144	0.00144	-	-	0.00464	0.00138	0.00415
50	- Metering	-	0.00129	0.00129	0.00132	0.00143	0.00155	0.00155	-	-	0.00373	0.00156	0.00102
51	- Interruptible Equipment	-	0.00001	0.00001	-	-	-	-	-	-	-	-	-
52	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
53	- Customer Billing/Info.	-	0.00440	0.00440	0.01484	0.00096	0.00085	0.00085	-	-	-	0.00120	0.01203
54		-	0.06493	0.06493	0.05781	0.05536	0.05546	0.05546	0.05470	0.05470	0.05549	0.05565	0.05503
55													
56	**Gen Service 100% L.F.**												
57	- Production Capacity	-	0.00113	0.00127	0.00045	0.00145	0.00135	0.00135	0.00344	0.00344	0.00000	0.00134	0.00040
58	- Production Energy	-	0.00029	0.00014	0.00152	0.00006	0.00005	0.00005	-	-	-	0.00005	0.00165
59	- Transmission Capacity	-	0.00043	0.00043	0.00017	0.00051	0.00059	0.00059	-	-	0.00000	0.00059	0.00019
60	- Distribution Primary	-	0.00057	0.00057	0.00031	0.00047	0.00052	0.00052	-	-	0.00125	0.00050	0.00027
61	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
62	- Distribution Secondary	-	0.00027	0.00027	0.00007	0.00011	0.00011	0.00011	-	-	0.00029	0.00011	0.00006
63	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
63	- Distribution Services	-	0.00009	0.00009	0.00036	0.00021	0.00016	0.00016	-	-	0.00052	0.00015	0.00046
64	- Metering	-	0.00006	0.00006	0.00013	0.00013	0.00014	0.00014	-	-	0.00034	0.00014	0.00010
65	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
66	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
67	- Customer Billing/Info.	-	0.00021	0.00021	0.00166	0.00011	0.00010	0.00010	-	-	-	0.00013	0.00134
68		-	0.00304	0.00304	0.00467	0.00305	0.00301	0.00301	0.00344	0.00344	0.00239	0.00303	0.00447
69													
70	**Gen Service Demand**												
71	- Production Capacity	-	0.08082	0.10690	0.03761	0.12148	0.11340	0.11340	0.28847	0.28847	0.00000	0.11231	0.03328
72	- Production Energy	-	0.02097	(0.00512)	0.10430	0.00436	0.00315	0.00315	-	-	-	0.00366	0.11260
73	- Transmission Capacity	-	0.03093	0.03093	0.01582	0.04730	0.05408	0.05408	-	-	0.00000	0.05425	0.01756
74	- Distribution Primary	-	0.04057	0.04057	0.03363	0.05128	0.05636	0.05636	-	-	0.13552	0.05481	0.02932
75	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
76	- Distribution Secondary	1.00000	0.01932	0.01932	0.00880	0.01342	0.01288	0.01288	-	-	0.03548	0.01365	0.00817
77	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
77	- Distribution Services	-	0.00634	0.00634	0.00116	0.00066	0.00052	0.00052	-	-	0.00166	0.00050	0.00148
78	- Metering	-	0.00433	0.00433	0.00061	0.00072	0.00078	0.00078	-	-	0.00188	0.00078	0.00047
79	- Interruptible Equipment	-	0.00002	0.00002	-	-	-	-	-	-	-	-	-
80	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
81	- Customer Billing/Info.	-	0.01478	0.01478	0.00534	0.00035	0.00031	0.00031	-	-	-	0.00043	0.00433
82		1.00000	0.21808	0.21808	0.20726	0.23956	0.24146	0.24146	0.28847	0.28847	0.17454	0.24040	0.20721
83													
84	**Gen Service Curtailable**												
85	- Production Capacity	-	0.00089	0.00061	0.00022	0.00069	0.00065	0.00065	0.00165	0.00165	0.00000	0.00064	0.00019
86	- Production Energy	-	0.00023	0.00051	0.00116	0.00005	0.00003	0.00003	-	-	-	0.00004	0.00125
87	- Transmission Capacity	-	0.00034	0.00034	0.00006	0.00017	0.00019	0.00019	-	-	0.00000	0.00019	0.00006
88	- Distribution Primary	-	0.00045	0.00045	0.00066	0.00101	0.00111	0.00111	-	-	0.00266	0.00108	0.00058
89	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
90	- Distribution Secondary	-	0.00021	0.00021	-	-	-	-	-	-	-	-	-
91	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
91	- Distribution Services	-	0.00007	0.00007	-	-	-	-	-	-	-	-	-
92	- Metering	-	0.00005	0.00005	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000

DUKE ENERGY FLORIDA
COST OF SERVICE STUDY BY JURISDICTION, RETAIL RATE CLASS AND FUNCTION
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2023
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP and 25% AD

DOCKET NO: xxxxxx
SCHEDULE NO: 15
SCHEDULE NAME: ALLOCATORS

Line No.	(1) Class / Function	(30) EV C&I	(31) Retail Sales of Electric	(32) Present Revenue	(33) Derived Labor	(34) Derived Gross Total Plant	(35) Derived Net Total Plant	(36) Derived Retail 100%, Class = Net Plant	(37) Derived Gross Prod Plant	(38) Derived Retail 100%, Class = Prod	(39) Derived Retail 100%, Class = T&D	(40) Derived Rate Base	(41) Derived WTD O&M Expense
93	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
94	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
95	- Customer Billing/Info.	-	0.00016	0.00016	0.00000	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00000
96		-	0.00240	0.00240	0.00209	0.00192	0.00199	0.00199	0.00165	0.00165	0.00267	0.00196	0.00208
97													
98	**Gen Service Interruptible**												
99	- Production Capacity	-	0.00986	0.01659	0.00584	0.01886	0.01760	0.01760	0.04478	0.04478	0.00000	0.01743	0.00517
100	- Production Energy	-	0.00256	(0.00418)	0.01854	0.00078	0.00056	0.00056	-	-	-	0.00065	0.02001
101	- Transmission Capacity	-	0.00377	0.00377	0.00231	0.00692	0.00791	0.00791	-	-	0.00000	0.00794	0.00257
102	- Distribution Primary	-	0.00495	0.00495	0.00357	0.00544	0.00598	0.00598	-	-	0.01438	0.00582	0.00311
103	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
104	- Distribution Secondary	-	0.00236	0.00236	0.00038	0.00057	0.00055	0.00055	-	-	0.00152	0.00058	0.00033
105	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
105	- Distribution Services	-	0.00077	0.00077	0.00000	0.00000	0.00000	0.00000	-	-	0.00000	0.00000	0.00000
106	- Metering	-	0.00053	0.00053	0.00003	0.00004	0.00005	0.00005	-	-	0.00011	0.00005	0.00002
107	- Interruptible Equipment	-	0.00000	0.00000	0.00011	0.00017	0.00019	0.00019	-	-	0.00045	0.00019	0.00008
108	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
109	- Customer Billing/Info.	-	0.00180	0.00180	0.00002	0.00000	0.00000	0.00000	-	-	-	0.00000	0.00002
110		-	0.02660	0.02660	0.03080	0.03279	0.03285	0.03285	0.04478	0.04478	0.01647	0.03266	0.03132
111													
112	**Lighting Energy**												
113	- Production Capacity	-	0.00156	0.00096	0.00034	0.00109	0.00101	0.00101	0.00258	0.00258	0.00000	0.00100	0.00030
114	- Production Energy	-	0.00041	0.00101	0.00278	0.00012	0.00008	0.00008	-	-	-	0.00010	0.00300
115	- Transmission Capacity	-	0.00060	0.00060	0.00003	0.00009	0.00011	0.00011	-	-	0.00000	0.00011	0.00003
116	- Distribution Primary	-	0.00078	0.00078	0.00006	0.00008	0.00009	0.00009	-	-	0.00022	0.00009	0.00005
117	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
118	- Distribution Secondary	-	0.00037	0.00037	0.00001	0.00002	0.00002	0.00002	-	-	0.00005	0.00002	0.00001
119	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
119	- Distribution Services	-	0.00012	0.00012	0.00003	0.00001	0.00001	0.00001	-	-	0.00004	0.00001	0.00003
120	- Metering	-	0.00008	0.00008	0.00005	0.00001	0.00001	0.00001	-	-	0.00003	0.00001	0.00004
121	- Interruptible Equipment	-	0.00000	0.00000	-	-	-	-	-	-	-	-	-
122	- Lighting Facilities	-	-	-	-	-	-	-	-	-	-	-	-
123	- Customer Billing/Info.	-	0.00029	0.00029	0.00153	0.00010	0.00009	0.00009	-	-	-	0.00012	0.00124
124		-	0.00421	0.00421	0.00481	0.00152	0.00143	0.00143	0.00258	0.00258	0.00034	0.00146	0.00470
125													
126	**Lighting Facilities**												
127	- Production Capacity	-	-	-	-	-	-	-	-	-	-	-	-
128	- Production Energy	-	-	-	-	-	-	-	-	-	-	-	-
129	- Transmission Capacity	-	-	-	-	-	-	-	-	-	-	-	-
130	- Distribution Primary	-	-	-	-	-	-	-	-	-	-	-	-
131	- Distribution Primary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
132	- Distribution Secondary	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Secondary (MDS)	-	-	-	-	-	-	-	-	-	-	-	-
133	- Distribution Services	-	-	-	-	-	-	-	-	-	-	-	-
134	- Metering	-	-	-	-	-	-	-	-	-	-	-	-
135	- Interruptible Equipment	-	-	-	-	-	-	-	-	-	-	-	-
136	- Lighting Facilities	-	-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388
137	- Customer Billing/Info.	-	-	-	-	-	-	-	-	-	-	-	-
138		-	-	-	0.01716	0.02616	0.02149	0.02149	-	-	0.06915	0.02073	0.03388

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DUKE ENERGY FLORIDA

DOCKET NO.

20210016-EI

MINIMUM FILING REQUIREMENTS

SECTION F - MISCELLANEOUS SCHEDULES

PROJECTED TEST YEAR 2023 & 2022

DUKE ENERGY® FLORIDA

Duke Energy Florida, LLC
Docket # 20210016-EI
Section F - Miscellaneous Schedules
Projected Test Year 2023 & 2022

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a copy of the most recent Annual Report to Stakeholders and all subsequent Quarterly Reports. The company shall file all Quarterly and Annual Reports as they become available during the proceeding.

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Witness: Dirr

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1									
2		Duke Energy Florida, LLC's 2019 Annual Report to shareholders is attached.							
3		Duke Energy Florida, LLC does not file quarterly reports to shareholders.							
4									
5									
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Supporting Schedules

Recap Schedules:

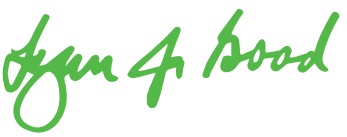
DUKE ENERGY®

2019 ANNUAL REPORT
AND FORM 10-K

Ready for what's

2021 Settlement-Updated MFR F Schedules-000003

WE'RE WRITING THE NEXT CHAPTER IN OUR COMPANY'S 116-YEAR HISTORY – AND I'M CONFIDENT THE STORY WILL BE ONE OF THE BEST YET.



Lynn J. Good

Chair, President and
Chief Executive Officer

Ready for what's NEXT

LYNN J. GOOD

Chair, President and Chief Executive Officer

Dear Shareholder:

Today, the speed and depth of transformation in our industry are inspiring. In this environment, our ability to develop new solutions provides great opportunities to bring more value to our customers and the communities we serve.

While the pace can feel unrelenting at times – not only for us, but for those we serve – we're embracing this shift with conviction and optimism as we reimagine our business.

In 2019, we met our financial targets through our focus on execution, made important progress on our long-term strategy and demonstrated agility in how we operate. We also announced our new, bold vision for net-zero carbon emissions by 2050 – built on a diverse mix of resources, including carbon-free nuclear and the expansion of our natural gas and renewables portfolios.

Since our founding, Duke Energy has maintained a proud legacy of meeting the changing needs of our customers and communities. So as we – the 29,000 employees of Duke Energy – work together to write the next chapter in our history, I'm confident in our ability to deliver the right results. 2019 is clear proof that Duke Energy is stronger and better prepared to shape our future.

2021 Settlement-Updated MFR F Schedules-000005

Delivering Results the Right Way

Consistent financial results earn the trust of our investors – and in 2019, we delivered on our commitments.

Our adjusted earnings per share (EPS) were $5.06 for the year – above the midpoint of our original guidance range. Strong growth in our electric, natural gas and commercial renewables businesses remained the financial engine for our company. Our cost discipline and flexibility supported our strategy as we focused on long-term growth. And 2020 will be the 94th consecutive year we will pay quarterly cash dividends on our common stock, which we increased by 2 percent in 2019.

However, uncertainty in the regulatory environment in the Carolinas and the impact of the permitting and litigation delays for the Atlantic Coast Pipeline (ACP) weighed on our stock in 2019. Our total shareholder return of 10.3 percent underperformed both the Philadelphia Utility Index and the average for our regulated peers.

In response, we took aggressive actions.

2021 Settlement-Updated MFR F Schedules-000006

This February, we announced our new 2020 adjusted EPS target of $5.25 and guidance range of $5.05 to $5.45. It solidifies and extends our commitment to deliver a long-term growth rate at 4 to 6 percent through 2024.

In the Carolinas, we reached a settlement with the North Carolina Department of Environmental Quality and several community groups on a plan to permanently close ash basins in the state. The settlement lowers the previously estimated closure costs by approximately $1.5 billion, resolves environmental litigation, and ensures that people, communities and the environment are well-protected.

With respect to ACP, we continued to advance this project despite legal challenges that halted major construction. The U.S. solicitor general, along with 18 state attorneys general and other stakeholders, joined our appeal to the U.S. Supreme Court on the project's ability to cross the Appalachian Trail. The Supreme Court heard oral arguments this past February and is expected to issue its ruling in second quarter of 2020. We believe the law and facts remain on our side as we move toward a final resolution to restart construction later in the year.

We also took steps to strengthen our balance sheet – which is vital to financing our growth strategy while providing flexibility to maintain our credit profile. In November, we priced $2.5 billion in incremental common equity that will settle in December 2020. We also issued $2 billion in preferred stock in 2019.

In addition, we closed our minority stake sale of our Commercial Renewables portfolio to John Hancock and issued additional green bonds in North Carolina and Florida – bringing our total clean energy offerings to $2.3 billion since 2018.

Importantly, ratings agencies acknowledged our efforts. In November, S&P resolved its negative outlook following the $2.5 billion common equity offering.

This February, we announced our new 2020 adjusted EPS target of $5.25 and guidance range of $5.05 to $5.45. It solidifies and extends our commitment to deliver a long-term growth rate at 4 to 6 percent through 2024. And because of growing demand for infrastructure investments, we increased our capital plan by 12 percent to $56 billion – with more than 90 percent to be spent in our regulated electric and gas businesses, driving strong earnings base growth.

Our results in 2019 show that the foundation of our business is strong. With important legal and regulatory decisions approaching in 2020, we are committed to producing outstanding operating results for our customers and investors while delivering growth in earnings and dividends in a low-risk, predictable and transparent way. That's our promise to you.

2021 Settlement-Updated MFR F Schedules-000007

Executing Our Strategy

Our industry is in a period of transformation, and our strategy will continue to guide how we invest to meet the changing needs of our customers and communities while maintaining flexibility and creating shareholder value. Our commitment to deliver outstanding customer service and value by investing in our grid, cleaner energy and natural gas infrastructure is moving us forward.

Transforming the Customer Experience

Our strategy begins and ends with the customer. This past year, we continued to direct our investments to meet the needs of our customers, striving to provide the personalized service they expect today.

We improved how we communicate with customers on their terms, including proactive payment confirmation, energy usage alerts, and timely safety and outage information during storms. In addition, we launched an interactive outage map. Now, customers can get updates in real time and better understand restoration efforts.

We made it easier for customers to access their payment history and usage data, and pay their bill

2021 Settlement-Updated MFR F Schedules-000008

We saw improvement across almost all our territories as measured by J.D. Power's Customer Service Index for residential service customers. We also earned a 25 percent increase on our internal customer satisfaction metrics.

online – including the launch of our new mobile app. And we made progress upgrading our customer information system. This platform, called Customer Connect, will give us the ability to provide enhanced communications and solutions. This includes an improved bill format for customers in the first half of 2020. Customer Connect remains on track to be fully implemented by 2022.

Yet, we are not relying solely on technology to create better relationships. We look for every opportunity to engage face to face with customers through community events, town halls and pop-up office locations. In addition, our employees review customer feedback each month to identify improvement opportunities and develop local plans for our communities.

Our focus on customers shows in our customer satisfaction metrics. In 2019, we saw improvement across almost all our territories as measured by J.D. Power's Customer Service Index for residential service customers. We also earned a 25 percent increase on our internal customer satisfaction metrics.

In 2020 and beyond, we'll build on this progress as we work to delight customers, deepening our relationships and giving them a best-in-class experience.

Generating Cleaner Energy

Around the world, countries, companies and communities are adding their voice to the conversation on how to achieve a lower-carbon future.

I'm proud to say we have long been an important contributor to that discussion. Since 2005, we have reduced our carbon emissions 39 percent, which exceeds the goals of the former Clean Power Plan and the 2025 U.S. commitment to the Paris Agreement.

Over the past year, we took that commitment even further.

In 2019, we refreshed our climate strategy and accelerated our goals as we now plan to reduce our carbon emissions from electricity generation by at least 50 percent from 2005 levels by 2030 and to achieve net-zero emissions by 2050.

It will take a thoughtful, disciplined approach to attain these ambitious goals. We need a diverse set of resources – including increased investments in renewables, storage, natural gas and energy efficiency, in addition to the retirement of coal plants – to achieve our 2030 goal.

To reach our 2050 target, we are advocates for investments in research and development and new technologies – such as enhanced storage, carbon capture, advanced nuclear and new, carbon-free solutions that don't exist yet at scale.

And we cannot overstate the importance of nuclear. In the Carolinas, our nuclear plants account for nearly half of our generation. Currently, we're pursuing subsequent license renewal for our entire nuclear fleet. This will enable us to operate our plants for an additional 20 years.

2021 Settlement-Updated MFR F Schedules-000009

We recognize the importance of accelerating the path to net-zero carbon emissions and look forward to working with stakeholders in each of our states to turn these goals into reality.

As we do, our current investments to generate cleaner energy align with our goal for 2030 and beyond.

We achieved substantial completion of our 560-megawatt Asheville combined-cycle natural gas plant and retired two coal-fired units at the site – all part of our Western Carolinas Modernization project. The Asheville plant is our third combined-cycle plant to come online in the past two years. Natural gas plays an important role in lowering our carbon emissions and effectively integrating renewable energy resources.

Renewables remain a critical part of our strategy. We added more than 2,500 megawatts of solar capacity to our grid over the past four years, including significant growth in North Carolina that helped keep the state second in the nation for solar capacity.

In 2019, we were awarded approximately 190 megawatts of utility-scale solar under North Carolina House Bill 589. Most of the projects will come online by mid-2021. The number of customers who installed or received a rebate under our $62 million, multiyear rebate program in North Carolina increased by nearly 1,700 – bringing the total to 3,600 rebates. We also launched our Green Source Advantage program, helping large customers meet their sustainability goals.

In Florida, our Lake Placid and Trenton solar power plants came online, bringing nearly 120 megawatts to customers. In addition, we announced other solar and battery projects, continuing our progress to add 700 megawatts of solar generation through 2022 while projecting to more than double our solar investments in the state by 2028.

Our Commercial Renewables business continues to grow as we announced approximately 1,500 megawatts in new projects, which will be placed into service by the end of 2020. This included our largest solar facility to date, the 150-megawatt North Rosamond solar project in California, which began operation in June. As well, our 200-megawatt Mesteño Windpower project in Texas began commercial operations in December, producing enough energy to power about 60,000 average homes.

We have been on a successful mission for more than a decade to lower our carbon emissions. For the 14th consecutive year, our company was included in the Dow Jones Sustainability Index, and in 2020, we plan to release our second climate report. Our work in 2019 continues our momentum to ensure a cleaner energy future for those we have the privilege to serve.

Modernizing the Power Grid

With more than 300,000 line miles, our transmission and distribution network is the largest in the nation. It connects

2021 Settlement-Updated MFR F Schedules-000010

We prevented more than 610,000 extended power outages and saved customers approximately 62 million outage minutes.

commerce and communities to affordable, reliable and increasingly clean power. With the rising demand for new technologies, services and capabilities, we continued to modernize our grid to enhance resiliency and support the future needs of our customers.

Smart meters remain a critical link to give customers more access to information that helps them save energy and money. This past year, we installed more than 2 million smart meters, with more than 80 percent of our customers currently having the benefit of this technology. We completed deployments in Indiana and the western Carolinas and made significant progress in the eastern Carolinas and Florida. We are on track to be fully deployed in all our jurisdictions by year-end 2021.

We expanded our self-optimizing grid capabilities – allowing the grid to automatically detect outages and reroute power to restore customers faster. As a result, in 2019 we prevented more than 610,000 extended power outages and saved customers approximately 62 million outage minutes.

Electrification is an important part of our strategy and contributor to a lower-carbon future. We are investing in this infrastructure to spur electric vehicle (EV) adoption. In Florida, we're installing 530 EV charging stations, and in North Carolina, we've proposed a pilot that would support the installation of 2,000 EV chargers. Across our service territories, we plan to support the deployment of nearly 7,500 EV chargers including residential, fleet, public transit and highway fast charging.

The security of our grid remains paramount. In 2019, we continued to upgrade equipment and install protective devices to meet higher standards and increase protection against physical and cyber security threats. This work also helps to enable new technologies and support renewable solutions. We continued our targeted undergrounding effort, identifying the most outage-prone power lines on our system and moving those lines underground.

Evolving customer expectations demand a modernized grid, and our investments are designed to meet their changing needs in 2020 and beyond.

Expanding Natural Gas Infrastructure

Natural gas remains central to our transition to a lower-carbon future. But delivering the benefits to customers will take an extensive, resilient natural gas transmission and distribution network. That's why we're making significant investments in this critical infrastructure.

To help Piedmont Natural Gas better serve its growing customer base, we are moving ahead with several projects, including the construction of our $300 million Robeson liquid natural gas (LNG) facility in North Carolina. This will provide natural gas during peak usage days, protecting customers against price spikes and volatility.

2021 Settlement-Updated MFR F Schedules-000011

In the Midwest, we received approval from the Ohio Power Siting Board to construct the 14-mile Ohio Central Corridor Pipeline project. This is the result of a multiyear stakeholder process and is a milestone for Cincinnati and the region as we invest in critical infrastructure improvements to better serve customers. We will begin construction in late 2020.

In addition, we continue pursuing innovative technologies, such as renewable natural gas and compressed natural gas initiatives. We've also invested $300 million in pipeline integrity projects, demonstrating leadership in emissions reductions and safety improvements.

As I discussed earlier, the ACP project is a necessary infrastructure investment, bringing low-cost natural gas to eastern North Carolina. In addition to the appeal to the U.S. Supreme Court, we continue to work diligently with the U.S. Fish and Wildlife Service on the Biological Opinion and Incidental Take Statement – two of the project's federal permits held up by the Fourth Circuit. We expect the permits to be reissued by midyear. Taking these timelines into account, we are planning for mechanical completion of the project in late 2021, with full in-service in the first half of 2022.

We remain committed to this project and the benefits the expansion of natural gas infrastructure brings to our customers and the Carolinas region.

Engaging Stakeholders

To deliver results for our customers, we need constructive regulatory policy, which requires collaboration and strong stakeholder support.

We made progress in 2019 as we brought people together – through forums, local advisory councils and one-on-one meetings – to find public policy solutions that allow us to better serve customers and build the cleaner energy future they deserve. We continually seek common ground and continue to approach these conversations with an open mind.

You can see the results of our engagement across our service areas.

In North Carolina, the passage of Senate Bill (SB) 559 enables the North Carolina Utilities Commission (NCUC) to approve storm cost securitization, allowing utilities to issue bonds to finance storm recovery. This tool could save customers on storm costs and support our balance sheet. While we were disappointed the bill did not include proposed regulatory reforms, we're encouraged they will be a part of the broader dialogue in the state's Clean Energy Plan stakeholder process in 2020.

Florida SB 796 also passed last year, authorizing grid resiliency investments to protect against extreme weather events. The bill provides timely rider recovery, and we plan to file our first storm protection plan in 2020.

2021 Settlement-Updated MFR F Schedules-000012

We established an Innovation Center at Optimist Hall in Charlotte. We have nearly 400 people at this facility dedicated to developing new products and services. In less than a year, the team has more than 20 applications in the field, supporting our customers and enabling our workforce.

In 2019, we filed several rate cases. Piedmont Natural Gas submitted its first base rate case in North Carolina since 2013. In October, the NCUC approved our settlement with the Public Staff and industry groups, maintaining timely cost recovery mechanisms and demonstrating constructive regulatory environments.

In North Carolina, both our electric utilities are seeking recovery for investments in cleaner generation and improvements to our infrastructure. And in Indiana, we filed our first rate case in 16 years for investments to support that state's growing customer base.

The right outcomes come from collaboration, and we'll continue to engage stakeholders to meet our customers' energy needs.

Turning Change into Opportunity

Our strategy of providing outstanding service that our customers value rests on a foundation of operational excellence, stakeholder engagement and business transformation.

In 2018, we launched our Lighthouse initiative – an enterprisewide program to find new ways to use digital capabilities and transform how we operate our business while delivering cost savings for customers. In early 2019, we established an Innovation Center at Optimist Hall in Charlotte. We have nearly 400 people at this facility dedicated to developing new products and services. In less than a year, the team has more than 20 applications in the field, supporting our customers and enabling our workforce.

Early results like these are very encouraging. The desire to reap the benefits of changing how we work is being embraced by people throughout our business, from frontline supervisors to senior leadership. I look forward to reporting on our progress in the years ahead as we continue transforming how we operate our business and serve our customers.

2021 Settlement-Updated MFR F Schedules-000013

Results Built on Operational Excellence

Our commitment to operational excellence remains foundational to our success.

This focus always starts with safety – of our assets, our people, our communities and the environment. Once again, our employees delivered industry-leading results in 2019. We reduced the number of injuries and environmental events last year – and remain focused on making improvements that move us toward event-free operations.

Building on our success, our generation fleet produced another solid year. Our nuclear fleet – the largest regulated fleet in the United States – continued providing safe, reliable and carbon-free power to our customers in the Carolinas. The fleet's capacity factor was 95.3 percent in 2019 – the 21st consecutive year our fleet's capacity factor was above 90 percent.

Our Edwardsport integrated gasification combined-cycle facility set records for generation and gasifier availability. We also made progress on dual-fuel projects at our Belews Creek and Marshall steam plants, which will allow the plants to use either natural gas or coal.

2021 Settlement-Updated MFR F Schedules-000014

Our electric distribution system performed well – with grid reliability metrics improving 15 percent year over year.

And our electric distribution system performed well in 2019 – with grid reliability metrics improving 15 percent year over year.

We also continued our legacy of delivering for customers when they needed us most. The 2019 Atlantic hurricane season was the fourth consecutive year that we have seen above-average storm activity. In response to Hurricane Dorian – a Category 5 storm with an unpredictable path – we mobilized nearly 8,000 resources in Florida and more than 10,000 resources in the Carolinas as we braced for the storm. While we avoided the worst of Dorian, it still caused nearly 300,000 outages in our service territories.

Our team's preparation enabled us to restore more than 95 percent of the outages within 24 hours.

Our ability to effectively manage all facets of storm response is a testament to our team's extensive preparation, coordination and on-the-ground leadership. Notably in 2019, Duke Energy earned EEI's Emergency Recovery Award for our power restoration efforts after Winter Storm Diego hit in December 2018. This recognition was our 22nd EEI award since 1998.

Duke Energy has a tradition of safe, reliable operations, and 2019 proved that our focus on operational excellence remains strong.

2021 Settlement-Updated MFR F Schedules-000015

15

Supporting Our Communities

The health of our company is intrinsically linked to the communities we serve, and it is imperative that we give back – creating jobs, fostering innovation and providing support.

Economic development is one of the ways we do that – recruiting new companies to invest and create jobs in collaboration with state and local economic development agencies. In 2019, Duke Energy helped attract $7.1 billion in capital investment and create over 15,000 jobs. And I'm proud to say that for the 15th consecutive year, we were named to Site Selection magazine's annual list of "Top Utilities in Economic Development."

Duke Energy employees remain ambassadors for our company and continue our proud tradition of giving. In 2019, our employees and retirees volunteered over 136,000 hours. They also pledged more than $5.2 million to 4,400 organizations through the Power of Giving. Now in its second year, this campaign gives our employees a powerful platform to contribute to the nonprofit of their choice and receive a company match from the Duke Energy

2021 Settlement-Updated MFR F Schedules-000016

Our Foundation remained active in supporting causes and organizations across our service territories, donating more than $30 million.

Foundation. With the Foundation match, our employees invested nearly $10 million into our communities.

In addition, our Foundation remained active in supporting causes and organizations across our service territories, donating more than $30 million in 2019.

We provided funding to help communities in Florida prepare for future weather events and to equip Ohio students with the skills needed for careers in the energy sector. In Indiana and North Carolina, we provided grant funding to help the fight against the opioid epidemic. And we're working with local organizations on affordable housing and access to medical care in the Carolinas.

It is important for us to help address the needs of the communities where our customers and employees live and work.

Our success in supporting our communities requires a more agile and diverse workforce. This past year, we continued our efforts to attract employees who embody these tenets. We also invested in education and workforce development programs – including reskilling, upskilling and redeployment of existing workers – to build a pipeline of skilled workers to meet our evolving business needs.

Duke Energy is not alone in feeling the impact of change. Our communities are feeling the same effects – from a changing economy to workforce demands – and we stand ready to support them.

Our journey continues but I'm proud of our progress. We were once again listed by Forbes as one of America's Best Employers and as one of Fortune's Most Admired Companies, now for the third consecutive year. In addition, we earned top marks in the 2020 Corporate Equality Index – highlighting our focus on diversity and inclusion.

2021 Settlement-Updated MFR F Schedules-000017

Ready for What's Next

As we look ahead to the energy landscape of the future, it's clear that markets and technologies will continue to change. Laws and regulations will evolve. And the expectations of our customers and communities will only increase in the years ahead.

We are confident in our ability to shape that future because we have adapted and changed for more than a century.

Every era has its challenges and, once again, our workforce continues to rise to the occasion. In 2019, we made significant progress executing our strategy and transforming our business. Our employees' dedication to our customers and continuous improvement is what produced the results we are so proud of as a company.

As we look to the next decade, our focus remains on execution – because that is what will distinguish us over the long term. The strategy is clear: We're transforming for our customers and investing in cleaner energy, the grid and the natural gas infrastructure needed to bring more value to them. We're adapting our business, becoming more efficient, more competitive and better prepared to meet tomorrow's energy needs.

To our shareholders, thank you for your continued investment in Duke Energy. We're writing the next chapter in our company's 116-year history – and I'm confident the story will be one of the best yet.

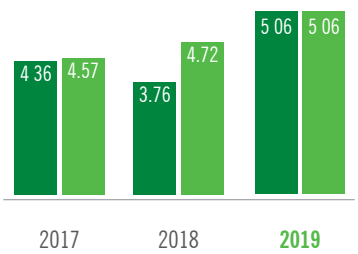
Lynn J. Good
Chair, President and Chief Executive Officer

2021 Settlement-Updated MFR F Schedules-000018

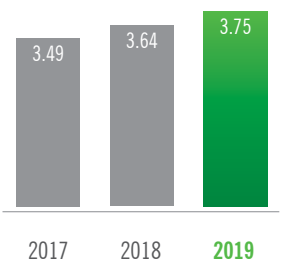
Our Financial Highlights[a]

(In millions, except per share amounts)	2019	2018	2017
Operating Results			
Total operating revenues	$25,079	$24,521	$23,565
Income from continuing operations	$3,578	$2,625	$3,070
Net income	$3,571	$2,644	$3,064
Net income available to Duke Energy Corporation common stockholders	$3,707	$2,666	$3,059
Cash Flow Data[b]			
Net cash provided by operating activities	$8,209	$7,186	$6,624
Common Stock Data			
Shares of common stock outstanding			
Year-end	733	727	700
Weighted average – basic and diluted	729	708	700
Reported basic and diluted earnings per share (GAAP)	$5.06	$3.76	$4.36
Adjusted basic and diluted earnings per share (non-GAAP)	$5.06	$4.72	$4.57
Dividends declared per share	$3.75	$3.64	$3.49
Dividends declared on Series A preferred stock per depositary share	$1.03	—	—
Balance Sheet Data			
Total assets	$158,838	$145,392	$137,914
Long-term debt including capital leases, less current maturities	$54,985	$51,123	$49,035
Total Duke Energy Corporation stockholders' equity	$46,822	$43,817	$41,739

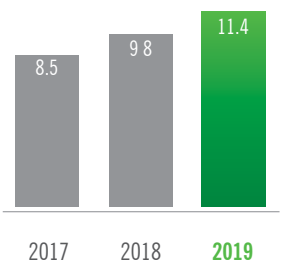
Earnings per share
(in dollars) ■ Reported Diluted ■ Adjusted Diluted



Dividends declared per share (in dollars)



Capital and investment expenditures (dollars in billions)



[a]Significant transactions reflected in the results above include: (i) growth in Commercial Renewables from new tax equity solar projects placed in service in 2019 (see Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies") and (ii) regulatory and legislative charges related to Duke Energy Progress and Duke Energy Carolinas North Carolina rate case orders and impairment charges in 2018 (see Notes 4, 12 and 13 to the Consolidated Financial Statements, "Regulatory Matters," "Goodwill and Intangible Assets" and "Investments in Unconsolidated Affiliates").

[b]The 2017 cash flow data has been recast to reflect the impact of adopting a new accounting standard effective January 1, 2018.

2021 Settlement-Updated MFR F Schedules-000019

Duke Energy at a Glance

Electric Utilities and Infrastructure

Generation Diversity (percent owned capacity)[1]

42% Natural Gas/Fuel Oil
33% Coal
18% Nuclear
7% Hydro and Solar

Generated (net output gigawatt-hours (GWh))[2]

36% Natural Gas/Fuel Oil
35% Nuclear
27% Coal
2% Hydro and Solar

Customer Diversity (in billed GWh sales)[2]

34% Residential
30% General Services
20% Industrial
16% Wholesale/Other

Electric Utilities and Infrastructure conducts operations primarily through the regulated public utilities of Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida, Duke Energy Indiana and Duke Energy Ohio.

Electric Operations

- Owns approximately 51,144 megawatts (MW) of generating capacity
- Service area covers about 91,459 square miles with an estimated population of 25 million
- Service to approximately 7.8 million residential, commercial and industrial customers
- 280,024 miles of distribution lines and a 31,312-mile transmission system

[1] As of December 31, 2019. | [2] For the year ended December 31, 2019.
[3] Contains projects included in tax equity structures where investors have differing interests in the projects' economic attributes (100 percent of the tax equity projects' capacity is included).

Natural Gas Customer Diversity

Gas Utilities and Infrastructure conducts natural gas distribution operations primarily through the regulated public utilities of Piedmont Natural Gas and Duke Energy Ohio.

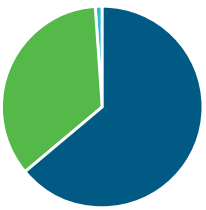
Natural Gas Operations (throughput)[2]

51% Power Gen
18% General Services
15% Residential
9% Industrial
7% Other

- Regulated natural gas transmission and distribution services to approximately 1.6 million customers in the Carolinas, Tennessee, southwestern Ohio and Northern Kentucky
- Maintains more than 33,700 miles of natural gas transmission and distribution pipelines and 27,200 miles of natural gas service pipelines

Commercial Renewables

Generation Diversity (percent owned capacity)[1,3]



64% Wind
35% Solar
1% Storage/Fuel Cell

Commercial Renewables primarily acquires, develops, builds and operates wind and solar renewable generation throughout the continental U.S. The portfolio includes nonregulated renewable energy and energy storage businesses.

Commercial Renewables' renewable energy includes utility-scale wind and solar generation assets, distributed solar generation assets, distributed fuel cell assets and a battery storage project, which total 2,282 MW across 19 states from 22 wind facilities, 126 solar projects, 11 fuel cell locations and one battery storage facility. The power produced from renewable generation is primarily sold through long-term contracts to utilities, electric cooperatives, municipalities and corporate customers.

As part of its growth strategy, Commercial Renewables has expanded its investment portfolio through the addition of distributed solar companies and projects, energy storage systems and energy management solutions specifically tailored to commercial businesses.

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DUKE ENERGY CORPORATION

2019 Form 10-K

2021 Settlement-Updated MFR F Schedules-000021

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K

(Mark One)

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the fiscal period ended December 31, 2019 or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the transition period from _____ to _____

Commission file number	Registrant, State of Incorporation or Organization, Address of Principal Executive Offices and Telephone Number	IRS Employer Identification No.
1-32853	**DUKE ENERGY CORPORATION** (a Delaware corporation) 550 South Tryon Street Charlotte, North Carolina 28202-1803 704-382-3853	20-2777218

Commission file number	Registrant, State of Incorporation or Organization, Address of Principal Executive Offices, Telephone Number and IRS Employer Identification Number	Commission file number	Registrant, State of Incorporation or Organization, Address of Principal Executive Offices, Telephone Number and IRS Employer Identification Number
1-4928	**DUKE ENERGY CAROLINAS, LLC** (a North Carolina limited liability company) 526 South Church Street Charlotte, North Carolina 28202-1803 704-382-3853 56-0205520	1-1232	**DUKE ENERGY OHIO, INC.** (an Ohio corporation) 139 East Fourth Street Cincinnati, Ohio 45202 704-382-3853 31-0240030
1-15929	**PROGRESS ENERGY, INC.** (a North Carolina corporation) 410 South Wilmington Street Raleigh, North Carolina 27601-1748 704-382-3853 56-2155481	1-3543	**DUKE ENERGY INDIANA, LLC** (an Indiana limited liability company) 1000 East Main Street Plainfield, Indiana 46168 704-382-3853 35-0594457
1-3382	**DUKE ENERGY PROGRESS, LLC** (a North Carolina limited liability company) 410 South Wilmington Street Raleigh, North Carolina 27601-1748 704-382-3853 56-0165465	1-6196	**PIEDMONT NATURAL GAS COMPANY, INC.** (a North Carolina corporation) 4720 Piedmont Row Drive Charlotte, North Carolina 28210 704-364-3120 56-0556998
1-3274	**DUKE ENERGY FLORIDA, LLC** (a Florida limited liability company) 299 First Avenue North St. Petersburg, Florida 33701 704-382-3853 59-0247770		

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

Registrant	Title of each class	Trading symbols	Name of each exchange on which registered
Duke Energy Corporation (Duke Energy)	Common Stock, $0.001 par value	DUK	New York Stock Exchange LLC
Duke Energy	5.125% Junior Subordinated Debentures due January 15, 2073	DUKH	New York Stock Exchange LLC
Duke Energy	5.625% Junior Subordinated Debentures due September 15, 2078	DUKB	New York Stock Exchange LLC
Duke Energy	Depositary Shares, each representing a 1/1,000th interest in a share of 5.75% Series A Cumulative Redeemable Perpetual Preferred Stock, par value $0.001 per share	DUK PR A	New York Stock Exchange LLC

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Duke Energy	Yes ☒	No ☐	Duke Energy Florida, LLC (Duke Energy Florida)	Yes ☒	No ☐
Duke Energy Carolinas, LLC (Duke Energy Carolinas)	Yes ☒	No ☐	Duke Energy Ohio, Inc. (Duke Energy Ohio)	Yes ☐	No ☒
Progress Energy, Inc. (Progress Energy)	Yes ☐	No ☒	Duke Energy Indiana, LLC (Duke Energy Indiana)	Yes ☐	No ☒
Duke Energy Progress, LLC (Duke Energy Progress)	Yes ☒	No ☐	Piedmont Natural Gas Company, Inc. (Piedmont)	Yes ☐	No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes ☐ No ☒ (Response applicable to all registrants.)

Indicate by check mark whether the registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrants have submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T ($232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether Duke Energy is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.: Large accelerated filer ☒ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company ☐ Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether each of Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont is a large accelerated filer, accelerated filer, non-accelerated filer, smaller reporting company, or emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.: Large accelerated filer ☐ Accelerated filer ☐ Non-accelerated filer ☒ Smaller reporting company ☐ Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether each of the registrants is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

Estimated aggregate market value of the common equity held by nonaffiliates of Duke Energy at June 30, 2019.	$64,230,558,771
Number of shares of Common Stock, $0.001 par value, outstanding at January 31, 2020.	733,321,965

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Duke Energy definitive proxy statement for the 2020 Annual Meeting of the Shareholders or an amendment to this Annual Report are incorporated by reference into PART III, Items 10, 11 and 13 hereof.

This combined Form 10-K is filed separately by eight registrants: Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont (collectively the Duke Energy Registrants). Information contained herein relating to any individual registrant is filed by such registrant solely on its own behalf. Each registrant makes no representation as to information relating exclusively to the other registrants.

Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont meet the conditions set forth in General Instructions I(1)(a) and (b) of Form 10-K and are, therefore, filing this Form 10-K with the reduced disclosure format specified in General Instructions I(2) of Form 10-K.

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FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2019

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

This document includes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Forward-looking statements are based on management's beliefs and assumptions and can often be identified by terms and phrases that include "anticipate," "believe," "intend," "estimate," "expect," "continue," "should," "could," "may," "plan," "project," "predict," "will," "potential," "forecast," "target," "guidance," "outlook" or other similar terminology. Various factors may cause actual results to be materially different than the suggested outcomes within forward-looking statements; accordingly, there is no assurance that such results will be realized. These factors include, but are not limited to:

- State, federal and foreign legislative and regulatory initiatives, including costs of compliance with existing and future environmental requirements, including those related to climate change, as well as rulings that affect cost and investment recovery or have an impact on rate structures or market prices;
- The extent and timing of costs and liabilities to comply with federal and state laws, regulations and legal requirements related to coal ash remediation, including amounts for required closure of certain ash impoundments, are uncertain and difficult to estimate;
- The ability to recover eligible costs, including amounts associated with coal ash impoundment retirement obligations and costs related to significant weather events, and to earn an adequate return on investment through rate case proceedings and the regulatory process;
- The costs of decommissioning nuclear facilities could prove to be more extensive than amounts estimated and all costs may not be fully recoverable through the regulatory process;
- Costs and effects of legal and administrative proceedings, settlements, investigations and claims;
- Industrial, commercial and residential growth or decline in service territories or customer bases resulting from sustained downturns of the economy and the economic health of our service territories or variations in customer usage patterns, including energy efficiency efforts and use of alternative energy sources, such as self-generation and distributed generation technologies;
- Federal and state regulations, laws and other efforts designed to promote and expand the use of energy efficiency measures and distributed generation technologies, such as private solar and battery storage, in Duke Energy service territories could result in customers leaving the electric distribution system, excess generation resources as well as stranded costs;
- Advancements in technology;
- Additional competition in electric and natural gas markets and continued industry consolidation;
- The influence of weather and other natural phenomena on operations, including the economic, operational and other effects of severe storms, hurricanes, droughts, earthquakes and tornadoes, including extreme weather associated with climate change;
- The ability to successfully operate electric generating facilities and deliver electricity to customers including direct or indirect effects to the company resulting from an incident that affects the United States electric grid or generating resources;
- The ability to obtain the necessary permits and approvals and to complete necessary or desirable pipeline expansion or infrastructure projects in our natural gas business;
- Operational interruptions to our natural gas distribution and transmission activities;
- The availability of adequate interstate pipeline transportation capacity and natural gas supply;
- The impact on facilities and business from a terrorist attack, cybersecurity threats, data security breaches, operational accidents, information technology failures or other catastrophic events, such as fires, explosions, pandemic health events or other similar occurrences;
- The inherent risks associated with the operation of nuclear facilities, including environmental, health, safety, regulatory and financial risks, including the financial stability of third-party service providers;
- The timing and extent of changes in commodity prices and interest rates and the ability to recover such costs through the regulatory process, where appropriate, and their impact on liquidity positions and the value of underlying assets;
- The results of financing efforts, including the ability to obtain financing on favorable terms, which can be affected by various factors, including credit ratings, interest rate fluctuations, compliance with debt covenants and conditions and general market and economic conditions;
- Credit ratings of the Duke Energy Registrants may be different from what is expected;
- Declines in the market prices of equity and fixed-income securities and resultant cash funding requirements for defined benefit pension plans, other post-retirement benefit plans and nuclear decommissioning trust funds;
- Construction and development risks associated with the completion of the Duke Energy Registrants' capital investment projects, including risks related to financing, obtaining and complying with terms of permits, meeting construction budgets and schedules and satisfying operating and environmental performance standards, as well as the ability to recover costs from customers in a timely manner, or at all;
- Changes in rules for regional transmission organizations, including changes in rate designs and new and evolving capacity markets, and risks related to obligations created by the default of other participants;
- The ability to control operation and maintenance costs;
- The level of creditworthiness of counterparties to transactions;
- The ability to obtain adequate insurance at acceptable costs;
- Employee workforce factors, including the potential inability to attract and retain key personnel;
- The ability of subsidiaries to pay dividends or distributions to Duke Energy Corporation holding company (the Parent);
- The performance of projects undertaken by our nonregulated businesses and the success of efforts to invest in and develop new opportunities;
- The effect of accounting pronouncements issued periodically by accounting standard-setting bodies;
- The impact of United States tax legislation to our financial condition, results of operations or cash flows and our credit ratings;
- The impacts from potential impairments of goodwill or equity method investment carrying values; and
- The ability to implement our business strategy, including enhancing existing technology systems.

Additional risks and uncertainties are identified and discussed in the Duke Energy Registrants' reports filed with the SEC and available at the SEC's website at sec.gov. In light of these risks, uncertainties and assumptions, the events described in the forward-looking statements might not occur or might occur to a different extent or at a different time than described. Forward-looking statements speak only as of the date they are made and the Duke Energy Registrants expressly disclaim an obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

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Glossary of Terms

The following terms or acronyms used in this Form 10-K are defined below:

Term or Acronym	Definition
2013 Settlement	Revised and Restated Stipulation and Settlement Agreement approved in November 2013 among Duke Energy Florida, the Florida Office of Public Counsel and other customer advocates
2017 Settlement	Second Revised and Restated Settlement Agreement in 2017 among Duke Energy Florida, the Florida Office of Public Counsel and other customer advocates, which replaces and supplants the 2013 Settlement
ACE	Affordable Clean Energy
ACP	Atlantic Coast Pipeline, LLC, a limited liability company owned by Dominion, Duke Energy and Southern Company Gas
ACP pipeline	The approximately 600-mile proposed interstate natural gas pipeline
AFUDC	Allowance for funds used during construction
AFS	Available for Sale
ALJ	Administrative Law Judge
AMI	Advanced Metering Infrastructure
AMT	Alternative Minimum Tax
AOCI	Accumulated Other Comprehensive Income (Loss)
ARO	Asset Retirement Obligation
ATM	At-the-market
Audit Committee	Audit Committee of the Board of Directors
Beckjord	Beckjord Generating Station
Belews Creek	Belews Creek Steam Station
Bison	Bison Insurance Company Limited
Board of Directors	Duke Energy Board of Directors
Brunswick	Brunswick Nuclear Plant
Cardinal	Cardinal Pipeline Company, LLC
Catawba	Catawba Nuclear Station
CC	Combined Cycle
CCR	Coal Combustion Residuals
Cinergy	Cinergy Corp. (collectively with its subsidiaries)
Citrus County CC	Citrus County Combined Cycle Facility
CO_2	Carbon Dioxide
Coal Ash Act	North Carolina Coal Ash Management Act of 2014
the Company	Duke Energy Corporation and its subsidiaries
Constitution	Constitution Pipeline Company, LLC
CPCN	Certificate of Public Convenience and Necessity
CRC	Cinergy Receivables Company LLC
Crystal River Unit 3	Crystal River Unit 3 Nuclear Plant
CWA	Clean Water Act
DATC	Duke-American Transmission Co.
D.C. Circuit Court	U.S. Court of Appeals for the District of Columbia
DEFR	Duke Energy Florida Receivables, LLC
Deloitte	Deloitte & Touche LLP, and the member firms of Deloitte Touche Tohmatsu and their respective affiliates
DEPR	Duke Energy Progress Receivables, LLC
DERF	Duke Energy Receivables Finance Company, LLC
DETM	Duke Energy Trading and Marketing, LLC
DOE	U.S. Department of Energy
Dominion	Dominion Energy, Inc.
DRIP	Dividend Reinvestment Program
Dth	Dekatherms
Duke Energy	Duke Energy Corporation (collectively with its subsidiaries)
Duke Energy Carolinas	Duke Energy Carolinas, LLC
Duke Energy Florida	Duke Energy Florida, LLC
Duke Energy Indiana	Duke Energy Indiana, LLC
Duke Energy Kentucky	Duke Energy Kentucky, Inc.
Duke Energy Ohio	Duke Energy Ohio, Inc.
Duke Energy Progress	Duke Energy Progress, LLC
Duke Energy Registrants	Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont
East Bend	East Bend Generating Station
EE	Energy efficiency
EPA	U.S. Environmental Protection Agency
EPC	Engineering, Procurement and Construction agreement
EPS	Earnings Per Share
ETR	Effective tax rate
Exchange Act	Securities Exchange Act of 1934
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
FES	FirstEnergy Solutions Corp.
Form S-3	Registration statement
FPSC	Florida Public Service Commission
FTR	Financial transmission rights
Fluor	Fluor Enterprises, Inc.
FV-NI	Fair value through net income
GAAP	Generally Accepted Accounting Principles in the United States
GAAP Reported EPS	Diluted EPS Available to Duke Energy Corporation common stockholders
GHG	Greenhouse Gas
GWh	Gigawatt-hours
Hardy Storage	Hardy Storage Company, LLC
Harris	Shearon Harris Nuclear Plant
HLBV	Hypothetical Liquidation at Book Value

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Term or Acronym	Definition
IGCC	Integrated Gasification Combined Cycle
IMPA	Indiana Municipal Power Agency
IMR	Integrity Management Rider
IRP	Integrated Resource Plans
IRS	Internal Revenue Service
ISO	Independent System Operator
ITC	Investment Tax Credit
IURC	Indiana Utility Regulatory Commission
Investment Trusts	Grantor trusts of Duke Energy Progress, Duke Energy Florida and Duke Energy Indiana
KO Transmission	KO Transmission Company
KPSC	Kentucky Public Service Commission
LIBOR	London Interbank Offered Rate
LLC	Limited Liability Company
McGuire	McGuire Nuclear Station
MGP	Manufactured gas plant
MISO	Midcontinent Independent System Operator, Inc.
MMBtu	Million British Thermal Unit
MTBE	Methyl tertiary butyl ether
MTEP	MISO Transmission Expansion Planning
MW	Megawatt
MWh	Megawatt-hour
NCDEQ	North Carolina Department of Environmental Quality
NCEMC	North Carolina Electric Membership Corporation
NCEMPA	North Carolina Eastern Municipal Power Agency
NCUC	North Carolina Utilities Commission
NDTF	Nuclear decommissioning trust funds
New Source Review	Clean Air Act program that requires industrial facilities to install modern pollution control equipment when they are built or when making a change that increases emissions significantly
NMC	National Methanol Company
NOL	Net operating loss
NO_x	Nitrogen oxide
NPNS	Normal purchase/normal sale
NRC	U.S. Nuclear Regulatory Commission
NYSE	New York Stock Exchange
Oconee	Oconee Nuclear Station
OPEB	Other Post-Retirement Benefit Obligations
OPEB Assets	Other post-retirement plan assets are comprised of the Retirement Plan of Piedmont 401(h) Medical Plan, and the following VEBA Trusts: Duke Energy Corporation Employee Benefits Trust, Piedmont Natural Gas Company 501(c)(9) Trust for Retired Bargaining Unit Employees and the Piedmont Natural Gas Company 501(c)(9) Trust for Retired Non-Bargaining Unit Employees
ORS	Office of Regulatory Staff
OTTI	Other-than-temporary impairment
OVEC	Ohio Valley Electric Corporation
the Parent	Duke Energy Corporation holding company
PGA	Purchased Gas Adjustments
PHMSA	Pipeline and Hazardous Materials Safety Administration

Term or Acronym	Definition
Piedmont	Piedmont Natural Gas Company, Inc.
Pine Needle	Pine Needle LNG Company, LLC
Pioneer	Pioneer Transmission, LLC
PJM	PJM Interconnection, LLC
PMPA	Piedmont Municipal Power Agency
PPA	Purchase Power Agreement
Progress Energy	Progress Energy, Inc.
PSCSC	Public Service Commission of South Carolina
PTC	Production Tax Credits
PUCO	Public Utilities Commission of Ohio
PURPA	Public Utility Regulatory Policies Act of 1978
QF	Qualifying Facility
RCA	Revolving Credit Agreement
RFP	Requests for Proposal
REC	Renewable Energy Certificate
REC Solar	REC Solar Corp.
Relative TSR	TSR of Duke Energy stock relative to a predefined peer group
Robinson	Robinson Nuclear Plant
RSU	Restricted Stock Unit
RTO	Regional Transmission Organization
Sabal Trail	Sabal Trail Transmission, LLC
SAFSTOR	A method of decommissioning in which a nuclear facility is placed and maintained in a condition that allows the facility to be safely stored and subsequently decontaminated to levels that permit release for unrestricted use
SEC	Securities and Exchange Commission
SELC	Southern Environmental Law Center
Segment Income	Income from continuing operations net of income attributable to noncontrolling interests and preferred stock dividends
SO_2	Sulfur dioxide
Spectra Capital	Spectra Energy Capital, LLC
S&P	Standard & Poor's Rating Services
State utility commissions	NCUC, PSCSC, FPSC, PUCO, IURC, KPSC and TPUC (Collectively)
State electric utility commissions	NCUC, PSCSC, FPSC, PUCO, IURC and KPSC (Collectively)
State gas utility commissions	NCUC, PSCSC, PUCO, TPUC and KPSC (Collectively)
Subsidiary Registrants	Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont
Sutton	L.V. Sutton Combined Cycle Plant
the Tax Act	Tax Cuts and Jobs Act
TPUC	Tennessee Public Utility Commission
TSR	Total shareholder return
U.S.	United States
VEBA	Voluntary Employees' Beneficiary Association
VIE	Variable Interest Entity
WACC	Weighted Average Cost of Capital
WNA	Weather normalization adjustment
W.S. Lee CC	William States Lee Combined Cycle Facility
WVPA	Wabash Valley Power Association, Inc.

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ITEM 1. BUSINESS

DUKE ENERGY

General

Duke Energy was incorporated on May 3, 2005, and is an energy company headquartered in Charlotte, North Carolina, subject to regulation by the FERC and other regulatory agencies listed below. Duke Energy operates in the U.S. primarily through its direct and indirect subsidiaries. Certain Duke Energy subsidiaries are also Subsidiary Registrants, including Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont. When discussing Duke Energy's consolidated financial information, it necessarily includes the results of its separate Subsidiary Registrants, which along with Duke Energy, are collectively referred to as the Duke Energy Registrants.

The Duke Energy Registrants electronically file reports with the SEC, including Annual Reports on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K, proxy statements and amendments to such reports.

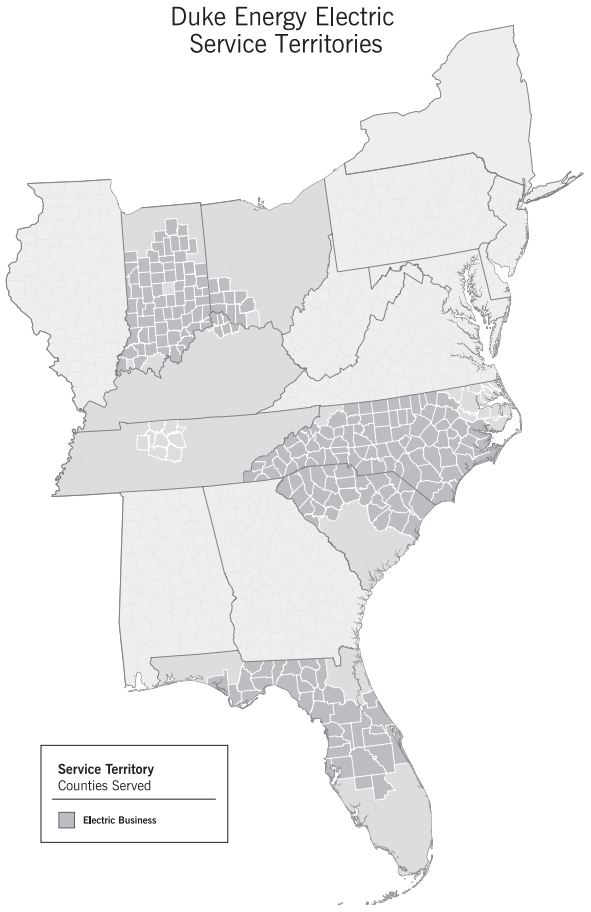
The SEC maintains an internet site that contains reports, proxy and information statements and other information regarding issuers that file electronically with the SEC at sec.gov. Additionally, information about the Duke Energy Registrants, including reports filed with the SEC, is available through Duke Energy's website at duke-energy.com. Such reports are accessible at no charge and are made available as soon as reasonably practicable after such material is filed with or furnished to the SEC.

Business Segments

Duke Energy's segment structure includes three reportable business segments: Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables. The remainder of Duke Energy's operations is presented as Other. Duke Energy's chief operating decision-maker routinely reviews financial information about each of these business segments in deciding how to allocate resources and evaluate the performance of the business. For additional information on each of these business segments, including financial and geographic information, see Note 3 to the Consolidated Financial Statements, "Business Segments." The following sections describe the business and operations of each of Duke Energy's business segments, as well as Other.

ELECTRIC UTILITIES AND INFRASTRUCTURE

Electric Utilities and Infrastructure conducts operations primarily through the regulated public utilities of Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida, Duke Energy Indiana and Duke Energy Ohio. Electric Utilities and Infrastructure provides retail electric service through the generation, transmission, distribution and sale of electricity to approximately 7.8 million customers within the Southeast and Midwest regions of the U.S. The service territory is approximately 91,000 square miles across six states with a total estimated population of 25 million people. The operations include electricity sold wholesale to municipalities, electric cooperative utilities and other load-serving entities. Electric Utilities and Infrastructure is also a joint owner in certain electric transmission projects. Electric Utilities and Infrastructure has a 50% ownership interest in DATC, a partnership with American Transmission Company, formed to design, build and operate transmission infrastructure. DATC owns 72% of the transmission service rights to Path 15, an 84-mile transmission line in central California. Electric Utilities and Infrastructure also has a 50% ownership interest in Pioneer which builds, owns and operates electric transmission facilities in North America. The following map shows the service territory for Electric Utilities and Infrastructure as of December 31, 2019.



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The electric operations and investments in projects are subject to the rules and regulations of the FERC, the NRC, the NCUC, the PSCSC, the FPSC, the IURC, the PUCO and the KPSC.

The following table represents the distribution of billed sales by customer class for the year ended December 31, 2019.

	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana
Residential	32%	27%	49%	37%	29%
General service	33%	23%	37%	38%	26%
Industrial	24%	15%	7%	23%	32%
Total retail sales	89%	65%	93%	98%	87%
Wholesale and other sales	11%	35%	7%	2%	13%
Total sales	100%	100%	100%	100%	100%

The number of residential and general service customers within the Electric Utilities and Infrastructure service territory is expected to increase over time. While economic conditions within the service territory remain strong, sales growth continues to be influenced by adoption of energy efficiencies and self-generation. Residential sales for 2019 compared to 2018 declined. The continued adoption of more efficient structures and appliances is expected to continue to drive average usage per customer lower over time. However, the continued adoption of more efficient housing and appliances is expected to have a negative impact on average usage per residential customer over time.

Seasonality and the Impact of Weather

Revenues and costs are influenced by seasonal weather patterns. Peak sales of electricity occur during the summer and winter months, which results in higher revenue and cash flows during these periods. By contrast, lower sales of electricity occur during the spring and fall, allowing for scheduled plant maintenance. Residential and general service customers are more impacted by weather than industrial customers. Estimated weather impacts are based on actual current period weather compared to normal weather conditions. Normal weather conditions are defined as the long-term average of actual historical weather conditions.

The estimated impact of weather on earnings is based on the temperature variances from a normal condition and customers' historic usage patterns. The methodology used to estimate the impact of weather does not consider all variables that may impact customer response to weather conditions such as humidity in the summer or wind chill in the winter. The precision of this estimate may also be impacted by applying long-term weather trends to shorter-term periods.

Heating-degree days measure the variation in weather based on the extent the average daily temperature falls below a base temperature. Cooling-degree days measure the variation in weather based on the extent the average daily temperature rises above the base temperature. Each degree of temperature below the base temperature counts as one heating-degree day and each degree of temperature above the base temperature counts as one cooling-degree day.

Competition

Retail

Electric Utilities and Infrastructure's businesses operate as the sole supplier of electricity within their service territories, with the exception of Ohio, which has a competitive electricity supply market for generation service. Electric Utilities and Infrastructure owns and operates facilities necessary to generate, transmit, distribute and sell electricity. Services are priced by state commission approved rates designed to include the costs of providing these services and a reasonable return on invested capital. This regulatory policy is intended to provide safe and reliable electricity at fair prices.

In Ohio, Electric Utilities and Infrastructure conducts competitive auctions for electricity supply. The cost of energy purchased through these auctions is recovered from retail customers. Electric Utilities and Infrastructure earns retail margin in Ohio on the transmission and distribution of electricity, but not on the cost of the underlying energy.

Competition in the regulated electric distribution business is primarily from the development and deployment of alternative energy sources including on-site generation from industrial customers and distributed generation, such as private solar, at residential, general service and/or industrial customer sites.

Wholesale

Duke Energy competes with other utilities and merchant generators for bulk power sales, sales to municipalities and cooperatives and wholesale transactions under primarily cost-based contracts approved by FERC. The principal factors in competing for these sales are availability of capacity and power, reliability of service and price. Prices are influenced primarily by market conditions and fuel costs.

Increased competition in the wholesale electric utility industry and the availability of transmission access could affect Electric Utilities and Infrastructure's load forecasts, plans for power supply and wholesale energy sales and related revenues. Wholesale energy sales will be impacted by the extent to which additional generation is available to sell to the wholesale market and the ability of Electric Utilities and Infrastructure to attract new customers and to retain existing customers.

Energy Capacity and Resources

Electric Utilities and Infrastructure owns approximately 51,144 MW of generation capacity. For additional information on owned generation facilities, see Item 2, "Properties."

Energy and capacity are also supplied through contracts with other generators and purchased on the open market. Factors that could cause Electric Utilities and Infrastructure to purchase power for its customers may include, but are not limited to, generating plant outages, extreme weather conditions, generation reliability, demand growth and price. Electric Utilities and Infrastructure has interconnections and arrangements with its neighboring utilities to facilitate planning, emergency assistance, sale and purchase of capacity and energy and reliability of power supply.

Electric Utilities and Infrastructure's generation portfolio is a balanced mix of energy resources having different operating characteristics and fuel sources designed to provide energy at the lowest possible cost to meet its obligation to serve retail customers. All options, including owned generation resources and purchased power opportunities, are continually evaluated on a real-time basis to select and dispatch the lowest-cost resources available to meet system load requirements.

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Sources of Electricity

Electric Utilities and Infrastructure relies principally on natural gas, nuclear fuel and coal for its generation of electricity. The following table lists sources of electricity and fuel costs for the three years ended December 31, 2019.

	Generation by Source			Cost of Delivered Fuel per Net Kilowatt-hour Generated (Cents)		
	2019	**2018**	**2017**	**2019**	**2018**	**2017**
Natural gas and oil[a]	**29.2%**	26.2%	23.6%	**2.96**	3.57	2.85
Nuclear[a]	**28.6%**	26.0%	27.8%	**0.60**	0.50	0.69
Coal[a]	**21.6%**	24.4%	27.4%	**3.08**	2.82	2.72
All fuels (cost-based on weighted average)[a]	**79.4%**	76.6%	78.8%	**2.14**	2.29	2.04
Hydroelectric and solar[b]	**1.2%**	1.3%	0.7%			
Total generation	**80.6%**	77.9%	79.5%			
Purchased power and net interchange	**19.4%**	22.1%	20.5%			
Total sources of energy	**100.0%**	100.0%	100.0%			

(a) Statistics related to all fuels reflect Electric Utilities and Infrastructure's ownership interest in jointly owned generation facilities.
(b) Generating figures are net of output required to replenish pumped storage facilities during off-peak periods.

Natural Gas and Fuel Oil

Natural gas and fuel oil supply, transportation and storage for Electric Utilities and Infrastructure's generation fleet is purchased under standard industry agreements from various suppliers, including Piedmont. Natural gas supply agreements typically provide for a percentage of forecasted burns being procured over time, with varied expiration dates. Electric Utilities and Infrastructure believes it has access to an adequate supply of natural gas and fuel oil for the reasonably foreseeable future.

Electric Utilities and Infrastructure has certain dual-fuel generating facilities that can operate utilizing both natural gas and fuel oil. The cost of Electric Utilities and Infrastructure's natural gas and fuel oil is fixed price or determined by published market prices as reported in certain industry publications, plus any transportation and freight costs. Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida and Duke Energy Indiana use derivative instruments to manage a portion of their exposure to price fluctuations for natural gas. For Duke Energy Florida, there is currently an agreed to moratorium with the FPSC on future hedging of natural gas prices.

Electric Utilities and Infrastructure has firm interstate and intrastate natural gas transportation agreements and storage agreements in place to support generation needed for load requirements. Electric Utilities and Infrastructure may purchase additional shorter-term natural gas transportation and utilize natural gas interruptible transportation agreements to support generation needed for load requirements. The Electric Utilities and Infrastructure natural gas plants are served by various supply zones and multiple pipelines.

Nuclear

The industrial processes for producing nuclear generating fuel generally involve the mining and milling of uranium ore to produce uranium concentrates and services to convert, enrich and fabricate fuel assemblies.

Electric Utilities and Infrastructure has contracted for uranium materials and services to fuel its nuclear reactors. Uranium concentrates, conversion services and enrichment services are primarily met through a diversified portfolio of long-term supply contracts. The contracts are diversified by supplier, country of origin and pricing. Electric Utilities and Infrastructure staggers its contracting so that its portfolio of long-term contracts covers the majority of its fuel requirements in the near term and decreasing portions of its fuel requirements over time thereafter. Near-term requirements not met by long-term supply contracts have been and are expected to be fulfilled with spot market purchases. Due to the technical complexities of changing suppliers of fuel fabrication services, Electric Utilities and Infrastructure generally sources these services to a single domestic supplier on a plant-by-plant basis using multiyear contracts.

Electric Utilities and Infrastructure has entered into fuel contracts that cover 100% of its uranium concentrates, conversion services and enrichment services requirements through at least 2020 and cover fabrication services requirements for these plants through at least 2027. For future requirements not already covered under long-term contracts, Electric Utilities and Infrastructure believes it will be able to renew contracts as they expire or enter into similar contractual arrangements with other suppliers of nuclear fuel materials and services.

Coal

Electric Utilities and Infrastructure meets its coal demand through a portfolio of long-term purchase contracts and short-term spot market purchase agreements. Large amounts of coal are purchased under long-term contracts with mining operators who mine both underground and at the surface. Electric Utilities and Infrastructure uses spot market purchases to meet coal requirements not met by long-term contracts. Expiration dates for its long-term contracts, which have various price adjustment provisions and market reopeners, range from 2020 to 2022 for Duke Energy Carolinas and Duke Energy Progress, 2020 to 2021 for Duke Energy Florida and Duke Energy Ohio and 2020 to 2025 for Duke Energy Indiana. Electric Utilities and Infrastructure expects to renew these contracts or enter into similar contracts with other suppliers as existing contracts expire, though prices will fluctuate over time as coal markets change. Electric Utilities and Infrastructure has an adequate supply of coal under contract to meet its hedging guidelines regarding projected future consumption. As a result of volatility in natural gas prices and the associated impacts on coal-fired dispatch within the generation fleet, coal inventories will continue to fluctuate. Electric Utilities and Infrastructure continues to actively manage its portfolio and has worked with suppliers to obtain increased flexibility in its coal contracts.

Coal purchased for the Carolinas is primarily produced from mines in Central Appalachia, Northern Appalachia and the Illinois Basin. Coal purchased for Florida is primarily produced from mines in Colorado and the Illinois Basin. Coal purchased for Kentucky is produced from mines along the Ohio River in Illinois, Ohio, West Virginia and Pennsylvania. Coal purchased for Indiana is primarily produced in Indiana and Illinois. The current average sulfur content of coal purchased by Electric Utilities and Infrastructure is between 1.5% and 2% for Duke Energy Carolinas and Duke Energy Progress, between 2% and 3% for Duke Energy Florida, between 2.5% and 3% for Duke Energy Ohio and between 1.5% and 3% for Duke Energy Indiana. Electric Utilities and Infrastructure's environmental controls, in combination with the use of SO_2 emission allowances, enable Electric Utilities and Infrastructure to satisfy current SO_2 emission limitations for its existing facilities.

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Purchased Power

Electric Utilities and Infrastructure purchases a portion of its capacity and system requirements through purchase obligations, leases and purchase capacity contracts. Electric Utilities and Infrastructure believes it can obtain adequate purchased power capacity to meet future system load needs. However, during periods of high demand, the price and availability of purchased power may be significantly affected.

The following table summarizes purchased power for the previous three years:

	2019	2018	2017
Purchase obligations and leases (in millions of MWh)[a]	**34.8**	21.3	17.7
Purchase capacity under contract (in MW)[b]	**4,238**	4,025	4,028

(a) Represents approximately 14% for 2019 and 7% for 2018 and 2017 of total system requirements.

(b) For 2019, 2018 and 2017 these agreements include approximately 412 MW of firm capacity under contract by Duke Energy Florida with QFs.

Inventory

Electric Utilities and Infrastructure must maintain an adequate stock of fuel and materials and supplies in order to ensure continuous operation of generating facilities and reliable delivery to customers. As of December 31, 2019, the inventory balance for Electric Utilities and Infrastructure was approximately $3 billion. For additional information on inventory, see Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies."

Ash Basin Management

During 2015, EPA issued regulations related to the management of CCR from power plants. These regulations classify CCR as nonhazardous waste under the Resource Conservation and Recovery Act (RCRA) and apply to electric generating sites with new and existing landfills and new and existing surface impoundments and establishes requirements regarding landfill design, structural integrity design and assessment criteria for surface impoundments, groundwater monitoring, protection and remedial procedures and other operational and reporting procedures for the disposal and management of CCR. In addition to the federal regulations, CCR landfills and surface impoundments (ash basins or impoundments) will continue to be regulated by existing state laws, regulations and permits, including the Coal Ash Act in North Carolina.

Electric Utilities and Infrastructure has and will periodically submit to applicable authorities required site-specific coal ash impoundment remediation or closure plans. These plans and all associated permits must be approved before any work can begin. Closure activities began in 2015 at the four sites specified as high priority by the Coal Ash Act and at the W.S. Lee Steam Station site in South Carolina in connection with other legal requirements. Excavation at these sites involves movement of CCR materials to off-site locations for use as structural fill, to appropriate engineered off-site or on-site lined landfills or conversion of the ash for beneficial use. Duke Energy has completed excavation of coal ash regulated by the Coal Ash Act at three of the four high-priority sites. At other sites, planning and closure methods have been studied and factored into the estimated retirement and management costs, and closure activities have commenced.

The Coal Ash Act leaves the decision on cost recovery determinations related to closure of coal ash surface impoundments to the normal ratemaking processes before utility regulatory commissions. Duke Energy Carolinas and Duke Energy Progress have included compliance costs associated with the EPA CCR rule and the Coal Ash Act in their respective rate case filings. During 2017, Duke Energy Carolinas' and Duke Energy Progress' wholesale contracts were amended to include the recovery of expenditures related to AROs for the closure of coal ash basins. The amended contracts have retail disallowance parity or provisions limiting challenges to CCR cost recovery actions at FERC. FERC approved the amended wholesale rate schedules in 2017. For additional information on the ash basins and recovery, see Item 7, "Other Matters" and Notes 4, 5 and 10 to the Consolidated Financial Statements, "Regulatory Matters," "Commitments and Contingencies" and "Asset Retirement Obligations," respectively.

Nuclear Matters

Duke Energy owns, wholly or partially, 11 operating nuclear reactors located at six operating stations. The Crystal River Unit 3 permanently ceased operation in February 2013. Nuclear insurance includes: nuclear liability coverage; property damage coverage; nuclear accident decontamination and premature decommissioning coverage; and accidental outage coverage for losses in the event of a major accidental outage. Joint owners reimburse Duke Energy for certain expenses associated with nuclear insurance in accordance with joint owner agreements. The Price-Anderson Act requires plant owners to provide for public nuclear liability claims resulting from nuclear incidents to the maximum total financial protection liability, which is approximately $13.9 billion. For additional information on nuclear insurance see Note 5 to the Consolidated Financial Statements, "Commitments and Contingencies."

Duke Energy has a significant future financial commitment to dispose of spent nuclear fuel and decommission and decontaminate each plant safely. The NCUC, PSCSC and FPSC require Duke Energy to update their cost estimates for decommissioning their nuclear plants every five years.

The following table summarizes the fair value of NDTF investments and the most recent site-specific nuclear decommissioning cost studies. Decommissioning costs are stated in 2018 or 2019 dollars, depending on the year of the cost study, and include costs to decommission plant components not subject to radioactive contamination.

	NDTF[a]			
(in millions)	December 31, 2019	December 31, 2018	Decommissioning Costs[a]	Year of Cost Study
Duke Energy	**$ 8,140**	$ 6,720	**$ 9,152**	2018 and 2019
Duke Energy Carolinas[b][c]	**4,359**	3,558	**4,365**	2018
Duke Energy Progress[d]	**3,047**	2,503	**4,181**	2019
Duke Energy Florida[e]	**734**	659	**606**	2019

(a) Amounts for Progress Energy equal the sum of Duke Energy Progress and Duke Energy Florida.

(b) Decommissioning cost for Duke Energy Carolinas reflects its ownership interest in jointly owned reactors. Other joint owners are responsible for decommissioning costs related to their interest in the reactors.

(c) Duke Energy Carolinas' site-specific nuclear decommissioning cost study completed in 2018 was filed with the NCUC and PSCSC in 2019. A new funding study was also completed and filed with the NCUC and PSCSC in 2019.

(d) Duke Energy Progress' site-specific nuclear decommissioning cost study, which was completed in 2019, is expected to be filed with the NCUC and PSCSC during the first quarter of 2020. Duke Energy Progress is expected to file an updated funding study with NCUC and PSCSC in the third quarter of 2020.

(e) During 2019, Duke Energy Florida reached an agreement to transfer decommissioning work for Crystal River Unit 3 to a third party. The agreement requires regulatory approval from the NRC and the FPSC.

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The NCUC, PSCSC, FPSC and FERC have allowed Electric Utilities and Infrastructure to recover estimated decommissioning costs through retail and wholesale rates over the expected remaining service periods of their nuclear stations. Electric Utilities and Infrastructure believes the decommissioning costs being recovered through rates, when coupled with the existing fund balances and expected fund earnings, will be sufficient to provide for the cost of future decommissioning. For additional information, see Note 10 to the Consolidated Financial Statements, "Asset Retirement Obligations."

The Nuclear Waste Policy Act of 1982 (as amended) provides the framework for development by the federal government of interim storage and permanent disposal facilities for high-level radioactive waste materials. The government has not yet developed a storage facility or disposal capacity, so Electric Utilities and Infrastructure will continue to store spent fuel on its reactor sites.

Under federal law, the DOE is responsible for the selection and construction of a facility for the permanent disposal of spent nuclear fuel and high-level radioactive waste. The DOE terminated the project to license and develop a geologic repository at Yucca Mountain, Nevada in 2010, and is currently taking no action to fulfill its responsibilities to dispose of spent fuel.

Until the DOE begins to accept the spent nuclear fuel, Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida will continue to safely manage their spent nuclear fuel. Under current regulatory guidelines, Harris has sufficient storage capacity in its spent fuel pools through the expiration of its renewed operating license. With certain modifications and approvals by the NRC to expand the on-site dry cask storage facilities, spent nuclear fuel dry storage facilities will be sufficient to provide storage space of spent fuel through the expiration of the operating licenses, including any license renewals, for Brunswick, Catawba, McGuire, Oconee and Robinson. Crystal River Unit 3 ceased operation in 2013 and was placed in a SAFSTOR condition in January 2018. As of January 2018, all spent fuel at Crystal River Unit 3 has been transferred from the spent fuel pool to dry storage at an on-site independent spent fuel storage installation.

The nuclear power industry faces uncertainties with respect to the cost and long-term availability of disposal sites for spent nuclear fuel and other radioactive waste, compliance with changing regulatory requirements, capital outlays for modifications and new plant construction.

Electric Utilities and Infrastructure is subject to the jurisdiction of the NRC for the design, construction and operation of its nuclear generating facilities. The following table includes the current year of expiration of nuclear operating licenses for nuclear stations in operation. During 2019, Duke Energy announced its intention to seek 20-year operating license renewals for each of the reactors it operates in Duke Energy Carolinas and Duke Energy Progress.

Unit	Year of Expiration
Duke Energy Carolinas	
Catawba Units 1 and 2	2043
McGuire Unit 1	2041
McGuire Unit 2	2043
Oconee Units 1 and 2	2033
Oconee Unit 3	2034
Duke Energy Progress	
Brunswick Unit 1	2036
Brunswick Unit 2	2034
Harris	2046
Robinson	2030

The NRC has acknowledged permanent cessation of operation and permanent removal of fuel from the reactor vessel at Crystal River Unit 3. Therefore, the license no longer authorizes operation of the reactor. For additional information on nuclear decommissioning activity, see Notes 4 and 10 to the Consolidated Financial Statements, "Regulatory Matters" and "Asset Retirement Obligations," respectively.

Regulation

State

The state electric utility commissions approve rates for Duke Energy's retail electric service within their respective states. The state electric utility commissions, to varying degrees, have authority over the construction and operation of Electric Utilities and Infrastructure's generating facilities. CPCNs issued by the state electric utility commissions, as applicable, authorize Electric Utilities and Infrastructure to construct and operate its electric facilities and to sell electricity to retail and wholesale customers. Prior approval from the relevant state electric utility commission is required for the entities within Electric Utilities and Infrastructure to issue securities. The underlying concept of utility ratemaking is to set rates at a level that allows the utility to collect revenues equal to its cost of providing service plus earn a reasonable rate of return on its invested capital, including equity.

In addition to rates approved in base rate cases, each of the state electric utility commissions allow recovery of certain costs through various cost-recovery clauses to the extent the respective commission determines in periodic hearings that such costs, including any past over or under-recovered costs, are prudent.

Fuel, fuel-related costs and certain purchased power costs are eligible for recovery by Electric Utilities and Infrastructure. Electric Utilities and Infrastructure uses coal, hydroelectric, natural gas, oil, renewable generation and nuclear fuel to generate electricity, thereby maintaining a diverse fuel mix that helps mitigate the impact of cost increases in any one fuel. Due to the associated regulatory treatment and the method allowed for recovery, changes in fuel costs from year to year have no material impact on operating results of Electric Utilities and Infrastructure, unless a commission finds a portion of such costs to have been imprudent. However, delays between the expenditure for fuel costs and recovery from customers can adversely impact the timing of cash flows of Electric Utilities and Infrastructure.

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The table below reflects significant electric rate case applications approved and effective in the past three years or applications currently pending approval.

	Regulatory Body	Annual Increase (Decrease) (in millions)	Return on Equity	Equity Component of Capital Structure	Effective Date
Approved Rate Cases:					
Duke Energy Carolinas 2018 South Carolina Rate Case	PSCSC	$ 45	9.5%	53%	6/1/2019
Duke Energy Progress 2018 South Carolina Rate Case	PSCSC	29	9.5%	53%	6/1/2019
Duke Energy Ohio 2017 Ohio Electric Rate Case	PUCO	(19)	9.84%	50.75%	1/2/2019
Duke Energy Carolinas 2017 North Carolina Rate Case	NCUC	(73)	9.9%	52%	8/1/2018
Duke Energy Kentucky 2017 Kentucky Electric Rate Case	KPSC	8	9.725%	49%	5/1/2018
Duke Energy Progress 2017 North Carolina Rate Case	NCUC	151	9.9%	52%	3/16/2018
Duke Energy Progress 2016 South Carolina Rate Case	PSCSC	[a]	10.1%	53%	1/1/2017
Pending Rate Cases:					
Duke Energy Carolinas 2019 North Carolina Rate Case	NCUC	$ 291	10.3%	53%	8/1/2020
Duke Energy Progress 2019 North Carolina Rate Case	NCUC	464	10.3%	53%	9/1/2020
Duke Energy Kentucky 2019 Kentucky Electric Rate Case	KPSC	46	9.8%	48.2%	Q2 2020
Duke Energy Indiana 2019 Indiana Rate Case	IURC	[b]	10.4%	53%	mid 2020

(a) An increase of approximately $38 million in revenues was effective January 1, 2017, and an additional increase of approximately $19 million in revenues was effective January 1, 2018.
(b) Requests an increase of annualized retail revenues of $352 million beginning in July 2020, and an additional $44 million beginning in April 2021, which include the impacts of the Utility Receipt Tax.

For more information on rate matters and other regulatory proceedings, see Note 4 to the Consolidated Financial Statements, "Regulatory Matters."

Federal

The FERC approves Electric Utilities and Infrastructure's cost-based rates for electric sales to certain power and transmission wholesale customers. Regulations of FERC and the state electric utility commissions govern access to regulated electric and other data by nonregulated entities and services provided between regulated and nonregulated energy affiliates. These regulations affect the activities of nonregulated affiliates with Electric Utilities and Infrastructure.

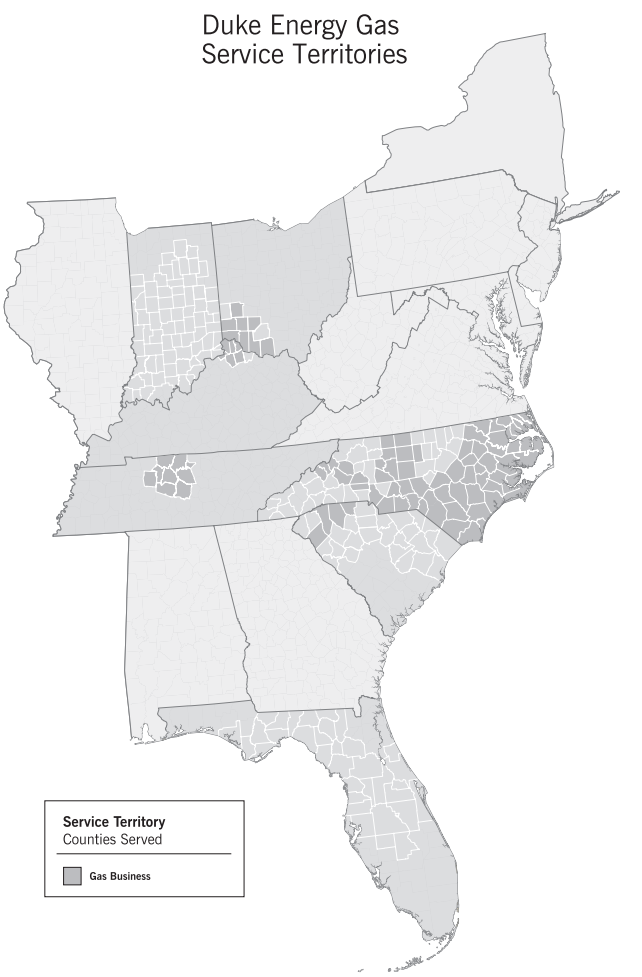
RTOs. PJM and MISO are the ISOs and FERC-approved RTOs for the regions in which Duke Energy Ohio and Duke Energy Indiana operate. PJM and MISO operate energy, capacity and other markets, and control the day-to-day operations of bulk power systems through central dispatch.

Duke Energy Ohio is a member of PJM and Duke Energy Indiana is a member of MISO. Transmission owners in these RTOs have turned over control of their transmission facilities and their transmission systems are currently under the dispatch control of the RTOs. Transmission service is provided on a regionwide, open-access basis using the transmission facilities of the RTO members at rates based on the costs of transmission service.

Environmental. Electric Utilities and Infrastructure is subject to the jurisdiction of the EPA and state and local environmental agencies. For a discussion of environmental regulation, see "Environmental Matters" in this section. See the "Other Matters" section of Management's Discussion and Analysis for a discussion about potential Global Climate Change legislation and other EPA regulations under development and the potential impacts such legislation and regulation could have on Duke Energy's operations.

GAS UTILITIES AND INFRASTRUCTURE

Gas Utilities and Infrastructure conducts natural gas operations primarily through the regulated public utilities of Piedmont, Duke Energy Ohio and Duke Energy Kentucky. The natural gas operations are subject to the rules and regulations of the NCUC, PSCSC, PUCO, KPSC, TPUC, PHMSA and the FERC. Gas Utilities and Infrastructure serves residential, commercial, industrial and power generation natural gas customers, including customers served by municipalities who are wholesale customers. Gas Utilities and Infrastructure has over 1.6 million customers, including 1.1 million customers located in North Carolina, South Carolina and Tennessee, and an additional 535,000 customers located within southwestern Ohio and northern Kentucky. In the Carolinas, Ohio and Kentucky, the service areas are comprised of numerous cities, towns and communities. In Tennessee, the service area is the metropolitan area of Nashville. The following map shows the service territory and investments in operating and proposed midstream properties for Gas Utilities and Infrastructure as of December 31, 2019.



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The number of residential, commercial and industrial customers within the Gas Utilities and Infrastructure service territory is expected to increase over time. Average usage per residential customer is expected to remain flat or decline for the foreseeable future; however, decoupled rates in North Carolina and various rate design mechanisms in other jurisdictions partially mitigate the impact of the declining usage per customer on overall profitability.

Gas Utilities and Infrastructure also owns, operates and has investments in various pipeline transmission and natural gas storage facilities.

Natural Gas for Retail Distribution

Gas Utilities and Infrastructure is responsible for the distribution of natural gas to retail customers in its North Carolina, South Carolina, Tennessee, Ohio and Kentucky service territories. Gas Utilities and Infrastructure's natural gas procurement strategy is to contract primarily with major and independent producers and marketers for natural gas supply. It also purchases a diverse portfolio of transportation and storage service from interstate pipelines. This strategy allows Gas Utilities and Infrastructure to assure reliable natural gas supply and transportation for its firm customers during peak winter conditions. When firm pipeline services or contracted natural gas supplies are temporarily not needed due to market demand fluctuations, Gas Utilities and Infrastructure may release these services and supplies in the secondary market under FERC-approved capacity release provisions or make wholesale secondary market sales. In 2019, firm supply purchase commitment agreements provided 100% of the natural gas supply for both Piedmont and Duke Energy Ohio.

Impact of Weather

Gas Utilities and Infrastructure revenues are generally protected from the impact of weather fluctuations due to the regulatory mechanisms that are available in most service territories. In North Carolina, margin decoupling provides protection from both weather and other usage variations like conservation for residential and commercial customer classes. Margin decoupling provides a set revenue per customer independent of actual usage. In South Carolina, Tennessee and Kentucky, weather normalization adjusts revenues either up or down depending on how much warmer or colder than normal a given month has been. Weather normalization adjustments occur from November through March in South Carolina, from October through April in Tennessee and from November through April in Kentucky. Duke Energy Ohio collects most of its non-fuel revenue through a fixed monthly charge that is not impacted by usage fluctuations that result from weather changes or conservation.

Competition

Gas Utilities and Infrastructure's businesses operate as the sole provider of natural gas service within their retail service territories. Gas Utilities and Infrastructure owns and operates facilities necessary to transport and distribute natural gas. Gas Utilities and Infrastructure earns retail margin on the transmission and distribution of natural gas and not on the cost of the underlying commodity. Services are priced by state commission approved rates designed to include the costs of providing these services and a reasonable return on invested capital. This regulatory policy is intended to provide safe and reliable natural gas service at fair prices.

In residential, commercial and industrial customer markets, natural gas distribution operations compete with other companies that supply energy, primarily electric companies, propane and fuel oil dealers, renewable energy providers and coal companies in relation to sources of energy for electric power plants, as well as nuclear energy. A significant competitive factor is price. Gas Utilities and Infrastructure's primary product competition is with electricity for heating, water heating and cooking. Increases in the price of natural gas or decreases in the price of other energy sources could negatively impact competitive position by decreasing the price benefits of natural gas to the consumer. In the case of industrial customers, such as manufacturing plants, adverse economic or market conditions, including higher natural gas costs, could cause these customers to suspend business operations or to use alternative sources of energy in favor of energy sources with lower per-unit costs.

Higher natural gas costs or decreases in the price of other energy sources may allow competition from alternative energy sources for applications that have traditionally used natural gas, encouraging some customers to move away from natural gas-fired equipment to equipment fueled by other energy sources. Competition between natural gas and other forms of energy is also based on efficiency, performance, reliability, safety and other non-price factors. Technological improvements in other energy sources and events that impair the public perception of the non-price attributes of natural gas could erode our competitive advantage. These factors in turn could decrease the demand for natural gas, impair our ability to attract new customers and cause existing customers to switch to other forms of energy or to bypass our systems in favor of alternative competitive sources. This could result in slow or no customer growth and could cause customers to reduce or cease using our product, thereby reducing our ability to make capital expenditures and otherwise grow our business, adversely affecting our earnings.

Pipeline and Storage Investments

Duke Energy, through its Gas Utilities and Infrastructure segment, is a 47% equity member of ACP, which plans to build and own the proposed ACP pipeline, an approximately 600-mile interstate natural gas pipeline, regulated by FERC. The ACP pipeline is intended to transport diverse natural gas supplies into southeastern markets. Duke Energy Carolinas, Duke Energy Progress and Piedmont, among others, will be customers of ACP. ACP expects mechanical completion of the full project in late 2021 with in-service likely in the first half of 2022. Abnormal weather, work delays (including delays due to judicial or regulatory action) and other conditions may result in cost or schedule modifications, a suspension of AFUDC for ACP and/or impairment charges potentially material to Duke Energy's cash flows, financial position and results of operations. ACP and Duke Energy will continue to consider their options with respect to the foregoing in light of their existing contractual and legal obligations.

Gas Utilities and Infrastructure also has a 7.5% equity ownership interest in Sabal Trail. Sabal Trail is a joint venture that owns the Sabal Trail Natural Gas Pipeline (Sabal Trail pipeline) to transport natural gas to Florida, regulated by FERC. The Sabal Trail phase one mainline was placed into service in July 2017 and traverses Alabama, Georgia and Florida. The remaining lateral line to the Duke Energy Florida's Citrus County CC was placed into service in March 2018. In May 2019, construction activities began as planned on Phase II of Sabal Trail. Phase II will add approximately 200,000 Dth of capacity to the Sabal Trail pipeline and is expected to achieve in-service in May 2020.

Gas Utilities and Infrastructure had a 24% equity ownership interest in Constitution, an interstate pipeline development company formed to develop, construct, own and operate a 124-mile natural gas pipeline and related facilities, regulated by FERC. Constitution was slated to transport natural gas supplies from the Marcellus supply region in northern Pennsylvania to major northeastern markets. As of February 5, 2020, the Constitution partners formally resolved to initiate the dissolution of Constitution, and to terminate the Constitution Pipeline project.

Duke Energy, through its Gas Utilities and Infrastructure segment, has a 21.49% equity ownership interest in Cardinal, an intrastate pipeline located in North Carolina regulated by the NCUC, a 45% equity ownership in Pine Needle, an interstate liquefied natural gas storage facility located in North Carolina and a 50% equity ownership interest in Hardy Storage, an underground interstate natural gas storage facility located in Hardy and Hampshire counties in West Virginia. Pine Needle and Hardy Storage are regulated by FERC.

KO Transmission, a wholly owned subsidiary of Duke Energy Ohio, is an interstate pipeline company engaged in the business of transporting natural gas and is subject to the rules and regulations of FERC. KO Transmission's 90-mile pipeline supplies natural gas to Duke Energy Ohio and interconnects with the Columbia Gulf Transmission pipeline and Tennessee Gas Pipeline. An approximately 70-mile portion of KO Transmission's pipeline facilities is co-owned by Columbia Gas Transmission Corporation.

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See Notes 4, 13 and 18 to the Consolidated Financial Statements, "Regulatory Matters," "Investments in Unconsolidated Affiliates" and "Variable Interest Entities," respectively, for further information on Duke Energy's pipeline investments.

Inventory

Gas Utilities and Infrastructure must maintain adequate natural gas inventory in order to provide reliable delivery to customers. As of December 31, 2019, the inventory balance for Gas Utilities and Infrastructure was $111 million. For more information on inventory, see Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies."

Regulation

State

The state gas utility commissions approve rates for Duke Energy's retail natural gas service within their respective states. The state gas utility commissions, to varying degrees, have authority over the construction and operation of Gas Utilities and Infrastructure's natural gas distribution facilities. CPCNs issued by the state gas utility commissions or other government agencies, as applicable, authorize Gas Utilities and Infrastructure to construct and operate its natural gas distribution facilities and to sell natural gas to retail and wholesale customers. Prior approval from the relevant state gas utility commission is required for Gas Utilities and Infrastructure to issue securities. The underlying concept of utility ratemaking is to set rates at a level that allows the utility to collect revenues equal to its cost of providing service plus a reasonable rate of return on its invested capital, including equity.

In addition to amounts collected from customers through approved base rates, each of the state gas utility commissions allow recovery of certain costs through various cost-recovery clauses to the extent the respective commission determines in periodic hearings that such costs, including any past over- or under-recovered costs, are prudent.

Natural gas costs are eligible for recovery by Gas Utilities and Infrastructure. Due to the associated regulatory treatment and the method allowed for recovery, changes in natural gas costs from year to year have no material impact on operating results of Gas Utilities and Infrastructure, unless a commission finds a portion of such costs to have not been prudent. However, delays between the expenditure for natural gas and recovery from customers can adversely impact the timing of cash flows of Gas Utilities and Infrastructure.

The following table summarizes certain components underlying recently approved and effective base rates or rate stabilization filings in the last three years.

	Annual Increase (Decrease) (in millions)	Return on Equity	Equity Component of Capital Structure	Effective Date
Approved Rate Cases:				
Piedmont 2017 South Carolina Rate Stabilization Adjustment Filing	$ 6	10.2%	53.0%	November 2017
Piedmont 2018 South Carolina Rate Stabilization Adjustment Filing	(14)	10.2%	53.0%	November 2018
Piedmont 2019 South Carolina Rate Stabilization Adjustment Filing	6	9.9%	55.4%	November 2019
Duke Energy Kentucky 2018 Natural Gas Base Rate Case	7	9.7%	50.8%	April 2019
Piedmont 2019 North Carolina Natural Gas Base Rate Case	$ 109	9.7%	52.0%	November 2019

Gas Utilities and Infrastructure has IMR mechanisms in North Carolina and Tennessee designed to separately track and recover certain costs associated with capital investments incurred to comply with federal pipeline safety and integrity programs, as well as additional state safety and integrity requirements in Tennessee. The following table summarizes information related to recently approved or pending IMR filings.

(in millions)	Cumulative Investment	Annual Revenues	Effective Date
Piedmont 2019 IMR Filing – North Carolina	$ 109	$ 11.4	December 2019

Pending Filing:			Expected Effective Date
Piedmont 2019 IMR Filing – Tennessee	$ 296.6	$ 28.1	mid 2020

For more information on rate matters and other regulatory proceedings, see Note 4 to the Consolidated Financial Statements, "Regulatory Matters."

Federal

Gas Utilities and Infrastructure is subject to various federal regulations, including regulations that are particular to the natural gas industry. These federal regulations include but are not limited to the following:

- Regulations of the FERC affect the certification and siting of new interstate natural gas pipeline projects, the purchase and sale of, the prices paid for, and the terms and conditions of service for the interstate transportation and storage of natural gas.
- Regulations of the PHMSA affect the design, construction, operation, maintenance, integrity, safety and security of natural gas distribution and transmission systems.
- Regulations of the EPA relate to the environment including proposed air emissions regulations that would expand to include emissions of methane.

Regulations of the FERC and the state gas utility commissions govern access to regulated natural gas and other data by nonregulated entities and services provided between regulated and nonregulated energy affiliates. These regulations affect the activities of nonregulated affiliates with Gas Utilities and Infrastructure.

Environmental

Gas Utilities and Infrastructure is subject to the jurisdiction of the EPA and state and local environmental agencies. For a discussion of environmental regulation, see "Environmental Matters" in this section. See "Other Matters" section of Management's Discussion and Analysis for a discussion about potential Global Climate Change legislation and other EPA regulations under development and the potential impacts such legislation and regulation could have on Duke Energy's operations.

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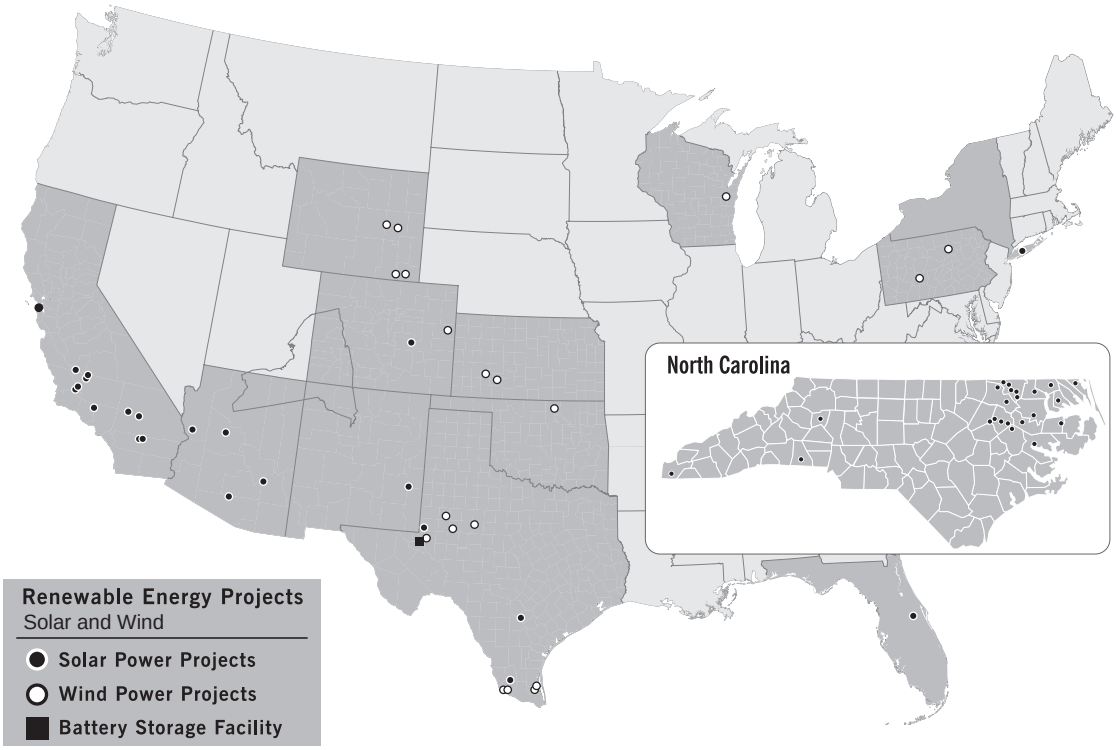
COMMERCIAL RENEWABLES

Commercial Renewables primarily acquires, develops, builds, operates and owns wind and solar renewable generation throughout the continental U.S. The portfolio includes nonregulated renewable energy and energy storage businesses. On April 24, 2019, Duke Energy executed an agreement to sell a minority interest in a portion of certain renewable assets. The sale closed on September 6, 2019, See Note 2 to the Consolidated Financial Statements, "Acquisitions and Dispositions," for additional information.

Commercial Renewables' renewable energy includes utility-scale wind and solar generation assets, distributed solar generation assets, distributed fuel cell assets and a battery storage project, which total 2,282 MW across 19 states from 22 wind facilities, 126 solar projects, 11 fuel cell locations and one battery storage facility. Revenues are primarily generated by selling the power produced from renewable generation through long-term contracts to utilities, electric cooperatives, municipalities and corporate customers. In most instances, these customers have obligations under state-mandated renewable energy portfolio standards or similar state or local renewable energy goals. Energy and renewable energy credits generated by wind and solar projects are generally sold at contractual prices. The following map shows the locations of renewable generation facilities of which Commercial Renewables has an ownership interest as of December 31, 2019.

Commercial Renewables Portfolio



As eligible projects are placed in service, Commercial Renewables recognizes either PTCs as power is generated by wind projects over 10 years or ITCs when the renewable solar, fuel cells or wind project achieves commercial availability. ITCs are recognized over the useful life of the asset as a reduction to depreciation expense. Benefits of the tax basis adjustment due to the ITC are recognized in income in the year of commercial availability. The ITC is being phased down from the current 2019 rate of 30% to a permanent 10% rate if construction begins after 2021. The PTC is being phased out and wind turbines will earn 10 years of PTCs at phased-out rates if construction began in 2017 through 2020.

As part of its growth strategy, Commercial Renewables has expanded its investment portfolio through the addition of distributed solar companies and projects, energy storage systems and energy management solutions specifically tailored to commercial businesses. These investments include REC Solar, a California-based provider of solar installations for retail, manufacturing, agriculture, technology, government and nonprofit customers across the U.S. and Phoenix Energy Technologies Inc., a California-based provider of enterprise energy management and information software to commercial businesses.

Commercial Renewables has entered into agreements for certain of its generating assets that are held by LLCs whose members include a noncontrolling tax equity investor. The allocation of tax attributes and cash flows to the tax equity investor are governed by the provisions of the LLC agreements. The GAAP earnings allocations to the tax equity investors can result in variability in earnings to Duke Energy. As part of its growth strategy, Commercial Renewables expects to enter into these arrangements for future generating assets.

For additional information on Commercial Renewables' generation facilities, see Item 2, "Properties."

Market Environment and Competition

Commercial Renewables primarily competes for wholesale contracts for the generation and sale of electricity from generation assets it either develops or acquires and owns. The market price of commodities and services, along with the quality and reliability of services provided, drive competition in the wholesale energy business. The number and type of competitors may vary based on location, generation type and project size. Commercial Renewables' main competitors include other nonregulated generators and wholesale power providers.

Sources of Electricity

Commercial Renewables relies on wind, solar, fuel cells and battery resources for its generation of electric energy.

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Regulation

Commercial Renewables is subject to regulation at the federal level, primarily from the FERC. Regulations of the FERC govern access to regulated market information by nonregulated entities and services provided between regulated and nonregulated utilities.

OTHER

The remainder of Duke Energy's operations is presented as Other. While it is not a business segment, Other primarily includes interest expense on holding company debt, unallocated corporate costs including costs to achieve strategic acquisitions, amounts related to certain companywide initiatives and contributions made to the Duke Energy Foundation. Other also includes Bison and an investment in NMC.

The Duke Energy Foundation is a nonprofit organization funded by Duke Energy shareholders that makes charitable contributions to selected nonprofits and government subdivisions.

Bison, a wholly owned subsidiary of Duke Energy, is a captive insurance company with the principal activity of providing Duke Energy subsidiaries with indemnification for financial losses primarily related to property, workers' compensation and general liability.

Duke Energy owns a 17.5% equity interest in NMC. The joint venture company has production facilities in Jubail, Saudi Arabia, where it manufactures certain petrochemicals and plastics. The company annually produces approximately 1 million metric tons each of MTBE and methanol and has the capacity to produce 50,000 metric tons of polyacetal. The main feedstocks to produce these products are natural gas and butane. Duke Energy records the investment activity of NMC using the equity method of accounting and retains 25% of NMC's board of directors' representation and voting rights.

Employees

On December 31, 2019, Duke Energy had a total of 28,793 employees on its payroll. The total includes 5,399 employees who are represented by labor unions under various collective bargaining agreements that generally cover wages, benefits, working practices, and other terms and conditions of employment.

Information about Our Executive Officers

The following table sets forth the individuals who currently serve as executive officers. Executive officers serve until their successors are duly elected or appointed.

Name	Age[(a)]	Current and Recent Positions Held
Lynn J. Good	60	**Chairman, President and Chief Executive Officer.** Ms. Good was elected as Chairman of the Board, effective January 1, 2016, and assumed her position as President and Chief Executive Officer in July 2013. Prior to that, she served as Executive Vice President and Chief Financial Officer since 2009.
Steven K. Young	61	**Executive Vice President and Chief Financial Officer.** Mr. Young assumed his current position in August 2013. Prior to that, he served as Vice President, Chief Accounting Officer and Controller, assuming the role of Chief Accounting Officer in July 2012 and the role of Controller in December 2006.
Melissa H. Anderson	55	**Executive Vice President and Chief Human Resources Officer.** Ms. Anderson assumed her position in January 2015 and had responsibility for the Administration services organization from May 2016 until October 2019. Prior to joining Duke Energy, she served as Senior Vice President of Human Resources at Domtar Inc. since 2010.
Douglas F Esamann	62	**Executive Vice President, Energy Solutions and President, Midwest/Florida Regions and Natural Gas Business.** Mr. Esamann assumed his current position in October 2019, was Executive Vice President, Energy Solutions and President, Midwest and Florida Regions since September 2016 and was Executive Vice President and President, Midwest and Florida Regions since June 2015. Prior to that, he served as President, Duke Energy Indiana since November 2010.
Kodwo Ghartey-Tagoe	56	**Executive Vice President and Chief Legal Officer.** Mr. Ghartey-Tagoe assumed the position of Executive Vice President and Chief Legal Officer in October 2019 after serving as President, South Carolina since 2017. Mr. Ghartey-Tagoe joined Duke Energy in 2002 and has held numerous management positions in Duke Energy's Legal Department, including Duke Energy's Senior Vice President of State and Federal Regulatory Legal Support.
Dwight L. Jacobs	54	**Senior Vice President, Chief Accounting Officer, Tax and Controller.** Mr. Jacobs has served as Senior Vice President, Chief Accounting Officer, Tax and Controller since January 1, 2019. Prior to that, he served as Senior Vice President, Chief Accounting Officer and Controller since June 1, 2018. Prior to that, he served as Senior Vice President, Financial Planning & Analysis since February 2016 and as Chief Risk Officer since July 2014. Prior to his role as Chief Risk Officer, Mr. Jacobs served as Vice President, Rates & Regulatory Strategy since May 2010.
Dhiaa M. Jamil	63	**Executive Vice President and Chief Operating Officer.** Mr. Jamil assumed the role of Chief Operating Officer in May 2016. Prior to his current position, he held the title Executive Vice President and President, Regulated Generation and Transmission since June 2015. Prior to that, he served as Executive Vice President and President, Regulated Generation since August 2014. He served as Executive Vice President and President of Duke Energy Nuclear from March 2013 to August 2014, and was Chief Nuclear Officer from February 2008 to February 2013.
Julia S. Janson	54	**Executive Vice President, External Affairs and President, Carolinas Region.** Ms. Janson has held the position of Executive Vice President, External Affairs and President, Carolinas Region since October 2019. Prior to that, she held the position of Executive Vice President, External Affairs and Chief Legal Officer since November 2018. She originally assumed the position of Executive Vice President, Chief Legal Officer and Corporate Secretary in December 2012, and then assumed the responsibilities for External Affairs in February 2016.
Brian D. Savoy	44	**Senior Vice President, Chief Transformation and Administrative Officer.** Mr. Savoy assumed his current position in October 2019. Prior to that, he served as Senior Vice President, Business Transformation and Technology since May 2016; Senior Vice President, Controller and Chief Accounting Officer from September 2013 to May 2016; Director, Forecasting and Analysis from 2009 to September 2013; and Vice President and Controller of the Commercial Power segment from 2006 to 2009.
Henry K. Sideris	49	**Senior Vice President, Customer Experience and Services.** Mr. Sideris assumed his current position in October 2019. Prior to that, he served as Senior Vice President and Chief Distribution Officer since June 2018; State President, Florida from January 2017 to June 2018; Senior Vice President of Environmental Health and Safety from August 2014 to January 2017; and Vice President of Power Generations for the Company's Fossil/Hydro Operations in the western portions of North Carolina and South Carolina from July 2012 to August 2014.

(a) The ages of the officers provided are as of December 31, 2019.

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There are no family relationships between any of the executive officers, nor any arrangement or understanding between any executive officer and any other person involved in officer selection.

Environmental Matters

The Duke Energy Registrants are subject to federal, state and local laws and regulations with regard to air and water quality, hazardous and solid waste disposal and other environmental matters. Environmental laws and regulations affecting the Duke Energy Registrants include, but are not limited to:

- The Clean Air Act, as well as state laws and regulations impacting air emissions, including State Implementation Plans related to existing and new national ambient air quality standards for ozone and particulate matter. Owners and/or operators of air emission sources are responsible for obtaining permits and for annual compliance and reporting.
- The CWA, which requires permits for facilities that discharge wastewaters into navigable waters.
- The Comprehensive Environmental Response, Compensation and Liability Act, which can require any individual or entity that currently owns or in the past owned or operated a disposal site, as well as transporters or generators of hazardous substances sent to a disposal site, to share in remediation costs.
- The National Environmental Policy Act, which requires federal agencies to consider potential environmental impacts in their permitting and licensing decisions, including siting approvals.
- Coal Ash Act, as amended, which establishes requirements regarding the use and closure of existing ash basins, the disposal of ash at active coal plants and the handling of surface water and groundwater impacts from ash basins in North Carolina.
- The Solid Waste Disposal Act, as amended by the RCRA, which creates a framework for the proper management of hazardous and nonhazardous solid waste; classifies CCR as nonhazardous waste; and establishes standards for landfill and surface impoundment placement, design, operation and closure, groundwater monitoring, corrective action, and post-closure care.
- The Toxic Substances Control Act , which gives EPA the authority to require reporting, recordkeeping and testing requirements, and to place restrictions relating to chemical substances and/or mixtures, including polychlorinated biphenyls.
- The ACE rule, which will require states to develop CO_2 reduction plans based on efficiency (heat rate) improvements at coal-fired power plants.

For more information on environmental matters, see Notes 5 and 9 to the Consolidated Financial Statements, "Commitments and Contingencies – Environmental" and "Asset Retirement Obligations," respectively, and the "Other Matters" section of Management's Discussion and Analysis. Except as otherwise described in these sections, costs to comply with current federal, state and local provisions regulating the discharge of materials into the environment or other potential costs related to protecting the environment are incorporated into the routine cost structure of our various business segments and are not expected to have a material adverse effect on the competitive position, consolidated results of operations, cash flows or financial position of the Duke Energy Registrants.

The "Other Matters" section of Management's Discussion and Analysis includes an estimate of future capital expenditures required to comply with environmental regulations and a discussion of Global Climate Change including the potential impact of current and future legislation related to GHG emissions on the Duke Energy Registrants' operations. Recently passed and potential future environmental statutes and regulations could have a significant impact on the Duke Energy Registrants' results of operations, cash flows or financial position. However, if and when such statutes and regulations become effective, the Duke Energy Registrants will seek appropriate regulatory recovery of costs to comply within its regulated operations.

DUKE ENERGY CAROLINAS

Duke Energy Carolinas is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of North Carolina and South Carolina. Duke Energy Carolinas' service area covers approximately 24,000 square miles and supplies electric service to 2.7 million residential, commercial and industrial customers. For information about Duke Energy Carolinas' generating facilities, see Item 2, "Properties." Duke Energy Carolinas is subject to the regulatory provisions of the NCUC, PSCSC, NRC and FERC.

Substantially all of Duke Energy Carolinas' operations are regulated and qualify for regulatory accounting. Duke Energy Carolinas operates one reportable business segment, Electric Utilities and Infrastructure. For additional information regarding this business segment, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

PROGRESS ENERGY

Progress Energy is a public utility holding company primarily engaged in the regulated electric utility business and is subject to regulation by the FERC. Progress Energy conducts operations through its wholly owned subsidiaries, Duke Energy Progress and Duke Energy Florida. When discussing Progress Energy's financial information, it necessarily includes the results of Duke Energy Progress and Duke Energy Florida.

Substantially all of Progress Energy's operations are regulated and qualify for regulatory accounting. Progress Energy operates one reportable business segment, Electric Utilities and Infrastructure. For additional information regarding this business segment, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

DUKE ENERGY PROGRESS

Duke Energy Progress is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of North Carolina and South Carolina. Duke Energy Progress' service area covers approximately 29,000 square miles and supplies electric service to approximately 1.6 million residential, commercial and industrial customers. For information about Duke Energy Progress' generating facilities, see Item 2, "Properties." Duke Energy Progress is subject to the regulatory provisions of the NCUC, PSCSC, NRC and FERC.

Substantially all of Duke Energy Progress' operations are regulated and qualify for regulatory accounting. Duke Energy Progress operates one reportable business segment, Electric Utilities and Infrastructure. For additional information regarding this business segment, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

DUKE ENERGY FLORIDA

Duke Energy Florida is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of Florida. Duke Energy Florida's service area covers approximately 13,000 square miles and supplies electric service to approximately 1.8 million residential, commercial and industrial customers. For information about Duke Energy Florida's generating facilities, see Item 2, "Properties." Duke Energy Florida is subject to the regulatory provisions of the FPSC, NRC and FERC.

Substantially all of Duke Energy Florida's operations are regulated and qualify for regulatory accounting. Duke Energy Florida operates one reportable business segment, Electric Utilities and Infrastructure. For additional information regarding this business segment, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

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DUKE ENERGY OHIO

Duke Energy Ohio is a regulated public utility primarily engaged in the transmission and distribution of electricity in portions of Ohio and Kentucky, in the generation and sale of electricity in portions of Kentucky and the transportation and sale of natural gas in portions of Ohio and Kentucky. Duke Energy Ohio also conducts competitive auctions for retail electricity supply in Ohio whereby recovery of the energy price is from retail customers. Operations in Kentucky are conducted through its wholly owned subsidiary, Duke Energy Kentucky. References herein to Duke Energy Ohio include Duke Energy Ohio and its subsidiaries, unless otherwise noted. Duke Energy Ohio is subject to the regulatory provisions of the PUCO, KPSC, PHMSA and FERC.

Duke Energy Ohio's service area covers approximately 3,000 square miles and supplies electric service to approximately 870,000 residential, commercial and industrial customers and provides transmission and distribution services for natural gas to approximately 542,000 customers. For information about Duke Energy Ohio's generating facilities, see Item 2, "Properties."

KO Transmission, a wholly owned subsidiary of Duke Energy Ohio, is an interstate pipeline company engaged in the business of transporting natural gas and is subject to the rules and regulations of FERC. KO Transmission's 90-mile pipeline supplies natural gas to Duke Energy Ohio and interconnects with the Columbia Gulf Transmission pipeline and Tennessee Gas Pipeline. An approximately 70-mile portion of KO Transmission's pipeline facilities is co-owned by Columbia Gas Transmission Corporation.

Substantially all of Duke Energy Ohio's operations are regulated and qualify for regulatory accounting. Duke Energy Ohio has two reportable segments, Electric Utilities and Infrastructure and Gas Utilities and Infrastructure. For additional information on these business segments, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

DUKE ENERGY INDIANA

Duke Energy Indiana is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of Indiana. Duke Energy Indiana's service area covers 23,000 square miles and supplies electric service to 850,000 residential, commercial and industrial customers. For information about Duke Energy Indiana's generating facilities, see Item 2, "Properties." Duke Energy Indiana is subject to the regulatory provisions of the IURC and FERC.

Substantially all of Duke Energy Indiana's operations are regulated and qualify for regulatory accounting. Duke Energy Indiana operates one reportable business segment, Electric Utilities and Infrastructure. For additional information regarding this business segment, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

PIEDMONT

Piedmont is a regulated public utility primarily engaged in the distribution of natural gas to over 1 million residential, commercial, industrial and power generation customers in portions of North Carolina, South Carolina and Tennessee, including customers served by municipalities who are wholesale customers. For information about Piedmont's natural gas distribution facilities, see Item 2, "Properties." Piedmont is subject to the regulatory provisions of the NCUC, PSCSC, TPUC, PHMSA and FERC.

Substantially all of Piedmont's operations are regulated and qualify for regulatory accounting. Piedmont operates one reportable business segment, Gas Utilities and Infrastructure. For additional information regarding this business segment, including financial information, see Note 3 to the Consolidated Financial Statements, "Business Segments."

ITEM 1A. RISK FACTORS

In addition to other disclosures within this Form 10-K, including "Management's Discussion and Analysis of Financial Condition and Results of Operations – Matters Impacting Future Results" for each registrant in Item 7, and other documents filed with the SEC from time to time, the following factors should be considered in evaluating Duke Energy and its subsidiaries. Such factors could affect actual results of operations and cause results to differ substantially from those currently expected or sought. Unless otherwise indicated, risk factors discussed below generally relate to risks associated with all of the Duke Energy Registrants. Risks identified at the Subsidiary Registrant level are generally applicable to Duke Energy.

BUSINESS STRATEGY RISKS

Duke Energy's future results could be adversely affected if it is unable to implement its business strategy.

Duke Energy's results of operations depend, in significant part, on the extent to which it can implement its business strategy successfully. Duke Energy's strategy, which includes transforming the customer experience, modernizing the energy grid, generating cleaner energy and working to achieve net-zero carbon emissions by 2050, expanding the natural gas infrastructure, modernizing the regulatory construct and digital transformation, is subject to business, economic and competitive uncertainties and contingencies, many of which are beyond its control. As a consequence, Duke Energy may not be able to fully implement or realize the anticipated results of its strategy.

REGULATORY, LEGISLATIVE AND LEGAL RISKS

The Duke Energy Registrants' regulated utility revenues, earnings and results are dependent on state legislation and regulation that affect electric generation, electric and natural gas transmission, distribution and related activities, which may limit their ability to recover costs.

The Duke Energy Registrants' regulated electric and natural gas utility businesses are regulated on a cost-of-service/rate-of-return basis subject to statutes and regulatory commission rules and procedures of North Carolina, South Carolina, Florida, Ohio, Tennessee, Indiana and Kentucky. If the Duke Energy Registrants' regulated utility earnings exceed the returns established by the state utility commissions, retail electric and natural gas rates may be subject to review and possible reduction by the commissions, which may decrease the Duke Energy Registrants' earnings. Additionally, if regulatory bodies do not allow recovery of costs incurred in providing service, or do not do so on a timely basis, the Duke Energy Registrants' earnings could be negatively impacted.

If legislative and regulatory structures were to evolve in such a way that the Duke Energy Registrants' exclusive rights to serve their regulated customers were eroded, their earnings could be negatively impacted. Federal and state regulations, laws and other efforts designed to promote and expand the use of EE measures and distributed generation technologies, such as private solar and battery storage, in Duke Energy service territories could result in customers leaving the electric distribution system and an increase in customer net energy metering, which allows customers with private solar to receive bill credits for surplus power at the full retail amount. Over time, customer adoption of these technologies and increased EE could result in excess generation resources as well as stranded costs if Duke Energy is not able to fully recover the costs and investment in generation.

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State regulators have approved various mechanisms to stabilize natural gas utility margins, including margin decoupling in North Carolina and rate stabilization in South Carolina. State regulators have approved other margin stabilizing mechanisms that, for example, allow for recovery of margin losses associated with negotiated transactions designed to retain large volume customers that could use alternative fuels or that may otherwise directly access natural gas supply through their own connection to an interstate pipeline. If regulators decided to discontinue the Duke Energy Registrants' use of tariff mechanisms, it would negatively impact results of operations, financial position and cash flows. In addition, regulatory authorities also review whether natural gas costs are prudently incurred and can disallow the recovery of a portion of natural gas costs that the Duke Energy Registrants seek to recover from customers, which would adversely impact earnings.

The rates that the Duke Energy Registrants' regulated utility businesses are allowed to charge are established by state utility commissions in rate case proceedings, which may limit their ability to recover costs and earn an appropriate return on investment.

The rates that the Duke Energy Registrants' regulated utility business are allowed to charge significantly influences the results of operations, financial position and cash flows of the Duke Energy Registrants. The regulation of the rates that the regulated utility businesses charge customers is determined, in large part, by state utility commissions in rate case proceedings. Negative decisions made by these regulators, or by any court on appeal of a rate case proceeding, could have a material adverse effect on the Duke Energy Registrants' results of operations, financial position or cash flows and affect the ability of the Duke Energy Registrants to recover costs and an appropriate return on the significant infrastructure investments being made.

Deregulation or restructuring in the electric industry may result in increased competition and unrecovered costs that could adversely affect the Duke Energy Registrants' results of operations, financial position or cash flows and their utility businesses.

Increased competition resulting from deregulation or restructuring legislation could have a significant adverse impact on the Duke Energy Registrants' results of operations, financial position or cash flows. If the retail jurisdictions served by the Duke Energy Registrants become subject to deregulation, the impairment of assets, loss of retail customers, lower profit margins or increased costs of capital, and recovery of stranded costs could have a significant adverse financial impact on the Duke Energy Registrants. Stranded costs primarily include the generation assets of the Duke Energy Registrants whose value in a competitive marketplace may be less than their current book value, as well as above-market purchased power commitments from QFs from whom the Duke Energy Registrants are legally obligated to purchase energy at an avoided cost rate under PURPA. The Duke Energy Registrants cannot predict the extent and timing of entry by additional competitors into the electric markets. The Duke Energy Registrants cannot predict if or when they will be subject to changes in legislation or regulation, nor can they predict the impact of these changes on their results of operations, financial position or cash flows.

The Duke Energy Registrants' businesses are subject to extensive federal regulation and a wide variety of laws and governmental policies, including taxes, that may change over time in ways that affect operations and costs.

The Duke Energy Registrants are subject to regulations under a wide variety of U.S. federal and state regulations and policies, including by FERC, NRC, EPA and various other federal agencies as well as the North American Electric Reliability Corporation. Regulation affects almost every aspect of the Duke Energy Registrants' businesses, including, among other things, their ability to: take fundamental business management actions; determine the terms and rates of transmission and distribution services; make acquisitions; issue equity or debt securities; engage in transactions with other subsidiaries and affiliates; and pay dividends upstream to the Duke Energy Registrants. Changes to federal regulations are continuous and ongoing. There can be no assurance that laws, regulations and policies will not be changed in ways that result in material modifications of business models and objectives or affect returns on investment by restricting activities and products, subjecting them to escalating costs, causing delays, or prohibiting them outright.

The Duke Energy Registrants are subject to numerous environmental laws and regulations requiring significant capital expenditures that can increase the cost of operations, and which may impact or limit business plans, or cause exposure to environmental liabilities.

The Duke Energy Registrants are subject to numerous environmental laws and regulations affecting many aspects of their present and future operations, including CCRs, air emissions, water quality, wastewater discharges, solid waste and hazardous waste. These laws and regulations can result in increased capital, operating and other costs. These laws and regulations generally require the Duke Energy Registrants to obtain and comply with a wide variety of environmental licenses, permits, inspections and other approvals. Compliance with environmental laws and regulations can require significant expenditures, including expenditures for cleanup costs and damages arising from contaminated properties. Failure to comply with environmental regulations may result in the imposition of fines, penalties and injunctive measures affecting operating assets. The steps the Duke Energy Registrants could be required to take to ensure their facilities are in compliance could be prohibitively expensive. As a result, the Duke Energy Registrants may be required to shut down or alter the operation of their facilities, which may cause the Duke Energy Registrants to incur losses. Further, the Duke Energy Registrants may not be successful in recovering capital and operating costs incurred to comply with new environmental regulations through existing regulatory rate structures and their contracts with customers. Also, the Duke Energy Registrants may not be able to obtain or maintain from time to time all required environmental regulatory approvals for their operating assets or development projects. Delays in obtaining any required environmental regulatory approvals, failure to obtain and comply with them or changes in environmental laws or regulations to more stringent compliance levels could result in additional costs of operation for existing facilities or development of new facilities being prevented, delayed or subject to additional costs. Although it is not expected that the costs to comply with current environmental regulations will have a material adverse effect on the Duke Energy Registrants' results of operations, financial position and cash flows due to regulatory cost recovery, the Duke Energy Registrants are at risk that the costs of complying with environmental regulations in the future will have such an effect.

The EPA has enacted or proposed federal regulations governing the management of cooling water intake structures, wastewater and CO_2 emissions. These regulations may require the Duke Energy Registrants to make additional capital expenditures and increase operating and maintenance costs.

Duke Energy Carolinas and Duke Energy Progress are subject to the terms of probation set out in judgments of the U.S. District Court for the Eastern District of North Carolina on May 14, 2015. The judgments are based on events and activities that took place prior to 2015. The terms of probation require the companies to comply with certain environmental regulatory obligations related to coal ash and subject the two companies to oversight by a Court Appointed Monitor. If Duke Energy Carolinas or Duke Energy Progress failed to comply with certain coal ash-related environmental laws and regulations or otherwise violated the terms of probation, it could result in the imposition of additional penalties, including the revocation of probation and re-prosecution of the underlying violations. Although it is not expected that the companies will violate the terms of probation or that additional material penalties would occur, a significant violation of probation could have a material adverse effect on the Duke Energy Registrants' reputation, results of operations, financial position and cash flows.

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The Duke Energy Registrants' operations, capital expenditures and financial results may be affected by regulatory changes related to the impacts of global climate change.

There is continued concern, both nationally and internationally, about climate change. The EPA and state regulators may adopt and implement regulations to restrict emissions of GHGs to address global climate change. Increased regulation of GHG emissions could impose significant additional costs on the Duke Energy Registrants' operations, their suppliers and customers. Regulatory changes could also result in generation facilities to be retired early and result in stranded costs if Duke Energy is not able to fully recover the costs and investment in generation.

OPERATIONAL RISKS

The Duke Energy Registrants' results of operations may be negatively affected by overall market, economic and other conditions that are beyond their control.

Sustained downturns or sluggishness in the economy generally affect the markets in which the Duke Energy Registrants operate and negatively influence operations. Declines in demand for electricity or natural gas as a result of economic downturns in the Duke Energy Registrants' regulated service territories will reduce overall sales and lessen cash flows, especially as industrial customers reduce production and, therefore, consumption of electricity and the use of natural gas. Although the Duke Energy Registrants' regulated electric and natural gas businesses are subject to regulated allowable rates of return and recovery of certain costs, such as fuel and purchased natural gas costs, under periodic adjustment clauses, overall declines in electricity or natural gas sold as a result of economic downturn or recession could reduce revenues and cash flows, thereby diminishing results of operations. Additionally, prolonged economic downturns that negatively impact the Duke Energy Registrants' results of operations and cash flows could result in future material impairment charges to write-down the carrying value of certain assets, including goodwill, to their respective fair values.

The Duke Energy Registrants also sell electricity into the spot market or other competitive power markets on a contractual basis. With respect to such transactions, the Duke Energy Registrants are not guaranteed any rate of return on their capital investments through mandated rates, and revenues and results of operations are likely to depend, in large part, upon prevailing market prices. These market prices may fluctuate substantially over relatively short periods of time and could reduce the Duke Energy Registrants' revenues and margins, thereby diminishing results of operations.

Factors that could impact sales volumes, generation of electricity and market prices at which the Duke Energy Registrants are able to sell electricity and natural gas are as follows:

- weather conditions, including abnormally mild winter or summer weather that cause lower energy or natural gas usage for heating or cooling purposes, as applicable, and periods of low rainfall that decrease the ability to operate facilities in an economical manner;
- supply of and demand for energy commodities;
- transmission or transportation constraints or inefficiencies that impact nonregulated energy operations;
- availability of competitively priced alternative energy sources, which are preferred by some customers over electricity produced from coal, nuclear or natural gas plants, and customer usage of energy-efficient equipment that reduces energy demand;
- natural gas, crude oil and refined products production levels and prices;
- ability to procure satisfactory levels of inventory, such as coal, natural gas and uranium; and
- capacity and transmission service into, or out of, the Duke Energy Registrants' markets.

Natural disasters or operational accidents may adversely affect the Duke Energy Registrants' operating results.

Natural disasters or other operational accidents within the company or industry (such as forest fires, earthquakes, hurricanes or natural gas transmission pipeline explosions) could have direct or indirect impacts to the Duke Energy Registrants or to key contractors and suppliers. Further, the generation of electricity and the transportation and storage of natural gas involve inherent operating risks that may result in accidents involving serious injury or loss of life, environmental damage or property damage. Such events could impact the Duke Energy Registrants through changes to policies, laws and regulations whose compliance costs have a significant impact on the Duke Energy Registrants' results of operations, financial position and cash flows. In addition, if a serious operational accident were to occur, existing insurance policies may not cover all of the potential exposures or the actual amount of loss incurred. Any losses not covered by insurance, or any increases in the cost of applicable insurance as a result of such accident, could have a material adverse effect on the results of operations, financial position, cash flows and reputation of the Duke Energy Registrants.

The reputation and financial condition of the Duke Energy Registrants could be negatively impacted due to their obligations to comply with federal and state regulations, laws, and other legal requirements that govern the operations, assessments, storage, closure, remediation, disposal and monitoring relating to CCR, the high costs and new rate impacts associated with implementing these new CCR-related requirements and the strategies and methods necessary to implement these requirements in compliance with these legal obligations.

As a result of electricity produced for decades at coal-fired power plants, the Duke Energy Registrants manage large amounts of CCR that are primarily stored in dry storage within landfills or combined with water in other surface impoundments, all in compliance with applicable regulatory requirements. A CCR-related operational incident could have a material adverse impact on the reputation and results of operations, financial position and cash flows of the Duke Energy Registrants.

During 2015, EPA regulations were enacted related to the management of CCR from power plants. These regulations classify CCR as nonhazardous waste under the RCRA and apply to electric generating sites with new and existing landfills and, new and existing surface impoundments, and establish requirements regarding landfill design, structural integrity design and assessment criteria for surface impoundments, groundwater monitoring, protection and remedial procedures and other operational and reporting procedures for the disposal and management of CCR. In addition to the federal regulations, CCR landfills and surface impoundments will continue to be regulated by existing state laws, regulations and permits, as well as additional legal requirements that may be imposed in the future, such as the settlement reached with the NCDEQ to excavate seven of the nine remaining coal ash basins in North Carolina, and partially excavate the remaining two. These federal and state laws, regulations and other legal requirements may require or result in additional expenditures, including increased operating and maintenance costs, which could affect the results of operations, financial position and cash flows of the Duke Energy Registrants. The Duke Energy Registrants will continue to seek full cost recovery for expenditures through the normal ratemaking process with state and federal utility commissions, who

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permit recovery in rates of necessary and prudently incurred costs associated with the Duke Energy Registrants' regulated operations, and through other wholesale contracts with terms that contemplate recovery of such costs, although there is no guarantee of full cost recovery. In addition, the timing for and amount of recovery of such costs could have a material adverse impact on Duke Energy's cash flows.

The Duke Energy Registrants have recognized significant AROs related to these CCR-related requirements. Closure activities began in 2015 at the four sites specified as high-priority by the Coal Ash Act and at the W.S. Lee Steam Station site in South Carolina in connection with other legal requirements. Excavation at these sites involves movement of CCR materials to off-site locations for use as structural fill, to appropriate engineered off-site or on-site lined landfills or conversion of the ash for beneficial use. Duke Energy has completed excavation of coal ash regulated by the Coal Ash Act at three of the four high priority sites. At other sites, planning and closure methods have been studied and factored into the estimated retirement and management costs, and closure activities have commenced. As the closure and CCR management work progresses and final closure plans and corrective action measures are developed and approved at each site, the scope and complexity of work and the amount of CCR material could be greater than estimates and could, therefore, materially increase compliance expenditures and rate impacts.

The Duke Energy Registrants' results of operations, financial position and cash flows may be negatively affected by a lack of growth or slower growth in the number of customers, or decline in customer demand or number of customers.

Growth in customer accounts and growth of customer usage each directly influence demand for electricity and natural gas and the need for additional power generation and delivery facilities. Customer growth and customer usage are affected by several factors outside the control of the Duke Energy Registrants, such as mandated EE measures, demand-side management goals, distributed generation resources and economic and demographic conditions, such as population changes, job and income growth, housing starts, new business formation and the overall level of economic activity.

Certain regulatory and legislative bodies have introduced or are considering requirements and/or incentives to reduce energy consumption by certain dates. Additionally, technological advances driven by federal laws mandating new levels of EE in end-use electric devices or other improvements in or applications of technology could lead to declines in per capita energy consumption.

Advances in distributed generation technologies that produce power, including fuel cells, microturbines, wind turbines and solar cells, may reduce the cost of alternative methods of producing power to a level competitive with central power station electric production utilized by the Duke Energy Registrants.

Some or all of these factors could result in a lack of growth or decline in customer demand for electricity or number of customers and may cause the failure of the Duke Energy Registrants to fully realize anticipated benefits from significant capital investments and expenditures, which could have a material adverse effect on their results of operations, financial position and cash flows.

Furthermore, the Duke Energy Registrants currently have EE riders in place to recover the cost of EE programs in North Carolina, South Carolina, Florida, Indiana, Ohio and Kentucky. Should the Duke Energy Registrants be required to invest in conservation measures that result in reduced sales from effective conservation, regulatory lag in adjusting rates for the impact of these measures could have a negative financial impact.

The Duke Energy Registrants' operating results may fluctuate on a seasonal and quarterly basis and can be negatively affected by changes in weather conditions and severe weather, including extreme weather conditions associated with climate change.

Electric power generation and natural gas distribution are generally seasonal businesses. In most parts of the U.S., the demand for power peaks during the warmer summer months, with market prices also typically peaking at that time. In other areas, demand for power peaks during the winter. Demand for natural gas peaks during the winter months. Further, extreme weather conditions such as hurricanes, droughts, heat waves, winter storms and severe weather associated with climate change could cause these seasonal fluctuations to be more pronounced. As a result, the overall operating results of the Duke Energy Registrants' businesses may fluctuate substantially on a seasonal and quarterly basis and thus make period-to-period comparison less relevant.

Sustained severe drought conditions could impact generation by hydroelectric plants, as well as fossil and nuclear plant operations, as these facilities use water for cooling purposes and for the operation of environmental compliance equipment. Furthermore, destruction caused by severe weather events, such as hurricanes, tornadoes, severe thunderstorms, snow and ice storms, can result in lost operating revenues due to outages, property damage, including downed transmission and distribution lines, and additional and unexpected expenses to mitigate storm damage. The cost of storm restoration efforts may not be fully recoverable through the regulatory process.

The Duke Energy Registrants' sales may decrease if they are unable to gain adequate, reliable and affordable access to transmission assets.

The Duke Energy Registrants depend on transmission and distribution facilities owned and operated by utilities and other energy companies to deliver electricity sold to the wholesale market. The FERC's power transmission regulations require wholesale electric transmission services to be offered on an open-access, non-discriminatory basis. If transmission is disrupted, or if transmission capacity is inadequate, the Duke Energy Registrants' ability to sell and deliver products may be hindered.

The different regional power markets have changing regulatory structures, which could affect growth and performance in these regions. In addition, the ISOs who oversee the transmission systems in regional power markets have imposed in the past, and may impose in the future, price limitations and other mechanisms to address volatility in the power markets. These types of price limitations and other mechanisms may adversely impact the profitability of the Duke Energy Registrants' wholesale power marketing business.

Duke Energy may be unable to complete necessary or desirable pipeline expansion or infrastructure development or maintenance projects, which may prevent the Duke Energy Registrants from expanding the natural gas business.

In order to serve current or new natural gas customers or expand the service to existing customers, the Duke Energy Registrants need to maintain, expand or upgrade distribution, transmission and/or storage infrastructure, including laying new pipeline and building compressor stations. Duke Energy Registrants have made significant investments in pipeline development projects, which are being operated and constructed by third-party joint venture partners. The Duke Energy Registrants must rely on their third-party joint venture partners for proper construction management of the projects and are dependent upon contractors for the successful and timely completion of the projects. In addition, various factors, such as the inability to obtain required approval from local, state and/or federal regulatory and governmental bodies, public opposition to projects, adverse litigation rulings, inability to obtain adequate financing, competition for labor and materials, construction delays, cost overruns and the inability to negotiate acceptable agreements relating to rights of way, construction or other material development components, may prevent or delay the completion of projects or materially increase the cost of such projects, which could have a material adverse effect on the results of operations and financial position of Duke Energy.

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The availability of adequate interstate pipeline transportation capacity and natural gas supply may decrease.

The Duke Energy Registrants purchase almost all of their natural gas supply from interstate sources that must be transported to the applicable service territories. Interstate pipeline companies transport the natural gas to the Duke Energy Registrants' systems under firm service agreements that are designed to meet the requirements of their core markets. A significant disruption to interstate pipelines capacity or reduction in natural gas supply due to events including, but not limited to, operational failures or disruptions, hurricanes, tornadoes, floods, freeze off of natural gas wells, terrorist or cyberattacks or other acts of war or legislative or regulatory actions or requirements, including remediation related to integrity inspections, could reduce the normal interstate supply of natural gas and thereby reduce earnings. Moreover, if additional natural gas infrastructure, including, but not limited to, exploration and drilling rigs and platforms, processing and gathering systems, off-shore pipelines, interstate pipelines and storage, cannot be built at a pace that meets demand, then growth opportunities could be limited.

Fluctuations in commodity prices or availability may adversely affect various aspects of the Duke Energy Registrants' operations as well as their results of operations, financial position and cash flows.

The Duke Energy Registrants are exposed to the effects of market fluctuations in the price of natural gas, coal, fuel oil, nuclear fuel, electricity and other energy-related commodities as a result of their ownership of energy-related assets. Fuel costs are recovered primarily through cost-recovery clauses, subject to the approval of state utility commissions.

Additionally, the Duke Energy Registrants are exposed to risk that counterparties will not be able to fulfill their obligations. Disruption in the delivery of fuel, including disruptions as a result of, among other things, transportation delays, weather, labor relations, force majeure events or environmental regulations affecting any of these fuel suppliers, could limit the Duke Energy Registrants' ability to operate their facilities. Should counterparties fail to perform, the Duke Energy Registrants might be forced to replace the underlying commitment at prevailing market prices possibly resulting in losses in addition to the amounts, if any, already paid to the counterparties.

Certain of the Duke Energy Registrants' hedge agreements may result in the receipt of, or posting of, collateral with counterparties, depending on the daily market-based calculation of financial exposure of the derivative positions. Fluctuations in commodity prices that lead to the return of collateral received and/or the posting of collateral with counterparties could negatively impact liquidity. Downgrades in the Duke Energy Registrants' credit ratings could lead to additional collateral posting requirements. The Duke Energy Registrants continually monitor derivative positions in relation to market price activity.

Potential terrorist activities, or military or other actions, could adversely affect the Duke Energy Registrants' businesses.

The continued threat of terrorism and the impact of retaliatory military and other action by the U.S. and its allies may lead to increased political, economic and financial market instability and volatility in prices for natural gas and oil, which may have material adverse effects in ways the Duke Energy Registrants cannot predict at this time. In addition, future acts of terrorism and possible reprisals as a consequence of action by the U.S. and its allies could be directed against companies operating in the U.S. Information technology systems, transmission and distribution and generation facilities such as nuclear plants could be potential targets of terrorist activities or harmful activities by individuals or groups that could have a material adverse effect on Duke Energy Registrants' businesses. In particular, the Duke Energy Registrants may experience increased capital and operating costs to implement increased security for their information technology systems, transmission and distribution and generation facilities, including nuclear power plants under the NRC's design basis threat requirements. These increased costs could include additional physical plant security and security personnel or additional capability following a terrorist incident.

The failure of Duke Energy information technology systems, or the failure to enhance existing information technology systems and implement new technology, could adversely affect the Duke Energy Registrants' businesses.

Duke Energy's operations are dependent upon the proper functioning of its internal systems, including the information technology systems that support our underlying business processes. Any significant failure or malfunction of such information technology systems may result in disruptions of our operations. In the ordinary course of business, we rely on information technology systems, including the internet and third-party hosted services, to support a variety of business processes and activities and to store sensitive data, including (i) intellectual property, (ii) proprietary business information, (iii) personally identifiable information of our customers, employees, retirees and shareholders and (iv) data with respect to invoicing and the collection of payments, accounting, procurement, and supply chain activities. Our information technology systems are dependent upon global communications and cloud service providers, as well as their respective vendors, many of whom have at some point experienced significant system failures and outages in the past and may experience such failures and outages in the future. These providers' systems are susceptible to cybersecurity and data breaches, outages from fire, floods, power loss, telecommunications failures, break-ins and similar events. Failure to prevent or mitigate data loss from system failures or outages could materially affect the results of operations, financial position and cash flows of the Duke Energy Registrants.

In addition to maintaining our current information technology systems, Duke Energy believes the digital transformation of its business is key to driving internal efficiencies as well as providing additional capabilities to customers. Duke Energy's information technology systems are critical to cost-effective, reliable daily operations and our ability to effectively serve our customers. We expect our customers to continue to demand more sophisticated technology-driven solutions and we must enhance or replace our information technology systems in response. This involves significant development and implementation costs to keep pace with changing technologies and customer demand. If we fail to successfully implement critical technology, or if it does not provide the anticipated benefits or meet customer demands, such failure could materially adversely affect our business strategy as well as impact the results of operations, financial position and cash flows of the Duke Energy Registrants.

Cyberattacks and data security breaches could adversely affect the Duke Energy Registrants' businesses.

Cybersecurity risks have increased in recent years as a result of the proliferation of new technologies and the increased sophistication, magnitude and frequency of cyberattacks and data security breaches. Duke Energy relies on the continued operation of sophisticated digital information technology systems and network infrastructure, which are part of an interconnected regional grid. Additionally, connectivity to the internet continues to increase through grid modernization and other operational excellence initiatives. Because of the critical nature of the infrastructure, increased connectivity to the internet and technology systems' inherent vulnerability to disability or failures due to hacking, viruses, acts of war or terrorism or other types of data security breaches, the Duke Energy Registrants face a heightened risk of cyberattack from foreign or domestic sources and have been subject, and will likely continue to be subject, to attempts to gain unauthorized access to information and/or information systems or to disrupt utility operations through computer viruses and phishing attempts either directly or indirectly through its material vendors or related third parties. In the event of a significant cybersecurity breach on either the Duke Energy Registrants or with one of our material vendors or related

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third parties, the Duke Energy Registrants could (i) have business operations disrupted, including the disruption of the operation of our assets and the power grid, theft of confidential company, employee, retiree, shareholder, vendor or customer information, and general business systems and process interruption or compromise, including preventing the Duke Energy Registrants from servicing customers, collecting revenues or the recording, processing and/or reporting financial information correctly, (ii) experience substantial loss of revenues, repair and restoration costs, penalties and costs for lack of compliance with relevant regulations, implementation costs for additional security measures to avert future cyberattacks and other financial loss and (iii) be subject to increased regulation, litigation and reputational damage. While Duke Energy maintains insurance relating to cybersecurity events, such insurance is subject to a number of exclusions and may be insufficient to offset any losses, costs or damage experienced. Also, the market for cybersecurity insurance is relatively new and coverage available for cybersecurity events is evolving as the industry matures.

The Duke Energy Registrants are subject to standards enacted by the North American Electric Reliability Corporation and enforced by FERC regarding protection of the physical and cyber security of critical infrastructure assets required for operating North America's bulk electric system. The Duke Energy Registrants are also subject to regulations set by the Nuclear Regulatory Commission regarding the protection of digital computer and communication systems and networks required for the operation of nuclear power plants. While the Duke Energy Registrants believe they are in compliance with such standards and regulations, the Duke Energy Registrants have from time to time been, and may in the future be, found to be in violation of such standards and regulations. In addition, compliance with or changes in the applicable standards and regulations may subject the Duke Energy Registrants to higher operating costs and/or increased capital expenditures as well as substantial fines for non-compliance.

Failure to attract and retain an appropriately qualified workforce could unfavorably impact the Duke Energy Registrants' results of operations.

Certain events, such as an aging workforce, mismatch of skill set or complement to future needs, or unavailability of contract resources may lead to operating challenges and increased costs. The challenges include lack of resources, loss of knowledge base and the lengthy time required for skill development. In this case, costs, including costs for contractors to replace employees, productivity costs and safety costs, may increase. Failure to hire and adequately train replacement employees, including the transfer of significant internal historical knowledge and expertise to new employees, or future availability and cost of contract labor may adversely affect the ability to manage and operate the business, especially considering the workforce needs associated with nuclear generation facilities and new skills required to operate a modernized, technology-enabled power grid. If the Duke Energy Registrants are unable to successfully attract and retain an appropriately qualified workforce, their results of operations, financial position and cash flows could be negatively affected.

Duke Energy Ohio's and Duke Energy Indiana's membership in an RTO presents risks that could have a material adverse effect on their results of operations, financial position and cash flows.

The rules governing the various regional power markets may change, which could affect Duke Energy Ohio's and Duke Energy Indiana's costs and/or revenues. To the degree Duke Energy Ohio and Duke Energy Indiana incur significant additional fees and increased costs to participate in an RTO, their results of operations may be impacted. Duke Energy Ohio and Duke Energy Indiana may be allocated a portion of the cost of transmission facilities built by others due to changes in RTO transmission rate design. Duke Energy Ohio and Duke Energy Indiana may be required to expand their transmission system according to decisions made by an RTO rather than their own internal planning process. In addition, RTOs have been developing rules associated with the allocation and methodology of assigning costs associated with improved transmission reliability, reduced transmission congestion and firm transmission rights that may have a financial impact on the results of operations, financial position and cash flows of Duke Energy Ohio and Duke Energy Indiana.

As members of an RTO, Duke Energy Ohio and Duke Energy Indiana are subject to certain additional risks, including those associated with the allocation among RTO members, of losses caused by unreimbursed defaults of other participants in the RTO markets and those associated with complaint cases filed against an RTO that may seek refunds of revenues previously earned by RTO members.

The Duke Energy Registrants may not recover costs incurred to begin construction on projects that are canceled.

Duke Energy's long-term strategy requires the construction of new projects, either wholly owned or partially owned, which involve a number of risks, including construction delays, nonperformance by equipment and other third-party suppliers, and increases in equipment and labor costs. To limit the risks of these construction projects, the Duke Energy Registrants enter into equipment purchase orders and construction contracts and incur engineering and design service costs in advance of receiving necessary regulatory approvals and/or siting or environmental permits. If any of these projects are canceled for any reason, including failure to receive necessary regulatory approvals and/or siting or environmental permits, significant cancellation penalties under the equipment purchase orders and construction contracts could occur. In addition, if any construction work or investments have been recorded as an asset, an impairment may need to be recorded in the event the project is canceled.

The Duke Energy Registrants are subject to risks associated with their ability to obtain adequate insurance at acceptable costs.

The financial condition of some insurance companies, actual or threatened physical or cyber attacks, and natural disasters, among other things, could have disruptive effects on insurance markets. The availability of insurance covering risks that the Duke Energy Registrants and their respective competitors typically insure against may decrease, and the insurance that the Duke Energy Registrants are able to obtain may have higher deductibles, higher premiums, and more restrictive policy terms. Further, the insurance policies may not cover all of the potential exposures or the actual amount of loss incurred. Any losses not covered by insurance, or any increases in the cost of applicable insurance, could adversely affect the results of operations, financial position or cash flows of the affected Duke Energy Registrant.

NUCLEAR GENERATION RISKS

Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida may incur substantial costs and liabilities due to their ownership and operation of nuclear generating facilities.

Ownership interests in and operation of nuclear stations by Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida subject them to various risks. These risks include, among other things: the potential harmful effects on the environment and human health resulting from the current or past operation of nuclear facilities and the storage, handling and disposal of radioactive materials; limitations on the amounts and types of insurance commercially available to cover losses that might arise in connection with nuclear operations; and uncertainties with respect to the technological and financial aspects of decommissioning nuclear plants at the end of their licensed lives.

Ownership and operation of nuclear generation facilities requires compliance with licensing and safety-related requirements imposed by the NRC. In the event of non-compliance, the NRC may increase regulatory oversight, impose fines or shut down a unit depending upon its assessment of the severity of the situation. Revised security and safety requirements promulgated by

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the NRC, which could be prompted by, among other things, events within or outside of the control of Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida, such as a serious nuclear incident at a facility owned by a third party, could necessitate substantial capital and other expenditures, as well as assessments to cover third-party losses. In addition, if a serious nuclear incident were to occur, it could have a material adverse effect on the results of operations, financial position, cash flows and reputation of the Duke Energy Registrants.

LIQUIDITY, CAPITAL REQUIREMENTS AND COMMON STOCK RISKS

The Duke Energy Registrants rely on access to short-term borrowings and longer-term debt and equity markets to finance their capital requirements and support their liquidity needs. Access to those markets can be adversely affected by a number of conditions, many of which are beyond the Duke Energy Registrants' control.

The Duke Energy Registrants' businesses are significantly financed through issuances of debt and equity. The maturity and repayment profile of debt used to finance investments often does not correlate to cash flows from their assets. Accordingly, as a source of liquidity for capital requirements not satisfied by the cash flows from their operations and to fund investments originally financed through debt instruments with disparate maturities, the Duke Energy Registrants rely on access to short-term money markets as well as longer-term capital markets. The Subsidiary Registrants also rely on access to short-term intercompany borrowings. If the Duke Energy Registrants are not able to access debt or equity at competitive rates or at all, the ability to finance their operations and implement their strategy and business plan as scheduled could be adversely affected. An inability to access debt and equity may limit the Duke Energy Registrants' ability to pursue improvements or acquisitions that they may otherwise rely on for future growth.

Market disruptions may increase the cost of borrowing or adversely affect the ability to access one or more financial markets. Such disruptions could include: economic downturns, the bankruptcy of an unrelated energy company, unfavorable capital market conditions, market prices for electricity and natural gas, actual or threatened terrorist attacks, or the overall health of the energy industry. The availability of credit under Duke Energy's Master Credit Facility depends upon the ability of the banks providing commitments under the facility to provide funds when their obligations to do so arise. Systematic risk of the banking system and the financial markets could prevent a bank from meeting its obligations under the facility agreement.

Duke Energy maintains a revolving credit facility to provide backup for its commercial paper program and letters of credit to support variable rate demand tax-exempt bonds that may be put to the Duke Energy Registrant issuer at the option of the holder. The facility includes borrowing sublimits for the Duke Energy Registrants, each of whom is a party to the credit facility, and financial covenants that limit the amount of debt that can be outstanding as a percentage of the total capital for the specific entity. Failure to maintain these covenants at a particular entity could preclude Duke Energy from issuing commercial paper or the Duke Energy Registrants from issuing letters of credit or borrowing under the Master Credit Facility.

The Duke Energy Registrants must meet credit quality standards and there is no assurance they will maintain investment grade credit ratings. If the Duke Energy Registrants are unable to maintain investment grade credit ratings, they would be required under credit agreements to provide collateral in the form of letters of credit or cash, which may materially adversely affect their liquidity.

Each of the Duke Energy Registrants' senior long-term debt issuances is currently rated investment grade by various rating agencies. The Duke Energy Registrants cannot ensure their senior long-term debt will be rated investment grade in the future.

If the rating agencies were to rate the Duke Energy Registrants below investment grade, borrowing costs would increase, perhaps significantly. In addition, the potential pool of investors and funding sources would likely decrease. Further, if the short-term debt rating were to fall, access to the commercial paper market could be significantly limited.

A downgrade below investment grade could also require the posting of additional collateral in the form of letters of credit or cash under various credit, commodity and capacity agreements and trigger termination clauses in some interest rate derivative agreements, which would require cash payments. All of these events would likely reduce the Duke Energy Registrants' liquidity and profitability and could have a material effect on their results of operations, financial position and cash flows.

Non-compliance with debt covenants or conditions could adversely affect the Duke Energy Registrants' ability to execute future borrowings.

The Duke Energy Registrants' debt and credit agreements contain various financial and other covenants. Failure to meet those covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreements.

Market performance and other changes may decrease the value of the NDTF investments of Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida, which then could require significant additional funding.

Ownership and operation of nuclear generation facilities also requires the maintenance of funded trusts that are intended to pay for the decommissioning costs of the respective nuclear power plants. The performance of the capital markets affects the values of the assets held in trust to satisfy these future obligations. Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida have significant obligations in this area and hold significant assets in these trusts. These assets are subject to market fluctuations and will yield uncertain returns, which may fall below projected rates of return. Although a number of factors impact funding requirements, a decline in the market value of the assets may increase the funding requirements of the obligations for decommissioning nuclear plants. If Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida are unable to successfully manage their NDTF assets, their results of operations, financial position and cash flows could be negatively affected.

Poor investment performance of the Duke Energy pension plan holdings and other factors impacting pension plan costs could unfavorably impact the Duke Energy Registrants' liquidity and results of operations.

The costs of providing non-contributory defined benefit pension plans are dependent upon a number of factors, such as the rates of return on plan assets, discount rates, the level of interest rates used to measure the required minimum funding levels of the plans, future government regulation and required or voluntary contributions made to the plans. The Subsidiary Registrants are allocated their proportionate share of the cost and obligations related to these plans. Without sustained growth in the pension investments over time to increase the value of plan assets and, depending upon the other factors impacting costs as listed above, Duke Energy could be required to fund its plans with significant amounts of cash. Such cash funding obligations, and the Subsidiary Registrants' proportionate share of such cash funding obligations, could have a material impact on the Duke Energy Registrants' results of operations, financial position and cash flows.

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Duke Energy is a holding company and depends on the cash flows from its subsidiaries to meet its financial obligations.

Because Duke Energy is a holding company with no operations or cash flows of its own, its ability to meet its financial obligations, including making interest and principal payments on outstanding indebtedness and to pay dividends on its common stock, is primarily dependent on the net income and cash flows of its subsidiaries and the ability of those subsidiaries to pay upstream dividends or to repay borrowed funds. Prior to funding Duke Energy, its subsidiaries have regulatory restrictions and financial obligations that must be satisfied. These subsidiaries are separate legal entities and have no obligation to provide Duke Energy with funds. In addition, Duke Energy may provide capital contributions or debt financing to its subsidiaries under certain circumstances, which would reduce the funds available to meet its financial obligations, including making interest and principal payments on outstanding indebtedness and to pay dividends on Duke Energy's common stock.

ITEM 1B. UNRESOLVED STAFF COMMENTS

None.

ITEM 2. PROPERTIES

ELECTRIC UTILITIES AND INFRASTRUCTURE

The following table provides information related to the Electric Utilities and Infrastructure's generation stations as of December 31, 2019. The MW displayed in the table below are based on summer capacity. Ownership interest in all facilities is 100% unless otherwise indicated.

Facility	Plant Type	Primary Fuel	Location	Owned MW Capacity
Duke Energy Carolinas				
Oconee	Nuclear	Uranium	SC	2,554
McGuire	Nuclear	Uranium	NC	2,316
Catawba[a]	Nuclear	Uranium	SC	445
Belews Creek	Fossil	Coal	NC	2,220
Marshall	Fossil	Coal	NC	2,058
J.E. Rogers	Fossil	Coal	NC	1,388
Lincoln CT	Fossil	Gas/Oil	NC	1,193
Allen	Fossil	Coal	NC	1,098
Rockingham CT	Fossil	Gas/Oil	NC	825
W.S. Lee CC[b]	Fossil	Gas	NC	686
Buck CC	Fossil	Gas	NC	668
Dan River CC	Fossil	Gas	NC	662
Mill Creek CT	Fossil	Gas/Oil	SC	563
W.S. Lee	Fossil	Gas	SC	170
W.S. Lee CT	Fossil	Gas/Oil	SC	84
Clemson CHP	Fossil	Gas	SC	13
Bad Creek	Hydro	Water	SC	1,360
Jocassee	Hydro	Water	SC	780
Cowans Ford	Hydro	Water	NC	324
Keowee	Hydro	Water	SC	152
Other small facilities (19 plants)	Hydro	Water	NC/SC	603
Distributed generation	Renewable	Solar	NC	30
Total Duke Energy Carolinas				**20,192**

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Facility	Plant Type	Primary Fuel	Location	Owned MW Capacity
Duke Energy Progress				
Brunswick	Nuclear	Uranium	NC	1,870
Harris	Nuclear	Uranium	NC	964
Robinson	Nuclear	Uranium	SC	741
Roxboro	Fossil	Coal	NC	2,439
Smith CC	Fossil	Gas/Oil	NC	1,085
H.F. Lee CC	Fossil	Gas/Oil	NC	888
Wayne County CT	Fossil	Gas/Oil	NC	857
Smith CT	Fossil	Gas/Oil	NC	772
Mayo	Fossil	Coal	NC	727
Darlington CT	Fossil	Gas/Oil	SC	613
L.V. Sutton CC	Fossil	Gas/Oil	NC	607
Asheville	Fossil	Coal	NC	344
Asheville CT	Fossil	Gas/Oil	NC	320
Asheville CC	Fossil	Gas/Oil	NC	237
Weatherspoon CT	Fossil	Gas/Oil	NC	124
L.V. Sutton CT (Black Start)	Fossil	Gas/Oil	NC	78
Blewett CT	Fossil	Oil	NC	52
Walters	Hydro	Water	NC	112
Other small facilities (3 plants)	Hydro	Water	NC	115
Distributed generation	Renewable	Solar	NC	49
Total Duke Energy Progress				**12,994**
Duke Energy Florida				
Hines CC	Fossil	Gas/Oil	FL	2,054
Citrus County CC	Fossil	Gas	FL	1,610
Crystal River	Fossil	Coal	FL	1,422
Bartow CC	Fossil	Gas/Oil	FL	1,169
Anclote	Fossil	Gas	FL	1,013
Intercession City CT	Fossil	Gas/Oil	FL	951
Osprey CC	Fossil	Gas/Oil	FL	583
DeBary CT	Fossil	Gas/Oil	FL	559
Tiger Bay CC	Fossil	Gas/Oil	FL	200
Bayboro CT	Fossil	Oil	FL	171
Bartow CT	Fossil	Gas/Oil	FL	168
Suwannee River CT	Fossil	Gas	FL	149
Avon Park CT	Fossil	Gas/Oil	FL	48
University of Florida CoGen CT	Fossil	Gas	FL	43
Distributed generation	Renewable	Solar	FL	119
Total Duke Energy Florida				**10,259**
Duke Energy Ohio				
East Bend	Fossil	Coal	KY	600
Woodsdale CT	Fossil	Gas/Propane	OH	476
Total Duke Energy Ohio				**1,076**
Duke Energy Indiana				
Gibson[(c)]	Fossil	Coal	IN	2,822
Cayuga[(d)]	Fossil	Coal/Oil	IN	1,005
Edwardsport	Fossil	Coal	IN	595
Madison CT	Fossil	Gas	OH	566
Wheatland CT	Fossil	Gas	IN	450
Vermillion CT[(e)]	Fossil	Gas	IN	360
Gallagher	Fossil	Coal	IN	280
Noblesville CC	Fossil	Gas/Oil	IN	264
Henry County CT	Fossil	Gas/Oil	IN	129
Cayuga CT	Fossil	Gas/Oil	IN	86
Markland	Hydro	Water	IN	51
Distributed generation	Renewable	Solar	IN	11
Camp Atterbury Battery	Renewable	Storage	IN	**4**
Total Duke Energy Indiana				**6,623**

Totals by Type	Owned MW Capacity
Total Electric Utilities	**51,144**
Totals By Plant Type	
Nuclear	8,890
Fossil	38,544
Hydro	3,497
Renewable	213
Total Electric Utilities	**51,144**

(a) Jointly owned with North Carolina Municipal Power Agency Number 1, NCEMC and PMPA. Duke Energy Carolinas' ownership is 19.25% of the facility.
(b) Jointly owned with NCEMC. Duke Energy Carolinas' ownership is 87.27% of the facility.
(c) Duke Energy Indiana owns and operates Gibson Station Units 1 through 4 and is a joint owner of unit 5 with WVPA and IMPA. Duke Energy Indiana operates unit 5 and owns 50.05%.
(d) Includes Cayuga Internal Combustion.
(e) Jointly owned with WVPA. Duke Energy Indiana's ownership is 62.50% of the facility.

The following table provides information related to Electric Utilities and Infrastructure's electric transmission and distribution properties as of December 31, 2019.

	Duke Energy	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana
Electric Transmission Lines						
Miles of 500 to 525 kilovolt (kV)	1,036	576	292	168	—	—
Miles of 345 kV	1,135	—	—	—	410	725
Miles of 230 kV	8,349	2,658	3,399	1,638	—	654
Miles of 100 to 161 kV	12,441	6,846	2,563	891	724	1,417
Miles of 13 to 69 kV	8,351	2,988	12	2,200	612	2,539
Total conductor miles of electric transmission lines	31,312	13,068	6,266	4,897	1,746	5,335
Electric Distribution Lines						
Miles of overhead lines	173,800	66,600	46,500	25,200	13,300	22,200
Miles of underground line	106,300	39,500	30,700	20,900	6,100	9,100
Total conductor miles of electric distribution lines	280,100	106,100	77,200	46,100	19,400	31,300
Number of electric transmission and distribution substations	3,316	1,491	512	496	314	503

Substantially all of Electric Utilities and Infrastructure's electric plant in service is mortgaged under indentures relating to Duke Energy Carolinas', Duke Energy Progress', Duke Energy Florida's, Duke Energy Ohio's and Duke Energy Indiana's various series of First Mortgage Bonds.

GAS UTILITIES AND INFRASTRUCTURE

Gas Utilities and Infrastructure owns transmission pipelines and distribution mains that are generally underground, located near public streets and highways, or on property owned by others for which Duke Energy Ohio and Piedmont have obtained the necessary legal rights to place and operate facilities on such property located within the Gas Utilities and Infrastructure service territories. The following table provides information related to Gas Utilities and Infrastructure's natural gas distribution.

	Duke Energy	Duke Energy Ohio	Piedmont
Miles of natural gas distribution and transmission pipelines	33,700	7,300	26,400
Miles of natural gas service lines	27,200	6,300	20,900

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COMMERCIAL RENEWABLES

The following table provides information related to Commercial Renewables' electric generation facilities as of December 31, 2019. The MW displayed in the table below are based on nameplate capacity.

Facility	Plant Type	Primary Fuel	Location	Owned MW Capacity	Ownership Interest (%)
Commercial Renewables – Wind					
Los Vientos (five sites)	Renewable	Wind	TX	465	51%
Mesteno[(a)]	Renewable	Wind	TX	202	100%
Sweetwater IV	Renewable	Wind	TX	113	47%
Frontier	Renewable	Wind	OK	103	51%
Top of the World	Renewable	Wind	WY	102	51%
Notrees	Renewable	Wind	TX	78	51%
Mesquite Creek	Renewable	Wind	TX	55	26%
Campbell Hill	Renewable	Wind	WY	50	51%
Ironwood	Renewable	Wind	KS	44	26%
Sweetwater V	Renewable	Wind	TX	38	47%
North Allegheny	Renewable	Wind	PA	36	51%
Laurel Hill	Renewable	Wind	PA	35	51%
Cimarron II	Renewable	Wind	KS	33	26%
Ocotillo	Renewable	Wind	TX	30	51%
Kit Carson	Renewable	Wind	CO	26	51%
Silver Sage	Renewable	Wind	WY	21	51%
Happy Jack	Renewable	Wind	WY	15	51%
Shirley	Renewable	Wind	WI	10	51%
Total Renewables – Wind				1,456	
Commercial Renewables – Solar					
North Rosamond[(a)]	Renewable	Solar	CA	150	100%
Lapetus[(a)]	Renewable	Solar	TX	100	100%
Conetoe II	Renewable	Solar	NC	80	100%
Seville I & II	Renewable	Solar	CA	34	67%
Rio Bravo I & II	Renewable	Solar	CA	27	67%
Wildwood I & II	Renewable	Solar	CA	23	67%
Kelford	Renewable	Solar	NC	22	100%
Dogwood	Renewable	Solar	NC	20	100%
Halifax Airport	Renewable	Solar	NC	20	100%
Pasquotank	Renewable	Solar	NC	20	100%
Shawboro	Renewable	Solar	NC	20	100%
Caprock	Renewable	Solar	NM	17	67%
Creswell Alligood	Renewable	Solar	NC	14	100%
Pumpjack	Renewable	Solar	CA	13	67%
Longboat	Renewable	Solar	CA	13	67%
Shoreham[(a)]	Renewable	Solar	NY	13	51%
Washington White Post	Renewable	Solar	NC	12	100%
Whitakers	Renewable	Solar	NC	12	100%
Highlander I & II	Renewable	Solar	CA	11	51%
Other small solar[(a)]	Renewable	Solar	Various	177	Various
Total Renewables – Solar				798	
Commercial Renewables – Fuel Cells					
2018 ESA Portfolio[(a)]	Renewable	Fuel Cell	Various	10	100%
Total Renewables – Fuel Cells				10	
Commercial Renewables – Energy Storage					
Notrees Battery Storage	Renewable	Storage	TX	18	51%
Total Renewables – Energy Storage				18	
Total Commercial Renewables				**2,282**	

(a) Certain projects, including projects within Other small solar, are in tax-equity structures where investors have differing interests in the project's economic attributes. 100% of the tax-equity project's capacity is included in the table above.

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OTHER

Duke Energy owns approximately 8 million square feet and leases approximately 2 million square feet of corporate, regional and district office space spread throughout its service territories.

ITEM 3. LEGAL PROCEEDINGS

For information regarding legal proceedings, including regulatory and environmental matters, see Note 4, "Regulatory Matters," and Note 5, "Commitments and Contingencies," to the Consolidated Financial Statements.

MTBE Litigation

On December 15, 2017, the state of Maryland filed suit in Baltimore City Circuit Court against Duke Energy Merchants and other defendants alleging contamination of state waters by MTBE leaking from gasoline storage tanks. MTBE is a gasoline additive intended to increase the oxygen levels in gasoline and make it burn cleaner. The case was removed from Baltimore City Circuit Court to federal District Court. Initial motions to dismiss filed by the defendants were denied by the court on September 4, 2019. The defendants have filed answers and will pursue summary judgment after the completion of discovery. Duke Energy cannot predict the outcome of this matter.

ITEM 4. MINE SAFETY DISCLOSURES

This is not applicable for any of the Duke Energy Registrants.

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ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES

The common stock of Duke Energy is listed and traded on the NYSE (ticker symbol DUK). As of January 31, 2020, there were 140,942 Duke Energy common stockholders of record. For information on dividends, see the "Dividend Payments" section of Management's Discussion and Analysis.

There is no market for the common equity securities of the Subsidiary Registrants, all of which are directly or indirectly owned by Duke Energy.

Securities Authorized for Issuance Under Equity Compensation Plans

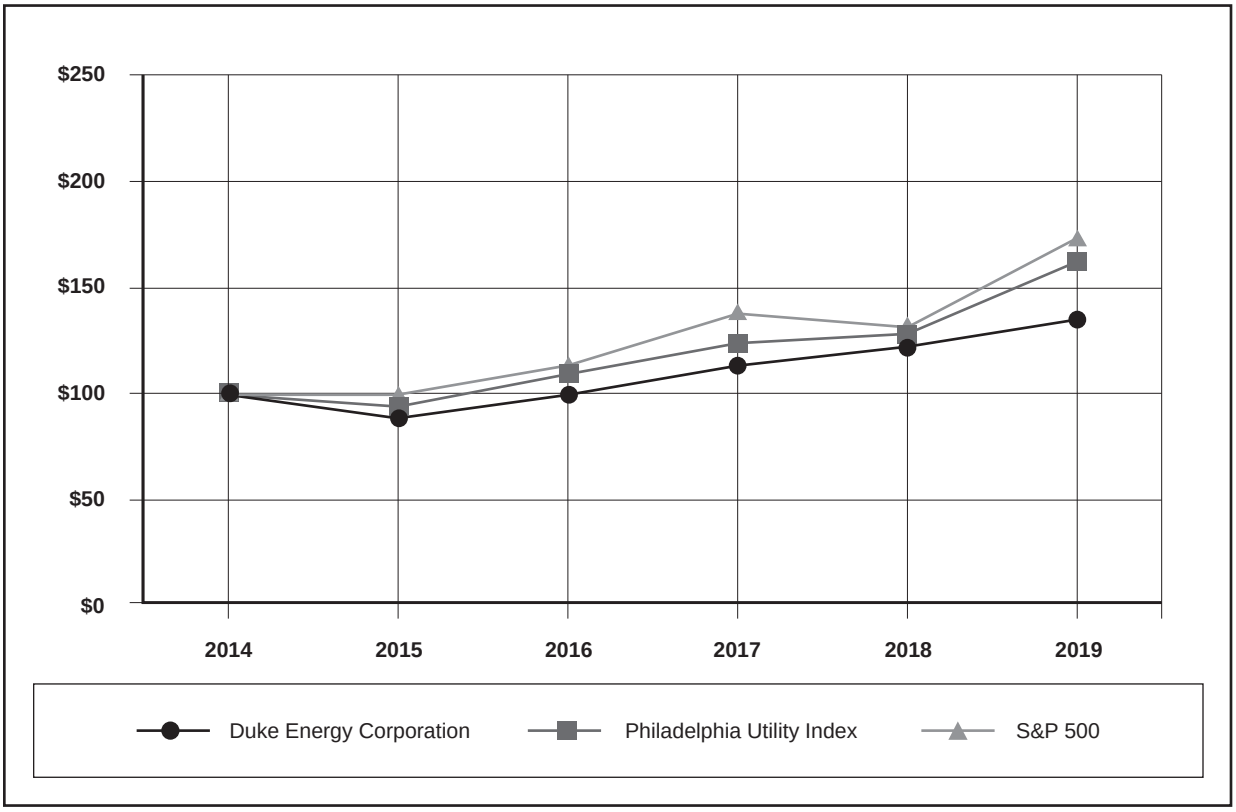
See Item 12 of Part III within this Annual Report for information regarding Securities Authorized for Issuance Under Equity Compensation Plans.

Issuer Purchases of Equity Securities for Fourth Quarter 2019

There were no repurchases of equity securities during the fourth quarter of 2019.

Stock Performance Graph

The following performance graph compares the cumulative TSR from Duke Energy Corporation common stock, as compared with the Standard & Poor's 500 Stock Index (S&P 500) and the Philadelphia Utility Index for the past five years. The graph assumes an initial investment of $100 on December 31, 2014, in Duke Energy common stock, in the S&P 500 and in the Philadelphia Utility Index and that all dividends were reinvested. The stockholder return shown below for the five-year historical period may not be indicative of future performance.



NYSE CEO Certification

Duke Energy has filed the certification of its Chief Executive Officer and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 as exhibits to this Annual Report on Form 10-K for the year ended December 31, 2019.

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ITEM 6. SELECTED FINANCIAL DATA

The following table provides selected financial data for the years of 2015 through 2019. See also Item 7.

(in millions, except per share amounts)	2019	2018	2017	2016	2015
Statements of Operations[a]					
Total operating revenues	**$ 25,079**	$ 24,521	$ 23,565	$ 22,743	$ 22,371
Operating income	**5,709**	4,685	5,625	5,202	4,974
Income from continuing operations	**3,578**	2,625	3,070	2,578	2,654
(Loss) Income from discontinued operations, net of tax	**(7)**	19	(6)	(408)	177
Net income	**3,571**	2,644	3,064	2,170	2,831
Net income available to Duke Energy Corporation common stockholders	**3,707**	2,666	3,059	2,152	2,816
Common Stock Data					
Income from continuing operations available to Duke Energy Corporation common stockholders					
Basic and diluted	**$ 5.07**	$ 3.73	$ 4.37	$ 3.71	$ 3.80
(Loss) Income from discontinued operations attributable to Duke Energy Corporation common stockholders					
Basic and diluted	**$ (0.01)**	$ 0.03	$ (0.01)	$ (0.60)	$ 0.25
Net income available to Duke Energy Corporation common stockholders					
Basic and diluted	**$ 5.06**	$ 3.76	$ 4.36	$ 3.11	$ 4.05
Dividends declared per share of common stock	**3.75**	3.64	3.49	3.36	3.24
Balance Sheets					
Total assets	**$ 158,838**	$ 145,392	$ 137,914	$ 132,761	$ 121,156
Long-term debt including finance leases, less current maturities	**54,985**	51,123	49,035	45,576	36,842

(a) Significant transactions reflected in the results above include: (i) growth in Commercial Renewables from new tax equity solar projects placed in service in 2019 (see Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies"); (ii) regulatory and legislative charges related to Duke Energy Progress and Duke Energy Carolinas North Carolina rate case orders and impairment charges in 2018 (see Notes 4, 12 and 13 to the Consolidated Financial Statements, "Regulatory Matters," "Goodwill and Intangible Assets" and "Investments in Unconsolidated Affiliates"); (iii) the sale of the International Disposal Group in 2016, including a loss on sale recorded within discontinued operations; and (iv) the acquisition of Piedmont in 2016, including losses on interest rate swaps related to the acquisition financing.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Management's Discussion and Analysis includes financial information prepared in accordance with GAAP in the U.S., as well as certain non-GAAP financial measures such as adjusted earnings and adjusted EPS discussed below. Generally, a non-GAAP financial measure is a numerical measure of financial performance, financial position or cash flows that excludes (or includes) amounts that are included in (or excluded from) the most directly comparable measure calculated and presented in accordance with GAAP. The non-GAAP financial measures should be viewed as a supplement to, and not a substitute for, financial measures presented in accordance with GAAP. Non-GAAP measures as presented herein may not be comparable to similarly titled measures used by other companies.

The following combined Management's Discussion and Analysis of Financial Condition and Results of Operations is separately filed by Duke Energy Corporation and its subsidiaries. Duke Energy Carolinas, LLC, Progress Energy, Inc., Duke Energy Progress, LLC, Duke Energy Florida, LLC, Duke Energy Ohio, Inc., Duke Energy Indiana, LLC and Piedmont Natural Gas Company, Inc.. However, none of the registrants make any representation as to information related solely to Duke Energy or the subsidiary registrants of Duke Energy other than itself.

Management's Discussion and Analysis should be read in conjunction with the Consolidated Financial Statements and Notes for the years ended December 31, 2019, 2018 and 2017.

See "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations," in Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2018, filed with the SEC on February 28, 2019, for a discussion of variance drivers for the year ended December 31, 2018, as compared to December 31, 2017.

DUKE ENERGY

Duke Energy is an energy company headquartered in Charlotte, North Carolina. Duke Energy operates in the U.S. primarily through its wholly owned subsidiaries, Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont. When discussing Duke Energy's consolidated financial information, it necessarily includes the results of the Subsidiary Registrants, which along with Duke Energy, are collectively referred to as the Duke Energy Registrants.

Executive Overview

At Duke Energy the fundamentals of our business are strong and allow us to deliver growth in earnings and dividends in a low-risk, predictable and transparent way. In 2019, we met our near-term financial commitments and positioned the company for sustainable long-term growth. We are focused on a business portfolio that will deliver a reliable dividend with 4% to 6% EPS growth through 2024. This growth is supported by our capital plan, timely cost-recovery mechanisms in most jurisdictions and our ability to manage our cost structure. The strength of our balance sheet is of vital importance to the cost-effective financing of our growth strategy, and in 2019 we continued to strengthen it by issuing $2 billion of preferred equity and $2.5 billion of common stock through a forward sales agreement which is expected to settle on or prior to December 31, 2020.

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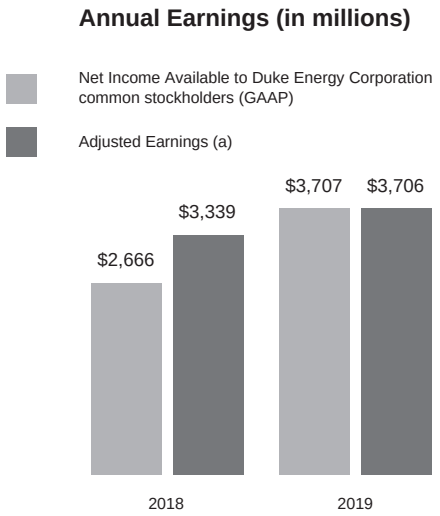
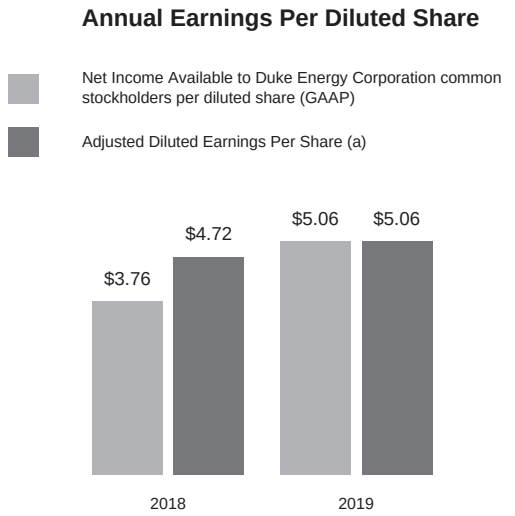
Financial Results





(a) See Results of Operations below for Duke Energy's definition of adjusted earnings and adjusted diluted EPS as well as a reconciliation of this non-GAAP financial measure to net income available to Duke Energy and net income available to Duke Energy per diluted share.

Duke Energy's 2019 Net Income Available to Duke Energy Corporation (GAAP Reported Earnings) were impacted by: favorable rate case and rider recovery outcomes, net of regulatory lag, and ongoing cost management efforts in Electric Utilities and Infrastructure; improved margins and increased ACP investment in Gas Utilities and Infrastructure; and growth in project investments in Commercial Renewables. See "Results of Operations" below for a detailed discussion of the consolidated results of operations and a detailed discussion of financial results for each of Duke Energy's reportable business segments, as well as Other where financing costs increased in 2019 to fund segment operations and other liquidity needs.

2019 Areas of Focus and Accomplishments

Operational Excellence, Safety and Reliability. The reliable and safe operation of our power plants, electric distribution system and natural gas infrastructure in our communities is foundational to our customers, our financial results and our credibility with stakeholders. Our regulated generation fleet performance was strong throughout the year. All of our nuclear sites have achieved the industry's highest distinction rating. Our electric distribution system performed well throughout the year, with outage durations down when adjusted for storms. The safety of our workforce is a core value. Our employees delivered strong safety results in 2019, and we are at or near the top of our industry.

Storm Response and System Restoration. The 2019 Atlantic hurricane season was the fourth consecutive year of above-average damaging storms. Our ability to effectively handle all facets of the 2019 storm response efforts is a testament to our team's extensive preparation and coordination, applying lessons learned from previous storms, and to on-the-ground management throughout the restoration efforts. Notably in 2019 Duke Energy earned EEI's Emergency Recovery Award, our 22nd EEI award since 1998 and a strong affirmation of the work of our employees to support customers when they need us most.

Customer Satisfaction. Duke Energy continues to transform the customer experience through our use of customer data to better inform operational priorities and performance levels. This data-driven approach allows us to identify the investments that are the most important to the customer experience. In 2019, we instituted billing and payment-related communications and options, and we continue to enhance outage-related communications to customers.

Constructive Regulatory and Legislative Outcomes. One of our long-term strategic goals is to achieve modernized regulatory constructs in our jurisdictions. Modernized constructs provide benefits, which include improved earnings and cash flows through more timely recovery of investments, as well as stable pricing for customers. In 2019, Duke Energy, North Carolina regulators and environmentalists reached an agreement to permanently close all remaining coal ash basins in North Carolina. This agreement reduces the cost to close our coal ash basins for our Carolinas customers in comparison to the initial NCDEQ closure order. In 2019 we achieved constructive rate case outcomes driving earnings growth through rate base increases in South Carolina (electric), North Carolina (natural gas), Ohio (electric distribution) and Kentucky (natural gas). In addition, we have a multiyear rate plan in Florida and grid investment riders in the Midwest which enable more timely cost recovery and earnings growth.

Digital Transformation. Duke Energy has a demonstrated track record of driving efficiencies and productivity into the business. We continue to leverage new technology, digital tools and data analytics across the business in response to a transforming landscape. In 2019, we created a team dedicated to developing applications and other solutions to deliver productivity gains and improvements to the customer experience.

Modernizing the Power Grid. Our grid improvement programs continue to be a key component of our growth strategy. Modernization of the electric grid, including smart meters, storm hardening, self-healing and targeted undergrounding helps to ensure the system is better prepared for severe weather, improves the system's reliability and flexibility, and provides better information and services for customers. In 2019, 79% of our jurisdictions were equipped with smart meters and we remain on track to be fully deployed across all regions by 2021. We continue to expand our self-optimizing grid capabilities, and in 2019 that saved over a half million customer interruptions.

Generating Cleaner Energy. Overall, we have lowered our carbon emissions by 39% since 2005, consistent with our new goal to reduce carbon emissions by at least 50% by 2030 and to achieve net-zero carbon emissions by 2050. Our commitment for 2030 includes retiring plants, operating our existing carbon-free resources and investing in natural gas infrastructure, renewables and our energy delivery system. As we look beyond 2030, we will need additional tools to continue our progress. We will work actively to advocate for research and development of carbon-free, dispatchable resources. That includes longer-term energy storage, advanced nuclear technologies, carbon capture and zero-carbon fuels.

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Expanding the Natural Gas Platform. We continue to pursue natural gas infrastructure investments. While the judicial and administrative challenges to date have been substantial, we are committed to the construction of the ACP pipeline to bring low-cost gas supply and economic development opportunities to the Southeast U.S. Construction is underway on a liquefied natural gas facility in Robeson County, North Carolina, on property Piedmont owns. This investment will help Piedmont provide a reliable gas supply to customers during peak usage periods and protect customers from price volatility when there is a higher-than-normal demand for natural gas.

Dividend Growth. In 2019, Duke Energy continued to grow the dividend payment to shareholders. 2019 represented the 93rd consecutive year Duke Energy paid a cash dividend on its common stock.

Duke Energy Objectives – 2020 and Beyond

Duke Energy will continue to deliver exceptional value to customers, be an integral part of the communities in which we do business and provide attractive returns to investors. We have an achievable, long-term strategy in place, and it is producing tangible results, yet the industry in which we operate is becoming more and more dynamic. We are adjusting, where necessary, and accelerating our focus in key areas to ensure the company is well positioned to be successful for many decades into the future. As we look ahead to 2020, our plans include:

- Continuing to place the customer at the center of all that we do which includes providing customized products and solutions
- Strengthening our relationships with all our vast stakeholders in the communities in which we operate and invest
- Generating cleaner energy and working to achieve net-zero carbon emissions by 2050
- Maintaining the safety of our communities and employees
- Modernizing and strengthening the energy grid
- Expanding the natural gas infrastructure
- Deploying digital tools across our business

Results of Operations

Non-GAAP Measures

Management evaluates financial performance in part based on non-GAAP financial measures, including adjusted earnings and adjusted diluted EPS. These items represent income from continuing operations available to Duke Energy common stockholders in dollar and per-share amounts, adjusted for the dollar and per-share impact of special items. As discussed below, special items include certain charges and credits, which management believes are not indicative of Duke Energy's ongoing performance. Management believes the presentation of adjusted earnings and adjusted diluted EPS provides useful information to investors, as it provides them with an additional relevant comparison of Duke Energy's performance across periods.

Management uses these non-GAAP financial measures for planning and forecasting, and for reporting financial results to the Board of Directors, employees, stockholders, analysts and investors. Adjusted diluted EPS is also used as a basis for employee incentive bonuses. The most directly comparable GAAP measures for adjusted earnings and adjusted diluted EPS are GAAP Reported Earnings and Diluted EPS Available to Duke Energy Corporation common stockholders (GAAP Reported EPS), respectively.

Special items included in the periods presented include the following, which management believes do not reflect ongoing costs:

- Impairment Charges in 2019 represents a reduction of a prior year impairment at Citrus County CC and an OTTI on the remaining investment in Constitution. For 2018, it represents an impairment at Citrus County CC, a goodwill impairment at Commercial Renewables and an OTTI of an investment in Constitution.
- Costs to Achieve Mergers represents charges that result from strategic acquisitions.
- Regulatory and Legislative Impacts in 2018 represents charges related to the Duke Energy Progress and Duke Energy Carolinas North Carolina rate case orders and the repeal of the South Carolina Base Load Review Act.
- Sale of Retired Plant represents the loss associated with selling Beckjord, a nonregulated generating facility in Ohio.
- Impacts of the Tax Act represents amounts recognized related to the Tax Act.
- Severance Charges relate to companywide initiatives, excluding merger integration, to standardize processes and systems, leverage technology and workforce optimization.

Duke Energy's adjusted earnings and adjusted diluted EPS may not be comparable to similarly titled measures of another company because other companies may not calculate the measures in the same manner.

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Reconciliation of GAAP Reported Amounts to Adjusted Amounts

The following table presents a reconciliation of adjusted earnings and adjusted diluted EPS to the most directly comparable GAAP measures.

	Years Ended December 31,			
	2019		2018	
(in millions, except per share amounts)	**Earnings**	**EPS**	**Earnings**	**EPS**
GAAP Reported Earnings/EPS	**$ 3,707**	**$ 5.06**	$ 2,666	$ 3.76
Adjustments to Reported:				
Impairment Charges[a]	**(8)**	**(0.01)**	179	0.25
Costs to Achieve Piedmont Merger[b]	—	—	65	0.09
Regulatory and Legislative Impacts[c]	—	—	202	0.29
Sale of Retired Plant[d]	—	—	82	0.12
Impacts of the Tax Act[e]	—	—	20	0.03
Severance Charges[f]	—	—	144	0.21
Discontinued Operations	**7**	**0.01**	(19)	(0.03)
Adjusted Earnings/Adjusted Diluted EPS	**$ 3,706**	**$ 5.06**	$ 3,339	$ 4.72

(a) Net of tax expense of $3 million in 2019. Net of tax benefit of $27 million and Noncontrolling Interests of $2 million in 2018.
(b) Net of tax benefit of $19 million.
(c) Net of tax benefit of $63 million.
(d) Net of $25 million tax benefit.
(e) The Tax Act reduced the corporate income tax rate from 35% to 21%, effective January 1, 2018. As the tax change was enacted in 2017, Duke Energy was required to remeasure its existing deferred tax assets and liabilities at the lower rate at December 31, 2017. For Duke Energy's regulated operations, where the reduction in the net accumulated deferred income tax liability is expected to be returned to customers in future rates, the remeasurement has been deferred as a regulatory liability. This amount represents a true up of existing regulatory liabilities related to the Tax Act. See Note 24 to the Consolidated Financial Statements, "Income Taxes" for more information.
(f) Net of tax benefit of $43 million.

Year Ended December 31, 2019, as compared to 2018

GAAP Reported EPS was $5.06 for the year ended December 31, 2019, compared to $3.76 for the year ended December 31, 2018. The increase in GAAP Reported earnings was primarily due to current year favorable rate case and rider recovery outcomes, an adjustment related to income tax recognition for equity method investments, growth in Commercial Renewables from new solar farms commencing commercial operations and prior year regulatory and legislative impacts, impairments, severance, loss on sale of a retired plant and costs to achieve merger. This favorability was partially offset by higher depreciation and higher financing costs in the current year. The equity method investment adjustment was immaterial and relates to prior years.

As discussed and shown in the table above, management also evaluates financial performance based on adjusted diluted EPS. Duke Energy's adjusted diluted EPS was $5.06 for the year ended December 31, 2019, compared to $4.72 for the year ended December 31, 2018.

SEGMENT RESULTS

The remaining information presented in this discussion of results of operations is on a GAAP basis. Management evaluates segment performance based on segment income. Segment income is defined as income from continuing operations net of income attributable to noncontrolling interests and preferred stock dividends. Segment income includes intercompany revenues and expenses that are eliminated in the Consolidated Financial Statements.

Duke Energy's segment structure includes the following segments: Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables. The remainder of Duke Energy's operations is presented as Other. See Note 3 to the Consolidated Financial Statements, "Business Segments," for additional information on Duke Energy's segment structure.

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Electric Utilities and Infrastructure

(in millions)	Years Ended December 31, 2019	2018	Variance
Operating Revenues	**$ 22,831**	$ 22,273	$ 558
Operating Expenses			
Fuel used in electric generation and purchased power	**6,904**	6,917	(13)
Operations, maintenance and other	**5,497**	5,631	(134)
Depreciation and amortization	**3,951**	3,523	428
Property and other taxes	**1,175**	1,134	41
Impairment charges	**(8)**	309	(317)
Total operating expenses	**17,519**	17,514	5
Gains on Sales of Other Assets and Other, net	**1**	8	(7)
Operating Income	**5,313**	4,767	546
Other Income and Expenses, net	**353**	378	(25)
Interest Expense	**1,345**	1,288	57
Income Before Income Taxes	**4,321**	3,857	464
Income Tax Expense	**785**	799	(14)
Segment Income	**$ 3,536**	$ 3,058	$ 478
Duke Energy Carolinas GWh sales	**89,920**	92,280	(2,360)
Duke Energy Progress GWh sales	**68,356**	69,331	(975)
Duke Energy Florida GWh sales	**42,173**	41,559	614
Duke Energy Ohio GWh sales	**24,729**	25,329	(600)
Duke Energy Indiana GWh sales	**31,886**	34,229	(2,343)
Total Electric Utilities and Infrastructure GWh sales	**257,064**	262,728	(5,664)
Net proportional MW capacity in operation	**50,070**	49,684	386

Year Ended December 31, 2019, as compared to 2018

Electric Utilities and Infrastructure's results were impacted by positive contributions from the Duke Energy Carolinas and Duke Energy Progress North Carolina and South Carolina rate cases and Duke Energy Florida's base rate adjustments due to the Citrus County CC being placed in service. These drivers were partially offset by higher depreciation from a growing asset base and higher interest expense. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The variance was driven primarily by:

- a $603 million increase in retail pricing primarily due to the Duke Energy Carolinas and Duke Energy Progress North Carolina and South Carolina rate cases and Duke Energy Florida's base rate adjustments related to Citrus County CC being placed in service.

Partially offset by:

- a $45 million decrease in weather-normal retail sales volumes.

Operating Expenses. The variance was driven primarily by:

- a $428 million increase in depreciation and amortization expense primarily due to additional plant in service and new depreciation rates associated with the Duke Energy Carolinas and Duke Energy Progress North Carolina and South Carolina rate cases and Duke Energy Florida's Citrus County CC being placed in service; and
- a $41 million increase in property and other taxes primarily due to higher property taxes for additional plant in service at Duke Energy Florida and current year property tax reassessments at Duke Energy Progress and Duke Energy Ohio.

Partially offset by:

- a $317 million decrease in impairment charges primarily due to the impacts associated with the Duke Energy Carolinas and Duke Energy Progress North Carolina rate cases as well as impairment impacts related to Duke Energy Florida's Citrus County CC; and
- a $134 million decrease in operation, maintenance and other expense primarily due to lower payroll and benefit costs resulting from prior year workforce reductions and lower storm costs at Duke Energy Progress and Duke Energy Carolinas in the current year.

Other Income and Expenses, net. The variance was driven primarily by AFUDC equity return ending on the Citrus County CC in the fourth quarter of 2018 at Duke Energy Florida.

Interest Expense. The variance was driven primarily by higher debt outstanding in the current year and AFUDC debt return ending in the fourth quarter of 2018 on the Citrus County CC at Duke Energy Florida.

Income Tax Expense. The decrease in tax expense was primarily due to an increase in the amortization of excess deferred taxes, mostly offset by an increase in pretax income. The ETRs for the years ended December 31, 2019, and 2018, were 18.2% and 20.7%, respectively. The decrease in the ETR was primarily due to an increase in the amortization of excess deferred taxes.

Matters Impacting Future Electric Utilities and Infrastructure Results

On December 31, 2019, Duke Energy Carolinas and Duke Energy Progress entered into a settlement agreement with NCDEQ and certain community groups under which Duke Energy Carolinas and Duke Energy Progress agreed to excavate seven of the nine remaining coal ash basins in North Carolina with ash moved to on-site lined landfills. At the two remaining basins, uncapped basin ash will be excavated and moved to lined landfills. An order from regulatory authorities disallowing recovery of costs related to closure of these ash basins could have an adverse impact on Electric Utilities and Infrastructure's results of operations, financial position and cash flows. See Notes 4 and 5 to the Consolidated Financial Statements, "Regulatory Matters" and "Commitments and Contingencies," respectively, for additional information.

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On May 21, 2019, Duke Energy Carolinas and Duke Energy Progress received orders from the PSCSC granting the companies' requests for retail rate increases but denying recovery of certain coal ash costs. Duke Energy Carolinas and Duke Energy Progress filed notices of appeals with the South Carolina Supreme Court on November 15, 2019. Appellant briefs are due on March 2, 2020, and Appellee response briefs are due on May 15, 2020. Electric Utilities and Infrastructure's results of operations, financial position and cash flows could be adversely impacted if coal ash costs are not ultimately approved for recovery. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

On June 22, 2018, Duke Energy Carolinas received an order from the NCUC, which denied the Grid Rider Stipulation and deferral treatment of grid improvement costs. Duke Energy Carolinas and Duke Energy Progress have petitioned for deferral of future grid improvement costs in their 2019 rate cases. Electric Utilities and Infrastructure's results of operations, financial position and cash flows could be adversely impacted if grid improvement costs are not ultimately approved for recovery and/or deferral treatment.

During the last half of 2018, Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida's service territories were impacted by several named storms. Hurricane Florence, Hurricane Michael and Winter Storm Diego caused flooding, extensive damage and widespread power outages to the service territories of Duke Energy Carolinas and Duke Energy Progress. Duke Energy Florida's service territory was also impacted by Hurricane Michael, a Category 5 hurricane and the most powerful storm to hit the Florida Panhandle in recorded history. In September 2019, Hurricane Dorian impacted Duke Energy Progress and Duke Energy Florida's service territories. A significant portion of the incremental operation and maintenance expenses related to these storms has been deferred. An order from regulatory authorities disallowing the deferral and future recovery of storm restoration costs could have an adverse impact on Electric Utilities and Infrastructure's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

In 2019, Duke Energy Indiana filed a general rate case with the IURC, and Duke Energy Carolinas and Duke Energy Progress filed general rate cases with the NCUC. The outcome of these rate cases could materially impact Electric Utilities and Infrastructure's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

On April 17, 2015, the EPA published in the Federal Register a rule to regulate the disposal of CCR from electric utilities as solid waste. Duke Energy Indiana has interpreted the rule to identify the coal ash basin sites impacted and has assessed the amounts of coal ash subject to the rule and a method of compliance. Duke Energy Indiana's interpretation of the requirements of the CCR rule is subject to potential legal challenges and further regulatory approvals, which could result in additional ash basin closure requirements, higher costs of compliance and greater AROs. Additionally, Duke Energy Indiana has retired facilities that are not subject to the CCR rule. Duke Energy Indiana may incur costs at these facilities to comply with environmental regulations or to mitigate risks associated with on-site storage of coal ash. An order from regulatory authorities disallowing recovery of costs related to closure of ash basins could have an adverse impact on Duke Energy Indiana's results of operations, financial position and cash flows.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

Gas Utilities and Infrastructure

(in millions)	Years Ended December 31, 2019	2018	Variance
Operating Revenues	**$ 1,866**	$ 1,881	$ (15)
Operating Expenses			
Cost of natural gas	**627**	697	(70)
Operation, maintenance and other	**446**	421	25
Depreciation and amortization	**256**	245	11
Property and other taxes	**106**	107	(1)
Total operating expenses	**1,435**	1,470	(35)
Operating Income	**431**	411	20
Other Income and Expenses, net	**140**	47	93
Interest Expense	**117**	106	11
Income Before Income Taxes	**454**	352	102
Income Tax Expense	**22**	78	(56)
Segment Income	**$ 432**	$ 274	$ 158
Piedmont Local Distribution Company (LDC) throughput (Dth)	**511,243,774**	557,145,128	(45,901,354)
Duke Energy Midwest LDC throughput (MCF)	**89,025,972**	90,604,833	(1,578,861)

Year Ended December 31, 2019, as compared to 2018

Gas Utilities and Infrastructure's results were primarily impacted by higher equity earnings at ACP, the OTTI recorded on the Constitution investment and a 2019 adjustment related to the income tax recognition for equity method investments. The equity method investment adjustment was immaterial and relates to prior years. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The variance was driven primarily by:

- a $70 million decrease due to lower natural gas costs passed through to customers; and
- a $13 million decrease due to rider revenues related to MGP and Accelerated Main Replacement Program.

Partially offset by:

- a $37 million increase due to North Carolina and Kentucky base rate case increases;
- a $19 million increase due to North Carolina and Tennessee IMR increases; and
- an $11 million increase due to NCUC approval related to tax reform accounting from fixed rate contracts.

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Operating Expenses. The variance was driven primarily by:

- a $70 million decrease in the cost of natural gas due to lower natural gas prices.

Partially offset by:

- a $25 million increase in operation, maintenance and other expense primarily due to increased labor, benefits and information technology costs; and
- an $11 million increase in depreciation and amortization expense due to additional plant in service.

Other Income and Expenses, net. The increase was primarily due to higher equity earnings at ACP as a result of higher cumulative project spending and a higher OTTI recorded on the Constitution investment in the prior year.

Interest Expense. The variance was driven by higher debt outstanding in the current year and higher interest expense due to customers as a result of tax reform deferrals, partially offset by favorable AFUDC debt interest.

Income Tax Expense. The decrease in tax expense was primarily due to an adjustment related to the income tax recognition for equity method investments, partially offset by an increase in pretax income. The equity method investment adjustment was immaterial and relates to prior years. The ETRs for the years ended December 31, 2019, and 2018, were 4.8% and 22.2%, respectively. The decrease in the ETR was primarily due to an adjustment related to the income tax recognition for equity method investments that was recorded during the first quarter of 2019 and current year AFUDC equity. The equity method investment adjustment was immaterial and relates to prior years.

Matters Impacting Future Gas Utilities and Infrastructure Results

Gas Utilities and Infrastructure has a 47% ownership interest in ACP, which is building an approximately 600-mile interstate natural gas pipeline intended to transport diverse natural gas supplies into southeastern markets. Affected states (West Virginia, Virginia and North Carolina) have issued certain necessary permits; the project remains subject to other pending federal and state approvals, which will allow full construction activities to begin. In 2018, FERC issued a series of Notices to Proceed, which authorized the project to begin certain construction-related activities along the pipeline route. Given legal challenges and ongoing discussions with customers, ACP expects mechanical completion of the full project in late 2021 with in-service likely in the first half of 2022. The delays resulting from legal challenges have also impacted the cost for the project. Project cost is approximately $8 billion, excluding financing costs. This estimate is based on the current facts available around construction costs and timelines, and is subject to future changes as those facts develop. Abnormal weather, work delays (including delays due to judicial or regulatory action) and other conditions may result in cost or schedule modifications, a suspension of AFUDC for ACP and/or impairment charges potentially material to Duke Energy's cash flows, financial position and results of operations. ACP and Duke Energy will continue to consider their options with respect to the foregoing given their existing contractual and legal obligations. See Notes 4 and 18 to the Consolidated Financial Statements, "Regulatory Matters" and "Variable Interest Entities," respectively, for additional information.

On November 13, 2013, the PUCO issued an order authorizing recovery of MGP costs at certain sites in Ohio with a deadline to complete the MGP environmental investigation and remediation work prior to December 31, 2016. This deadline was subsequently extended to December 31, 2019. Duke Energy Ohio has filed a request for extension of the deadline. A hearing on that request has not been scheduled. Disallowance of costs incurred, failure to complete the work by the deadline or failure to obtain an extension from the PUCO could result in an adverse impact on Gas Utilities and Infrastructure's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

Commercial Renewables

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Operating Revenues	**$ 487**	$ 477	$ 10
Operating Expenses			
Operation, maintenance and other	**297**	304	(7)
Depreciation and amortization	**168**	155	13
Property and other taxes	**23**	25	(2)
Impairment charges	**—**	93	(93)
Total operating expenses	**488**	577	(89)
Losses on Sales of Other Assets and Other, net	**(3)**	(1)	(2)
Operating Loss	**(4)**	(101)	97
Other Income and Expenses, net	**5**	23	(18)
Interest Expense	**95**	88	7
Loss Before Income Taxes	**(94)**	(166)	72
Income Tax Benefit	**(115)**	(147)	32
Less: Loss Attributable to Noncontrolling Interests	**(177)**	(28)	(149)
Segment Income	**$ 198**	$ 9	$ 189
Renewable plant production, GWh	**8,574**	8,522	52
Net proportional MW capacity in operation[(a)]	**3,485**	2,991	494

(a) Certain projects are included in tax-equity structures where investors have differing interests in the project's economic attributes. In the table above, 100% of the tax-equity project's capacity is included.

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Year Ended December 31, 2019, as compared to 2018

Commercial Renewables' results were favorable primarily due to new tax equity solar projects in the current year and a prior year goodwill impairment charge. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The increase was primarily due to new solar projects placed in service and higher irradiance.

Operating Expenses. The decrease was primarily due to a goodwill impairment charge in the prior year, partially offset by increased depreciation due to new solar projects placed in service.

Other Income and Expenses, net. The decrease was primarily due to income from the FES settlement agreement in the prior year.

Income Tax Benefit. The decrease in the tax benefit was primarily driven by taxes associated with Duke Energy's interest in tax equity solar projects recorded during 2019 and a reduction in PTCs generated.

Loss Attributable to Noncontrolling Interests. The variance was primarily due to an increase in solar projects with tax equity investors. HLBV accounting was utilized, resulting in allocation of losses to the noncontrolling interest partners. See Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies" for more information.

Matters Impacting Future Commercial Renewables Results

Commercial Renewables continues to experience growth with tax equity projects; however, the future expiration of federal tax incentives could result in adverse impacts to future results of operations, financial position and cash flows.

During 2019, Duke Energy evaluated recoverability of its renewable merchant plants principally in the Electric Reliability Council of Texas West market, due to declining market pricing and declining long-term forecasted energy prices, primarily driven by lower forecasted natural gas prices. These assets were not impaired; however, a continued decline in energy market pricing would likely result in a future impairment. Impairment of these assets could result in adverse impacts to the future results of operations, financial position and cash flows of Commercial Renewables. See Note 11 to the Consolidated Financial Statements, "Property, Plant and Equipment," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

Other

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Operating Revenues	**$ 95**	$ 89	$ 6
Operating Expenses	**117**	380	(263)
Losses on Sales of Other Assets and Other, net	**(2)**	(96)	94
Operating Loss	**(24)**	(387)	363
Other Income and Expenses, net	**145**	73	72
Interest Expense	**705**	657	48
Loss Before Income Taxes	**(584)**	(971)	387
Income Tax Benefit	**(173)**	(282)	109
Less: Net Income Attributable to Noncontrolling Interests	**—**	5	(5)
Less: Preferred Dividends	**41**	—	41
Net Loss	**$ (452)**	$ (694)	$ 242

Year Ended December 31, 2019, as compared to 2018

The variance was driven by the prior year severance charges related to a corporate initiative, prior year loss on sale of the retired Beckjord station, and the absence in the current year of costs related to the Piedmont acquisition, offset by obligations to the Duke Energy Foundation in 2019. The following is a detailed discussion of the variance drivers by line item.

Operating Expenses. The variance was primarily due to prior year severance charges related to a corporate initiative as well as costs associated with the Piedmont acquisition, partially offset by obligations to the Duke Energy Foundation in 2019.

Losses on Sales of Other Assets and Other, net. The variance was driven by the prior year loss on sale of the retired Beckjord station, including the transfer of coal ash basins and other real property and indemnification from all potential future claims related to the property, whether arising under environmental laws or otherwise.

Other Income and Expenses, net. The variance was primarily due to higher returns on investments that fund certain employee benefit obligations and Bison investment income.

Interest Expense. The variance was primarily due to higher outstanding debt in the current year and higher short-term interest rates.

Income Tax Benefit. The decrease in the tax benefit was primarily driven by a decrease in pretax losses.

Preferred Dividends. The variance was driven by the declarations of preferred stock dividend on preferred stock issued in 2019.

Matters Impacting Future Other Results

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

SUBSIDIARY REGISTRANTS

Basis of Presentation

The results of operations and variance discussion for the Subsidiary Registrants is presented in a reduced disclosure format in accordance with General Instruction (I)(2)(a) of Form 10-K.

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DUKE ENERGY CAROLINAS

Results of Operations

(in millions)	Years Ended December 31, 2019	2018	Variance
Operating Revenues	**$ 7,395**	$ 7,300	$ 95
Operating Expenses			
Fuel used in electric generation and purchased power	**1,804**	1,821	(17)
Operation, maintenance and other	**1,868**	2,130	(262)
Depreciation and amortization	**1,388**	1,201	187
Property and other taxes	**292**	295	(3)
Impairment charges	**17**	192	(175)
Total operating expenses	**5,369**	5,639	(270)
Losses on Sales of Other Assets and Other, net	**—**	(1)	1
Operating Income	**2,026**	1,660	366
Other Income and Expenses, net	**151**	153	(2)
Interest Expense	**463**	439	24
Income Before Income Taxes	**1,714**	1,374	340
Income Tax Expense	**311**	303	8
Net Income	**$ 1,403**	$ 1,071	$ 332

The following table shows the percent changes in GWh sales and average number of customers for Duke Energy Carolinas. The below percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2019	2018
Residential sales	**(2.9)%**	11.7%
General service sales	**(0.1)%**	4.5%
Industrial sales	**(1.9)%**	(0.3)%
Wholesale power sales	**(13.6)%**	12.5%
Joint dispatch sales	**4.7%**	23.1%
Total sales	**(2.6)%**	5.7%
Average number of customers	**2.1%**	1.5%

Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $178 million increase in retail pricing due to the impacts of the prior year North Carolina rate case and the current year South Carolina rate case.

Partially offset by:

- a $41 million decrease in rider revenues primarily due to excess deferred taxes, partially offset by EE programs and a decrement rider relating to nuclear decommissioning that ended in the prior year;
- a $14 million decrease in weather-normal retail sales volumes; and
- a $7 million decrease in retail sales, net of fuel revenues, due to unfavorable weather in the current year.

Operating Expenses. The variance was driven primarily by:

- a $262 million decrease in operation, maintenance and other expense primarily due to decreased labor and storm restoration costs; and
- a $175 million decrease in impairment charges primarily due to impacts of the prior year North Carolina rate order, the repeal of the South Carolina Base Load Review Act and charges related to coal ash costs in South Carolina.

Partially offset by:

- a $187 million increase in depreciation and amortization expense primarily due to additional plant in service, new depreciation rates associated with the prior year North Carolina rate case and the current year South Carolina rate case and higher amortization of deferred coal ash costs associated with the prior year North Carolina rate case.

Interest Expense. The variance was primarily due to higher debt outstanding in the current year.

Matters Impacting Future Results

On December 31, 2019, Duke Energy Carolinas entered into a settlement agreement with NCDEQ and certain community groups under which Duke Energy Carolinas agreed to excavate five of the six remaining coal ash basins in North Carolina with ash moved to on-site lined landfills. At the one remaining basin, uncapped basin ash will be excavated and moved to lined landfills. An order from regulatory authorities disallowing recovery of costs related to closure of these ash basins could have an adverse impact on Duke Energy Carolinas' results of operations, financial position and cash flows. See Notes 4 and 5 to the Consolidated Financial Statements, "Regulatory Matters" and "Commitments and Contingencies," respectively, for additional information.

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Duke Energy Carolinas filed a general rate case with the NCUC on September 30, 2019. The outcome of this rate case could materially impact Duke Energy Carolina's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

On May 21, 2019, the PSCSC issued an order granting Duke Energy Carolinas request for a retail rate increase but denying recovery of certain coal ash costs. Duke Energy Carolinas filed a notice of appeal with the South Carolina Supreme Court on November 15, 2019. Appellant briefs are due on March 2, 2020, and Appellee response briefs are due on May 15, 2020. Duke Energy Carolinas' results of operations, financial position and cash flows could be adversely impacted if coal ash costs are not ultimately approved for recovery. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

On June 22, 2018, Duke Energy Carolinas received an order from the NCUC, which denied the Grid Rider Stipulation and deferral treatment of grid improvement costs. Duke Energy Carolinas has petitioned for deferral of future grid improvement costs in its 2019 rate case. Duke Energy Carolinas' results of operations, financial position and cash flows could be adversely impacted if grid improvement costs are not ultimately approved for recovery and/or deferral treatment.

During the last half of 2018, Duke Energy Carolinas' service territory was impacted by several named storms. Hurricane Florence, Hurricane Michael and Winter Storm Diego caused flooding, extensive damage and widespread power outages in the service territory. A significant portion of the incremental operation and maintenance expenses related to these storms has been deferred. An order from regulatory authorities disallowing the deferral and future recovery of storm restoration costs could have an adverse impact on Duke Energy Carolinas' results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

PROGRESS ENERGY

Results of Operations

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Operating Revenues	**$ 11,202**	$ 10,728	$ 474
Operating Expenses			
Fuel used in electric generation and purchased power	**4,024**	3,976	48
Operation, maintenance and other	**2,495**	2,613	(118)
Depreciation and amortization	**1,845**	1,619	226
Property and other taxes	**561**	529	32
Impairment charges	**(24)**	87	(111)
Total operating expenses	**8,901**	8,824	77
Gains on Sales of Other Assets and Other, net	**—**	24	(24)
Operating Income	**2,301**	1,928	373
Other Income and Expenses, net	**141**	165	(24)
Interest Expense	**862**	842	20
Income Before Income Taxes	**1,580**	1,251	329
Income Tax Expense	**253**	218	35
Net Income	**1,327**	1,033	294
Less: Net Income Attributable to Noncontrolling Interests	**—**	6	(6)
Net Income Attributable to Parent	**$ 1,327**	$ 1,027	$ 300

Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $366 million increase in retail pricing primarily due to the impacts of the prior year North Carolina rate case and current year South Carolina rate case at Duke Energy Progress, Duke Energy Florida's base rate adjustments related to Citrus County CC being placed in service and annual increases from the 2017 Settlement Agreement;
- a $70 million increase in wholesale power revenues, net of fuel, primarily due to coal ash cost recovery in the current year at Duke Energy Progress and increased demand at Duke Energy Florida;
- a $42 million increase in fuel revenues primarily related to increased fuel cost recovery due to extreme weather in the prior year at Duke Energy Progress, partially offset by a decrease in fuel and capacity rates billed to retail customers at Duke Energy Florida;
- a $22 million increase in retail sales, net of fuel revenues, due to favorable weather in the current year at Duke Energy Florida; and
- a $21 million increase in other revenues primarily due to increased transmission revenues and nonregulated products and services revenues at Duke Energy Florida.

Partially offset by:

- a $47 million decrease in retail rider revenues primarily related to decreased revenue requirements in the current year; and
- a $14 million decrease in weather-normal retail sales volumes at Duke Energy Florida.

Operating Expenses. The variance was driven primarily by:

- a $226 million increase in depreciation and amortization expense primarily due to higher amortization of deferred coal ash costs, new depreciation rates associated with the prior year Duke Energy Progress North Carolina rate case and Duke Energy Florida's base rate adjustments related to Citrus County CC being placed in service;

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- a $48 million increase in fuel used in electric generation and purchased power primarily due to an increase in the North Carolina Renewable Energy and Energy Efficiency Portfolio Standard requirement from the prior year at Duke Energy Progress, partially offset by lower purchased power and lower fuel costs, net of deferrals, at Duke Energy Florida; and
- a $32 million increase in property and other taxes primarily due to current year property tax reassessments and a favorable sales and use tax credit in the prior year at Duke Energy Progress and higher property taxes for additional plant in service at Duke Energy Florida.

Partially offset by:

- a $118 million decrease in operation, maintenance and other expense primarily due to lower storm costs, reduced outage costs, and lower employee benefit costs, partially offset by increased vegetation management costs at Duke Energy Florida; and
- a $111 million decrease in impairment charges primarily due to prior year impacts associated with the North Carolina rate case at Duke Energy Progress as well as the impairment of Duke Energy Florida's Citrus County CC.

Other Income and Expenses, net. The variance was driven primarily by AFUDC equity return ending on the Citrus County CC in the fourth quarter of 2018 at Duke Energy Florida, partially offset by life insurance proceeds at Duke Energy Progress.

Interest Expense. The variance was driven primarily by AFUDC debt return ending in the fourth quarter of 2018 on the Citrus County CC at Duke Energy Florida.

Income Tax Expense. The increase in tax expense was primarily due to an increase in pretax income, partially offset by an increase in the amortization of excess deferred taxes and a Tax Act adjustment in the prior year related to excess deferred taxes.

Matters Impacting Future Results

On December 31, 2019, Duke Energy Progress entered into a settlement agreement with NCDEQ and certain community groups under which Duke Energy Progress agreed to excavate two of the three remaining coal ash basins in North Carolina with ash moved to on-site lined landfills. At the one remaining basin, uncapped basin ash will be excavated and moved to lined landfills. An order from regulatory authorities disallowing recovery of costs related to closure of these ash basins could have an adverse impact on Duke Energy Progress' results of operations, financial position and cash flows. See Notes 4 and 5 to the Consolidated Financial Statements, "Regulatory Matters" and "Commitments and Contingencies," respectively, for additional information.

Duke Energy Progress filed a general rate case with the NCUC on October 30, 2019. The outcome of this rate case could materially impact Progress Energy's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

On May 21, 2019, the PSCSC issued an order granting Duke Energy Progress' request for a retail rate increase but denying recovery of certain coal ash costs. Duke Energy Progress filed a notice of appeal with the South Carolina Supreme Court on November 15, 2019. Appellant briefs are due on March 2, 2020, and Appellee response briefs are due on May 15, 2020. Progress Energy's results of operations, financial position and cash flows could be adversely impacted if coal ash costs are not ultimately approved for recovery. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Duke Energy Progress has petitioned for deferral of future grid improvement costs in its 2019 rate case. Progress Energy's results of operations, financial position and cash flows could be adversely impacted if grid improvement costs are not ultimately approved for recovery and/or deferral treatment.

During the last half of 2018, Duke Energy Progress and Duke Energy Florida's service territories were impacted by several named storms. Hurricane Florence, Hurricane Michael and Winter Storm Diego caused flooding, extensive damage and widespread power outages to the service territory of Duke Energy Progress. Duke Energy Florida's service territory was also impacted by Hurricane Michael, a Category 5 hurricane and the most powerful storm to hit the Florida Panhandle in recorded history. In September 2019, Hurricane Dorian impacted Duke Energy Progress' and Duke Energy Florida's service territories. A significant portion of the incremental operation and maintenance expenses related to these storms has been deferred. An order from regulatory authorities disallowing the deferral and future recovery of storm restoration costs could have an adverse impact on Progress Energy's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

DUKE ENERGY PROGRESS

Results of Operations

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Operating Revenues	**$ 5,957**	$ 5,699	$ 258
Operating Expenses			
Fuel used in electric generation and purchased power	**2,012**	1,892	120
Operation, maintenance and other	**1,446**	1,578	(132)
Depreciation and amortization	**1,143**	991	152
Property and other taxes	**176**	155	21
Impairment charges	**12**	33	(21)
Total operating expenses	**4,789**	4,649	140
Gains on Sales of Other Assets and Other, net	**—**	9	(9)
Operating Income	**1,168**	1,059	109
Other Income and Expenses, net	**100**	87	13
Interest Expense	**306**	319	(13)
Income Before Income Taxes	**962**	827	135
Income Tax Expense	**157**	160	(3)
Net Income	**$ 805**	$ 667	$ 138

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The following table shows the percent changes in GWh sales and average number of customers for Duke Energy Progress. The below percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2019	2018
Residential sales	**(4.0)%**	9.9%
General service sales	**(1.6)%**	2.3%
Industrial sales	**0.6%**	0.8%
Wholesale power sales	**(1.5)%**	4.6%
Joint dispatch sales	**(0.8)%**	2.1%
Total sales	**(1.4)%**	3.8%
Average number of customers	**1.3%**	1.5%

Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $110 million increase in retail pricing due to the impacts of the prior year North Carolina rate case and the current year South Carolina rate case;
- a $101 million increase in fuel revenues primarily related to increased fuel cost recovery due to extreme weather in the prior year; and
- a $54 million increase in wholesale power revenues, net of fuel, primarily due to coal ash cost recovery in the current year.

Partially Offset by:

- a $21 million decrease primarily due to the return of excess deferred incomes taxes created by the reduction in the corporate income tax rate, partially offset by an increase in rider revenues related to EE programs.

Operating Expenses. The variance was driven primarily by:

- a $152 million increase in depreciation and amortization expense primarily due to higher amortization of deferred coal ash costs and new depreciation rates associated with the prior year North Carolina and current year South Carolina rate cases, partially offset by the amortization credit for the North Carolina Renewable Energy and Energy Efficiency Portfolio Standard requirement increase from prior year;
- a $120 million increase in fuel used in electric generation and purchased power primarily due to a higher deferred fuel balance and an increase in the North Carolina Renewable Energy and Energy Efficiency Portfolio Standard requirement from prior year, partially offset by lower demand and changes in generation mix; and
- a $21 million increase in property and other taxes primarily due to current year property tax reassessments and a favorable sales and use tax credit in the prior year.

Partially offset by:

- a $132 million decrease in operation, maintenance and other expense primarily due to lower storm costs in current year, reduced outage costs and lower employee benefit costs; and
- a $21 million decrease in impairment charges primarily due to prior year impacts associated with the North Carolina rate case.

Other Income and Expenses, net. The variance was driven primarily by life insurance proceeds.

Interest Expense. The variance was driven primarily by lower interest rates on outstanding debt.

Matters Impacting Future Results

On December 31, 2019, Duke Energy Progress entered into a settlement agreement with NCDEQ and certain community groups under which Duke Energy Progress agreed to excavate two of the three remaining coal ash basins in North Carolina with ash moved to on-site lined landfills. At the one remaining basin, uncapped basin ash will be excavated and moved to lined landfills. An order from regulatory authorities disallowing recovery of costs related to closure of these ash basins could have an adverse impact on Duke Energy Progress' results of operations, financial position and cash flows. See Notes 4 and 5 to the Consolidated Financial Statements, "Regulatory Matters" and "Commitments and Contingencies," respectively, for additional information.

Duke Energy Progress filed a general rate case with the NCUC on October 30, 2019. The outcome of this rate case could materially impact Duke Energy Progress' results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

On May 21, 2019, the PSCSC issued an order granting Duke Energy Progress' request for a retail rate increase but denying recovery of certain coal ash costs. Duke Energy Progress filed a notice of appeal with the South Carolina Supreme Court on November 15, 2019. Appellant briefs are due on March 2, 2020, and Appellee response briefs are due on May 15, 2020. Duke Energy Progress' results of operations, financial position and cash flows could be adversely impacted if coal ash costs are not ultimately approved for recovery. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Duke Energy Progress has petitioned for deferral of future grid improvement costs in its 2019 rate case. Duke Energy Progress' results of operations, financial position and cash flows could be adversely impacted if grid improvement costs are not ultimately approved for recovery and/or deferral treatment.

During the last half of 2018, Duke Energy Progress' service territory was impacted by several named storms. Hurricane Florence, Hurricane Michael and Winter Storm Diego caused flooding, extensive damage and widespread power outages in the service territory. In September 2019, Hurricane Dorian reached the Carolinas bringing high winds, tornadoes and heavy rain, impacting about 300,000 customers within the service territory. A significant portion of the incremental operation and maintenance expenses related to these storms has been deferred. An order from regulatory authorities disallowing the deferral and future recovery of storm restoration costs could have an adverse impact on Duke Energy Progress' results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

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DUKE ENERGY FLORIDA

Results of Operations

(in millions)	Years Ended December 31, 2019	2018	Variance
Operating Revenues	**$ 5,231**	$ 5,021	$ 210
Operating Expenses			
Fuel used in electric generation and purchased power	**2,012**	2,085	(73)
Operation, maintenance and other	**1,034**	1,025	9
Depreciation and amortization	**702**	628	74
Property and other taxes	**392**	374	18
Impairment charges	**(36)**	54	(90)
Total operating expenses	**4,104**	4,166	(62)
Gains on Sales of Other Assets and Other, net	**—**	1	(1)
Operating Income	**1,127**	856	271
Other Income and Expenses, net	**48**	86	(38)
Interest Expense	**328**	287	41
Income Before Income Taxes	**847**	655	192
Income Tax Expense	**155**	101	54
Net Income	**$ 692**	$ 554	$ 138

The following table shows the percent changes in GWh sales and average number of customers for Duke Energy Florida. The below percentages for retail customer classes represent billed sales only. Wholesale power sales include both billed and unbilled sales. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2019	2018
Residential sales	**0.7%**	4.3%
General service sales	**0.3%**	1.9%
Industrial sales	**(4.6)%**	(0.4)%
Wholesale power sales	**28.8%**	5.2%
Total sales	**1.5%**	2.4%
Average number of customers	**1.6%**	1.5%

Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $256 million increase in retail pricing due to base rate adjustments related to Citrus County CC being placed in service, annual increases from the 2017 Settlement Agreement and the Solar Base Rate Adjustment;
- a $22 million increase in retail sales, net of fuel revenues, due to favorable weather in the current year;
- a $21 million increase in other revenues primarily due to increased transmission revenues and nonregulated products and services revenues; and
- a $16 million increase in wholesale power revenues, net of fuel, primarily due to increased demand.

Partially offset by:

- a $59 million decrease in fuel and capacity revenues primarily due to a decrease in fuel and capacity rates billed to retail customers;
- a $33 million decrease in retail rider revenues primarily related to decreased revenue requirements in the current year; and
- a $14 million decrease in weather-normal retail sales volumes.

Operating Expenses. The variance was driven primarily by:

- a $90 million decrease in impairment charges primarily due to a prior year impairment at Citrus County CC and a reduction of the impairment in the current year; and
- a $73 million decrease in fuel used in electric generation and purchased power primarily due to lower purchased power and lower fuel costs, net of deferrals.

Partially offset by:

- a $74 million increase in depreciation and amortization expense primarily due to base rate adjustments related to Citrus County CC being placed in service, other additional plant in service and increases resulting from the 2018 Crystal River Unit 3 nuclear decommissioning cost study;
- an $18 million increase in property and other taxes primarily due to higher property taxes from additional plant in service; and
- a $9 million increase in operation, maintenance and other expense primarily due to increased vegetation management costs and deregulation initiative costs, partially offset by lower severance charges.

Other Income and Expenses, net. The variance was driven primarily by AFUDC equity return ending on the Citrus County CC in the fourth quarter of 2018.

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Interest Expense. The variance was driven primarily by AFUDC debt return ending on the Citrus County CC in the fourth quarter of 2018 and higher debt outstanding in the current year.

Income Tax Expense. The increase in tax expense was primarily due to an increase in pretax income in the current year.

Matters Impacting Future Results

On October 10, 2018, Hurricane Michael made landfall on Florida's Panhandle as a Category 5 hurricane, the most powerful storm to hit the Florida Panhandle in recorded history. The storm caused significant damage within the service territory of Duke Energy Florida, particularly from Panama City Beach to Mexico Beach. In September 2019, Duke Energy Florida's service territory was threatened by Hurricane Dorian with landfall as a possible Category 5 hurricane and therefore Duke Energy Florida incurred costs to secure necessary resources to be prepared for that potential impact. A significant portion of the incremental operation and maintenance expenses related to these storms has been deferred. An order from regulatory authorities disallowing the future recovery of storm restoration costs could have an adverse impact on Duke Energy Florida's financial position, results of operations and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

DUKE ENERGY OHIO

Results of Operations

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Operating Revenues			
Regulated electric	**$ 1,456**	$ 1,450	$ 6
Regulated natural gas	**484**	506	(22)
Nonregulated electric and other	**—**	1	(1)
Total operating revenues	**1,940**	1,957	(17)
Operating Expenses			
Fuel used in electric generation and purchased power – regulated	**388**	412	(24)
Cost of natural gas	**95**	113	(18)
Operation, maintenance and other	**520**	480	40
Depreciation and amortization	**265**	268	(3)
Property and other taxes	**308**	290	18
Total operating expenses	**1,576**	1,563	13
Losses on Sales of Other Assets and Other, net	**—**	(106)	106
Operating Income	**364**	288	76
Other Income and Expenses, net	**24**	23	1
Interest Expense	**109**	92	17
Income from Continuing Operations Before Income Taxes	**279**	219	60
Income Tax Expense from Continuing Operations	**40**	43	(3)
Income from Continuing Operations	**239**	176	63
Loss from Discontinued Operations, net of tax	**(1)**	—	(1)
Net Income	**$ 238**	$ 176	$ 62

The following table shows the percent changes in GWh sales of electricity, MCF of natural gas delivered and average number of electric and natural gas customers for Duke Energy Ohio. The below percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

	Electric		Natural Gas	
Increase (Decrease) over prior year	**2019**	**2018**	**2019**	**2018**
Residential sales	**(3.9)%**	12.2%	**(3.7)%**	18.0%
General service sales	**(1.9)%**	3.3%	**(1.2)%**	15.4%
Industrial sales	**(2.1)%**	1.0%	**(0.4)%**	8.1%
Wholesale electric power sales	**(4.9)%**	(46.6)%	**n/a**	n/a
Other natural gas sales	**n/a**	n/a	**0.7%**	0.7%
Total sales	**(2.4)%**	2.8%	**(1.7)%**	11.9%
Average number of customers	**0.7%**	0.8%	**0.7%**	0.9%

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Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $45 million decrease in fuel related revenues primarily due to a decrease in price;
- a $31 million decrease in rider revenues primarily due to the cessation of the Smart Grid Rider in 2018 and the Tax Cut and Jobs Act Rider beginning in 2019, partially offset by new riders implemented in conjunction with rate cases including the Price Stabilization Rider, Electric Service Reliability Rider and the Environmental Surcharge Mechanism;
- a $15 million decrease in FTR rider revenues; and
- a $12 million decrease in electric and natural gas retail sales, net of fuel revenues, due to unfavorable weather in the current year.

Partially offset by:

- a $71 million increase in retail pricing primarily due to rate case impacts; and
- an $18 million increase in PJM point-to-point transmission revenues due to an increase in the Network Integration Transmission Service rate primarily due to additional plant in service.

Operating Expenses. The variance was driven primarily by:

- a $40 million increase in operations, maintenance and other expense primarily due to the FERC approved settlement refund of certain transmission costs previously billed by PJM recorded in 2018 and increased PJM transmission expansion fees; and
- an $18 million increase in property and other taxes primarily due to additional plant in service, partially offset by a negotiated reassessment of property values and property tax true ups for prior periods.

Partially offset by:

- a $24 million decrease in fuel used in electric generation and purchased power expense due to the prior year outage at East Bend Station and the deferral of OVEC related purchased power costs; and
- an $18 million decrease in the cost of natural gas primarily due to lower costs passed through to customers, as a result of a lower natural gas prices.

Losses on Sales of Other Assets and Other, net. The increase was driven by the loss on the prior year sale of Beckjord.

Interest Expense. The variance was primarily due to higher debt outstanding in the current year.

Matters Impacting Future Results

On November 13, 2013, the PUCO issued an order authorizing recovery of MGP costs at certain sites in Ohio with a deadline to complete the MGP environmental investigation and remediation work prior to December 31, 2016. This deadline was subsequently extended to December 31, 2019. Duke Energy Ohio has filed a request for extension of the deadline. A hearing on that request has not been scheduled. Disallowance of costs incurred, failure to complete the work by the deadline or failure to obtain an extension from the PUCO could result in an adverse impact on Duke Energy Ohio's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

DUKE ENERGY INDIANA

Results of Operations

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Operating Revenues	**$ 3,004**	$ 3,059	$ (55)
Operating Expenses			
Fuel used in electric generation and purchased power	**935**	1,000	(65)
Operation, maintenance and other	**790**	788	2
Depreciation and amortization	**525**	520	5
Property and other taxes	**69**	78	(9)
Impairment charges	**—**	30	(30)
Total operating expenses	**2,319**	2,416	(97)
Operating Income	**685**	643	42
Other Income and Expenses, net	**41**	45	(4)
Interest Expense	**156**	167	(11)
Income Before Income Taxes	**570**	521	49
Income Tax Expense	**134**	128	6
Net Income	**$ 436**	$ 393	$ 43

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The following table shows the percent changes in GWh sales and average number of customers for Duke Energy Indiana. The below percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2019	2018
Residential sales	**(3.9)%**	12.5%
General service sales	**(2.2)%**	2.8%
Industrial sales	**(2.6)%**	0.5%
Wholesale power sales	**(27.7)%**	(0.9)%
Total sales	**(6.8)%**	3.3%
Average number of customers	**1.2%**	1.3%

Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $21 million decrease in wholesale power revenues primarily due to the expiration of a contract with a wholesale customer;
- a $16 million decrease in other transmission FTR revenues due to lower congestion; and
- a $14 million decrease in weather-normal retail sales volume.

Operating Expenses. The variance was driven primarily by:

- a $65 million decrease in fuel used in electric generation and purchased power expense primarily due to lower coal and natural gas costs, partially offset by higher purchase power fuel clause, higher amortization of deferred fuel costs and higher deferred MISO charges; and
- a $30 million decrease in impairments primarily due to the prior year Edwardsport IGCC settlement agreement.

Matters Impacting Future Results

On April 17, 2015, the EPA published in the Federal Register a rule to regulate the disposal of CCR from electric utilities as solid waste. Duke Energy Indiana has interpreted the rule to identify the coal ash basin sites impacted and has assessed the amounts of coal ash subject to the rule and a method of compliance. Duke Energy Indiana's interpretation of the requirements of the CCR rule is subject to potential legal challenges and further regulatory approvals, which could result in additional ash basin closure requirements, higher costs of compliance and greater AROs. Additionally, Duke Energy Indiana has retired facilities that are not subject to the CCR rule. Duke Energy Indiana may incur costs at these facilities to comply with environmental regulations or to mitigate risks associated with on-site storage of coal ash. An order from regulatory authorities disallowing recovery of costs related to closure of ash basins could have an adverse impact on Duke Energy Indiana's results of operations, financial position and cash flows.

Duke Energy Indiana filed a general rate case with the IURC on July 2, 2019, its first general rate case in Indiana in 16 years. The outcome of this rate case could materially impact Duke Energy Indiana's results of operations, financial position and cash flows. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

PIEDMONT

Results of Operations

	Years Ended December 31,		
(in millions)	2019	2018	Variance
Operating Revenues	**$ 1,381**	$ 1,375	$ 6
Operating Expenses			
Cost of natural gas	**532**	584	(52)
Operation, maintenance and other	**328**	357	(29)
Depreciation and amortization	**172**	159	13
Property and other taxes	**45**	49	(4)
Total operating expenses	**1,077**	1,149	(72)
Operating Income	**304**	226	78
Equity in earnings of unconsolidated affiliates	**8**	7	1
Other income and expenses, net	**20**	14	6
Total other income and expenses	**28**	21	7
Interest Expense	**87**	81	6
Income Before Income Taxes	**245**	166	79
Income Tax Expense	**43**	37	6
Net Income	**$ 202**	$ 129	$ 73

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The following table shows the percent changes in Dth delivered and average number of customers. The percentages for all throughput deliveries represent billed and unbilled sales. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2019	2018
Residential deliveries	**(8.0)%**	23.6%
Commercial deliveries	**(4.6)%**	14.9%
Industrial deliveries	**1.7%**	4.2%
Power generation deliveries	**(11.8)%**	23.6%
For resale	**4.8%**	17.0%
Total throughput deliveries	**(8.2)%**	19.0%
Secondary market volumes	**(0.5)%**	(8.1)%
Average number of customers	**1.4%**	1.6%

Piedmont's throughput was 511,243,774 Dth and 557,145,128 Dth for the years ended December 31, 2019, and 2018, respectively. Due to the margin decoupling mechanism in North Carolina, WNA mechanisms in South Carolina and Tennessee and fixed price contracts with most power generation customers, changes in throughput deliveries do not have a material impact on Piedmont's revenues or earnings. The margin decoupling mechanism adjusts for variations in residential and commercial use per customer, including those due to weather and conservation. The WNA mechanisms mostly offset the impact of weather on bills rendered, but do not ensure full recovery of approved margin during periods when winter weather is significantly warmer or colder than normal.

Year Ended December 31, 2019, as compared to 2018

Operating Revenues. The variance was driven primarily by:

- a $24 million increase due to North Carolina base rate case increases;
- a $19 million increase due to North Carolina and Tennessee IMR increases; and
- an $11 million increase due to NCUC approval related to tax reform accounting from fixed rate contracts.

Partially offset by:

- a $52 million decrease due to lower natural gas costs passed through to customers.

Operating Expenses. The variance was driven primarily by:

- a $52 million decrease in cost of natural gas due to lower natural gas prices; and
- a $29 million decrease in operation, maintenance and other expense due to lower information technology outside services and labor costs.

Partially offset by:

- a $13 million increase in depreciation and amortization expense due to additional plant in service.

Matters Impacting Future Results

Within this Item 7, see Liquidity and Capital Resources for discussion of risks associated with the Tax Act.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

Preparation of financial statements requires the application of accounting policies, judgments, assumptions and estimates that can significantly affect the reported results of operations, cash flows or the amounts of assets and liabilities recognized in the financial statements. Judgments made include the likelihood of success of particular projects, possible legal and regulatory challenges, earnings assumptions on pension and other benefit fund investments and anticipated recovery of costs, especially through regulated operations.

Management discusses these policies, estimates and assumptions with senior members of management on a regular basis and provides periodic updates on management decisions to the Audit Committee. Management believes the areas described below require significant judgment in the application of accounting policy or in making estimates and assumptions that are inherently uncertain and that may change in subsequent periods.

For further information, see Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies."

Regulated Operations Accounting

Substantially all of Duke Energy's regulated operations meet the criteria for application of regulated operations accounting treatment. As a result, Duke Energy is required to record assets and liabilities that would not be recorded for nonregulated entities. Regulatory assets generally represent incurred costs that have been deferred because such costs are probable of future recovery in customer rates. Regulatory liabilities are recorded when it is probable that a regulator will require Duke Energy to make refunds to customers or reduce rates to customers for previous collections or deferred revenue for costs that have yet to be incurred.

Management continually assesses whether recorded regulatory assets are probable of future recovery by considering factors such as:

- applicable regulatory environment changes;
- historical regulatory treatment for similar costs in Duke Energy's jurisdictions;
- litigation of rate orders;
- recent rate orders to other regulated entities;
- levels of actual return on equity compared to approved rates of return on equity; and
- the status of any pending or potential deregulation legislation.

If future recovery of costs ceases to be probable, asset write-offs would be recognized in operating income. Additionally, regulatory agencies can provide flexibility in the manner and timing of the depreciation of property, plant and equipment, recognition of asset retirement costs and amortization of regulatory assets, or may disallow recovery of all or a portion of certain assets.

As required by regulated operations accounting rules, significant judgment can be required to determine if an otherwise recognizable incurred cost qualifies to be deferred for future recovery as a regulatory asset. Significant judgment can also be required to determine if revenues previously recognized are for entity specific costs that are no longer expected to be incurred or have not yet been incurred and are therefore a regulatory liability.

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Goodwill Impairment Assessments

Duke Energy performed its annual goodwill impairment tests for all reporting units as of August 31, 2019. Additionally, Duke Energy monitors all relevant events and circumstances during the year to determine if an interim impairment test is required. Such events and circumstances include an adverse regulatory outcome, declining financial performance and deterioration of industry or market conditions. As of August 31, 2019, all of the reporting units' estimated fair value of equity substantially exceeded the carrying value of equity. The fair values of the reporting units were calculated using a weighted combination of the income approach, which estimates fair value based on discounted cash flows, and the market approach, which estimates fair value based on market comparables within the utility and energy industries.

Estimated future cash flows under the income approach are based on Duke Energy's internal business plan. Significant assumptions used are growth rates, future rates of return expected to result from ongoing rate regulation and discount rates. Management determines the appropriate discount rate for each of its reporting units based on the WACC for each individual reporting unit. The WACC takes into account both the after-tax cost of debt and cost of equity. A major component of the cost of equity is the current risk-free rate on 20-year U.S. Treasury bonds. In the 2019 impairment tests, Duke Energy considered implied WACCs for certain peer companies in determining the appropriate WACC rates to use in its analysis. As each reporting unit has a different risk profile based on the nature of its operations, including factors such as regulation, the WACC for each reporting unit may differ. Accordingly, the WACCs were adjusted, as appropriate, to account for company specific risk premiums. The discount rates used for calculating the fair values as of August 31, 2019, for each of Duke Energy's reporting units ranged from 5.2% to 5.9%. The underlying assumptions and estimates are made as of a point in time. Subsequent changes, particularly changes in the discount rates, authorized regulated rates of return or growth rates inherent in management's estimates of future cash flows, could result in future impairment charges.

One of the most significant assumptions utilized in determining the fair value of reporting units under the market approach is implied market multiples for certain peer companies. Management selects comparable peers based on each peer's primary business mix, operations, and market capitalization compared to the applicable reporting unit and calculates implied market multiples based on available projected earnings guidance and peer company market values as of August 31.

Duke Energy primarily operates in environments that are rate-regulated. In such environments, revenue requirements are adjusted periodically by regulators based on factors including levels of costs, sales volumes and costs of capital. Accordingly, Duke Energy's regulated utilities operate to some degree with a buffer from the direct effects, positive or negative, of significant swings in market or economic conditions. However, significant changes in discount rates over a prolonged period may have a material impact on the fair value of equity.

For further information, see Note 12 to the Consolidated Financial Statements, "Goodwill and Intangible Assets."

Asset Retirement Obligations

AROs are recognized for legal obligations associated with the retirement of property, plant and equipment at the present value of the projected liability in the period in which it is incurred, if a reasonable estimate of fair value can be made.

The present value of the initial obligation and subsequent updates are based on discounted cash flows, which include estimates regarding timing of future cash flows, selection of discount rates and cost escalation rates, among other factors. These estimates are subject to change.

Obligations for nuclear decommissioning are based on site-specific cost studies. Duke Energy Carolinas and Duke Energy Progress assume prompt dismantlement of the nuclear facilities after operations are ceased. During 2019, Duke Energy Florida, entered into an agreement for the accelerated decommissioning of the Crystal River Unit 3 nuclear power station. Closing of this agreement is contingent upon approval of the NRC and FPSC. The retirement obligations for the decommissioning of Crystal River Unit 3 nuclear power station are measured using probability weightings of an obligation based on accelerated decommissioning from 2020 continuing through 2027 and an obligation based on the unit in SAFSTOR, with decommissioning beginning in 2067 and ending in 2074. Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida also assume that spent fuel will be stored on-site until such time that it can be transferred to a yet to be built DOE facility.

Obligations for closure of ash basins are based upon discounted cash flows of estimated costs for site-specific plans. During 2019, Duke Energy reached a settlement agreement with the NCDEQ and SELC to excavate 7 and partially excavate 2 of the remaining ash basins in Duke Energy Carolinas and Duke Energy Progress service territories. In 2019, Duke Energy Carolinas and Duke Energy Progress remeasured their obligations to reflect the results of the settlement.

For further information, see Notes 4, 5 and 10 to the Consolidated Financial Statements, "Regulatory Matters," "Commitments and Contingencies" and "Asset Retirement Obligations."

Long-Lived Asset Impairment Assessments, Excluding Regulated Operations

Duke Energy evaluates property, plant and equipment for impairment when events or changes in circumstances (such as a significant change in cash flow projections or the determination that it is more likely than not that an asset or asset group will be sold) indicate the carrying value of such assets may not be recoverable. The determination of whether an impairment has occurred is based on an estimate of undiscounted future cash flows attributable to the assets, as compared with their carrying value.

Performing an impairment evaluation involves a significant degree of estimation and judgment in areas such as identifying circumstances that indicate an impairment may exist, identifying and grouping affected assets and developing the undiscounted future cash flows. If an impairment has occurred, the amount of the impairment recognized is determined by estimating the fair value and recording a loss if the carrying value is greater than the fair value. Additionally, determining fair value requires probability weighting future cash flows to reflect expectations about possible variations in their amounts or timing and the selection of an appropriate discount rate. Although cash flow estimates are based on relevant information available at the time the estimates are made, estimates of future cash flows are, by nature, highly uncertain and may vary significantly from actual results.

When determining whether an asset or asset group has been impaired, management groups assets at the lowest level that has discrete cash flows.

During 2019, Duke Energy sold a minority interest in a portion of certain Commercial Renewable assets. Following the sale, Duke Energy evaluated recoverability of the assets included in the sale as the fair value of consideration received for the portfolio was less than the carrying value of the assets. It was determined the assets were all recoverable. Additionally, Duke Energy evaluated recoverability of certain renewable merchant plants during 2019 due to declining market pricing and declining long-term forecasted energy prices. It was determined the assets were all recoverable as the carrying value of the assets approximated the aggregate estimated future cash flows.

For further information, see Notes 3 and 11 to the Consolidated Financial Statements, "Business Segments" and "Property, Plant and Equipment."

Equity Method Investments

Equity method investments are assessed for impairment when conditions exist that indicate that the fair value of the investment is less than book value. If the decline in value is considered to be other-than-temporary, an impairment charge is recorded and the investment is written down to its estimated fair value, which establishes a new cost basis in the investment.

Events or changes in circumstances are monitored that may indicate, in management's judgment, the carrying value of such investments may have experienced an other-than-temporary decline in value. The fair value of equity method investments is generally estimated using an income approach where

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significant judgments and assumptions include expected future cash flows, the appropriate discount rate, and probability weighted-scenarios, if applicable. In certain instances, a market approach may also be used to estimate the fair value of the equity method investment.

Events or changes in circumstances that may be indicative of an other-than-temporary decline in value will vary by investment, but may include:

- Significant delays in or failure to complete significant growth projects of investees;
- Adverse regulatory actions expected to substantially reduce the investee's product demand or profitability;
- Expected financial performance significantly worse than anticipated when initially invested;
- Prolonged period the fair value is below carrying value;
- A significant or sustained decline in the market value of an investee;
- Lower than expected cash distributions from investees;
- Significant asset impairments or operating losses recognized by investees; and
- Loss of significant customers or suppliers with no immediate prospects for replacement.

ACP

As of December 31, 2019, the carrying value of the equity method investment in ACP is $1.2 billion, and Duke Energy's maximum exposure to loss for its guarantee of the ACP revolving credit facility is $827 million. During 2018 and 2019, ACP received several adverse court rulings as described in Note 4 to the Consolidated Financial Statements, "Regulatory Matters." As a result, Duke Energy evaluated this investment for impairment and determined that fair value approximated carrying value and therefore no impairment was necessary.

Duke Energy estimated the fair value of its investment in ACP using an income approach that primarily considered probability-weighted scenarios of discounted future net cash flows based on the most recent estimate of total construction costs and revenues. These scenarios included assumptions of various court decisions and the impact those decisions may have on the timing and extent of investment, including scenarios assuming the full resolution of permitting issues in addition to a scenario where the project does not proceed. Certain scenarios within the analysis included growth expectations from additional compression or other expansion opportunities and reopeners for pricing. An after-tax discount rate of 5.9% was used in the analysis. The discount rate was derived using a market participant approach with an adjusted risk premium for the underlying investment. Higher probabilities were generally assigned to those scenarios where court approvals were received and the project moves forward reflecting interim rates at prices subject to the reopeners. A low probability was assigned to the scenario where the project does not proceed.

Judgments and assumptions are inherent in our estimates of future cash flows, discount rates, growth assumptions, and the likelihood of various scenarios. It is reasonably possible that future unfavorable developments, such as a reduced likelihood of success with court approvals, increased estimates of construction costs, material increases in the discount rate, important feedback on customer price increases or further significant delays, could result in a future impairment.

For further information on ACP, see Notes 4 and 13 to the Consolidated Financial Statements, "Regulatory Matters" and "Investments in Unconsolidated Affiliates".

Pension and Other Post-Retirement Benefits

The calculation of pension expense, other post-retirement benefit expense and net pension and other post-retirement assets or liabilities require the use of assumptions and election of permissible accounting alternatives. Changes in assumptions can result in different expense and reported asset or liability amounts and future actual experience can differ from the assumptions. Duke Energy believes the most critical assumptions for pension and other post-retirement benefits are:

- the expected long-term rate of return on plan assets;
- the assumed discount rate applied to future projected benefit payments; and
- the heath care cost trend rate.

Duke Energy elects to amortize net actuarial gain or loss amounts that are in excess of 10% of the greater of the market-related value of plan assets or the plan's projected benefit obligation, into net pension or other post-retirement benefit expense over the average remaining service period of active participants expected to benefit under the plan. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the inactive participants is used instead of average remaining service period. Prior service cost or credit, which represents an increase or decrease in a plan's pension benefit obligation resulting from plan amendment, is amortized on a straight-line basis over the average expected remaining service period of active participants expected to benefit under the plan. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the inactive participants is used instead of average remaining service period.

As of December 31, 2019, Duke Energy assumes pension and other post-retirement plan assets will generate a long-term rate of return of 6.85%. The expected long-term rate of return was developed using a weighted average calculation of expected returns based primarily on future expected returns across asset classes considering the use of active asset managers, where applicable. The asset allocation targets were set after considering the investment objective and the risk profile. Equity securities are held for their higher expected returns. Debt securities are primarily held to hedge the qualified pension liability. Real assets, return-seeking fixed income, hedge funds and other global securities are held for diversification. Investments within asset classes are diversified to achieve broad market participation and reduce the impact of individual managers on investments.

Duke Energy discounted its future U.S. pension and other post-retirement obligations using a rate of 3.3% as of December 31, 2019. Discount rates used to measure benefit plan obligations for financial reporting purposes reflect rates at which pension benefits could be effectively settled. As of December 31, 2019, Duke Energy determined its discount rate for U.S. pension and other post-retirement obligations using a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality corporate bonds that generate sufficient cash flow to provide for projected benefit payments of the plan. The selected bond portfolio is derived from a universe of non-callable corporate bonds rated Aa quality or higher. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected.

Future changes in plan asset returns, assumed discount rates and various other factors related to the participants in Duke Energy's pension and post-retirement plans will impact future pension expense and liabilities. Duke Energy cannot predict with certainty what these factors will be in the future. The following table presents the approximate effect on Duke Energy's 2019 pretax pension expense, pretax other post-retirement expense, pension obligation and other post-retirement benefit obligation if a 0.25% change in rates were to occur.

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(in millions)	Qualified and Non-Qualified Pension Plans 0.25%	Qualified and Non-Qualified Pension Plans (0.25)%	Other Post-Retirement Plans 0.25%	Other Post-Retirement Plans (0.25)%
Effect on 2019 pretax pension and other post-retirement expense				
Expected long-term rate of return	$ (21)	$ 21	$ (1)	$ 1
Discount rate	(9)	9	—	(1)
Effect on pension and other post-retirement benefit obligation at December 31, 2019				
Discount rate	(197)	201	(14)	14

Duke Energy's other post-retirement plan uses a health care cost trend rate covering both pre- and post-age 65 retired plan participants, which is comprised of a medical care cost trend rate, which reflects the near- and long-term expectation of increases in medical costs, and a prescription drug cost trend rate, which reflects the near- and long-term expectation of increases in prescription drug costs. As of December 31, 2019, the health care cost trend rate was 6.0%, trending down to 4.75% by 2026. These plans are closed to new employees.

For further information, see Note 23 to the Consolidated Financial Statements, "Employee Benefit Plans."

LIQUIDITY AND CAPITAL RESOURCES

Sources and Uses of Cash

Duke Energy relies primarily upon cash flows from operations, debt and equity issuances and its existing cash and cash equivalents to fund its liquidity and capital requirements. Duke Energy's capital requirements arise primarily from capital and investment expenditures, repaying long-term debt and paying dividends to shareholders.

Among other provisions, the Tax Act lowered the corporate federal income tax rate from 35% to 21% and eliminated bonus depreciation for regulated utilities. For Duke Energy's regulated operations, the reduction in federal income taxes will result in lower regulated customer rates. However, due to its existing NOL position and other tax credits, Duke Energy does not expect to be a significant federal cash tax payer through at least 2027. As a result, any reduction in customer rates could cause a material reduction in consolidated cash flows from operations in the short term. Over time, the reduction in deferred tax liabilities resulting from the Tax Act will increase Duke Energy's regulated rate base investments and customer rates. Impacts of Tax Act to Duke Energy's cash flows and credit metrics are subject to the regulatory actions of its state commissions, of which a substantial amount remain uncertain through ongoing rate case activity, and the FERC. See Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for additional information.

The Subsidiary Registrants generally maintain minimal cash balances and use short-term borrowings to meet their working capital needs and other cash requirements. The Subsidiary Registrants, excluding Progress Energy, support their short-term borrowing needs through participation with Duke Energy and certain of its other subsidiaries in a money pool arrangement. The companies with short-term funds may provide short-term loans to affiliates participating under this arrangement. See Note 7 to the Consolidated Financial Statements, "Debt and Credit Facilities," for additional discussion of the money pool arrangement.

Duke Energy and the Subsidiary Registrants, excluding Progress Energy, may also use short-term debt, including commercial paper and the money pool, as a bridge to long-term debt financings. The levels of borrowing may vary significantly over the course of the year due to the timing of long-term debt financings and the impact of fluctuations in cash flows from operations. From time to time, Duke Energy's current liabilities exceed current assets resulting from the use of short-term debt as a funding source to meet scheduled maturities of long-term debt, as well as cash needs, which can fluctuate due to the seasonality of its businesses.

Equity Issuance

In order to strengthen its balance sheet and credit metrics and bolster cash flows, in November 2019, Duke Energy entered into forward sales agreements for $2.5 billion of common stock equity expected to be settled in late 2020. Duke Energy plans to issue $500 million of common stock equity per year through at least 2022 through the DRIP and ATM programs. Additionally, Duke Energy will utilize other instruments as needed. See Note 20 to the Consolidated Financial Statements, "Stockholders' Equity," for further information regarding Duke Energy's equity issuances in 2019.

Credit Facilities and Registration Statements

See Note 7 to the Consolidated Financial Statements, "Debt and Credit Facilities," for further information regarding credit facilities and shelf registration statements available to Duke Energy and the Duke Energy Registrants.

CAPITAL EXPENDITURES

Duke Energy continues to focus on reducing risk and positioning its business for future success and will invest principally in its strongest business sectors. Duke Energy's projected capital and investment expenditures, including AFUDC debt and capitalized interest, for the next three fiscal years are included in the table below.

(in millions)	2020	2021	2022
New generation	$ 115	$ 230	$ 475
Regulated renewables	515	450	410
Environmental	975	725	750
Nuclear fuel	465	410	415
Major nuclear	405	285	175
Customer additions	630	630	620
Grid modernization and other transmission and distribution projects	3,345	3,845	4,380
Maintenance and other	2,275	1,925	2,050
Total Electric Utilities and Infrastructure	8,725	8,500	9,275
Gas Utilities and Infrastructure	2,275	1,950	1,150
Commercial Renewables and Other	825	875	725
Total projected capital and investment expenditures	$ 11,825	$ 11,325	$ 11,150

DEBT MATURITIES

See Note 7 to the Consolidated Financial Statements, "Debt and Credit Facilities," for further information regarding significant components of Current Maturities of Long-Term Debt on the Consolidated Balance Sheets.

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DIVIDEND PAYMENTS

In 2019, Duke Energy paid quarterly cash dividends for the 93rd consecutive year and expects to continue its policy of paying regular cash dividends in the future. There is no assurance as to the amount of future dividends because they depend on future earnings, capital requirements, financial condition and are subject to the discretion of the Board of Directors.

Duke Energy targets a dividend payout ratio of between 65% and 75%, based upon adjusted diluted EPS, and expects this trend to continue through 2024. In 2019 and 2018, Duke Energy increased the dividend by approximately 2% and 4%, respectively, and the company remains committed to continued growth of the dividend.

Dividend and Other Funding Restrictions of Duke Energy Subsidiaries

As discussed in Note 4 to the Consolidated Financial Statements, "Regulatory Matters," Duke Energy's wholly owned public utility operating companies have restrictions on the amount of funds that can be transferred to Duke Energy through dividends, advances or loans as a result of conditions imposed by various regulators in conjunction with merger transactions. Duke Energy Progress and Duke Energy Florida also have restrictions imposed by their first mortgage bond indentures and Articles of Incorporation, which in certain circumstances, limit their ability to make cash dividends or distributions on common stock. Additionally, certain other Duke Energy subsidiaries have other restrictions, such as minimum working capital and tangible net worth requirements pursuant to debt and other agreements that limit the amount of funds that can be transferred to Duke Energy. At December 31, 2019, the amount of restricted net assets of wholly owned subsidiaries of Duke Energy that may not be distributed to Duke Energy in the form of a loan or dividend does not exceed a material amount of Duke Energy's net assets. Duke Energy does not have any legal or other restrictions on paying common stock dividends to shareholders out of its consolidated equity accounts. Although these restrictions cap the amount of funding the various operating subsidiaries can provide to Duke Energy, management does not believe these restrictions will have a significant impact on Duke Energy's ability to access cash to meet its payment of dividends on common stock and other future funding obligations.

CASH FLOWS FROM OPERATING ACTIVITIES

Cash flows from operations of Electric Utilities and Infrastructure and Gas Utilities and Infrastructure are primarily driven by sales of electricity and natural gas, respectively, and costs of operations. These cash flows from operations are relatively stable and comprise a substantial portion of Duke Energy's operating cash flows. Weather conditions, working capital and commodity price fluctuations and unanticipated expenses including unplanned plant outages, storms, legal costs and related settlements can affect the timing and level of cash flows from operations.

Duke Energy believes it has sufficient liquidity resources through the commercial paper markets, and ultimately, the Master Credit Facility, to support these operations. Cash flows from operations are subject to a number of other factors, including, but not limited to, regulatory constraints, economic trends and market volatility (see Item 1A, "Risk Factors," for additional information).

At December 31, 2019, Duke Energy had cash and cash equivalents and short-term investments of $311 million.

DEBT ISSUANCES

Depending on availability based on the issuing entity, the credit rating of the issuing entity, and market conditions, the Subsidiary Registrants prefer to issue first mortgage bonds and secured debt, followed by unsecured debt. This preference is the result of generally higher credit ratings for first mortgage bonds and secured debt, which typically result in lower interest costs. Duke Energy Corporation primarily issues unsecured debt.

In 2020, Duke Energy anticipates issuing additional debt of $5.2 billion, primarily for the purpose of funding capital expenditures and debt maturities. See to Note 7 to the Consolidated Financial Statements, "Debt and Credit Facilities," for further information regarding significant debt issuances in 2019.

Duke Energy's capitalization is balanced between debt and equity as shown in the table below.

	Projected 2020	Actual 2019	Actual 2018
Equity	45%	**44%**	43%
Debt	55%	**56%**	57%

Restrictive Debt Covenants

Duke Energy's debt and credit agreements contain various financial and other covenants. Duke Energy's Master Credit Facility contains a covenant requiring the debt-to-total capitalization ratio to not exceed 65% for each borrower, excluding Piedmont, and 70% for Piedmont. Failure to meet those covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreements or sublimits thereto. As of December 31, 2019, each of the Duke Energy Registrants was in compliance with all covenants related to their debt agreements. In addition, some credit agreements may allow for acceleration of payments or termination of the agreements due to nonpayment, or acceleration of other significant indebtedness of the borrower or some of its subsidiaries. None of the debt or credit agreements contain material adverse change clauses.

Credit Ratings

Moody's Investors Service, Inc. and S&P provide credit ratings for various Duke Energy Registrants. In January 2020, Fitch Ratings, Inc. publicly announced plans to withdraw the ratings on Duke Energy Corporation on or about February 20, 2020. The following table includes Duke Energy and certain subsidiaries' credit ratings and ratings outlook as of February 2020.

	Moody's	S&P
Duke Energy Corporation	Stable	Stable
Issuer Credit Rating	Baa1	A-
Senior Unsecured Debt	Baa1	BBB+
Commercial Paper	P-2	A-2
Duke Energy Carolinas	Stable	Stable
Senior Secured Debt	Aa2	A
Senior Unsecured Debt	A1	A-
Progress Energy	Stable	Stable
Senior Unsecured Debt	Baa1	BBB+
Duke Energy Progress	Stable	Stable
Senior Secured Debt	Aa3	A
Duke Energy Florida	Stable	Stable
Senior Secured Debt	A1	A
Senior Unsecured Debt	A3	A-
Duke Energy Ohio	Stable	Stable
Senior Secured Debt	A2	A
Senior Unsecured Debt	Baa1	A-
Duke Energy Indiana	Stable	Stable
Senior Secured Debt	Aa3	A
Senior Unsecured Debt	A2	A-
Duke Energy Kentucky	Stable	Stable
Senior Unsecured Debt	Baa1	A-
Piedmont Natural Gas	Stable	Stable
Senior Unsecured	A3	A-

Credit ratings are intended to provide credit lenders a framework for comparing the credit quality of securities and are not a recommendation to buy, sell or hold. The Duke Energy Registrants' credit ratings are dependent on the rating agencies' assessments of their ability to meet their debt principal and interest obligations when they come due. If, as a result of market conditions or other factors, the Duke Energy Registrants are unable to maintain current balance sheet strength, or if earnings and cash flow outlook materially deteriorates, credit ratings could be negatively impacted.

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Cash Flow Information

The following table summarizes Duke Energy's cash flows for the two most recently completed fiscal years.

	Years Ended December 31,	
(in millions)	**2019**	**2018**
Cash flows provided by (used in):		
Operating activities	**$ 8,209**	$ 7,186
Investing activities	**(11,957)**	(10,060)
Financing activities	**3,730**	2,960
Net (decrease) increase in cash, cash equivalents and restricted cash	**(18)**	86
Cash, cash equivalents and restricted cash at beginning of period	**591**	505
Cash, cash equivalents and restricted cash at end of period	**$ 573**	$ 591

OPERATING CASH FLOWS

The following table summarizes key components of Duke Energy's operating cash flows for the two most recently completed fiscal years.

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Net income	**$ 3,571**	$ 2,644	$ 927
Non-cash adjustments to net income	**5,761**	6,447	(686)
Contributions to qualified pension plans	**(77)**	(141)	64
Payments for AROs	**(746)**	(533)	(213)
Payment for disposal of other assets	**—**	(105)	105
Refund of AMT credit carryforwards	**573**	—	573
Working capital	**(873)**	(1,126)	253
Net cash provided by operating activities	**$ 8,209**	$ 7,186	$ 1,023

The variance was driven primarily by:

- a $241 million increase in net income after adjustment for non-cash items primarily due to increases in revenues as a result of rate increases in the current year, partially offset by decreases in current year non-cash adjustments;
- a $573 million refund of AMT credit carryforwards;
- a $253 million decrease in cash outflows from working capital primarily due to fluctuations in accounts receivable balances, including a prior year increase for AMT refunds, and prior year increases in regulatory assets related to fuel costs, partially offset by fluctuations in inventory levels and current year decreases in property tax and severance accruals; and
- a $105 million payment in the prior year for disposal of Beckjord.

Partially offset by:

- a $213 million increase in payments for AROs.

INVESTING CASH FLOWS

The following table summarizes key components of Duke Energy's investing cash flows for the two most recently completed fiscal years.

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Capital, investment and acquisition expenditures, net of return of investment capital	**$ (11,435)**	$ (9,668)	$ (1,767)
Debt and equity securities, net	**(5)**	(15)	10
Other investing items	**(517)**	(377)	(140)
Net cash used in investing activities	**$ (11,957)**	$ (10,060)	$ (1,897)

The primary use of cash related to investing activities is capital, investment and acquisition expenditures, net of return of investment capital detailed by reportable business segment in the following table. The increase includes expenditures related to line improvements in the Electric Utilities and Infrastructure segment and pipeline construction and improvement in the Gas Utilities and Infrastructure segment, as well as increased investment in the Commercial Renewables segment.

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Electric Utilities and Infrastructure	**$ 8,258**	$ 8,086	$ 172
Gas Utilities and Infrastructure	**1,533**	1,133	400
Commercial Renewables	**1,423**	193	1,230
Other	**221**	256	(35)
Total capital, investment and acquisition expenditures, net of return of investment capital	**$ 11,435**	$ 9,668	$ 1,767

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FINANCING CASH FLOWS

The following table summarizes key components of Duke Energy's financing cash flows for the two most recently completed fiscal years.

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**Variance**
Issuance of common stock	**$ 384**	$ 1,838	$ (1,454)
Issuance of preferred stock	**1,962**	—	1,962
Issuances of long-term debt, net	**3,615**	2,393	1,222
Notes payable and commercial paper	**(380)**	1,171	(1,551)
Dividends paid	**(2,668)**	(2,471)	(197)
Contributions from noncontrolling interests	**843**	41	802
Other financing items	**(26)**	(12)	(14)
Net cash provided by financing activities	**$ 3,730**	$ 2,960	$ 770

The variance was driven primarily by:

- a $1,962 million increase in proceeds from the issuance of preferred stock;
- a $1,222 million net increase in proceeds from issuances of long-term debt primarily due to timing of issuances and redemptions of long-term debt; and
- an $802 million increase in contributions from noncontrolling interests, including $415 million related to the sale of a noncontrolling interest in the Commercial Renewables segment.

Partially offset by:

- a $1,454 million decrease in proceeds from the issuance of common stock; and
- a $1,551 million decrease in net borrowings from notes payable and commercial paper primarily due to the use of proceeds from the preferred stock issuance and increased long-term debt issuances used to pay down outstanding commercial paper.

Off-Balance Sheet Arrangements

Duke Energy and certain of its subsidiaries enter into guarantee arrangements in the normal course of business to facilitate commercial transactions with third parties. These arrangements include performance guarantees, standby letters of credit, debt guarantees, surety bonds and indemnifications.

Most of the guarantee arrangements entered into by Duke Energy enhance the credit standing of certain subsidiaries, non-consolidated entities or less than wholly owned entities, enabling them to conduct business. As such, these guarantee arrangements involve elements of performance and credit risk, which are not always included on the Consolidated Balance Sheets. The possibility of Duke Energy, either on its own or on behalf of Spectra Capital through indemnification agreements entered into as part of the January 2, 2007, spin-off of Spectra Energy Corp, having to honor its contingencies is largely dependent upon the future operations of the subsidiaries, investees and other third parties, or the occurrence of certain future events.

Duke Energy performs ongoing assessments of its respective guarantee obligations to determine whether any liabilities have been incurred as a result of potential increased non-performance risk by third parties for which Duke Energy has issued guarantees. See Note 8 to the Consolidated Financial Statements, "Guarantees and Indemnifications," for further details of the guarantee arrangements. Issuance of these guarantee arrangements is not required for the majority of Duke Energy's operations. Thus, if Duke Energy discontinued issuing these guarantees, there would not be a material impact to the consolidated results of operations, cash flows or financial position.

In November 2019, Duke Energy executed equity forward sales agreements. Settlement of the forward sales agreements are expected to occur on or prior to December 31, 2020. See Note 20 to the Consolidated Financial Statements, "Stockholders' Equity" for further details on the equity forward sales agreements.

Other than the guarantee arrangements discussed above, the equity forward sales agreements and off-balance sheet debt related to non-consolidated VIEs, Duke Energy does not have any material off-balance sheet financing entities or structures. For additional information, see Note 18 to the Consolidated Financial Statements, "Variable Interest Entities".

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Contractual Obligations

Duke Energy enters into contracts that require payment of cash at certain specified periods, based on certain specified minimum quantities and prices. The following table summarizes Duke Energy's contractual cash obligations as of December 31, 2019.

	Payments Due By Period				
(in millions)	Total	Less than 1 year (2020)	2-3 years (2021 & 2022)	4-5 years (2023 & 2024)	More than 5 years (2025 & beyond)
Long-term debt[a]	$ 56,174	$ 3,021	$ 9,135	$ 4,870	$ 39,148
Interest payments on long-term debt[b]	33,988	2,163	3,986	3,516	24,323
Finance leases[c]	1,659	181	359	296	823
Operating leases[c]	2,036	268	417	367	984
Purchase obligations:[d]					
Fuel and purchased power[e][f]	26,250	4,124	5,390	3,798	12,938
Other purchase obligations[g]	5,456	4,836	322	76	222
Nuclear decommissioning trust annual funding[h]	606	24	62	62	458
Land easements[i]	217	9	18	20	170
Total contractual cash obligations[j][k]	$ 126,386	$ 14,626	$ 19,689	$ 13,005	$ 79,066

(a) See Note 7 to the Consolidated Financial Statements, "Debt and Credit Facilities."

(b) Interest payments on variable rate debt instruments were calculated using December 31, 2019, interest rates and holding them constant for the life of the instruments.

(c) See Note 6 to the Consolidated Financial Statements, "Leases." Amounts in the table above include the interest component of finance leases based on the interest rates stated in the lease agreements and exclude certain related executory costs. Amounts exclude contingent lease obligations.

(d) Current liabilities, except for current maturities of long-term debt, and purchase obligations reflected on the Consolidated Balance Sheets have been excluded from the above table.

(e) Includes firm capacity payments that provide Duke Energy with uninterrupted firm access to electricity transmission capacity and natural gas transportation contracts, as well as undesignated contracts and contracts that qualify as NPNS. For contracts where the price paid is based on an index, the amount is based on market prices at December 31, 2019, or the best projections of the index. For certain of these amounts, Duke Energy may settle on a net cash basis since Duke Energy has entered into payment netting arrangements with counterparties that permit Duke Energy to offset receivables and payables with such counterparties.

(f) Amounts exclude obligations under the OVEC PPA. See Note 18 to the Consolidated Financial Statements, "Variable Interest Entities," for additional information.

(g) Includes contracts for software, telephone, data and consulting or advisory services. Amount also includes contractual obligations for EPC costs for new generation plants, wind and solar facilities, plant refurbishments, maintenance and day-to-day contract work and commitments to buy certain products. Amount excludes certain open purchase orders for services that are provided on demand for which the timing of the purchase cannot be determined.

(h) Related to future annual funding obligations to NDTF through nuclear power stations' relicensing dates. See Note 10 to the Consolidated Financial Statements, "Asset Retirement Obligations."

(i) Related to Commercial Renewables wind facilities.

(j) Unrecognized tax benefits of $126 million are not reflected in this table as Duke Energy cannot predict when open income tax years will close with completed examinations. See Note 24 to the Consolidated Financial Statements, "Income Taxes."

(k) The table above excludes reserves for litigation, environmental remediation, asbestos-related injuries and damages claims and self-insurance claims (see Note 5 to the Consolidated Financial Statements, "Commitments and Contingencies") because Duke Energy is uncertain as to the timing and amount of cash payments that will be required. Additionally, the table above excludes annual insurance premiums that are necessary to operate the business, including nuclear insurance (see Note 5 to the Consolidated Financial Statements, "Commitments and Contingencies"), funding of pension and other post-retirement benefit plans (see Note 23 to the Consolidated Financial Statements, "Employee Benefit Plans"), AROs, including ash management expenditures (see Note 10 to the Consolidated Financial Statements, "Asset Retirement Obligations") and regulatory liabilities (see Note 4 to the Consolidated Financial Statements, "Regulatory Matters") because the amount and timing of the cash payments are uncertain. Also excluded are Deferred Income Taxes and ITCs recorded on the Consolidated Balance Sheets since cash payments for income taxes are determined based primarily on taxable income for each discrete fiscal year.

QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Risk Management Policies

The Enterprise Risk Management policy framework at Duke Energy includes strategy, operational, project execution and financial or transaction related risks. Enterprise Risk Management includes market risk as part of the financial and transaction related risks in its framework.

Duke Energy is exposed to market risks associated with commodity prices, interest rates and equity prices. Duke Energy has established comprehensive risk management policies to monitor and manage these market risks. Duke Energy's Chief Executive Officer and Chief Financial Officer are responsible for the overall approval of market risk management policies and the delegation of approval and authorization levels. The Finance and Risk Management Committee of the Board of Directors receives periodic updates from the Chief Risk Officer and other members of management on market risk positions, corporate exposures and overall risk management activities. The Chief Risk Officer is responsible for the overall governance of managing commodity price risk, including monitoring exposure limits.

The following disclosures about market risk contain forward-looking statements that involve estimates, projections, goals, forecasts, assumptions, risks and uncertainties that could cause actual results or outcomes to differ materially from those expressed in the forward-looking statements. See Item 1A, "Risk Factors," and "Cautionary Statement Regarding Forward-Looking Information" for a discussion of the factors that may impact any such forward-looking statements made herein.

Commodity Price Risk

Duke Energy is exposed to the impact of market fluctuations in the prices of electricity, coal, natural gas and other energy-related products marketed and purchased as a result of its ownership of energy-related assets. Duke Energy's exposure to these fluctuations is primarily limited by the cost-based regulation of its regulated operations as these operations are typically allowed to recover substantially all of these costs through various cost-recovery clauses, including fuel clauses, formula-based contracts, or other cost-sharing mechanisms. While there may be a delay in timing between when these costs are incurred and when they are recovered through rates, changes from year to year generally do not have a material impact on operating results of these regulated operations. Within Duke Energy's Commercial Renewables segment, the company has limited exposure to market price fluctuations in prices of energy-related products as a result of its ownership of renewable assets.

Price risk represents the potential risk of loss from adverse changes in the market price of electricity or other energy commodities. Duke Energy's exposure to commodity price risk is influenced by a number of factors, including contract

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size, length, market liquidity, location and unique or specific contract terms. Duke Energy employs established policies and procedures to manage risks associated with these market fluctuations, which may include using various commodity derivatives, such as swaps, futures, forwards and options. For additional information, see Note 15 to the Consolidated Financial Statements, "Derivatives and Hedging."

Hedging Strategies

Duke Energy closely monitors risks associated with commodity price changes on its future operations and, where appropriate, uses various commodity instruments such as electricity, coal and natural gas forward contracts and options to mitigate the effect of such fluctuations on operations. Duke Energy's primary use of energy commodity derivatives is to hedge against exposure to the prices of power, fuel for generation and natural gas for customers. Additionally, Duke Energy's Commercial Renewables business may enter into short-term or long-term hedge agreements to manage price risk associated with project output.

The majority of instruments used to manage Duke Energy's commodity price exposure are either not designated as hedges or do not qualify for hedge accounting. These instruments are referred to as undesignated contracts. Mark-to-market changes for undesignated contracts entered into by regulated businesses are reflected as regulatory assets or liabilities on the Consolidated Balance Sheets. Undesignated contracts entered into by unregulated businesses are marked-to-market each period, with changes in the fair value of the derivative instruments reflected in earnings.

Duke Energy may also enter into other contracts that qualify for the NPNS exception. When a contract meets the criteria to qualify as NPNS, Duke Energy applies such exception. Income recognition and realization related to NPNS contracts generally coincide with the physical delivery of the commodity. For contracts qualifying for the NPNS exception, no recognition of the contract's fair value in the Consolidated Financial Statements is required until settlement of the contract as long as the transaction remains probable of occurring.

Generation Portfolio Risks

The Duke Energy Registrants optimize the value of their generation portfolios, which include generation assets, fuel and emission allowances. Modeled forecasts of future generation output and fuel requirements are based on forward power and fuel markets. The component pieces of the portfolio are bought and sold based on models and forecasts of generation in order to manage the economic value of the portfolio in accordance with the strategies of the business units.

For the Electric Utilities and Infrastructure segment, the generation portfolio not utilized to serve retail operations or committed load is subject to commodity price fluctuations. However, the impact on the Consolidated Statements of Operations is partially offset by mechanisms in these regulated jurisdictions that result in the sharing of net profits from these activities with retail customers.

Interest Rate Risk

Duke Energy is exposed to risk resulting from changes in interest rates as a result of its issuance or anticipated issuance of variable and fixed-rate debt and commercial paper. Duke Energy manages interest rate exposure by limiting variable-rate exposures to a percentage of total debt and by monitoring the effects of market changes in interest rates. Duke Energy also enters into financial derivative instruments, which may include instruments such as, but not limited to, interest rate swaps, swaptions and U.S. Treasury lock agreements to manage and mitigate interest rate risk exposure. See Notes 1, 7, 15 and 17 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies," "Debt and Credit Facilities," "Derivatives and Hedging," and "Fair Value Measurements."

Duke Energy had $8.6 billion of unhedged long- and short-term floating interest rate exposure at December 31, 2019. The impact of a 100-basis point change in interest rates on pretax income is approximately $86 million at December 31, 2019. This amount was estimated by considering the impact of the hypothetical interest rates on variable-rate securities outstanding, adjusted for interest rate hedges as of December 31, 2019.

Certain Duke Energy Registrants have variable-rate debt and manage interest rate risk by entering into financial contracts including interest rate swaps. See Notes 7 and 15 to the Consolidated Financial Statements, "Debt and Credit Facilities" and "Derivatives and Hedging." Such financial arrangements generally are indexed based upon LIBOR, which is expected to be phased out by the end of 2021. The Secured Overnight Financing Rate (SOFR) has been identified by regulators and industry participants as the preferred successor rate for U.S. dollar-based LIBOR at that time. Impacted financial arrangements extending beyond 2021 may require contractual amendment or termination and renegotiation to fully adapt to a post-LIBOR environment, and there may be uncertainty regarding the effectiveness of any such alternative index methodologies. Alternative index provisions are being assessed and incorporated into new financial arrangements that extend beyond 2021. Additionally, the progress of the phaseout is being monitored, including proposed transition relief from the FASB.

Credit Risk

Credit risk represents the loss that the Duke Energy Registrants would incur if a counterparty fails to perform under its contractual obligations. Where exposed to credit risk, the Duke Energy Registrants analyze the counterparty's financial condition prior to entering into an agreement and monitor exposure on an ongoing basis. The Duke Energy Registrants establish credit limits where appropriate in the context of contractual arrangements and monitor such limits.

To reduce credit exposure, the Duke Energy Registrants seek to include netting provisions with counterparties, which permit the offset of receivables and payables with such counterparties. The Duke Energy Registrants also frequently use master agreements with credit support annexes to further mitigate certain credit exposures. The master agreements provide for a counterparty to post cash or letters of credit to the exposed party for exposure in excess of an established threshold. The threshold amount represents a negotiated unsecured credit limit for each party to the agreement, determined in accordance with the Duke Energy Registrants' internal corporate credit practices and standards. Collateral agreements generally also provide that the failure to post collateral when required is sufficient cause to terminate transactions and liquidate all positions.

The Duke Energy Registrants also obtain cash, letters of credit, or surety bonds from certain counterparties to provide credit support outside of collateral agreements, where appropriate, based on a financial analysis of the counterparty and the regulatory or contractual terms and conditions applicable to each transaction. See Note 15 to the Consolidated Financial Statements, "Derivatives and Hedging," for additional information regarding credit risk related to derivative instruments.

The Duke Energy Registrants' principal counterparties for its electric and natural gas businesses are RTOs, distribution companies, municipalities, electric cooperatives and utilities located throughout the U.S. Exposure to these entities consists primarily of amounts due to Duke Energy Registrants for delivered electricity. Additionally, there may be potential risks associated with remarketing of energy and capacity in the event of default by wholesale power customers. The Duke Energy Registrants have concentrations of receivables from certain of such entities that may affect the Duke Energy Registrants' credit risk.

The Duke Energy Registrants are also subject to credit risk from transactions with their suppliers that involve prepayments or milestone payments in conjunction with outsourcing arrangements, major construction projects and certain commodity purchases. The Duke Energy Registrants' credit exposure to such suppliers may take the form of increased costs or project delays in the event of non-performance. The Duke Energy Registrants' frequently require guarantees or letters of credit from suppliers to mitigate this credit risk.

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Credit risk associated with the Duke Energy Registrants' service to residential, commercial and industrial customers is generally limited to outstanding accounts receivable. The Duke Energy Registrants mitigate this credit risk by requiring tariff customers to provide a cash deposit, letter of credit or surety bond until a satisfactory payment history is established, subject to the rules and regulations in effect in each retail jurisdiction at which time the deposit is typically refunded. Charge-offs for retail customers have historically been insignificant to the operations of the Duke Energy Registrants and are typically recovered through retail rates. Management continually monitors customer charge-offs and payment patterns to ensure the adequacy of bad debt reserves. Duke Energy Ohio and Duke Energy Indiana sell certain of their accounts receivable and related collections through CRC, a Duke Energy consolidated VIE. Losses on collection are first absorbed by the equity of CRC and next by the subordinated retained interests held by Duke Energy Ohio, Duke Energy Kentucky and Duke Energy Indiana. See Note 18 to the Consolidated Financial Statements, "Variable Interest Entities." Duke Energy also provides certain non-tariff services, primarily to large commercial and industrial customers in which incurred costs are intended to be recovered from the individual customer and therefore are not subject to rate recovery in the event of customer default. Customer credit worthiness is assessed prior to entering into these transactions.

Duke Energy's Commercial Renewables segment enters into long-term agreements with certain creditworthy buyers that may not include the right to call for collateral in the event of a credit rating downgrade. Credit concentration exists to certain counterparties on these agreements, including entities that could be subject to wildfire liability. Additionally, Commercial Renewables may invest in projects for which buyers are below investment grade, although such buyers are required to post negotiated amounts of credit support. Also, power sales agreements and/or hedges of project output are generally for an initial term that does not cover the entire life of the asset. As a result, Commercial Renewables is exposed to market price risk and credit risk related to these agreements.

Duke Energy Carolinas has third-party insurance to cover certain losses related to asbestos-related injuries and damages above an aggregate self-insured retention. See Note 5 to the Consolidated Financial Statements, "Commitments and Contingencies" for information on asbestos-related injuries and damages claims.

The Duke Energy Registrants also have credit risk exposure through issuance of performance and financial guarantees, letters of credit and surety bonds on behalf of less than wholly owned entities and third parties. Where the Duke Energy Registrants have issued these guarantees, it is possible that they could be required to perform under these guarantee obligations in the event the obligor under the guarantee fails to perform. Where the Duke Energy Registrants have issued guarantees related to assets or operations that have been disposed of via sale, they attempt to secure indemnification from the buyer against all future performance obligations under the guarantees. See Note 8 to the Consolidated Financial Statements, "Guarantees and Indemnifications," for further information on guarantees issued by the Duke Energy Registrants.

Based on the Duke Energy Registrants' policies for managing credit risk, their exposures and their credit and other reserves, the Duke Energy Registrants do not currently anticipate a materially adverse effect on their consolidated financial position or results of operations as a result of non-performance by any counterparty.

Marketable Securities Price Risk

As described further in Note 16 to the Consolidated Financial Statements, "Investments in Debt and Equity Securities," Duke Energy invests in debt and equity securities as part of various investment portfolios to fund certain obligations. The vast majority of investments in equity securities are within the NDTF and assets of the various pension and other post-retirement benefit plans.

Pension Plan Assets

Duke Energy maintains investments to facilitate funding the costs of providing non-contributory defined benefit retirement and other post-retirement benefit plans. These investments are exposed to price fluctuations in equity markets and changes in interest rates. The equity securities held in these pension plans are diversified to achieve broad market participation and reduce the impact of any single investment, sector or geographic region. Duke Energy has established asset allocation targets for its pension plan holdings, which take into consideration the investment objectives and the risk profile with respect to the trust in which the assets are held. See Note 23 to the Consolidated Financial Statements, "Employee Benefit Plans," for additional information regarding investment strategy of pension plan assets.

A significant decline in the value of plan asset holdings could require Duke Energy to increase funding of its pension plans in future periods, which could adversely affect cash flows in those periods. Additionally, a decline in the fair value of plan assets, absent additional cash contributions to the plan, could increase the amount of pension cost required to be recorded in future periods, which could adversely affect Duke Energy's results of operations in those periods.

Nuclear Decommissioning Trust Funds

As required by the NRC, NCUC, PSCSC and FPSC, subsidiaries of Duke Energy maintain trust funds to fund the costs of nuclear decommissioning. As of December 31, 2019, these funds were invested primarily in domestic and international equity securities, debt securities, cash and cash equivalents and short-term investments. Per the NRC, Internal Revenue Code, NCUC, PSCSC and FPSC requirements, these funds may be used only for activities related to nuclear decommissioning. These investments are exposed to price fluctuations in equity markets and changes in interest rates. Duke Energy actively monitors its portfolios by benchmarking the performance of its investments against certain indices and by maintaining, and periodically reviewing, target allocation percentages for various asset classes.

Accounting for nuclear decommissioning recognizes that costs are recovered through retail and wholesale rates; therefore, fluctuations in investment prices do not materially affect the Consolidated Statements of Operations, as changes in the fair value of these investments are primarily deferred as regulatory assets or regulatory liabilities pursuant to Orders by the NCUC, PSCSC, FPSC and FERC. Earnings or losses of the fund will ultimately impact the amount of costs recovered through retail and wholesale rates. See Note 10 to the Consolidated Financial Statements, "Asset Retirement Obligations," for additional information regarding nuclear decommissioning costs. See Note 16 to the Consolidated Financial Statements, "Investments in Debt and Equity Securities," for additional information regarding NDTF assets.

OTHER MATTERS

Environmental Regulations

The Duke Energy Registrants are subject to federal, state and local regulations regarding air and water quality, hazardous and solid waste disposal, coal ash and other environmental matters. These regulations can be changed from time to time and result in new obligations of the Duke Energy Registrants.

The following sections outline various proposed and recently enacted legislation and regulations that may impact the Duke Energy Registrants. Refer to Note 4 to the Consolidated Financial Statements, "Regulatory Matters," for further information regarding potential plant retirements and regulatory filings related to the Duke Energy Registrants.

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Coal Combustion Residuals

In April 2015, EPA published a rule to regulate the disposal of CCR from electric utilities as solid waste. The federal regulation classifies CCR as nonhazardous waste and allows for beneficial use of CCR with some restrictions. The regulation applies to all new and existing landfills, new and existing surface impoundments receiving CCR and existing surface impoundments located at stations generating electricity (regardless of fuel source), which were no longer receiving CCR but contained liquids as of the effective date of the rule. The rule establishes requirements regarding landfill design, structural integrity design and assessment criteria for surface impoundments, groundwater monitoring, protection and remedial procedures and other operational and reporting procedures to ensure the safe disposal and management of CCR. Various industry and environmental parties appealed EPA's CCR rule in the D.C. Circuit Court. On April 18, 2016, EPA filed a motion with the federal court to settle five issues raised in litigation. On June 14, 2016, the court approved the motion with respect to all of those issues. Duke Energy does not expect a material impact from the settlement or that it will result in additional ARO adjustments. On September 13, 2017, EPA responded to a petition by the Utility Solid Waste Activities Group that the agency would reconsider certain provisions of the final rule, and asked the D.C. Circuit Court to suspend the litigation. The D.C. Circuit Court denied EPA's petition to suspend the litigation and oral argument was held on November 20, 2017. On August 21, 2018, the D.C. Circuit issued its decision in the CCR rule litigation denying relief for industry petitioners' remaining claims and ruling in favor of environmental petitioners on a number of their challenges, including the regulation of inactive CCR surface impoundments at retired plants and the continued operation of unlined impoundments.

On March 15, 2018, EPA published proposed amendments to the federal CCR rule, including revisions that were required as part of the CCR litigation settlement, as well as changes that the agency considered warranted due to the passage of the Water Infrastructure Improvements for the Nation Act, which provides statutory authority for state and federal CCR permit programs. On July 17, 2018, EPA issued a rule (Phase 1, Part 1) finalizing certain, but not all, elements included in the agency's March 15, 2018, proposal. The final rule revises certain closure deadlines and groundwater protection standards in the CCR rule. It does not change the primary requirements for groundwater monitoring, corrective action, inspections and maintenance, and closure, and thus does not materially affect Duke Energy's coal ash basin closure plans or compliance obligations under the CCR rule. On October 22, 2018, a coalition of environmental groups filed a petition for review in the D.C. Circuit Court challenging EPA's final Phase 1, Part 1 revisions to the CCR rule. On March 13, 2019, the D.C. Circuit Court issued an order in the Phase 1, Part 1 litigation granting EPA's motion to remand the rule without vacatur. EPA is currently conducting multiple notice-and-comment rulemakings to implement the court's decision on remand.

In addition to the requirements of the federal CCR rule, CCR landfills and surface impoundments will continue to be regulated by most states. Cost recovery for future expenditures will be pursued through the normal ratemaking process with federal and state utility commissions and via wholesale contracts, which permit recovery of necessary and prudently incurred costs associated with Duke Energy's regulated operations. For more information, see Notes 4 and 10 to the Consolidated Financial Statements, "Regulatory Matters" and "Asset Retirement Obligations," respectively.

Coal Ash Management Act of 2014

AROs recorded on the Duke Energy Carolinas and Duke Energy Progress Consolidated Balance Sheets at December 31, 2019, and December 31, 2018, include the legal obligation for closure of coal ash basins and the disposal of related ash as a result of the Coal Ash Act, the EPA CCR rule and other agreements. The Coal Ash Act includes a variance procedure for compliance deadlines and other issues surrounding the management of CCR and CCR surface impoundments and prohibits cost recovery in customer rates for unlawful discharge of ash impoundment waters occurring after January 1, 2014. The Coal Ash Act leaves the decision on cost recovery determinations related to closure of ash impoundments to the normal ratemaking processes before utility regulatory commissions.

Consistent with the requirements of the Coal Ash Act, Duke Energy previously submitted comprehensive site assessments and groundwater corrective plans to NCDEQ. In addition, on December 31, 2019, Duke Energy submitted updated groundwater corrective action plans and site-specific coal ash impoundment closure plans to NCDEQ.

On April 1, 2019, NCDEQ issued a closure determination requiring Duke Energy Carolinas and Duke Energy Progress to excavate all remaining coal ash impoundments at the Allen, Belews Creek, Rogers, Marshall, Mayo and Roxboro facilities in North Carolina. On April 26, 2019, Duke Energy Carolinas and Duke Energy Progress filed Petitions for Contested Case Hearings in the Office of Administrative Hearings to challenge NCDEQ's April 1 Order. On December 31, 2019, Duke Energy Carolinas and Duke Energy Progress entered into a settlement agreement with NCDEQ and certain community groups under which Duke Energy Carolinas and Duke Energy Progress agreed to excavate seven of the nine remaining coal ash basins at these sites with ash moved to on-site lined landfills, including two at Allen, one at Belews Creek, one at Mayo, one at Roxboro, and two at Rogers. At the two remaining basins at Marshall and Roxboro, uncapped basin ash will be excavated and moved to lined landfills. Those portions of the basins at Marshall and Roxboro, which were previously filled with ash and on which permitted facilities were constructed, will not be disturbed and will be closed pursuant to other state regulations. For more information, see Note 5, "Commitments and Contingencies," to the Consolidated Financial Statements.

Following NCDEQ's April 1 Order, Duke Energy estimated the incremental undiscounted cost to close the nine remaining impoundments by excavation would be approximately $4 billion to $5 billion, potentially increasing the total estimated costs to permanently close all ash basins in North Carolina and South Carolina to $9.5 billion to $10.5 billion. The settlement lowers the estimated total undiscounted cost to close the nine remaining basins by excavation by approximately $1.5 billion as compared to Duke Energy's original estimate that followed the order. As a result, the estimated total cost to permanently close all ash basins in North Carolina and South Carolina is now approximately $8 billion to $9 billion, of which approximately $2.3 billion has been spent through 2019. The majority of the remaining spend is expected to occur over the next 15-20 years. Duke Energy intends to seek recovery of all costs through the ratemaking process consistent with previous proceedings.

In 2019, Duke Energy completed excavation of all coal ash at the Riverbend and Dan River plants and coal ash regulated by the Coal Ash Act at the Sutton plant.

For further information on ash basins and recovery, see Notes 4 and 10 to the Consolidated Financial Statements, "Regulatory Matters" and "Asset Retirement Obligations," respectively.

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Estimated Cost and Impacts of Rulemakings

Duke Energy will incur capital expenditures to comply with the environmental regulations and rules discussed above. The following table, as of December 31, 2019, provides five-year estimated costs, excluding AFUDC, of new control equipment that may need to be installed on existing power plants primarily to comply with the Coal Ash Act requirements for conversion to dry disposal of bottom ash and fly ash, CWA 316(b) and Effluent Limitations Guidelines through December 31, 2024. The table excludes ash basin closure costs recorded in Asset retirement obligations on the Consolidated Balance Sheets. For more information related to AROs, see Note 10 to the Consolidated Financial Statements.

(in millions)	Five-Year Estimated Costs
Duke Energy	**$ 280**
Duke Energy Carolinas	135
Progress Energy	90
Duke Energy Progress	60
Duke Energy Florida	30
Duke Energy Ohio	5
Duke Energy Indiana	50

The Duke Energy Registrants also expect to incur increased fuel, purchased power, operation and maintenance and other expenses, in addition to costs for replacement generation for potential coal-fired power plant retirements, as a result of these regulations. Actual compliance costs incurred may be materially different from these estimates due to reasons such as the timing and requirements of EPA regulations and the resolution of legal challenges to the rules. The Duke Energy Registrants intend to seek rate recovery of necessary and prudently incurred costs associated with regulated operations to comply with these regulations.

Other Environmental Regulations

The Duke Energy Registrants are also subject to various federal, state and local laws regarding air and water quality, hazardous and solid waste disposal and other environmental matters, including the following:

- Clean Water Act
- Steam Effluent Limitation Guidelines
- Cross-State Air Pollution Rule
- Clean Power Plan/ACE Rule

Duke Energy continues to comply with enacted environmental statutes and regulations even as certain of these regulations are in various stages of clarification, revision or legal challenge. The Duke Energy Registrants cannot predict the outcome of these matters.

Section 126 Petitions

On November 16, 2016, the state of Maryland filed a petition with EPA under Section 126 of the Clean Air Act alleging that 19 power plants, including two plants (three units) that Duke Energy Registrants own and operate, contribute to violations of EPA's National Ambient Air Quality Standards (NAAQS) for ozone in the state of Maryland. On March 12, 2018, the state of New York filed a petition with EPA, also under Section 126 of the Clean Air Act alleging that over 60 power plants, including six that Duke Energy Registrants own and operate, contribute to violations of EPA's ozone NAAQS in the state of New York. Both Maryland and New York sought EPA orders requiring the states in which the named power plants operate impose more stringent NOx emission limitations on the plants. On October 5, 2018, EPA denied the Maryland petition. That same day, Maryland appealed EPA's denial, On October 18, 2019, EPA denied the New York petition, and New York appealed that decision on October 29, 2019. Both appeals are before the D.C. Circuit Court. The impact of these petitions could be more stringent requirements for the operation of NOx emission controls at these plants. The Duke Energy Registrants cannot predict the outcome of these matters.

Global Climate Change

On September 17, 2019, Duke Energy announced an updated climate strategy with a new goal of net-zero carbon emissions from electric generation by 2050. Timelines and initiatives, as well as implementation of new technologies, will vary in each state in which the company operates and will involve collaboration with regulators, customers and other stakeholders.

The Duke Energy Registrants' GHG emissions consist primarily of CO_2 and result primarily from operating a fleet of coal-fired and natural gas-fired power plants. In 2019, the Duke Energy Registrants' power plants emitted approximately 93 million tons of CO_2. Future levels of CO_2 emissions will be influenced by variables that include fuel prices, market prices, compliance with new or existing regulations, economic conditions that affect electricity demand and the technologies deployed to generate the electricity necessary to meet the customer demand.

The Duke Energy Registrants have taken actions that have resulted in a reduction of CO_2 emissions over time. Actions have included the retirement of 47 coal-fired Electric Generating Units with a combined generating capacity of 5,425 MW. Much of that capacity has been replaced with state-of-the-art highly efficient natural gas-fired generation that produces far fewer CO_2 emissions per unit of electricity generated. Duke Energy also has made investments to expand its portfolio of wind and solar projects, increase EE offerings and invest in its zero-CO_2 emissions hydropower and nuclear plants. These efforts have diversified its system and significantly reduced CO_2 emissions. Between 2005 and 2019, the Duke Energy Registrants have collectively lowered the CO_2 emissions from their electricity generation by 39%, which potentially lowers the exposure to any future mandatory CO_2 emission reduction requirements or carbon tax, whether as a result of federal legislation, EPA regulation, state regulation or other as yet unknown emission reduction requirement. Duke Energy will continue to explore the use of currently available and commercially demonstrated technology to reduce CO_2 emissions, including EE, wind, solar, storage and nuclear. Duke Energy will adjust to evolving and innovative technologies in a way that balances the reliability and affordability that customers expect. Under any future scenario involving mandatory CO_2 limitations, the Duke Energy Registrants would plan to seek recovery of their compliance costs through appropriate regulatory mechanisms.

The Duke Energy Registrants recognize certain groups associate severe weather events with increasing levels of GHGs in the atmosphere and forecast the possibility these weather events could have a material impact on future results of operations should they occur more frequently and with greater severity. However, the uncertain nature of potential changes in extreme weather events (such as increased frequency, duration and severity), the long period of time over which any potential changes might take place and the inability to predict potential changes with any degree of accuracy, make estimating any potential future financial risk to the Duke Energy Registrants' operations impossible.

The Duke Energy Registrants annually, biennially or triennially prepare lengthy, forward-looking IRPs. These detailed, highly technical plans are based on the company's thorough analysis of numerous factors that can impact the cost of producing and delivering electricity that influence long-term resource planning decisions. The IRP process helps to evaluate a range of options, taking into account forecasts of future electricity demand, fuel prices, transmission improvements, new generating capacity, integration of renewables, energy storage, EE and demand response initiatives. The IRP process also helps evaluate potential environmental and regulatory scenarios to better mitigate policy and economic risks. The IRPs we file with regulators look out 10 to 20 years depending on the jurisdiction.

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For a number of years, the Duke Energy Registrants have included a price on CO_2 emissions in their IRP planning process to account for the potential regulation of CO_2 emissions. Incorporating a price on CO_2 emissions in the IRPs allows for the evaluation of existing and future resource needs against potential climate change policy risk in the absence of policy certainty. One of the challenges with using a CO_2 price, especially in the absence of a clear and certain policy, is determining the appropriate price to use. To address this uncertainty and ensure the company remains agile, the Duke Energy Registrants typically use a range of potential CO_2 prices to reflect a range of potential policy outcomes.

The Duke Energy Registrants routinely take steps to reduce the potential impact of severe weather events on their electric distribution systems by modernizing the electric grid through smart meters, storm hardening, self-healing and targeted undergrounding and applying lessons learned from previous storms to restoration efforts. The Duke Energy Registrants' electric generating facilities are designed to withstand extreme weather events without significant damage. The Duke Energy Registrants maintain an inventory of coal and oil on-site to mitigate the effects of any potential short-term disruption in fuel supply so they can continue to provide customers with an uninterrupted supply of electricity.

State Legislation

In July 2017, the North Carolina General Assembly passed House Bill 589, and it was subsequently signed into law by the governor. The law includes, among other things, overall reform of the application of PURPA for new solar projects in the state, a requirement for the utility to procure approximately 2,600 MW of renewable energy through a competitive bidding process and recovery of costs related to the competitive bidding process through the fuel clause and a competitive procurement rider.

In accordance with the provisions of HB 589, total procurement was changed based upon how much generation with no economic dispatch or curtailment occurs over the procurement period. Most of this type of generation is solar procured under PURPA. Based upon the current forecasted amount of such generation that will occur over procurement period, Duke Energy estimates the total under HB 589 competitive procurement will be approximately 1,500 to 2,000 MW.

Based on an independent evaluation process, Duke Energy will own or purchase a total of 551 MW of renewable energy from projects under the North Carolina's CPRE program. The process used was approved by the NCUC to select projects that would deliver the lowest cost renewable energy for customers. Five Duke Energy projects, totaling about 190 MW, were selected during the competitive bidding process. Duke Energy has completed the contracting process for the winning projects. A second tranche for CPRE opened in October 2019 and bids are due by March 9, 2020; the current target date for execution of the contracts is the fourth quarter of 2020.

In various states, legislation is being considered to allow third-party sales of electricity. Deregulation or restructuring in the electric industry may result in increased competition and unrecovered costs. The Duke Energy Registrants cannot predict the outcome of these initiatives.

New Accounting Standards

See Note 1 to the Consolidated Financial Statements, "Summary of Significant Accounting Policies," for a discussion of the impact of new accounting standards.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

See "Management's Discussion and Analysis of Results of Operations and Financial Condition – Quantitative and Qualitative Disclosures About Market Risk."

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholders and the Board of Directors of
Duke Energy Corporation

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Duke Energy Corporation and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations, comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2019, based on criteria established in *Internal Control - Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 20, 2020, expressed an unqualified opinion on the Company's internal control over financial reporting.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

The critical audit matters communicated below are matters arising from the current-period audit of the financial statements that were communicated or required to be communicated to the audit committee and that (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.

Investment in Unconsolidated Affiliates - Equity Method Investments - Refer to Notes 4 and 13 to the financial statements.

Critical Audit Matter Description

Investments in affiliates that are not controlled by the Company but over which the Company has significant influence are accounted for using the equity method of accounting. Equity method investments are assessed for impairment whenever events or changes in circumstances indicate that the carrying amount of the investment may not be recoverable. If the decline in value is considered to be other than temporary, the investment is written down to its estimated fair value, which establishes a new cost basis in the investment.

At December 31, 2019, the carrying value of the equity method investment in Atlantic Coast Pipeline, LLC (ACP) was $1.2 billion. ACP has received several adverse court rulings, and as a result, the Company evaluated this investment for impairment. The Company has determined that fair value approximates carrying value and, therefore, concluded the investment is not impaired. The Company used probability-weighted outcome scenarios of discounted future cash flows to estimate the fair value of the investment. The use of probability-weighted, discounted cash flows requires management to make significant estimates regarding the likelihood of various scenarios, the key assumptions including total construction cost and revenues, and the discount rate utilized to determine the fair value estimate. Changes in these assumptions could have a significant impact on the fair value estimate, which is used to determine the amount of any impairment.

We identified the impairment evaluation of ACP as a critical audit matter because of the significant estimates and assumptions management makes related to the probability-weighted, discounted cash flows. The audit procedures to evaluate the reasonableness of management's estimates and assumptions related to the likelihood of various scenarios, the key assumptions including total construction cost and revenues, and the discount rate required a high degree of auditor judgement and an increased extent of effort, including the need to involve our fair value specialists.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the discounted, probability-weighted forecasts of future cash flows and determination of the fair value of the ACP equity method investment, included the following, among others:

- We tested the effectiveness of controls over the accounting for the ACP equity method investment, including those over the development of the fair value estimate.

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- We evaluated the likelihood of the various outcomes used by management to develop the probability-weighted scenarios of future cash flows by:
  - Obtaining letters and making inquiries from the ACP's internal and external legal counsel regarding likely outcomes of future court rulings
  - Reading information included in the Company's and the project manager's press releases, regulatory filings and orders, legal briefs and orders, and analyst and industry reports
  - Reading internal communications to management and the Board of Directors
  - Comparing the various scenarios to scenarios previously developed by management

- We evaluated the reasonableness of the key assumptions used to develop the scenarios of future cash flows by comparing key assumptions to:
  - Internal communications and schedules to management and the Board of Directors
  - Information included in the Company's and the project manager's press releases, regulatory filings and related orders
  - Industry reports and external transaction data
  - Executed contracts and invoices

- With the assistance of our fair value specialists, we evaluated the reasonableness of the (1) valuation methodology and (2) discount rate used to develop the fair value estimate by:
  - Determining the appropriateness of the valuation methodology by comparing management's methodology to generally accepted valuation practice
  - Testing the mathematical accuracy of the fair value estimate
  - Testing the source information underlying the determination of the discount rate
  - Developing a range of independent estimates of the discount rate and comparing those to the discount rate selected by management

Regulatory Matters - Impact of Rate Regulation on the Financial Statements - Refer to Notes 1, 4, and 10 to the financial statements.

Critical Audit Matter Description

80

The Company is subject to regulation by federal and state utility regulatory agencies (the "Commissions"), which have jurisdiction with respect to the rates of the Company's electric and natural gas distribution companies. Management has determined it meets the criteria for the application of regulated operations accounting in preparing its financial statements under accounting principles generally accepted in the United States of America. Significant judgment can be required to determine if otherwise recognizable incurred costs qualify to be presented as a regulatory asset and deferred because such costs are probable of future recovery in customer rates. As of December 31, 2019, the Company has $15 billion recorded as regulatory assets.

We identified the impact of rate regulation as a critical audit matter due to the significant judgments made by management, including assumptions regarding the outcome of future decisions by the Commissions, to support its assertions on the likelihood of future recovery for deferred costs. As such, auditing these judgments required specialized knowledge of accounting for rate regulation due to its inherent complexities, a high degree of auditor judgment, and an increased extent of effort.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the recovery of regulatory assets included the following, among others:

- We tested the effectiveness of management's controls over the evaluation of the likelihood of the recovery in future rates of regulatory assets and the monitoring and evaluation of regulatory developments that may affect the likelihood of recovering costs in future rates.
- We evaluated the Company's disclosures related to the impacts of rate regulation, including the balances recorded and regulatory developments.
- We read relevant regulatory orders issued by the Commissions, regulatory statutes, interpretations, procedural memorandums, filings made by interveners, and other publicly available information to assess the likelihood of recovery in future rates based on precedence of the Commission's treatment of similar costs under similar circumstances. We evaluated the external information and compared to management's recorded regulatory asset balances for completeness.
- For regulatory matters in process, we inspected the Company's and intervenors' filings with the Commissions that may impact the Company's future rates, for any evidence that might contradict management's assertions.
- We performed audit procedures on the incurred costs requested for recovery to confirm their completeness and accuracy.
- We obtained an analysis from management and letters from internal and external legal counsel, as appropriate, regarding probability of recovery for regulatory assets not yet addressed in a regulatory order to assess management's assertion that amounts are probable of recovery.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 1947.

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DUKE ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF OPERATIONS

	Years Ended December 31,		
(in millions, except per share amounts)	**2019**	**2018**	**2017**
Operating Revenues			
Regulated electric	**$22,615**	$22,097	$21,177
Regulated natural gas	**1,759**	1,773	1,734
Nonregulated electric and other	**705**	651	654
Total operating revenues	**25,079**	24,521	23,565
Operating Expenses			
Fuel used in electric generation and purchased power	**6,826**	6,831	6,350
Cost of natural gas	**627**	697	632
Operation, maintenance and other	**6,066**	6,463	5,944
Depreciation and amortization	**4,548**	4,074	3,527
Property and other taxes	**1,307**	1,280	1,233
Impairment charges	**(8)**	402	282
Total operating expenses	**19,366**	19,747	17,968
(Losses) Gains on Sales of Other Assets and Other, net	**(4)**	(89)	28
Operating Income	**5,709**	4,685	5,625
Other Income and Expenses			
Equity in earnings of unconsolidated affiliates	**162**	83	119
Other income and expenses, net	**430**	399	508
Total other income and expenses	**592**	482	627
Interest Expense	**2,204**	2,094	1,986
Income From Continuing Operations Before Income Taxes	**4,097**	3,073	4,266
Income Tax Expense From Continuing Operations	**519**	448	1,196
Income From Continuing Operations	**3,578**	2,625	3,070
(Loss) Income From Discontinued Operations, net of tax	**(7)**	19	(6)
Net Income	**3,571**	2,644	3,064
Less: Net (Loss) Income Attributable to Noncontrolling Interests	**(177)**	(22)	5
Net Income Attributable to Duke Energy Corporation	**3,748**	2,666	3,059
Less: Preferred Dividends	**41**	—	—
Net Income Available to Duke Energy Corporation Common Stockholders	**$ 3,707**	$ 2,666	$ 3,059
Earnings Per Share – Basic and Diluted			
Income from continuing operations available to Duke Energy Corporation common stockholders			
Basic and Diluted	**$ 5.07**	$ 3.73	$ 4.37
(Loss) Income from discontinued operations attributable to Duke Energy Corporation common stockholders			
Basic and Diluted	**$ (0.01)**	$ 0.03	$ (0.01)
Net income available to Duke Energy Corporation common stockholders			
Basic and Diluted	**$ 5.06**	$ 3.76	$ 4.36
Weighted average shares outstanding			
Basic and Diluted	**729**	708	700

See Notes to Consolidated Financial Statements

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DUKE ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	2018	2017
Net Income	**$3,571**	$2,644	$3,064
Other Comprehensive (Loss) Income, net of tax[a]			
Pension and OPEB adjustments	**9**	(6)	3
Net unrealized (losses) gains on cash flow hedges	**(47)**	(10)	2
Reclassification into earnings from cash flow hedges	**6**	6	8
Unrealized gains (losses) on available-for-sale securities	**8**	(3)	13
Other Comprehensive (Loss) Income, net of tax	**(24)**	(13)	26
Comprehensive Income	**3,547**	2,631	3,090
Less: Comprehensive (Loss) Income Attributable to Noncontrolling Interests	**(177)**	(22)	5
Comprehensive Income Attributable to Duke Energy Corporation	**3,724**	2,653	3,085
Less: Preferred Dividends	**41**	—	—
Comprehensive Income Available to Duke Energy Corporation Common Stockholders	**$3,683**	$2,653	$ 3,085

(a) Tax impacts are insignificant for all periods presented.

See Notes to Consolidated Financial Statements

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DUKE ENERGY CORPORATION

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 311**	$ 442
Receivables (net of allowance for doubtful accounts of $22 at 2019 and $16 at 2018)	**1,066**	962
Receivables of VIEs (net of allowance for doubtful accounts of $54 at 2019 and $55 at 2018)	**1,994**	2,172
Inventory	**3,232**	3,084
Regulatory assets (includes $52 at 2019 and 2018 related to VIEs)	**1,796**	2,005
Other (includes $242 at 2019 and $162 at 2018 related to VIEs)	**764**	1,049
Total current assets	**9,163**	9,714
Property, Plant and Equipment		
Cost	**147,654**	134,458
Accumulated depreciation and amortization	**(45,773)**	(43,126)
Generation facilities to be retired, net	**246**	362
Net property, plant and equipment	**102,127**	91,694
Other Noncurrent Assets		
Goodwill	**19,303**	19,303
Regulatory assets (includes $989 at 2019 and $1,041 at 2018 related to VIEs)	**13,222**	13,617
Nuclear decommissioning trust funds	**8,140**	6,720
Operating lease right-of-use assets, net	**1,658**	—
Investments in equity method unconsolidated affiliates	**1,936**	1,409
Other (includes $110 at 2019 and $261 at 2018 related to VIEs)	**3,289**	2,935
Total other noncurrent assets	**47,548**	43,984
Total Assets	**$158,838**	$145,392

See Notes to Consolidated Financial Statements

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DUKE ENERGY CORPORATION

CONSOLIDATED BALANCE SHEETS – (Continued)

(in millions)	December 31, 2019	2018
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 3,487**	$ 3,487
Notes payable and commercial paper	**3,135**	3,410
Taxes accrued	**392**	577
Interest accrued	**565**	559
Current maturities of long-term debt (includes $216 at 2019 and $227 at 2018 related to VIEs)	**3,141**	3,406
Asset retirement obligations	**881**	919
Regulatory liabilities	**784**	598
Other	**2,367**	2,085
Total current liabilities	**14,752**	15,041
Long-Term Debt (includes $3,997 at 2019 and $3,998 at 2018 related to VIEs)	**54,985**	51,123
Other Noncurrent Liabilities		
Deferred income taxes	**8,878**	7,806
Asset retirement obligations	**12,437**	9,548
Regulatory liabilities	**15,264**	14,834
Operating lease liabilities	**1,432**	—
Accrued pension and other post-retirement benefit costs	**934**	988
Investment tax credits	**624**	568
Other (includes $228 at 2019 and $212 at 2018 related to VIEs)	**1,581**	1,650
Total other noncurrent liabilities	**41,150**	35,394
Commitments and Contingencies		
Equity		
Preferred stock, Series A, $0.001 par value, 40 million depositary shares authorized and outstanding at 2019	**973**	—
Preferred stock, Series B, $0.001 par value, 1 million shares authorized and outstanding at 2019	**989**	—
Common stock, $0.001 par value, 2 billion shares authorized; 733 million shares outstanding at 2019 and 727 million shares outstanding at 2018	**1**	1
Additional paid-in capital	**40,881**	40,795
Retained earnings	**4,108**	3,113
Accumulated other comprehensive loss	**(130)**	(92)
Total Duke Energy Corporation stockholders' equity	**46,822**	43,817
Noncontrolling interests	**1,129**	17
Total equity	**47,951**	43,834
Total Liabilities and Equity	**$158,838**	$145,392

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000085

DUKE ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 3,571**	$ 2,644	$ 3,064
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation, amortization and accretion (including amortization of nuclear fuel)	**5,176**	4,696	4,046
Equity component of AFUDC	**(139)**	(221)	(237)
Losses (Gains) on sales of other assets	**4**	88	(33)
Impairment charges	**(8)**	402	282
Deferred income taxes	**806**	1,079	1,433
Equity in earnings of unconsolidated affiliates	**(162)**	(83)	(119)
Accrued pension and other post-retirement benefit costs	**24**	61	8
Contributions to qualified pension plans	**(77)**	(141)	(19)
Payments for asset retirement obligations	**(746)**	(533)	(571)
Payment for the disposal of other assets	**—**	(105)	—
Provision for rate refunds	**60**	425	—
Refund of AMT credit carryforwards	**573**	—	—
(Increase) decrease in			
Net realized and unrealized mark-to-market and hedging transactions	**(48)**	22	18
Receivables	**78**	(345)	(83)
Inventory	**(122)**	156	268
Other current assets	**10**	(721)	(400)
Increase (decrease) in			
Accounts payable	**(164)**	479	(204)
Taxes accrued	**(224)**	23	149
Other current liabilities	**172**	270	(482)
Other assets	**(520)**	(971)	(436)
Other liabilities	**(55)**	(39)	(60)
Net cash provided by operating activities	**8,209**	7,186	6,624
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(11,122)**	(9,389)	(8,052)
Contributions to equity method investments	**(324)**	(416)	(414)
Return of investment capital	**11**	137	281
Purchases of debt and equity securities	**(3,348)**	(3,762)	(4,071)
Proceeds from sales and maturities of debt and equity securities	**3,343**	3,747	4,098
Other	**(517)**	(377)	(284)
Net cash used in investing activities	**(11,957)**	(10,060)	(8,442)

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000086

DUKE ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF CASH FLOWS – (Continued)

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the:			
Issuance of long-term debt	**$ 7,091**	$ 5,299	$ 6,909
Issuance of preferred stock	**1,962**	—	—
Issuance of common stock	**384**	1,838	—
Payments for the redemption of long-term debt	**(3,476)**	(2,906)	(2,316)
Proceeds from the issuance of short-term debt with original maturities greater than 90 days	**397**	472	319
Payments for the redemption of short-term debt with original maturities greater than 90 days	**(479)**	(282)	(272)
Notes payable and commercial paper	**(298)**	981	(409)
Contributions from noncontrolling interests	**843**	41	—
Dividends paid	**(2,668)**	(2,471)	(2,450)
Other	**(26)**	(12)	1
Net cash provided by financing activities	**3,730**	2,960	1,782
Net (decrease) increase in cash, cash equivalents, and restricted cash	**(18)**	86	(36)
Cash, cash equivalents, and restricted cash at beginning of period	**591**	505	541
Cash, cash equivalents, and restricted cash at end of period	**$ 573**	$ 591	$ 505
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 2,195**	$ 2,086	$ 1,963
Cash (received from) paid for income taxes	**(651)**	(266)	4
Significant non-cash transactions:			
Accrued capital expenditures	**1,356**	1,112	1,032
Non-cash dividends	**108**	107	—

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000087

DUKE ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Preferred Stock	Common Stock Shares	Common Stock	Additional Paid-in Capital	Retained Earnings	Duke Energy Corporation Stockholders' Accumulated Other Comprehensive Income (Loss): Net Losses on Cash Flow Hedges	Net Unrealized Gains (Losses) on Available-for-Sale-Securities	Pension and OPEB Adjustments	Total Duke Energy Corporation Stockholders' Equity	Noncontrolling Interests	Total Equity
Balance at December 31, 2016	—	700	$ 1	$ 38,741	$ 2,384	$ (20)	$ (1)	$ (72)	$ 41,033	$ 8	$ 41,041
Net income	—	—	—	—	3,059	—	—	—	3,059	5	3,064
Other comprehensive income	—	—	—	—	—	10	13	3	26	—	26
Common stock issuances, including dividend reinvestment and employee benefits	—	—	—	51	—	—	—	—	51	—	51
Common stock dividends	—	—	—	—	(2,450)	—	—	—	(2,450)	—	(2,450)
Distributions to noncontrolling interest in subsidiaries	—	—	—	—	—	—	—	—	—	(2)	(2)
Other[a]	—	—	—	—	20	—	—	—	20	(13)	7
Balance at December 31, 2017	—	700	$ 1	$ 38,792	$ 3,013	$ (10)	$ 12	$ (69)	$ 41,739	$ (2)	$ 41,737
Net income	—	—	—	—	2,666	—	—	—	2,666	(22)	2,644
Other comprehensive loss	—	—	—	—	—	(4)	(3)	(6)	(13)	—	(13)
Common stock issuances, including dividend reinvestment and employee benefits	—	27	—	2,003	—	—	—	—	2,003	—	2,003
Common stock dividends	—	—	—	—	(2,578)	—	—	—	(2,578)	—	(2,578)
Distributions to noncontrolling interest in subsidiaries	—	—	—	—	—	—	—	—	—	(1)	(1)
Other[b]	—	—	—	—	12	—	(12)	—	—	42	42
Balance at December 31, 2018	—	727	$ 1	$ 40,795	$ 3,113	$ (14)	$ (3)	$ (75)	$ 43,817	$ 17	$ 43,834
Net income	**—**	**—**	**—**	**—**	**3,707**	**—**	**—**	**—**	**3,707**	**(177)**	**3,530**
Other comprehensive (loss) income	**—**	**—**	**—**	**—**	**—**	**(41)**	**8**	**9**	**(24)**	**—**	**(24)**
Preferred stock, Series A, issuances, net of issuance costs[c]	**973**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**973**	**—**	**973**
Preferred stock, Series B, issuances, net of issuance costs[d]	**989**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**989**	**—**	**989**
Common stock issuances, including dividend reinvestment and employee benefits	**—**	**6**	**—**	**552**	**—**	**—**	**—**	**—**	**552**	**—**	**552**
Common stock dividends	**—**	**—**	**—**	**—**	**(2,735)**	**—**	**—**	**—**	**(2,735)**	**—**	**(2,735)**
Sale of noncontrolling interest[e]	**—**	**—**	**—**	**(466)**	**—**	**10**	**—**	**—**	**(456)**	**863**	**407**
Contribution from noncontrolling interest		**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**428**	**428**
Distributions to noncontrolling interests in subsidiaries	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**(4)**	**(4)**
Other[f]	**—**	**—**	**—**	**—**	**23**	**(6)**	**(2)**	**(16)**	**(1)**	**2**	**1**
Balance at December 31, 2019	**1,962**	**733**	**$ 1**	**$ 40,881**	**$ 4,108**	**$ (51)**	**$ 3**	**$ (82)**	**$ 46,822**	**$ 1,129**	**$ 47,951**

(a) Retained Earnings relates to a cumulative-effect adjustment due to implementation of a new accounting standard related to stock-based compensation and the associated income taxes. See Note 1 to the Consolidated Financial Statements for additional information. Noncontrolling Interests relates to the purchase of remaining interest in REC Solar.

(b) Amounts in Retained Earnings and AOCI represent a cumulative-effect adjustment due to implementation of a new accounting standard related to Financial Instruments Classification and Measurement. See Note 1 for more information. Amount in Noncontrolling Interests primarily relates to tax equity financing activity in the Commercial Renewables segment.

(c) Duke Energy issued 40 million depositary shares of preferred stock, series A, in the first quarter of 2019.

(d) Duke Energy issued 1 million shares of preferred stock, series B, in the third quarter of 2019.

(e) See Note 3 for additional discussion of the transaction.

(f) Amounts in Retained Earnings and AOCI primarily represent impacts to accumulated other comprehensive income due to implementation of a new accounting standard related to Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income.

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000088

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of
Directors of Duke Energy Carolinas, LLC

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Duke Energy Carolinas, LLC and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

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/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 1947.

2021 Settlement-Updated MFR F Schedules-000089

DUKE ENERGY CAROLINAS, LLC

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues	**$ 7,395**	$ 7,300	$ 7,302
Operating Expenses			
Fuel used in electric generation and purchased power	**1,804**	1,821	1,822
Operation, maintenance and other	**1,868**	2,130	2,021
Depreciation and amortization	**1,388**	1,201	1,090
Property and other taxes	**292**	295	281
Impairment charges	**17**	192	—
Total operating expenses	**5,369**	5,639	5,214
(Losses) Gains on Sales of Other Assets and Other, net	**—**	(1)	1
Operating Income	**2,026**	1,660	2,089
Other Income and Expenses, net	**151**	153	199
Interest Expense	**463**	439	422
Income Before Income Taxes	**1,714**	1,374	1,866
Income Tax Expense	**311**	303	652
Net Income	**$ 1,403**	$ 1,071	$ 1,214
Other Comprehensive Income, net of tax			
Reclassification into earnings from cash flow hedges	**—**	1	2
Other Comprehensive Income, net of tax	**—**	1	2
Comprehensive Income	**$ 1,403**	$ 1,072	$ 1,216

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000090

DUKE ENERGY CAROLINAS, LLC

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 18**	$ 33
Receivables (net of allowance for doubtful accounts of $3 at 2019 and $2 at 2018)	**324**	219
Receivables of VIEs (net of allowance for doubtful accounts of $7 at 2019 and 2018)	**642**	699
Receivables from affiliated companies	**114**	182
Inventory	**996**	948
Regulatory assets	**550**	520
Other	**21**	72
Total current assets	**2,665**	2,673
Property, Plant and Equipment		
Cost	**48,922**	44,741
Accumulated depreciation and amortization	**(16,525)**	(15,496)
Net property, plant and equipment	**32,397**	29,245
Other Noncurrent Assets		
Regulatory assets	**3,360**	3,457
Nuclear decommissioning trust funds	**4,359**	3,558
Operating lease right-of-use assets, net	**123**	—
Other	**1,149**	1,027
Total other noncurrent assets	**8,991**	8,042
Total Assets	**$ 44,053**	$ 39,960
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 954**	$ 988
Accounts payable to affiliated companies	**210**	230
Notes payable to affiliated companies	**29**	439
Taxes accrued	**46**	171
Interest accrued	**115**	102
Current maturities of long-term debt	**458**	6
Asset retirement obligations	**206**	290
Regulatory liabilities	**255**	199
Other	**611**	571
Total current liabilities	**2,884**	2,996
Long-Term Debt	**11,142**	10,633
Long-Term Debt Payable to Affiliated Companies	**300**	300
Other Noncurrent Liabilities		
Deferred income taxes	**3,921**	3,689
Asset retirement obligations	**5,528**	3,659
Regulatory liabilities	**6,423**	5,999
Operating lease liabilities	**102**	—
Accrued pension and other post-retirement benefit costs	**84**	99
Investment tax credits	**231**	231
Other	**627**	671
Total other noncurrent liabilities	**16,916**	14,348
Commitments and Contingencies		
Equity		
Member's equity	**12,818**	11,689
Accumulated other comprehensive loss	**(7)**	(6)
Total equity	**12,811**	11,683
Total Liabilities and Equity	**$ 44,053**	$ 39,960

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000091

DUKE ENERGY CAROLINAS, LLC

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 1,403**	$ 1,071	$ 1,214
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization (including amortization of nuclear fuel)	**1,671**	1,487	1,409
Equity component of AFUDC	**(42)**	(73)	(106)
Losses (Gains) on sales of other assets	**—**	1	(1)
Impairment charges	**17**	192	—
Deferred income taxes	**133**	305	410
Accrued pension and other post-retirement benefit costs	**(5)**	4	(4)
Contributions to qualified pension plans	**(7)**	(46)	—
Payments for asset retirement obligations	**(278)**	(230)	(271)
Provision for rate refunds	**36**	182	—
(Increase) decrease in			
Net realized and unrealized mark-to-market and hedging transactions	**(8)**	2	9
Receivables	**(21)**	(86)	(9)
Receivables from affiliated companies	**68**	(87)	68
Inventory	**(48)**	25	78
Other current assets	**(73)**	(161)	7
Increase (decrease) in			
Accounts payable	**(50)**	168	23
Accounts payable to affiliated companies	**(20)**	21	(38)
Taxes accrued	**(127)**	(65)	86
Other current liabilities	**127**	89	(161)
Other assets	**(31)**	(179)	(49)
Other liabilities	**(36)**	(90)	(31)
Net cash provided by operating activities	**2,709**	2,530	2,634
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(2,714)**	(2,706)	(2,524)
Purchases of debt and equity securities	**(1,658)**	(1,810)	(2,124)
Proceeds from sales and maturities of debt and equity securities	**1,658**	1,810	2,128
Notes receivable from affiliated companies	**—**	—	66
Other	**(204)**	(147)	(109)
Net cash used in investing activities	**(2,918)**	(2,853)	(2,563)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**886**	1,983	569
Payments for the redemption of long-term debt	**(6)**	(1,205)	(116)
Notes payable to affiliated companies	**(410)**	335	104
Distributions to parent	**(275)**	(750)	(625)
Other	**(1)**	(23)	(1)
Net cash provided by (used in) financing activities	**194**	340	(69)
Net (decrease) increase in cash and cash equivalents	**(15)**	17	2
Cash and cash equivalents at beginning of period	**33**	16	14
Cash and cash equivalents at end of period	**$ 18**	$ 33	$ 16
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 433**	$ 452	$ 398
Cash paid for income taxes	**122**	89	193
Significant non-cash transactions:			
Accrued capital expenditures	**347**	302	315

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000092

DUKE ENERGY CAROLINAS, LLC

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Member's Equity	Accumulated Other Comprehensive Loss: Net Gains (Losses) on Cash Flow Hedges	Total Equity
Balance at December 31, 2016	$ 10,781	$ (9)	$10,772
Net income	1,214	—	1,214
Other comprehensive income	—	2	2
Distributions to parent	(625)	—	(625)
Other	(2)	—	(2)
Balance at December 31, 2017	$ 11,368	$ (7)	$11,361
Net income	1,071	—	1,071
Other comprehensive income	—	1	1
Distributions to parent	(750)	—	(750)
Balance at December 31, 2018	$ 11,689	$ (6)	$11,683
Net income	**1,403**	**—**	**1,403**
Distributions to parent	**(275)**	**—**	**(275)**
Other	**1**	**(1)**	**—**
Balance at December 31, 2019	**$ 12,818**	**$ (7)**	**$12,811**

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000093

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of
Directors of Progress Energy, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Progress Energy, Inc. and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 1930.

2021 Settlement-Updated MFR F Schedules-000094

PROGRESS ENERGY, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues	**$11,202**	$10,728	$ 9,783
Operating Expenses			
Fuel used in electric generation and purchased power	**4,024**	3,976	3,417
Operation, maintenance and other	**2,495**	2,613	2,301
Depreciation and amortization	**1,845**	1,619	1,285
Property and other taxes	**561**	529	503
Impairment charges	**(24)**	87	156
Total operating expenses	**8,901**	8,824	7,662
Gains on Sales of Other Assets and Other, net	**—**	24	26
Operating Income	**2,301**	1,928	2,147
Other Income and Expenses, net	**141**	165	209
Interest Expense	**862**	842	824
Income Before Income Taxes	**1,580**	1,251	1,532
Income Tax Expense	**253**	218	264
Net Income	**1,327**	1,033	1,268
Less: Net Income Attributable to Noncontrolling Interests	**—**	6	10
Net Income Attributable to Parent	**$ 1,327**	$ 1,027	$ 1,258
Net Income	**$ 1,327**	$ 1,033	$ 1,268
Other Comprehensive Income, net of tax			
Pension and OPEB adjustments	**2**	5	4
Net unrealized gain on cash flow hedges	**5**	6	5
Unrealized gains (losses) on available-for-sale securities	**1**	(1)	4
Other Comprehensive Income, net of tax	**8**	10	13
Comprehensive Income	**1,335**	1,043	1,281
Less: Comprehensive Income Attributable to Noncontrolling Interests	**—**	6	10
Comprehensive Income Attributable to Parent	**$ 1,335**	$ 1,037	$ 1,271

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000095

PROGRESS ENERGY, INC.

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 48**	$ 67
Receivables (net of allowance for doubtful accounts of $7 at 2019 and $5 at 2018)	**220**	220
Receivables of VIEs (net of allowance for doubtful accounts of $9 at 2019 and $8 at 2018)	**830**	909
Receivables from affiliated companies	**76**	168
Notes receivable from affiliated companies	**164**	—
Inventory	**1,423**	1,459
Regulatory assets (includes $52 at 2019 and 2018 related to VIEs)	**946**	1,137
Other (includes $39 at 2019 and 2018 related to VIEs)	**210**	125
Total current assets	**3,917**	4,085
Property, Plant and Equipment		
Cost	**55,070**	50,260
Accumulated depreciation and amortization	**(17,159)**	(16,398)
Generation facilities to be retired, net	**246**	362
Net property, plant and equipment	**38,157**	34,224
Other Noncurrent Assets		
Goodwill	**3,655**	3,655
Regulatory assets (includes $989 at 2019 and $1,041 at 2018 related to VIEs)	**6,346**	6,564
Nuclear decommissioning trust funds	**3,782**	3,162
Operating lease right-of-use assets, net	**788**	—
Other	**1,049**	974
Total other noncurrent assets	**15,620**	14,355
Total Assets	**$ 57,694**	$ 52,664
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 1,104**	$ 1,172
Accounts payable to affiliated companies	**310**	360
Notes payable to affiliated companies	**1,821**	1,235
Taxes accrued	**46**	109
Interest accrued	**228**	246
Current maturities of long-term debt (includes $54 at 2019 and $53 at 2018 related to VIEs)	**1,577**	1,672
Asset retirement obligations	**485**	514
Regulatory liabilities	**330**	280
Other	**902**	821
Total current liabilities	**6,803**	6,409
Long-Term Debt (includes $1,632 at 2019 and $1,636 at 2018 related to VIEs)	**17,907**	17,089
Long-Term Debt Payable to Affiliated Companies	**150**	150
Other Noncurrent Liabilities		
Deferred income taxes	**4,462**	3,941
Asset retirement obligations	**5,986**	4,897
Regulatory liabilities	**5,225**	5,049
Operating lease liabilities	**697**	—
Accrued pension and other post-retirement benefit costs	**488**	521
Other	**383**	351
Total other noncurrent liabilities	**17,241**	14,759
Commitments and Contingencies		
Equity		
Common stock, $0.01 par value, 100 shares authorized and outstanding at 2019 and 2018	**—**	—
Additional paid-in capital	**9,143**	9,143
Retained earnings	**6,465**	5,131
Accumulated other comprehensive loss	**(18)**	(20)
Total Progress Energy, Inc. stockholder's equity	**15,590**	14,254
Noncontrolling interests	**3**	3
Total equity	**15,593**	14,257
Total Liabilities and Equity	**$ 57,694**	$ 52,664

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000096

PROGRESS ENERGY, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 1,327**	$ 1,033	$ 1,268
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation, amortization and accretion (including amortization of nuclear fuel)	**2,207**	1,987	1,516
Equity component of AFUDC	**(66)**	(104)	(92)
Gains on sales of other assets	**—**	(24)	(28)
Impairment charges	**(24)**	87	156
Deferred income taxes	**433**	358	703
Accrued pension and other post-retirement benefit costs	**20**	24	(28)
Contributions to qualified pension plans	**(57)**	(45)	—
Payments for asset retirement obligations	**(412)**	(230)	(248)
Provision for rate refunds	**15**	122	—
(Increase) decrease in			
Net realized and unrealized mark-to-market and hedging transactions	**(34)**	18	—
Receivables	**47**	(207)	(89)
Receivables from affiliated companies	**81**	(137)	71
Inventory	**62**	121	125
Other current assets	**184**	(12)	(397)
Increase (decrease) in			
Accounts payable	**(4)**	217	(260)
Accounts payable to affiliated companies	**(50)**	109	(97)
Taxes accrued	**(74)**	8	17
Other current liabilities	**25**	129	(166)
Other assets	**(336)**	(876)	(300)
Other liabilities	**(135)**	(34)	(98)
Net cash provided by operating activities	**3,209**	2,544	2,053
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(3,952)**	(3,854)	(3,152)
Purchases of debt and equity securities	**(1,511)**	(1,753)	(1,806)
Proceeds from sales and maturities of debt and equity securities	**1,504**	1,769	1,824
Notes receivable from affiliated companies	**(164)**	240	(160)
Other	**(190)**	(162)	(59)
Net cash used in investing activities	**(4,313)**	(3,760)	(3,353)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**2,187**	1,833	2,118
Payments for the redemption of long-term debt	**(1,667)**	(771)	(813)
Notes payable to affiliated companies	**586**	430	100
Dividends to parent	**—**	(250)	(124)
Other	**12**	(1)	(4)
Net cash provided by financing activities	**1,118**	1,241	1,277
Net increase (decrease) in cash, cash equivalents, and restricted cash	**14**	25	(23)
Cash, cash equivalents, and restricted cash at beginning of period	**112**	87	110
Cash, cash equivalents, and restricted cash at end of period	**$ 126**	$ 112	$ 87
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 892**	$ 798	$ 773
Cash received from income taxes	**(79)**	(348)	(146)
Significant non-cash transactions:			
Accrued capital expenditures	**447**	478	391
Equitization of certain notes payable to affiliates	**—**	—	1,047
Dividend to parent related to a legal entity restructuring	**—**	—	547

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000097

PROGRESS ENERGY, INC.

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Additional Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Income (Loss)			Total Progress Energy, Inc. Stockholder's Equity	Noncontrolling Interests	Total Equity
			Net Gains (Losses) on Cash Flow Hedges	Net Unrealized Gains (Losses) on Available-for-Sale Securities	Pension and OPEB Adjustments			
Balance at December 31, 2016	$ 8,094	$ 3,764	$ (23)	$ 1	$ (16)	$ 11,820	$ (13)	$ 11,807
Net income	—	1,258	—	—	—	1,258	10	1,268
Other comprehensive income	—	—	5	4	4	13	—	13
Dividends to parent[a]	—	(672)	—	—	—	(672)	—	(672)
Equitization of certain notes payable to affiliates	1,047	—	—	—	—	1,047	—	1,047
Other	2	—	—	—	—	2	—	2
Balance at December 31, 2017	$ 9,143	$ 4,350	$ (18)	$ 5	$ (12)	$ 13,468	$ (3)	$ 13,465
Net income	—	1,027	—	—	—	1,027	6	1,033
Other comprehensive income (loss)	—	—	6	(1)	5	10	—	10
Distributions to noncontrolling interests	—	—	—	—	—	—	(1)	(1)
Dividends to parent	—	(250)	—	—	—	(250)	—	(250)
Other[b]	—	4	—	(5)	—	(1)	1	—
Balance at December 31, 2018	$ 9,143	$ 5,131	$ (12)	$ (1)	$ (7)	$ 14,254	$ 3	$ 14,257
Net income	**—**	**1,327**	**—**	**—**	**—**	**1,327**	**—**	**1,327**
Other comprehensive income	**—**	**—**	**5**	**1**	**2**	**8**	**—**	**8**
Other[c]	**—**	**7**	**(3)**	**(1)**	**(2)**	**1**	**—**	**1**
Balance at December 31, 2019	**$ 9,143**	**$ 6,465**	**$ (10)**	**$ (1)**	**$ (7)**	**$ 15,590**	**$ 3**	**$ 15,593**

(a) Includes a $547 million non-cash dividend related to a legal entity restructuring.

(b) Amounts in Retained Earnings and AOCI represent a cumulative-effect adjustment due to implementation of a new accounting standard related to Financial Instruments Classification and Measurement. See Note 1 for more information.

(c) Amounts in Retained Earnings and AOCI primarily represent impacts to accumulated other comprehensive income due to implementation of a new accounting standard related to Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income.

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000098

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of
Directors of Duke Energy Progress, LLC

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Duke Energy Progress, LLC and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 1930.

2021 Settlement-Updated MFR F Schedules-000099

DUKE ENERGY PROGRESS, LLC

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues	**$ 5,957**	$ 5,699	$5,129
Operating Expenses			
Fuel used in electric generation and purchased power	**2,012**	1,892	1,609
Operation, maintenance and other	**1,446**	1,578	1,439
Depreciation and amortization	**1,143**	991	725
Property and other taxes	**176**	155	156
Impairment charges	**12**	33	19
Total operating expenses	**4,789**	4,649	3,948
Gains on Sales of Other Assets and Other, net	**—**	9	4
Operating Income	**1,168**	1,059	1,185
Other Income and Expenses, net	**100**	87	115
Interest Expense	**306**	319	293
Income Before Income Taxes	**962**	827	1,007
Income Tax Expense	**157**	160	292
Net Income and Comprehensive Income	**$ 805**	$ 667	$ 715

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000100

DUKE ENERGY PROGRESS, LLC

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 22**	$ 23
Receivables (net of allowance for doubtful accounts of $3 at 2019 and $2 at 2018)	**123**	75
Receivables of VIEs (net of allowance for doubtful accounts of $5 at 2019 and 2018)	**489**	547
Receivables from affiliated companies	**52**	23
Inventory	**934**	954
Regulatory assets	**526**	703
Other	**60**	62
Total current assets	**2,206**	2,387
Property, Plant and Equipment		
Cost	**34,603**	31,459
Accumulated depreciation and amortization	**(11,915)**	(11,423)
Generation facilities to be retired, net	**246**	362
Net property, plant and equipment	**22,934**	20,398
Other Noncurrent Assets		
Regulatory assets	**4,152**	4,111
Nuclear decommissioning trust funds	**3,047**	2,503
Operating lease right-of-use assets, net	**387**	—
Other	**651**	612
Total other noncurrent assets	**8,237**	7,226
Total Assets	**$33,377**	$30,011
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 629**	$ 660
Accounts payable to affiliated companies	**203**	278
Notes payable to affiliated companies	**66**	294
Taxes accrued	**17**	53
Interest accrued	**110**	116
Current maturities of long-term debt	**1,006**	603
Asset retirement obligations	**485**	509
Regulatory liabilities	**236**	178
Other	**478**	408
Total current liabilities	**3,230**	3,099
Long-Term Debt	**7,902**	7,451
Long-Term Debt Payable to Affiliated Companies	**150**	150
Other Noncurrent Liabilities		
Deferred income taxes	**2,388**	2,119
Asset retirement obligations	**5,408**	4,311
Regulatory liabilities	**4,232**	3,955
Operating lease liabilities	**354**	—
Accrued pension and other post-retirement benefit costs	**238**	237
Investment tax credits	**137**	142
Other	**92**	106
Total other noncurrent liabilities	**12,849**	10,870
Commitments and Contingencies		
Equity		
Member's Equity	**9,246**	8,441
Total Liabilities and Equity	**$33,377**	$30,011

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000101

DUKE ENERGY PROGRESS, LLC

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 805**	$ 667	$ 715
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization (including amortization of nuclear fuel)	**1,329**	1,183	936
Equity component of AFUDC	**(60)**	(57)	(47)
Gains on sales of other assets	**—**	(9)	(5)
Impairment charges	**12**	33	19
Deferred income taxes	**197**	236	384
Accrued pension and other post-retirement benefit costs	**4**	15	(20)
Contributions to qualified pension plans	**(3)**	(25)	—
Payments for asset retirement obligations	**(390)**	(195)	(192)
Provisions for rate refunds	**12**	122	—
(Increase) decrease in			
Net realized and unrealized mark-to-market and hedging transactions	**(6)**	5	(4)
Receivables	**21**	(107)	(58)
Receivables from affiliated companies	**(29)**	(20)	2
Inventory	**20**	63	59
Other current assets	**101**	(201)	(75)
Increase (decrease) in			
Accounts payable	**32**	219	(230)
Accounts payable to affiliated companies	**(75)**	99	(48)
Taxes accrued	**(46)**	(11)	(39)
Other current liabilities	**68**	46	(131)
Other assets	**(198)**	(447)	(53)
Other liabilities	**29**	12	(18)
Net cash provided by operating activities	**1,823**	1,628	1,195
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(2,108)**	(2,220)	(1,715)
Purchases of debt and equity securities	**(842)**	(1,236)	(1,249)
Proceeds from sales and maturities of debt and equity securities	**810**	1,206	1,207
Notes receivable from affiliated companies	**—**	—	165
Other	**(119)**	(95)	(51)
Net cash used in investing activities	**(2,259)**	(2,345)	(1,643)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**1,269**	845	812
Payments for the redemption of long-term debt	**(605)**	(3)	(470)
Notes payable to affiliated companies	**(228)**	54	240
Distributions to parent	**—**	(175)	(124)
Other	**(1)**	(1)	(1)
Net cash provided by financing activities	**435**	720	457
Net (decrease) increase in cash and cash equivalents	**(1)**	3	9
Cash and cash equivalents at beginning of period	**23**	20	11
Cash and cash equivalents at end of period	**$ 22**	$ 23	$ 20
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 331**	$ 303	$ 291
Cash (received from) paid for income taxes	**(30)**	(112)	59
Significant non-cash transactions:			
Accrued capital expenditures	**175**	220	191

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000102

DUKE ENERGY PROGRESS, LLC

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Member's Equity
Balance at December 31, 2016	$ 7,358
Net income	715
Distribution to parent	(124)
Balance at December 31, 2017	$ 7,949
Net income	667
Distribution to parent	(175)
Balance at December 31, 2018	$ 8,441
Net income	**805**
Balance at December 31, 2019	**$ 9,246**

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000103

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of
Directors of Duke Energy Florida, LLC

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Duke Energy Florida, LLC and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 2001.

2021 Settlement-Updated MFR F Schedules-000104

DUKE ENERGY FLORIDA, LLC

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues	**$ 5,231**	$ 5,021	$ 4,646
Operating Expenses			
Fuel used in electric generation and purchased power	**2,012**	2,085	1,808
Operation, maintenance and other	**1,034**	1,025	853
Depreciation and amortization	**702**	628	560
Property and other taxes	**392**	374	347
Impairment charges	**(36)**	54	138
Total operating expenses	**4,104**	4,166	3,706
Gains on Sales of Other Assets and Other, net	**—**	1	1
Operating Income	**1,127**	856	941
Other Income and Expenses, net	**48**	86	96
Interest Expense	**328**	287	279
Income Before Income Taxes	**847**	655	758
Income Tax Expense	**155**	101	46
Net Income	**$ 692**	$ 554	$ 712
Other Comprehensive Income (Loss), net of tax			
Unrealized gains (losses) on available-for-sale securities	**1**	(1)	3
Other Comprehensive Income (Loss), net of tax	**1**	(1)	3
Comprehensive Income	**$ 693**	$ 553	$ 715

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000105

DUKE ENERGY FLORIDA, LLC

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 17**	$ 36
Receivables (net of allowance for doubtful accounts of $3 at 2019 and 2018)	**96**	143
Receivables of VIEs (net of allowance for doubtful accounts of $4 at 2019 and $3 at 2018)	**341**	362
Receivables from affiliated companies	**—**	28
Notes receivable from affiliated companies	**173**	—
Inventory	**489**	504
Regulatory assets (includes $52 at 2019 and 2018 related to VIEs)	**419**	434
Other (includes $39 at 2019 and 2018 related to VIEs)	**58**	46
Total current assets	**1,593**	1,553
Property, Plant and Equipment		
Cost	**20,457**	18,792
Accumulated depreciation and amortization	**(5,236)**	(4,968)
Net property, plant and equipment	**15,221**	13,824
Other Noncurrent Assets		
Regulatory assets (includes $989 at 2019 and $1,041 at 2018 related to VIEs)	**2,194**	2,454
Nuclear decommissioning trust funds	**734**	659
Operating lease right-of-use assets, net	**401**	—
Other	**311**	311
Total other noncurrent assets	**3,640**	3,424
Total Assets	**$ 20,454**	$ 18,801
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 474**	$ 511
Accounts payable to affiliated companies	**131**	91
Notes payable to affiliated companies	**—**	108
Taxes accrued	**43**	74
Interest accrued	**75**	75
Current maturities of long-term debt (includes $54 at 2019 and $53 at 2018 related to VIEs)	**571**	270
Asset retirement obligations	**—**	5
Regulatory liabilities	**94**	102
Other	**415**	406
Total current liabilities	**1,803**	1,642
Long-Term Debt (includes $1,307 at 2019 and $1,336 at 2018 related to VIEs)	**7,416**	7,051
Other Noncurrent Liabilities		
Deferred income taxes	**2,179**	1,986
Asset retirement obligations	**578**	586
Regulatory liabilities	**993**	1,094
Operating lease liabilities	**343**	—
Accrued pension and other post-retirement benefit costs	**218**	254
Other	**136**	93
Total other noncurrent liabilities	**4,447**	4,013
Commitments and Contingencies		
Equity		
Member's equity	**6,789**	6,097
Accumulated other comprehensive loss	**(1)**	(2)
Total equity	**6,788**	6,095
Total Liabilities and Equity	**$ 20,454**	$ 18,801

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000106

DUKE ENERGY FLORIDA, LLC

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 692**	$ 554	$ 712
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation, amortization and accretion	**869**	793	570
Equity component of AFUDC	**(6)**	(47)	(45)
Gains on sales of other assets	**—**	(1)	(1)
Impairment charges	**(36)**	54	138
Deferred income taxes	**180**	159	245
Accrued pension and other post-retirement benefit costs	**11**	5	(13)
Contributions to qualified pension plans	**(53)**	(20)	—
Payments for asset retirement obligations	**(22)**	(35)	(56)
(Increase) decrease in			
Net realized and unrealized mark-to-market and hedging transactions	**(33)**	7	5
Receivables	**26**	(100)	(38)
Receivables from affiliated companies	**17**	(26)	—
Inventory	**42**	58	66
Other current assets	**156**	59	(138)
Increase (decrease) in			
Accounts payable	**(36)**	(1)	(32)
Accounts payable to affiliated companies	**40**	17	(51)
Taxes accrued	**(31)**	40	1
Other current liabilities	**(36)**	82	(37)
Other assets	**(135)**	(428)	(229)
Other liabilities	**(167)**	(61)	(82)
Net cash provided by operating activities	**1,478**	1,109	1,015
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(1,844)**	(1,634)	(1,437)
Purchases of debt and equity securities	**(669)**	(517)	(557)
Proceeds from sales and maturities of debt and equity securities	**695**	563	617
Notes receivable from affiliated companies	**(173)**	313	(313)
Other	**(67)**	(65)	(7)
Net cash used in investing activities	**(2,058)**	(1,340)	(1,697)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**918**	988	1,306
Payments for the redemption of long-term debt	**(262)**	(769)	(342)
Notes payable to affiliated companies	**(108)**	108	(297)
Distribution to parent	**—**	(75)	—
Other	**13**	1	(1)
Net cash provided by financing activities	**561**	253	666
Net (decrease) increase in cash, cash equivalents, and restricted cash	**(19)**	22	(16)
Cash, cash equivalents, and restricted cash at beginning of period	**75**	53	69
Cash, cash equivalents, and restricted cash at end of period	**$ 56**	$ 75	$ 53
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 332**	$ 270	$ 274
Cash paid for (received from) income taxes	**1**	(120)	(197)
Significant non-cash transactions:			
Accrued capital expenditures	**272**	258	199

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000107

DUKE ENERGY FLORIDA, LLC

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Member's Equity	Accumulated Other Comprehensive Income (Loss) — Net Unrealized Gains (Losses) on Available-for-Sale Securities	Total Equity
Balance at December 31, 2016	$ 4,899	$ 1	$ 4,900
Net income	712	—	712
Other comprehensive income	—	3	3
Other	3	—	3
Balance at December 31, 2017	$ 5,614	$ 4	$ 5,618
Net income	554	—	554
Other comprehensive loss	—	(1)	(1)
Distribution to parent	(75)	—	(75)
Other[(a)]	4	(5)	(1)
Balance at December 31, 2018	$ 6,097	$ (2)	$ 6,095
Net income	**692**	**—**	**692**
Other comprehensive income	**—**	**1**	**1**
Balance at December 31, 2019	**$ 6,789**	**$ (1)**	**$ 6,788**

(a) Amounts represent a cumulative-effect adjustment due to implementation of a new accounting standard related to Financial Instruments Classification and Measurement. See Note 1 for more information.

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000108

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of
Directors of Duke Energy Ohio, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Duke Energy Ohio, Inc. and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 2002.

2021 Settlement-Updated MFR F Schedules-000109

DUKE ENERGY OHIO, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues			
Regulated electric	**$ 1,456**	$ 1,450	$ 1,373
Regulated natural gas	**484**	506	508
Nonregulated electric and other	**—**	1	42
Total operating revenues	**1,940**	1,957	1,923
Operating Expenses			
Fuel used in electric generation and purchased power – regulated	**388**	412	369
Fuel used in electric generation and purchased power – nonregulated	**—**	—	58
Cost of natural gas	**95**	113	107
Operation, maintenance and other	**520**	480	530
Depreciation and amortization	**265**	268	261
Property and other taxes	**308**	290	278
Impairment charges	**—**	—	1
Total operating expenses	**1,576**	1,563	1,604
(Losses) Gains on Sales of Other Assets and Other, net	**—**	(106)	1
Operating Income	**364**	288	320
Other Income and Expenses, net	**24**	23	23
Interest Expense	**109**	92	91
Income From Continuing Operations Before Income Taxes	**279**	219	252
Income Tax Expense From Continuing Operations	**40**	43	59
Income From Continuing Operations	**239**	176	193
Loss From Discontinued Operations, net of tax	**(1)**	—	(1)
Net Income and Comprehensive Income	**$ 238**	$ 176	$ 192

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000110

DUKE ENERGY OHIO, INC.

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 17**	$ 21
Receivables (net of allowance for doubtful accounts of $4 at 2019 and $2 at 2018)	**84**	102
Receivables from affiliated companies	**92**	114
Inventory	**135**	126
Regulatory assets	**49**	33
Other	**21**	24
Total current assets	**398**	420
Property, Plant and Equipment		
Cost	**10,241**	9,360
Accumulated depreciation and amortization	**(2,843)**	(2,717)
Net property, plant and equipment	**7,398**	6,643
Other Noncurrent Assets		
Goodwill	**920**	920
Regulatory assets	**549**	531
Operating lease right-of-use assets, net	**21**	—
Other	**52**	41
Total other noncurrent assets	**1,542**	1,492
Total Assets	**$ 9,338**	$ 8,555
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 288**	$ 316
Accounts payable to affiliated companies	**68**	78
Notes payable to affiliated companies	**312**	274
Taxes accrued	**219**	202
Interest accrued	**30**	22
Current maturities of long-term debt	**—**	551
Asset retirement obligations	**1**	6
Regulatory liabilities	**64**	57
Other	**75**	74
Total current liabilities	**1,057**	1,580
Long-Term Debt	**2,594**	1,589
Long-Term Debt Payable to Affiliated Companies	**25**	25
Other Noncurrent Liabilities		
Deferred income taxes	**922**	817
Asset retirement obligations	**79**	87
Regulatory liabilities	**763**	840
Operating lease liabilities	**21**	—
Accrued pension and other post-retirement benefit costs	**100**	79
Other	**94**	93
Total other noncurrent liabilities	**1,979**	1,916
Commitments and Contingencies		
Equity		
Common stock, $8.50 par value, 120 million shares authorized; 90 million shares outstanding at 2019 and 2018	**762**	762
Additional paid-in capital	**2,776**	2,776
Retained earnings (Accumulated deficit)	**145**	(93)
Total equity	**3,683**	3,445
Total Liabilities and Equity	**$ 9,338**	$ 8,555

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000111

DUKE ENERGY OHIO, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 238**	$ 176	$ 192
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation, amortization and accretion	**269**	271	265
Equity component of AFUDC	**(13)**	(11)	(11)
Losses (Gains) on sales of other assets	**—**	106	(1)
Impairment charges	**—**	—	1
Deferred income taxes	**81**	25	90
Accrued pension and other post-retirement benefit costs	**2**	3	2
Contributions to qualified pension plans	**(2)**	—	(4)
Payments for asset retirement obligations	**(8)**	(3)	(7)
Provision for rate refunds	**7**	24	—
(Increase) decrease in			
Receivables	**20**	(33)	2
Receivables from affiliated companies	**22**	19	(4)
Inventory	**(9)**	7	6
Other current assets	**(5)**	16	(22)
Increase (decrease) in			
Accounts payable	**(17)**	(19)	12
Accounts payable to affiliated companies	**(10)**	16	(1)
Taxes accrued	**17**	12	11
Other current liabilities	**1**	14	(19)
Other assets	**(22)**	(26)	(28)
Other liabilities	**(45)**	(27)	(5)
Net cash provided by operating activities	**526**	570	479
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(952)**	(827)	(686)
Notes receivable from affiliated companies	**—**	14	80
Other	**(68)**	(89)	(41)
Net cash used in investing activities	**(1,020)**	(902)	(647)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**1,003**	99	182
Payments for the redemption of long-term debt	**(551)**	(3)	(2)
Notes payable to affiliated companies	**38**	245	13
Dividends to parent	**—**	—	(25)
Other	**—**	—	(1)
Net cash provided by financing activities	**490**	341	167
Net (decrease) increase in cash and cash equivalents	**(4)**	9	(1)
Cash and cash equivalents at beginning of period	**21**	12	13
Cash and cash equivalents at end of period	**$ 17**	$ 21	$ 12
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 97**	$ 87	$ 85
Cash received from income taxes	**(37)**	(6)	(8)
Significant non-cash transactions:			
Accrued capital expenditures	**109**	95	82
Non-cash equity contribution from parent	**—**	106	—

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000112

DUKE ENERGY OHIO, INC.

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Common Stock	Additional Paid-in Capital	Retained Earnings (Deficit)	Total Equity
Balance at December 31, 2016	$ 762	$ 2,695	$ (461)	$ 2,996
Net income	—	—	192	192
Dividends to parent	—	(25)	—	(25)
Balance at December 31, 2017	$ 762	$ 2,670	$ (269)	$ 3,163
Net income	—	—	176	176
Contribution from parent	—	106	—	106
Balance at December 31, 2018	$ 762	$ 2,776	$ (93)	$ 3,445
Net income	**—**	**—**	**238**	**238**
Balance at December 31, 2019	**$ 762**	**$ 2,776**	**$ 145**	**$ 3,683**

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000113

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of
Directors of Duke Energy Indiana, LLC

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Duke Energy Indiana, LLC and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 2002.

2021 Settlement-Updated MFR F Schedules-000114

DUKE ENERGY INDIANA, LLC

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues	**$ 3,004**	$ 3,059	$ 3,047
Operating Expenses			
Fuel used in electric generation and purchased power	**935**	1,000	966
Operation, maintenance and other	**790**	788	743
Depreciation and amortization	**525**	520	458
Property and other taxes	**69**	78	76
Impairment charges	**—**	30	18
Total operating expenses	**2,319**	2,416	2,261
Operating Income	**685**	643	786
Other Income and Expenses, net	**41**	45	47
Interest Expense	**156**	167	178
Income Before Income Taxes	**570**	521	655
Income Tax Expense	**134**	128	301
Net Income and Comprehensive Income	**$ 436**	$ 393	$ 354

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000115

DUKE ENERGY INDIANA, LLC

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 25**	$ 24
Receivables (net of allowance for doubtful accounts of $3 at 2019 and $2 at 2018)	**60**	52
Receivables from affiliated companies	**79**	122
Inventory	**517**	422
Regulatory assets	**90**	175
Other	**60**	35
Total current assets	**831**	830
Property, Plant and Equipment		
Cost	**16,305**	15,443
Accumulated depreciation and amortization	**(5,233)**	(4,914)
Net property, plant and equipment	**11,072**	10,529
Other Noncurrent Assets		
Regulatory assets	**1,082**	982
Operating lease right-of-use assets, net	**57**	—
Other	**234**	194
Total other noncurrent assets	**1,373**	1,176
Total Assets	**$ 13,276**	$ 12,535
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 201**	$ 200
Accounts payable to affiliated companies	**87**	83
Notes payable to affiliated companies	**30**	167
Taxes accrued	**49**	43
Interest accrued	**58**	58
Current maturities of long-term debt	**503**	63
Asset retirement obligations	**189**	109
Regulatory liabilities	**55**	25
Other	**112**	107
Total current liabilities	**1,284**	855
Long-Term Debt	**3,404**	3,569
Long-Term Debt Payable to Affiliated Companies	**150**	150
Other Noncurrent Liabilities		
Deferred income taxes	**1,150**	1,009
Asset retirement obligations	**643**	613
Regulatory liabilities	**1,685**	1,722
Operating lease liabilities	**55**	—
Accrued pension and other post-retirement benefit costs	**148**	115
Investment tax credits	**164**	147
Other	**18**	16
Total other noncurrent liabilities	**3,863**	3,622
Commitments and Contingencies		
Equity		
Member's Equity	**4,575**	4,339
Total Liabilities and Equity	**$ 13,276**	$ 12,535

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000116

DUKE ENERGY INDIANA, LLC

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 436**	$ 393	$ 354
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation, amortization, and accretion	**531**	524	462
Equity component of AFUDC	**(18)**	(32)	(28)
Impairment charges	**—**	30	18
Deferred income taxes	**156**	95	152
Accrued pension and other post-retirement benefit costs	**6**	7	2
Contributions to qualified pension plans	**(2)**	(8)	—
Payments for asset retirement obligations	**(48)**	(69)	(45)
Provision for rate refunds	**—**	53	—
(Increase) decrease in			
Receivables	**(8)**	7	59
Receivables from affiliated companies	**41**	3	(11)
Inventory	**(95)**	28	54
Other current assets	**76**	(25)	28
Increase (decrease) in			
Accounts payable	**(10)**	37	(86)
Accounts payable to affiliated companies	**4**	5	4
Taxes accrued	**(25)**	(52)	64
Other current liabilities	**15**	14	(10)
Other assets	**(71)**	29	(28)
Other liabilities	**9**	(33)	(20)
Net cash provided by operating activities	**997**	1,006	969
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(876)**	(832)	(840)
Purchases of debt and equity securities	**(26)**	(48)	(20)
Proceeds from sales and maturities of debt and equity securities	**20**	44	7
Notes receivable from affiliated companies	**—**	—	86
Other	**(49)**	18	(65)
Net cash used in investing activities	**(931)**	(818)	(832)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**485**	—	—
Payments for the redemption of long-term debt	**(213)**	(3)	(5)
Notes payable to affiliated companies	**(137)**	6	161
Distributions to parent	**(200)**	(175)	(300)
Other	**—**	(1)	(1)
Net cash used in financing activities	**(65)**	(173)	(145)
Net increase (decrease) in cash and cash equivalents	**1**	15	(8)
Cash and cash equivalents at beginning of period	**24**	9	17
Cash and cash equivalents at end of period	**$ 25**	$ 24	$ 9
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 150**	$ 162	$ 179
Cash (received from) paid for income taxes	**(6)**	75	117
Significant non-cash transactions:			
Accrued capital expenditures	**102**	88	125

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000117

DUKE ENERGY INDIANA, LLC

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Member's Equity
Balance at December 31, 2016	$ 4,067
Net income	354
Distributions to parent	(300)
Balance at December 31, 2017	$ 4,121
Net income	393
Distributions to parent	(175)
Balance at December 31, 2018	$ 4,339
Net income	**436**
Distributions to parent	**(200)**
Balance at December 31, 2019	**$ 4,575**

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000118

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholder and the Board of Directors of
Piedmont Natural Gas Company, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Piedmont Natural Gas Company, Inc. and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income, changes in equity, and cash flows, for each of the three years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020
We have served as the Company's auditor since 1951.

2021 Settlement-Updated MFR F Schedules-000119

PIEDMONT NATURAL GAS COMPANY, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
Operating Revenues			
Regulated natural gas	**$ 1,369**	$ 1,365	$ 1,319
Nonregulated natural gas and other	**12**	10	9
Total operating revenues	**1,381**	1,375	1,328
Operating Expenses			
Cost of natural gas	**532**	584	524
Operation, maintenance and other	**328**	357	304
Depreciation and amortization	**172**	159	148
Property and other taxes	**45**	49	48
Impairment charges	**—**	—	7
Total operating expenses	**1,077**	1,149	1,031
Operating Income	**304**	226	297
Equity in earnings (losses) of unconsolidated affiliates	**8**	7	(6)
Other income and expense, net	**20**	14	(11)
Total other income and expenses	**28**	21	(17)
Interest Expense	**87**	81	79
Income Before Income Taxes	**245**	166	201
Income Tax Expense	**43**	37	62
Net Income and Comprehensive Income	**$ 202**	$ 129	$ 139

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000120

PIEDMONT NATURAL GAS COMPANY, INC.

CONSOLIDATED BALANCE SHEETS

(in millions)	December 31, 2019	2018
ASSETS		
Current Assets		
Receivables (net of allowance for doubtful accounts of $6 at 2019 and $2 at 2018)	**$ 241**	$ 266
Receivables from affiliated companies	**10**	22
Inventory	**72**	70
Regulatory assets	**73**	54
Other	**28**	19
Total current assets	**424**	431
Property, Plant and Equipment		
Cost	**8,446**	7,486
Accumulated depreciation and amortization	**(1,681)**	(1,575)
Net property, plant and equipment	**6,765**	5,911
Other Noncurrent Assets		
Goodwill	**49**	49
Regulatory assets	**290**	303
Operating lease right-of-use assets, net	**24**	—
Investments in equity method unconsolidated affiliates	**83**	64
Other	**121**	52
Total other noncurrent assets	**567**	468
Total Assets	**$ 7,756**	$ 6,810
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 215**	$ 203
Accounts payable to affiliated companies	**3**	38
Notes payable to affiliated companies	**476**	198
Taxes accrued	**24**	84
Interest accrued	**33**	31
Current maturities of long-term debt	**—**	350
Regulatory liabilities	**81**	37
Other	**67**	58
Total current liabilities	**899**	999
Long-Term Debt	**2,384**	1,788
Other Noncurrent Liabilities		
Deferred income taxes	**708**	551
Asset retirement obligations	**17**	19
Regulatory liabilities	**1,131**	1,181
Operating lease liabilities	**23**	—
Accrued pension and other post-retirement benefit costs	**3**	4
Other	**148**	177
Total other noncurrent liabilities	**2,030**	1,932
Commitments and Contingencies		
Equity		
Common stock, no par value: 100 shares authorized and outstanding at 2019 and 2018	**1,310**	1,160
Retained earnings	**1,133**	931
Total equity	**2,443**	2,091
Total Liabilities and Equity	**$ 7,756**	$ 6,810

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000121

PIEDMONT NATURAL GAS COMPANY, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

(in millions)	Years Ended December 31, 2019	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 202**	$ 129	$ 139
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	**174**	161	151
Impairment charges	**—**	—	7
Deferred income taxes	**136**	(31)	154
Equity in (earnings) losses from unconsolidated affiliates	**(8)**	(7)	6
Accrued pension and other post-retirement benefit costs	**(9)**	(4)	23
Contributions to qualified pension plans	**(1)**	—	(11)
Provision for rate refunds	**2**	43	—
(Increase) decrease in			
Receivables	**28**	7	(40)
Receivables from affiliated companies	**12**	(15)	—
Inventory	**(2)**	(4)	—
Other current assets	**(25)**	71	(20)
Increase (decrease) in			
Accounts payable	**(7)**	15	(13)
Accounts payable to affiliated companies	**(35)**	25	5
Taxes accrued	**(60)**	65	(48)
Other current liabilities	**1**	21	(9)
Other assets	**9**	6	7
Other liabilities	**(8)**	(4)	(2)
Net cash provided by operating activities	**409**	478	349
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(1,053)**	(721)	(585)
Contributions to equity method investments	**(16)**	—	(12)
Other	**(14)**	(10)	(6)
Net cash used in investing activities	**(1,083)**	(731)	(603)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from the issuance of long-term debt	**596**	100	250
Payments for the redemption of long-term debt	**(350)**	—	(35)
Notes payable and commercial paper	**—**	—	(330)
Notes payable to affiliated companies	**278**	(166)	364
Capital contribution from parent	**150**	300	—
Other	**—**	—	(1)
Net cash provided by financing activities	**674**	234	248
Net decrease in cash and cash equivalents	**—**	(19)	(6)
Cash and cash equivalents at beginning of period	**—**	19	25
Cash and cash equivalents at end of period	**$ —**	$ —	$ 19
Supplemental Disclosures:			
Cash paid for interest, net of amount capitalized	**$ 84**	$ 79	$ 78
Cash received from income taxes	**(31)**	(16)	(12)
Significant non-cash transactions:			
Accrued capital expenditures	**109**	96	34
Transfer of ownership interest of certain equity method investees to parent	**—**	—	149

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000122

PIEDMONT NATURAL GAS COMPANY, INC.

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(in millions)	Common Stock	Retained Earnings	Total Equity
Balance at December 31, 2016	$ 860	$ 812	$ 1,672
Net income	—	139	139
Transfer of ownership interest of certain equity method investees to parent	—	(149)	(149)
Balance at December 31, 2017	$ 860	$ 802	$ 1,662
Net income	—	129	129
Contribution from parent	300	—	300
Balance at December 31, 2018	$ 1,160	$ 931	$ 2,091
Net income	**—**	**202**	**202**
Contribution from parent	**150**	**—**	**150**
Balance at December 31, 2019	**$ 1,310**	**$ 1,133**	**$ 2,443**

See Notes to Consolidated Financial Statements

2021 Settlement-Updated MFR F Schedules-000123

Index to Combined Notes To Consolidated Financial Statements

The notes to the consolidated financial statements are a combined presentation. The following table indicates the registrants to which the notes apply.

	Applicable Notes																										
Registrant	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**	**24**	**25**	**26**	**27**
Duke Energy	•	•	•	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•
Duke Energy Carolinas	•		•	•	•	•	•		•	•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•
Progress Energy	•		•	•	•	•	•			•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•
Duke Energy Progress	•		•	•	•	•	•			•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•
Duke Energy Florida	•		•	•	•	•	•			•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•
Duke Energy Ohio	•		•	•	•	•	•			•	•	•		•	•		•	•	•		•	•	•	•	•	•	•
Duke Energy Indiana	•		•	•	•	•	•		•	•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•
Piedmont	•	•	•	•	•	•	•			•	•	•	•	•	•		•		•		•	•	•	•	•	•	•

Tables within the notes may not sum across due to (i) Progress Energy's consolidation of Duke Energy Progress, Duke Energy Florida and other subsidiaries that are not registrants and (ii) subsidiaries that are not registrants but included in the consolidated Duke Energy balances.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS AND BASIS OF CONSOLIDATION

Duke Energy is an energy company headquartered in Charlotte, North Carolina, subject to regulation by the FERC and other regulatory agencies listed below. Duke Energy operates in the U.S. primarily through its direct and indirect subsidiaries. Certain Duke Energy subsidiaries are also subsidiary registrants, including Duke Energy Carolinas; Progress Energy; Duke Energy Progress; Duke Energy Florida; Duke Energy Ohio; Duke Energy Indiana and Piedmont. When discussing Duke Energy's consolidated financial information, it necessarily includes the results of its separate Subsidiary Registrants, which along with Duke Energy, are collectively referred to as the Duke Energy Registrants.

The information in these combined notes relates to each of the Duke Energy Registrants as noted in the Index to Combined Notes to Consolidated Financial Statements. However, none of the Subsidiary Registrants make any representation as to information related solely to Duke Energy or the Subsidiary Registrants of Duke Energy other than itself.

These Consolidated Financial Statements include, after eliminating intercompany transactions and balances, the accounts of the Duke Energy Registrants and subsidiaries or VIEs where the respective Duke Energy Registrants have control. See Note 18 for additional information on VIEs. These Consolidated Financial Statements also reflect the Duke Energy Registrants' proportionate share of certain jointly owned generation and transmission facilities. See Note 9 for additional information on joint ownership. Substantially all of the Subsidiary Registrants' operations qualify for regulatory accounting.

Duke Energy Carolinas is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of North Carolina and South Carolina. Duke Energy Carolinas is subject to the regulatory provisions of the NCUC, PSCSC, NRC and FERC.

Progress Energy is a public utility holding company, which conducts operations through its wholly owned subsidiaries, Duke Energy Progress and Duke Energy Florida. Progress Energy is subject to regulation by FERC and other regulatory agencies listed below.

Duke Energy Progress is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of North Carolina and South Carolina. Duke Energy Progress is subject to the regulatory provisions of the NCUC, PSCSC, NRC and FERC.

Duke Energy Florida is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of Florida. Duke Energy Florida is subject to the regulatory provisions of the FPSC, NRC and FERC.

Duke Energy Ohio is a regulated public utility primarily engaged in the transmission and distribution of electricity in portions of Ohio and Kentucky, the generation and sale of electricity in portions of Kentucky and the transportation and sale of natural gas in portions of Ohio and Kentucky. Duke Energy Ohio conducts competitive auctions for retail electricity supply in Ohio whereby the energy price is recovered from retail customers and recorded in Operating Revenues on the Consolidated Statements of Operations and Comprehensive Income. Operations in Kentucky are conducted through its wholly owned subsidiary, Duke Energy Kentucky. References herein to Duke Energy Ohio collectively include Duke Energy Ohio and its subsidiaries, unless otherwise noted. Duke Energy Ohio is subject to the regulatory provisions of the PUCO, KPSC and FERC.

Duke Energy Indiana is a regulated public utility primarily engaged in the generation, transmission, distribution and sale of electricity in portions of Indiana. Duke Energy Indiana is subject to the regulatory provisions of the IURC and FERC.

Piedmont is a regulated public utility primarily engaged in the distribution of natural gas in portions of North Carolina, South Carolina and Tennessee. Piedmont is subject to the regulatory provisions of the NCUC, PSCSC, TPUC and FERC.

Certain prior year amounts have been reclassified to conform to the current year presentation.

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Other Current Assets and Liabilities

The following table provides a description of amounts included in Other within Current Assets or Current Liabilities that exceed 5% of total Current Assets or Current Liabilities on the Duke Energy Registrants' Consolidated Balance Sheets at either December 31, 2019, or 2018.

		December 31,	
(in millions)	Location	2019	2018
Duke Energy			
Taxes receivable	Current Assets	**$ 357**	$ 729
Accrued compensation	Current Liabilities	**862**	793
Duke Energy Carolinas			
Accrued compensation	Current Liabilities	**$ 271**	$ 251
Other accrued liabilities	Current Liabilities	**147**	55
Progress Energy			
Customer deposits	Current Liabilities	**$ 354**	$ 345
Duke Energy Florida			
Customer deposits	Current Liabilities	**$ 209**	$ 208
Other accrued liabilities	Current Liabilities	**89**	85
Duke Energy Indiana			
Income taxes receivable	Current Assets	**$ 44**	$ 9
Customer deposits	Current Liabilities	**49**	47

Discontinued Operations

Duke Energy has elected to present cash flows of discontinued operations combined with cash flows of continuing operations. Unless otherwise noted, the notes to these consolidated financial statements exclude amounts related to discontinued operations for all periods presented. See Note 2 for additional information.

Amounts Attributable to Controlling Interests

For the years ended December 31, 2019, 2018 and 2017, the Income (Loss) From Discontinued Operations, net of tax on Duke Energy's Consolidated Statements of Operations is entirely attributable to controlling interest.

Noncontrolling Interest

Duke Energy maintains a controlling financial interest in certain less-than wholly owned non-regulated subsidiaries. As a result, Duke Energy consolidates these subsidiaries and presents the third-party investors' portion of Duke Energy's net income (loss), net assets and comprehensive income (loss) as noncontrolling interest. Noncontrolling interest is included as a component of equity on the Consolidated Balance Sheet.

Several operating agreements of Duke Energy's subsidiaries with noncontrolling interest are subject to allocations of tax attributes and cash flows in accordance with contractual agreements that vary throughout the lives of the subsidiaries. Therefore, Duke Energy and the other investors' (the owners) interests in the subsidiaries are not fixed, and the subsidiaries apply the HLBV method in allocating income or loss and other comprehensive income or loss (all measured on a pretax basis) to the owners. The HLBV method measures the amounts that each owner would hypothetically claim at each balance sheet reporting date, including tax benefits realized by the owners, upon a hypothetical liquidation of the subsidiary at the net book value of its underlying assets. The change in the amount that each owner would hypothetically receive at the reporting date compared to the amount it would have received on the previous reporting date represents the amount of income or loss allocated to each owner for the reporting period. During 2019, Duke Energy received $428 million for the sale of noncontrolling interests to tax equity members subject to the HLBV method for projects totaling 718 MW in nameplate capacity. Duke Energy allocated approximately $165 million of losses to noncontrolling tax equity members utilizing the HLBV method for the year ended December 31, 2019.

Other operating agreements of Duke Energy's subsidiaries with noncontrolling interest allocate profit and loss based on their pro rata shares of the ownership interest in the respective subsidiary. Therefore, Duke Energy allocates net income or loss and other comprehensive income or loss of these subsidiaries to the owners based on their pro rata shares.

During the third quarter of 2019, Duke Energy completed a sale of minority interest in a portion of certain renewable assets to John Hancock. John Hancock's ownership interest in the assets represents a noncontrolling interest. See Note 2 for additional information on the sale.

SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

In preparing financial statements that conform to GAAP, the Duke Energy Registrants must make estimates and assumptions that affect the reported amounts of assets and liabilities, the reported amounts of revenues and expenses and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Regulatory Accounting

The majority of the Duke Energy Registrants' operations are subject to price regulation for the sale of electricity and natural gas by state utility commissions or FERC. When prices are set on the basis of specific costs of the regulated operations and an effective franchise is in place such that sufficient natural gas or electric services can be sold to recover those costs, the Duke Energy Registrants apply regulatory accounting. Regulatory accounting changes the timing of the recognition of costs or revenues relative to a company that does not apply regulatory accounting. As a result, regulatory assets and regulatory liabilities are recognized on the Consolidated Balance Sheets. Regulatory assets and liabilities are amortized consistent with the treatment of the related cost in the ratemaking process. See Note 4 for further information.

Regulatory accounting rules also require recognition of a disallowance (also called "impairment") loss if it becomes probable that part of the cost of a plant under construction (or a recently completed plant or an abandoned plant) will be disallowed for ratemaking purposes and a reasonable estimate of the amount of the disallowance can be made. For example, if a cost cap is set for a plant still under construction, the amount of the disallowance is a result of a judgment as to the ultimate cost of the plant. These disallowances can require judgments on allowed future rate recovery.

When it becomes probable that regulated generation, transmission or distribution assets will be abandoned, the cost of the asset is removed from plant in service. The value that may be retained as a regulatory asset on the balance sheet for the abandoned property is dependent upon amounts that may be recovered through regulated rates, including any return. As such, an impairment charge could be partially or fully offset by the establishment of a regulatory asset if rate recovery is probable. The impairment charge for a disallowance of costs for regulated plants under construction, recently completed or abandoned is based on discounted cash flows.

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The Duke Energy Registrants utilize cost-tracking mechanisms, commonly referred to as fuel adjustment clauses or PGA clauses. These clauses allow for the recovery of fuel and fuel-related costs, portions of purchased power, natural gas costs and hedging costs through surcharges on customer rates. The difference between the costs incurred and the surcharge revenues is recorded either as an adjustment to Operating Revenues, Operating Expenses – Fuel used in electric generation or Operating Expenses – Cost of natural gas on the Consolidated Statements of Operations, with an off-setting impact on regulatory assets or liabilities.

Cash, Cash Equivalents and Restricted Cash

All highly liquid investments with maturities of three months or less at the date of acquisition are considered cash equivalents. Duke Energy, Progress Energy and Duke Energy Florida have restricted cash balances related primarily to collateral assets, escrow deposits and VIEs. See Note 18 for additional information. Restricted cash amounts are included in Other within Current Assets and Other Noncurrent Assets on the Consolidated Balance Sheets. The following table presents the components of cash, cash equivalents and restricted cash included in the Consolidated Balance Sheets.

	December 31, 2019			December 31, 2018		
	Duke Energy	**Progress Energy**	**Duke Energy Florida**	**Duke Energy**	**Progress Energy**	**Duke Energy Florida**
Current Assets						
Cash and cash equivalents	**$ 311**	**$ 48**	**$ 17**	$ 442	$ 67	$ 36
Other	**222**	**39**	**39**	141	39	39
Other Noncurrent Assets						
Other	**40**	**39**	**—**	8	6	—
Total cash, cash equivalents and restricted cash	**$ 573**	**$ 126**	**$ 56**	$ 591	$ 112	$ 75

Inventory

Inventory related to regulated operations is valued at historical cost. Inventory related to nonregulated operations is valued at the lower of cost or market. Inventory is charged to expense or capitalized to property, plant and equipment when issued, primarily using the average cost method. Excess or obsolete inventory is written-down to the lower of cost or net realizable value. Once inventory has been written-down, it creates a new cost basis for the inventory that is not subsequently written-up. Provisions for inventory write-offs were not material at December 31, 2019, and 2018, respectively. The components of inventory are presented in the tables below.

	December 31, 2019							
(in millions)	**Duke Energy**	**Duke Energy Carolinas**	**Progress Energy**	**Duke Energy Progress**	**Duke Energy Florida**	**Duke Energy Ohio**	**Duke Energy Indiana**	**Piedmont**
Materials and supplies	**$ 2,297**	**$ 768**	**$ 1,038**	**$ 686**	**$ 351**	**$ 79**	**$ 318**	**$ 5**
Coal	**586**	**187**	**186**	**138**	**48**	**15**	**198**	**—**
Natural gas, oil and other	**349**	**41**	**199**	**110**	**90**	**41**	**1**	**67**
Total inventory	**$ 3,232**	**$ 996**	**$ 1,423**	**$ 934**	**$ 489**	**$ 135**	**$ 517**	**$ 72**

	December 31, 2018							
(in millions)	**Duke Energy**	**Duke Energy Carolinas**	**Progress Energy**	**Duke Energy Progress**	**Duke Energy Florida**	**Duke Energy Ohio**	**Duke Energy Indiana**	**Piedmont**
Materials and supplies	$ 2,238	$ 731	$ 1,049	$ 734	$ 315	$ 84	$ 312	$ 2
Coal	491	175	192	106	86	14	109	—
Natural gas, oil and other	355	42	218	114	103	28	1	68
Total inventory	$ 3,084	$ 948	$ 1,459	$ 954	$ 504	$ 126	$ 422	$ 70

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Investments in Debt and Equity Securities

The Duke Energy Registrants classify investments in equity securities as FV-NI and investments in debt securities as AFS. Both categories are recorded at fair value on the Consolidated Balance Sheets. Realized and unrealized gains and losses on securities classified as FV-NI are reported through net income. Unrealized gains and losses for debt securities classified as AFS are included in AOCI until realized, except OTTIs that are included in earnings immediately. At the time gains and losses for debt securities are realized, they are reported through net income. For certain investments of regulated operations, such as substantially all of the NDTF, realized and unrealized gains and losses (including any OTTIs) on debt securities are recorded as a regulatory asset or liability. The credit loss portion of debt securities of nonregulated operations are included in earnings. Investments in debt and equity securities are classified as either current or noncurrent based on management's intent and ability to sell these securities, taking into consideration current market liquidity. See Note 16 for further information.

Goodwill

Duke Energy, Progress Energy, Duke Energy Ohio and Piedmont perform annual goodwill impairment tests as of August 31 each year at the reporting unit level, which is determined to be a business segment or one level below. Duke Energy, Progress Energy, Duke Energy Ohio and Piedmont update these tests between annual tests if events or circumstances occur that would more likely than not reduce the fair value of a reporting unit below its carrying value. See Note 12 for further information.

Intangible Assets

Intangible assets are included in Other in Other Noncurrent Assets on the Consolidated Balance Sheets. Generally, intangible assets are amortized using an amortization method that reflects the pattern in which the economic benefits of the intangible asset are consumed or on a straight-line basis if that pattern is not readily determinable. Amortization of intangibles is reflected in Depreciation and amortization on the Consolidated Statements of Operations. Intangible assets are subject to impairment testing and if impaired, the carrying value is accordingly reduced.

Emission allowances permit the holder of the allowance to emit certain gaseous byproducts of fossil fuel combustion, including SO2 and NOX. Allowances are issued by the EPA at zero cost and may also be bought and sold via third-party transactions. Allowances allocated to or acquired by the Duke Energy Registrants are held primarily for consumption. Carrying amounts for emission allowances are based on the cost to acquire the allowances. Emission allowances are expensed to Fuel used in electric generation and purchased power on the Consolidated Statements of Operations.

RECs are used to measure compliance with renewable energy standards and are held primarily for consumption. See Note 12 for further information.

Long-Lived Asset Impairments

The Duke Energy Registrants evaluate long-lived assets, excluding goodwill, for impairment when circumstances indicate the carrying value of those assets may not be recoverable. An impairment exists when a long-lived asset's carrying value exceeds the estimated undiscounted cash flows expected to result from the use and eventual disposition of the asset. The estimated cash flows may be based on alternative expected outcomes that are probability weighted. If the carrying value of the long-lived asset is not recoverable based on these estimated future undiscounted cash flows, the carrying value of the asset is written-down to its then-current estimated fair value and an impairment charge is recognized.

The Duke Energy Registrants assess fair value of long-lived assets using various methods, including recent comparable third-party sales, internally developed discounted cash flow analysis and analysis from outside advisors. Triggering events to reassess cash flows may include, but are not limited to, significant changes in commodity prices, the condition of an asset or management's interest in selling the asset.

Equity Method Investment Impairments

Investments in affiliates that are not controlled by Duke Energy, but over which it has significant influence, are accounted for using the equity method. Equity method investments are assessed for impairment whenever events or changes in circumstances indicate that the carrying amount of the investment may not be recoverable. If the decline in value is considered to be other than temporary, the investment is written down to its estimated fair value, which establishes a new cost basis in the investment.

Impairment assessments use a discounted cash flow income approach and include consideration of the severity and duration of any decline in the fair value of the investments. The estimated cash flows may be based on alternative expected outcomes that are probability weighted. Key inputs that involve estimates and significant management judgment include cash flow projections, selection of a discount rate, probability weighting of potential outcomes, and whether any decline in value is considered temporary.

Property, Plant and Equipment

Property, plant and equipment are stated at the lower of depreciated historical cost net of any disallowances or fair value, if impaired. The Duke Energy Registrants capitalize all construction-related direct labor and material costs, as well as indirect construction costs such as general engineering, taxes and financing costs. See "Allowance for Funds Used During Construction and Interest Capitalized" for information on capitalized financing costs. Costs of renewals and betterments that extend the useful life of property, plant and equipment are also capitalized. The cost of repairs, replacements and major maintenance projects, which do not extend the useful life or increase the expected output of the asset, are expensed as incurred. Depreciation is generally computed over the estimated useful life of the asset using the composite straight-line method. Depreciation studies are conducted periodically to update composite rates and are approved by state utility commissions and/or the FERC when required. The composite weighted average depreciation rates, excluding nuclear fuel, are included in the table that follows.

	Years Ended December 31,		
	2019	**2018**	**2017**
Duke Energy	**3.1%**	3.0%	2.8%
Duke Energy Carolinas	**2.8%**	2.8%	2.8%
Progress Energy	**3.1%**	2.9%	2.6%
Duke Energy Progress	**3.1%**	2.9%	2.6%
Duke Energy Florida	**3.1%**	3.0%	2.8%
Duke Energy Ohio	**2.6%**	2.8%	2.8%
Duke Energy Indiana	**3.3%**	3.3%	3.0%
Piedmont	**2.4%**	2.5%	2.3%

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In general, when the Duke Energy Registrants retire regulated property, plant and equipment, the original cost plus the cost of retirement, less salvage value and any depreciation already recognized, is charged to accumulated depreciation. However, when it becomes probable the asset will be retired substantially in advance of its original expected useful life or is abandoned, the cost of the asset and the corresponding accumulated depreciation is recognized as a separate asset. If the asset is still in operation, the net amount is classified as Generation facilities to be retired, net on the Consolidated Balance Sheets. If the asset is no longer operating, the net amount is classified in Regulatory assets on the Consolidated Balance Sheets if deemed recoverable (see discussion of long-lived asset impairments above). The carrying value of the asset is based on historical cost if the Duke Energy Registrants are allowed to recover the remaining net book value and a return equal to at least the incremental borrowing rate. If not, an impairment is recognized to the extent the net book value of the asset exceeds the present value of future revenues discounted at the incremental borrowing rate.

When the Duke Energy Registrants sell entire regulated operating units, or retire or sell nonregulated properties, the original cost and accumulated depreciation and amortization balances are removed from Property, Plant and Equipment on the Consolidated Balance Sheets. Any gain or loss is recorded in earnings, unless otherwise required by the applicable regulatory body. See Note 11 for additional information.

Nuclear Fuel

Nuclear fuel is classified as Property, Plant and Equipment on the Consolidated Balance Sheets.

Nuclear fuel in the front-end fuel processing phase is considered work in progress and not amortized until placed in service. Amortization of nuclear fuel is included within Fuel used in electric generation and purchased power on the Consolidated Statements of Operations. Amortization is recorded using the units-of-production method.

Allowance for Funds Used During Construction and Interest Capitalized

For regulated operations, the debt and equity costs of financing the construction of property, plant and equipment are reflected as AFUDC and capitalized as a component of the cost of property, plant and equipment. AFUDC equity is reported on the Consolidated Statements of Operations as non-cash income in Other income and expenses, net. AFUDC debt is reported as a non-cash offset to Interest Expense. After construction is completed, the Duke Energy Registrants are permitted to recover these costs through their inclusion in rate base and the corresponding subsequent depreciation or amortization of those regulated assets.

AFUDC equity, a permanent difference for income taxes, reduces the ETR when capitalized and increases the ETR when depreciated or amortized. See Note 24 for additional information.

For nonregulated operations, interest is capitalized during the construction phase with an offsetting non-cash credit to Interest Expense on the Consolidated Statements of Operations.

Asset Retirement Obligations

AROs are recognized for legal obligations associated with the retirement of property, plant and equipment. Substantially all AROs are related to regulated operations. When recording an ARO, the present value of the projected liability is recognized in the period in which it is incurred, if a reasonable estimate of fair value can be made. The liability is accreted over time. For operating plants, the present value of the liability is added to the cost of the associated asset and depreciated over the remaining life of the asset. For retired plants, the present value of the liability is recorded as a regulatory asset unless determined not to be probable of recovery.

The present value of the initial obligation and subsequent updates are based on discounted cash flows, which include estimates regarding timing of future cash flows, selection of discount rates and cost escalation rates, among other factors. These estimates are subject to change. Depreciation expense is adjusted prospectively for any changes to the carrying amount of the associated asset. The Duke Energy Registrants receive amounts to fund the cost of the ARO for regulated operations through a combination of regulated revenues and earnings on the NDTF. As a result, amounts recovered in regulated revenues, earnings on the NDTF, accretion expense and depreciation of the associated asset are netted and deferred as a regulatory asset or liability.

Obligations for nuclear decommissioning are based on site-specific cost studies. Duke Energy Carolinas and Duke Energy Progress assume prompt dismantlement of the nuclear facilities after operations are ceased. In 2019, Duke Energy Florida entered into an agreement for the accelerated decommissioning of Crystal River Unit 3. See Note 4 for more information. Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida also assume that spent fuel will be stored on-site until such time that it can be transferred to a yet to be built DOE facility.

Obligations for closure of ash basins are based upon discounted cash flows of estimated costs for site-specific plans, if known, or probability weightings of the potential closure methods if the closure plans are under development and multiple closure options are being considered and evaluated on a site-by-site basis. See Note 10 for additional information.

Revenue Recognition

Duke Energy recognizes revenue as customers obtain control of promised goods and services in an amount that reflects consideration expected in exchange for those goods or services. Generally, the delivery of electricity and natural gas results in the transfer of control to customers at the time the commodity is delivered and the amount of revenue recognized is equal to the amount billed to each customer, including estimated volumes delivered when billings have not yet occurred. See Note 19 for further information.

Derivatives and Hedging

Derivative and non-derivative instruments may be used in connection with commodity price and interest rate activities, including swaps, futures, forwards and options. All derivative instruments, except those that qualify for the NPNS exception, are recorded on the Consolidated Balance Sheets at fair value. Qualifying derivative instruments may be designated as either cash flow hedges or fair value hedges. Other derivative instruments (undesignated contracts) either have not been designated or do not qualify as hedges. The effective portion of the change in the fair value of cash flow hedges is recorded in AOCI. The effective portion of the change in the fair value of a fair value hedge is offset in net income by changes in the hedged item. For activity subject to regulatory accounting, gains and losses on derivative contracts are reflected as regulatory assets or liabilities and not as other comprehensive income or current period income. As a result, changes in fair value of these derivatives have no immediate earnings impact.

Formal documentation, including transaction type and risk management strategy, is maintained for all contracts accounted for as a hedge. At inception and at least every three months thereafter, the hedge contract is assessed to see if it is highly effective in offsetting changes in cash flows or fair values of hedged items.

See Note 15 for further information.

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Captive Insurance Reserves

Duke Energy has captive insurance subsidiaries that provide coverage, on an indemnity basis, to the Subsidiary Registrants as well as certain third parties, on a limited basis, for financial losses, primarily related to property, workers' compensation and general liability. Liabilities include provisions for estimated losses incurred but not reported (IBNR), as well as estimated provisions for known claims. IBNR reserve estimates are primarily based upon historical loss experience, industry data and other actuarial assumptions. Reserve estimates are adjusted in future periods as actual losses differ from experience.

Duke Energy, through its captive insurance entities, also has reinsurance coverage with third parties for certain losses above a per occurrence and/or aggregate retention. Receivables for reinsurance coverage are recognized when realization is deemed probable.

Unamortized Debt Premium, Discount and Expense

Premiums, discounts and expenses incurred with the issuance of outstanding long-term debt are amortized over the term of the debt issue. The gain or loss on extinguishment associated with refinancing higher-cost debt obligations in the regulated operations is amortized over the remaining life of the original instrument. Amortization expense is recorded as Interest Expense in the Consolidated Statements of Operations and is reflected as Depreciation, amortization and accretion within Net cash provided by operating activities on the Consolidated Statements of Cash Flows.

Premiums, discounts and expenses are presented as an adjustment to the carrying value of the debt amount and included in Long-Term Debt on the Consolidated Balance Sheets presented.

Preferred Stock

Preferred stock is reviewed to determine the appropriate balance sheet classification and embedded features, such as call options, are evaluated to determine if they should be bifurcated and accounted for separately. Costs directly related to the issuance of preferred stock is recorded as a reduction of the proceeds received. The liability for the dividend is recognized when declared. The accumulated dividends on the cumulative preferred stock is recognized to net income available to Duke Energy Corporation in the EPS calculation. See Note 20 for further information.

Loss Contingencies and Environmental Liabilities

Contingent losses are recorded when it is probable a loss has occurred and can be reasonably estimated. When a range of the probable loss exists and no amount within the range is a better estimate than any other amount, the minimum amount in the range is recorded. Unless otherwise required by GAAP, legal fees are expensed as incurred.

Environmental liabilities are recorded on an undiscounted basis when environmental remediation or other liabilities become probable and can be reasonably estimated. Environmental expenditures related to past operations that do not generate current or future revenues are expensed. Environmental expenditures related to operations that generate current or future revenues are expensed or capitalized, as appropriate. Certain environmental expenditures receive regulatory accounting treatment and are recorded as regulatory assets.

See Notes 4 and 5 for further information.

Pension and Other Post-Retirement Benefit Plans

Duke Energy maintains qualified, non-qualified and other post-retirement benefit plans. Eligible employees of the Subsidiary Registrants participate in the respective qualified, non-qualified and other post-retirement benefit plans and the Subsidiary Registrants are allocated their proportionate share of benefit costs. See Note 23 for further information, including significant accounting policies associated with these plans.

Severance and Special Termination Benefits

Duke Energy has severance plans under which in general, the longer a terminated employee worked prior to termination the greater the amount of severance benefits. A liability for involuntary severance is recorded once an involuntary severance plan is committed to by management if involuntary severances are probable and can be reasonably estimated. For involuntary severance benefits incremental to its ongoing severance plan benefits, the fair value of the obligation is expensed at the communication date if there are no future service requirements or over the required future service period. Duke Energy also offers special termination benefits under voluntary severance programs. Special termination benefits are recorded immediately upon employee acceptance absent a significant retention period. Otherwise, the cost is recorded over the remaining service period. Employee acceptance of voluntary severance benefits is determined by management based on the facts and circumstances of the benefits being offered. See Note 21 for further information.

Guarantees

If necessary, liabilities are recognized at the time of issuance or material modification of a guarantee for the estimated fair value of the obligation it assumes. Fair value is estimated using a probability-weighted approach. The obligation is reduced over the term of the guarantee or related contract in a systematic and rational method as risk is reduced. Any additional contingent loss for guarantee contracts subsequent to the initial recognition of a liability is accounted for and recognized at the time a loss is probable and can be reasonably estimated. See Note 8 for further information.

Stock-Based Compensation

Stock-based compensation represents costs related to stock-based awards granted to employees and Board of Directors members. Duke Energy recognizes stock-based compensation based upon the estimated fair value of awards, net of estimated forfeitures at the date of issuance. The recognition period for these costs begins at either the applicable service inception date or grant date and continues throughout the requisite service period. Compensation cost is recognized as expense or capitalized as a component of property, plant and equipment. See Note 22 for further information.

Income Taxes

Duke Energy and its subsidiaries file a consolidated federal income tax return and other state and foreign jurisdictional returns. The Subsidiary Registrants are parties to a tax-sharing agreement with Duke Energy. Income taxes recorded represent amounts the Subsidiary Registrants would incur as separate C-Corporations. Deferred income taxes have been provided for temporary differences between GAAP and tax bases of assets and liabilities because the differences create taxable or tax-deductible amounts for future periods. ITCs associated with regulated operations are deferred and amortized as a reduction of income tax expense over the estimated useful lives of the related properties.

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Accumulated deferred income taxes are valued using the enacted tax rate expected to apply to taxable income in the periods in which the deferred tax asset or liability is expected to be settled or realized. In the event of a change in tax rates, deferred tax assets and liabilities are remeasured as of the enactment date of the new rate. To the extent that the change in the value of the deferred tax represents an obligation to customers, the impact of the remeasurement is deferred to a regulatory liability. Remaining impacts are recorded in income from continuing operations. If Duke Energy's estimate of the tax effect of reversing temporary differences is not reflective of actual outcomes, is modified to reflect new developments or interpretations of the tax law, revised to incorporate new accounting principles, or changes in the expected timing or manner of the reversal then Duke Energy's results of operations could be impacted.

Tax-related interest and penalties are recorded in Interest Expense and Other Income and Expenses, net in the Consolidated Statements of Operations.

See Note 24 for further information.

Accounting for Renewable Energy Tax Credits

When Duke Energy receives ITCs on wind or solar facilities, it reduces the basis of the property recorded on the Consolidated Balance Sheets by the amount of the ITC and, therefore, the ITC benefit is ultimately recognized in the statement of operations through reduced depreciation expense. Additionally, certain tax credits and government grants result in an initial tax depreciable base in excess of the book carrying value by an amount equal to one half of the ITC. Deferred tax benefits are recorded as a reduction to income tax expense in the period that the basis difference is created.

Duke Energy receives PTCs on wind facilities that are recognized as electricity is produced.

Excise Taxes

Certain excise taxes levied by state or local governments are required to be paid even if not collected from the customer. These taxes are recognized on a gross basis. Taxes for which Duke operates merely as a collection agent for the state and local government are accounted for on a net basis. Excise taxes accounted for on a gross basis within both Operating Revenues and Property and other taxes in the Consolidated Statements of Operations were as follows.

	Years Ended December 31,		
(in millions)	2019	2018	2017
Duke Energy	**$ 421**	$ 405	$ 376
Duke Energy Carolinas	**39**	35	36
Progress Energy	**256**	241	220
Duke Energy Progress	**21**	19	19
Duke Energy Florida	**235**	222	201
Duke Energy Ohio	**101**	105	98
Duke Energy Indiana	**23**	22	20
Piedmont	**2**	2	2

Dividend Restrictions and Unappropriated Retained Earnings

Duke Energy does not have any legal, regulatory or other restrictions on paying common stock dividends to shareholders. However, as further described in Note 4, Duke Energy Carolinas, Duke Energy Progress, Duke Energy Ohio, Duke Energy Indiana and Piedmont have restrictions on paying dividends or otherwise advancing funds to Duke Energy due to conditions established by regulators in conjunction with merger transaction approvals. At December 31, 2019, and 2018, an insignificant amount of Duke Energy's consolidated Retained earnings balance represents undistributed earnings of equity method investments.

NEW ACCOUNTING STANDARDS

Except as noted below, the new accounting standards adopted for 2019, 2018 and 2017 had no material impact on the presentation or results of operations, cash flows or financial position of the Duke Energy Registrants.

Leases. In February 2016, the FASB issued revised accounting guidance for leases. The core principle of this guidance is that a lessee should recognize the assets and liabilities that arise from leases on the balance sheet. This resulted in a material impact on the presentation for the statement of financial position of the Duke Energy Registrants for the period ended December 31, 2019, and an immaterial impact to the Duke Energy Registrants' results of operations and cash flows for the year ended December 31, 2019.

Duke Energy elected the modified retrospective method of adoption effective January 1, 2019. Under the modified retrospective method of adoption, prior year reported results are not restated. For adoption, Duke Energy elected to apply the following practical expedients:

Practical Expedient	Description
Package of transition practical expedients (for leases commenced prior to adoption date and must be adopted as a package)	Do not need to 1) reassess whether any expired or existing contracts are/or contain leases, 2) reassess the lease classification for any expired or existing leases and 3) reassess initial direct costs for any existing leases.
Short-term lease expedient (elect by class of underlying asset)	Elect as an accounting policy to not apply the recognition requirements to short-term leases by asset class.
Lease and non-lease components (elect by class of underlying asset)	Elect as an accounting policy to not separate non-lease components from lease components and instead account for each lease and associated non-lease component as a single lease component by asset class.
Hindsight expedient (when determining lease term)	Elect to use hindsight to determine the lease term.
Existing and expired land easements not previously accounted for as leases	Elect to not evaluate existing or expired easements under the new guidance and carry forward current accounting treatment.
Comparative reporting requirements for initial adoption	Elect to apply transition requirements at adoption date, recognize cumulative effect adjustment to retained earnings in period of adoption and not apply the new requirements to comparative periods, including disclosures.
Lessor expedient (elect by class of underlying asset)	Elect as an accounting policy to aggregate non-lease components with the related lease component when specified conditions are met by asset class. Account for the combined component based on its predominant characteristic (revenue or operating lease).

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Duke Energy evaluated the financial statement impact of adopting the standard and monitored industry implementation issues. Under agreements considered leases, where Duke Energy is the lessee, for the use of certain aircraft, space on communication towers, industrial equipment, fleet vehicles, fuel transportation (barges and railcars), land, office space and PPAs are now recognized on the balance sheet. The Duke Energy Registrants did not have a material change to the financial statements from the adoption of the new standard for contracts where it is the lessor. See Note 6 for further information.

The following new accounting standard has been issued but not yet adopted by the Duke Energy Registrants as of December 31, 2019.

Credit Losses. In June 2016, the FASB issued new accounting guidance for credit losses. This guidance establishes a new impairment model applicable to certain financial assets, including trade and other receivables, net investments in leases, and debt securities classified as held-for-sale investments. The model also applies to financial guarantees.

For Duke Energy, the guidance is effective for interim and annual periods beginning January 1, 2020. This guidance will be applied using a modified retrospective approach. Under the modified retrospective approach of adoption, prior year reported results are not restated and a cumulative-effect adjustment is recorded to retained earnings at January 1, 2020.

Upon adoption, Duke Energy will recognize an allowance for credit losses based on management's estimate of losses expected to be incurred over the lives of certain assets or guarantees. Duke Energy expects the impacts of this standard to be driven by the reserve for credit losses on financial guarantees, trade and other receivables, and insurance receivables. Duke Energy does not intend to adopt any practical expedients.

Duke Energy currently expects to record a reserve for credit losses as shown in approximate amounts in the table below:

	December 31, 2019					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Piedmont
Total pretax impact to Retained Earnings	$ 120	$ 16	$ 2	$ 1	$ 1	$ 1

In addition to the reserve for credit losses, Duke Energy expects additional disclosures on management's evaluation of credit risks inherent in financial assets and how management monitors credit quality, changes in expected credit losses, and the appropriateness of the allowance for credit losses on a forward-looking basis. Duke Energy also expects additional disclosures around credit losses for new investments in leases, loan commitments, and other financial instruments.

2. ACQUISITIONS AND DISPOSITIONS

ACQUISITIONS

The Duke Energy Registrants consolidate assets and liabilities from acquisitions as of the purchase date and include earnings from acquisitions in consolidated earnings after the purchase date.

2016 Acquisition of Piedmont Natural Gas

On October 3, 2016, Duke Energy acquired all outstanding common stock of Piedmont for a total cash purchase price of $5 billion and assumed Piedmont's existing long-term debt, which had a fair value of approximately $2 billion at the time of the acquisition. The acquisition provides a foundation for Duke Energy to establish a broader, long-term strategic natural gas infrastructure platform to complement its existing natural gas pipeline investments and regulated natural gas business in the Midwest. In connection with the closing of the acquisition, Piedmont became a wholly owned subsidiary of Duke Energy.

Accounting Charges Related to the Acquisition

Duke Energy incurred pretax transaction and integration costs associated with the acquisition of $84 million and $103 million for the years ended December 31, 2018, and 2017, respectively. Amounts recorded on the Consolidated Statements of Operations in 2018 and 2017 were primarily system integration costs of $78 million and $71 million, respectively, related to combining the various operational and financial systems of Duke Energy and Piedmont, including a one-time software impairment resulting from planned accounting system and process integration in 2017. A $7 million charge was recorded within Impairment Charges, with the remaining $64 million recorded within Operation, maintenance and other in 2017.

The majority of transition and integration activities were completed by the end of 2018.

DISPOSITIONS

On April 24, 2019, Duke Energy executed an agreement to sell a minority interest in a portion of certain renewable assets within the Commercial Renewables segment. The sale closed on September 6, 2019, and resulted in pretax proceeds to Duke Energy of $415 million. The portion of Duke Energy's commercial renewables energy portfolio sold includes 49% of 37 operating wind, solar and battery storage assets and 33% of 11 operating solar assets across the U.S. Duke Energy retained control of these assets, and, therefore, no gain or loss was recognized on the Consolidated Statements of Operations. The difference between the consideration received and the carrying value of the noncontrolling interest claim on net assets is $466 million, net of a tax benefit of $8 million, and was recorded in equity.

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3. BUSINESS SEGMENTS

Reportable segments are determined based on information used by the chief operating decision-maker in deciding how to allocate resources and evaluate the performance of the business. Duke Energy evaluates segment performance based on segment income. Segment income is defined as income from continuing operations net of income attributable to noncontrolling interests. Segment income, as discussed below, includes intercompany revenues and expenses that are eliminated on the Consolidated Financial Statements. Certain governance costs are allocated to each segment. In addition, direct interest expense and income taxes are included in segment income.

Products and services are sold between affiliate companies and reportable segments of Duke Energy at cost. Segment assets as presented in the tables that follow exclude all intercompany assets.

Duke Energy

Duke Energy's segment structure includes the following segments: Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables.

The Electric Utilities and Infrastructure segment includes Duke Energy's regulated electric utilities in the Carolinas, Florida and the Midwest. The regulated electric utilities conduct operations through the Subsidiary Registrants that are substantially all regulated and, accordingly, qualify for regulatory accounting treatment. Electric Utilities and Infrastructure also includes Duke Energy's electric transmission infrastructure investments.

The Gas Utilities and Infrastructure segment includes Piedmont, Duke Energy's natural gas local distribution companies in Ohio and Kentucky, and Duke Energy's natural gas storage and midstream pipeline investments. Gas Utilities and Infrastructure's operations are substantially all regulated and, accordingly, qualify for regulatory accounting treatment.

The Commercial Renewables segment is primarily comprised of nonregulated utility-scale wind and solar generation assets located throughout the U.S. On April 24, 2019, Duke Energy executed an agreement to sell a minority interest in a portion of certain renewable assets. See Note 2 for additional information on the minority interest sale.

The remainder of Duke Energy's operations is presented as Other, which is primarily comprised of interest expense on holding company debt, unallocated corporate costs and Duke Energy's wholly owned captive insurance company, Bison. Other also includes Duke Energy's interest in NMC. See Note 13 for additional information on the investment in NMC.

Business segment information is presented in the following tables. Segment assets presented exclude intercompany assets.

	Year Ended December 31, 2019						
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated Revenues	$ 22,798	$ 1,770	$ 487	$ 25,055	$ 24	$ —	$ 25,079
Intersegment Revenues	33	96	—	129	71	(200)	—
Total Revenues	$ 22,831	$ 1,866	$ 487	$ 25,184	$ 95	$ (200)	$ 25,079
Interest Expense	$ 1,345	$ 117	$ 95	$ 1,557	$ 705	$ (58)	$ 2,204
Depreciation and amortization	3,951	256	168	4,375	178	(5)	4,548
Equity in earnings (losses) of unconsolidated affiliates	9	114	(4)	119	43	—	162
Income tax expense (benefit)	785	22	(115)	692	(173)	—	519
Segment income (loss)[a][b]	3,536	432	198	4,166	(452)	—	3,714
Add back noncontrolling interest[c]							(177)
Add back preferred stock dividend							41
Loss from discontinued operations, net of tax							(7)
Net income							$ 3,571
Capital investments expenditures and acquisitions	$ 8,263	$ 1,539	$ 1,423	$ 11,225	$ 221	$ —	$ 11,446
Segment assets	135,561	13,921	6,020	155,502	3,148	188	158,838

(a) Electric Utilities and Infrastructure includes a $27 million reduction of a prior year impairment at Citrus County CC related to the plant's cost cap. See Note 4 for additional information.

(b) Gas Utilities and Infrastructure includes an after-tax impairment charge of $19 million for the remaining investment in Constitution. See Note 13 for additional information.

(c) Includes the allocation of losses to noncontrolling tax equity members. See Note 1 for additional information.

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Combined Notes to Consolidated Financial Statements – (Continued)

	Year Ended December 31, 2018						
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated Revenues	$ 22,242	$ 1,783	$ 477	$ 24,502	$ 19	$ —	$ 24,521
Intersegment Revenues	31	98	—	129	70	(199)	—
Total Revenues	$ 22,273	$ 1,881	$ 477	$ 24,631	$ 89	$ (199)	$ 24,521
Interest Expense	$ 1,288	$ 106	$ 88	$ 1,482	$ 657	$ (45)	$ 2,094
Depreciation and amortization	3,523	245	155	3,923	152	(1)	4,074
Equity in earnings (losses) of unconsolidated affiliates	5	27	(1)	31	52	—	83
Income tax expense (benefit)[a]	799	78	(147)	730	(282)	—	448
Segment income (loss)[b][c][d][e]	3,058	274	9	3,341	(694)	—	2,647
Add back noncontrolling interest component							(22)
Loss from discontinued operations, net of tax							19
Net income							$ 2,644
Capital investments expenditures and acquisitions	$ 8,086	$ 1,133	$ 193	$ 9,412	$ 256	$ —	$ 9,668
Segment assets	125,364	12,361	4,204	141,929	3,275	188	145,392

(a) All segments include adjustments to the December 31, 2017, estimate of the income tax effects of the Tax Act. Electric Utilities and Infrastructure includes a $24 million expense, Gas Utilities and Infrastructure includes a $1 million expense, Commercial Renewables includes a $3 million benefit and Other includes a $2 million benefit. See Note 24 for additional information.

(b) Electric Utilities and Infrastructure includes after-tax regulatory and legislative impairment charges of $202 million related to rate case orders, settlements or other actions of regulators or legislative bodies and an after-tax impairment charge of $46 million related to the Citrus County CC at Duke Energy Florida. See Note 4 for additional information.

(c) Gas Utilities and Infrastructure includes an after-tax impairment charge of $42 million for the investment in Constitution. See Note 13 for additional information.

(d) Commercial Renewables includes an impairment charge of $91 million, net of $2 million Noncontrolling interests, related to goodwill. See Note 12 for additional information.

(e) Other includes $65 million of after-tax costs to achieve the Piedmont merger, $144 million of after-tax severance charges related to a companywide initiative and an $82 million after-tax loss on the sale of Beckjord described below. For additional information, see Note 2 for the Piedmont Merger and Note 21 for severance charges.

In February 2018, Duke Energy sold Beckjord, a nonregulated facility retired during 2014, and recorded a pretax loss of $106 million within (Losses) Gains on Sales of Other Assets and Other, net and $1 million within Operation, maintenance and other on Duke Energy's Consolidated Statements of Operations for the year ended December 31, 2018. The sale included the transfer of coal ash basins and other real property and indemnification from any and all potential future claims related to the property, whether arising under environmental laws or otherwise.

	Year Ended December 31, 2017						
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated Revenues	$ 21,300	$ 1,743	$ 460	$ 23,503	$ 62	$ —	$ 23,565
Intersegment Revenues	31	93	—	124	76	(200)	—
Total Revenues	$ 21,331	$ 1,836	$ 460	$ 23,627	$ 138	$ (200)	$ 23,565
Interest Expense	$ 1,240	$ 105	$ 87	$ 1,432	$ 574	$ (20)	$ 1,986
Depreciation and amortization	3,010	231	155	3,396	131	—	3,527
Equity in earnings (losses) of unconsolidated affiliates	5	62	(5)	62	57	—	119
Income tax expense (benefit)[a]	1,355	116	(628)	843	353	—	1,196
Segment income (loss)[b][c][d]	3,210	319	441	3,970	(905)	—	3,065
Add back noncontrolling interest component							5
Loss from discontinued operations, net of tax							(6)
Net income							$ 3,064
Capital investments expenditures and acquisitions	$ 7,024	$ 907	$ 92	$ 8,023	$ 175	$ —	$ 8,198
Segment assets	119,423	11,462	4,156	135,041	2,685	188	137,914

(a) All segments include impacts of the Tax Act. Electric Utilities and Infrastructure includes a $231 million benefit, Gas Utilities and Infrastructure includes a $26 million benefit, Commercial Renewables includes a $442 million benefit and Other includes charges of $597 million.

(b) Electric Utilities and Infrastructure includes after-tax regulatory settlement charges of $98 million.

(c) Commercial Renewables includes after-tax impairment charges of $74 million related to certain wind projects and the Energy Management Solutions reporting unit. See Notes 11 and 12 for additional information.

(d) Other includes $64 million of after-tax costs to achieve the Piedmont merger. See Note 2 for additional information.

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Geographical Information

Substantially all assets and revenues from continuing operations are within the U.S.

Major Customers

For the year ended December 31, 2019, revenues from one customer of Duke Energy Progress are $635 million. Duke Energy Progress has one reportable segment, Electric Utilities and Infrastructure. No other Subsidiary Registrant has an individual customer representing more than 10% of its revenues.

Products and Services

The following table summarizes revenues of the reportable segments by type.

(in millions)	Retail Electric	Wholesale Electric	Retail Natural Gas	Other	Total Revenues
2019					
Electric Utilities and Infrastructure	**$ 19,745**	**$ 2,231**	**$ —**	**$ 855**	**$ 22,831**
Gas Utilities and Infrastructure	**—**	**—**	**1,782**	**84**	**1,866**
Commercial Renewables	**—**	**389**	**—**	**98**	**487**
Total Reportable Segments	**$ 19,745**	**$ 2,620**	**$ 1,782**	**$ 1,037**	**$ 25,184**
2018					
Electric Utilities and Infrastructure	$ 19,013	$ 2,345	$ —	$ 915	$ 22,273
Gas Utilities and Infrastructure	—	—	1,817	64	1,881
Commercial Renewables	—	375	—	102	477
Total Reportable Segments	$ 19,013	$ 2,720	$ 1,817	$ 1,081	$ 24,631
2017					
Electric Utilities and Infrastructure	$ 18,177	$ 2,104	$ —	$ 1,050	$ 21,331
Gas Utilities and Infrastructure	—	—	1,732	104	1,836
Commercial Renewables	—	375	—	85	460
Total Reportable Segments	$ 18,177	$ 2,479	$ 1,732	$ 1,239	$ 23,627

Duke Energy Ohio

Duke Energy Ohio has two reportable segments, Electric Utilities and Infrastructure and Gas Utilities and Infrastructure.

Electric Utilities and Infrastructure transmits and distributes electricity in portions of Ohio and generates, distributes and sells electricity in portions of Northern Kentucky. Gas Utilities and Infrastructure transports and sells natural gas in portions of Ohio and Northern Kentucky. Both reportable segments conduct operations primarily through Duke Energy Ohio and its wholly owned subsidiary, Duke Energy Kentucky.

The remainder of Duke Energy Ohio's operations is presented as Other. In December 2018, the PUCO approved an order which allows the recovery or credit of revenues and expenses related to Duke Energy Ohio's contractual arrangement to buy power from OVEC power plants. Due to the change in regulatory treatment of these amounts, OVEC revenues and expenses are now reflected in the Electric Utilities and Infrastructure segment. Previously, OVEC revenues and expense were included in Other. These amounts are deemed immaterial for Duke Energy Ohio. Therefore, no prior period amounts were restated. See Note 4 for additional information on the PUCO order.

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All Duke Energy Ohio assets and revenues from continuing operations are within the U.S.

	Year Ended December 31, 2019					
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Eliminations	Total
Total revenues	$ 1,456	$ 484	$ 1,940	$ —	$ —	$ 1,940
Interest expense	$ 80	$ 29	$ 109	$ —	$ —	$ 109
Depreciation and amortization	182	83	265	—	—	265
Income tax expense (benefit)	20	21	41	(1)	—	40
Segment income (loss)/Net income	159	85	244	(5)	—	239
Loss from discontinued operations, net of tax						(1)
Net income						$ 238
Capital expenditures	$ 680	$ 272	$ 952	$ —	$ —	$ 952
Segment assets	6,188	3,116	9,304	34	—	9,338

	Year Ended December 31, 2018					
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Eliminations	Total
Total revenues	$ 1,450	$ 506	$ 1,956	$ 1	$ —	$ 1,957
Interest expense	$ 67	$ 24	$ 91	$ 1	$ —	$ 92
Depreciation and amortization	183	85	268	—	—	268
Income tax expense (benefit)	47	24	71	(28)	—	43
Segment income (loss)/Net income[(a)]	186	93	279	(103)	—	176
Capital expenditures	$ 655	$ 172	$ 827	$ —	$ —	$ 827
Segment assets	5,643	2,874	8,517	38	—	8,555

(a) Other includes the loss on the sale of Beckjord, see discussion above.

	Year Ended December 31, 2017					
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Eliminations	Total
Total revenues	$ 1,373	$ 508	$ 1,881	$ 42	$ —	$ 1,923
Interest expense	$ 62	$ 28	$ 90	$ 1	$ —	$ 91
Depreciation and amortization	178	83	261	—	—	261
Income tax expense (benefit)	40	39	79	(20)	—	59
Segment income (loss)	138	85	223	(30)	—	193
Loss from discontinued operations, net of tax						(1)
Net income						$ 192
Capital expenditures	$ 491	$ 195	$ 686	$ —	$ —	$ 686
Segment assets	5,066	2,758	7,824	66	(15)	7,875

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4. REGULATORY MATTERS

REGULATORY ASSETS AND LIABILITIES

The Duke Energy Registrants record regulatory assets and liabilities that result from the ratemaking process. See Note 1 for further information.

The following tables present the regulatory assets and liabilities recorded on the Consolidated Balance Sheets of Duke Energy and Progress Energy. See separate tables below for balances by individual registrant.

	Duke Energy		Progress Energy	
	December 31,		December 31,	
(in millions)	2019	2018	2019	2018
Regulatory Assets				
AROs – coal ash	**$ 4,084**	$ 4,255	**$1,843**	$ 2,061
AROs – nuclear and other	**739**	772	**668**	601
Accrued pension and OPEB	**2,391**	2,654	**897**	1,074
Storm cost deferrals	**1,399**	1,117	**1,214**	953
Nuclear asset securitized balance, net	**1,042**	1,093	**1,042**	1,093
Debt fair value adjustment	**1,019**	1,099	**—**	—
Deferred fuel and purchased power	**528**	838	**305**	600
Deferred asset – Lee and Harris COLA	**388**	426	**38**	43
Hedge costs deferrals	**356**	204	**129**	74
Demand side management (DSM)/Energy Efficiency (EE)	**343**	449	**241**	256
Advanced metering infrastructure (AMI)	**338**	367	**114**	127
Retired generation facilities	**331**	402	**266**	324
Post-in-service carrying costs (PISCC) and deferred operating expenses	**329**	320	**33**	36
Vacation accrual	**214**	213	**41**	41
Derivatives – natural gas supply contracts	**117**	141	**—**	—
Nuclear deferral	**107**	133	**40**	46
Manufactured gas plant (MGP)	**102**	99	**—**	—
Deferred pipeline integrity costs	**79**	65	**—**	—
NCEMPA deferrals	**72**	50	**72**	50
East Bend deferrals	**44**	47	**—**	—
Transmission expansion obligation	**36**	39	**—**	—
Amounts due from customers	**36**	24	**—**	—
Grid modernization	**28**	31	**—**	—
Other	**896**	784	**349**	322
Total regulatory assets	**15,018**	15,622	**7,292**	7,701
Less: current portion	**1,796**	2,005	**946**	1,137
Total noncurrent regulatory assets	**$13,222**	$13,617	**$6,346**	$ 6,564
Regulatory Liabilities				
Net regulatory liability related to income taxes	**$ 7,872**	$ 8,058	**$2,595**	$ 2,710
Costs of removal	**5,756**	5,421	**2,561**	2,135
AROs – nuclear and other	**1,100**	538	**—**	—
Accrued pension and OPEB	**176**	301	**—**	149
Amounts to be refunded to customers	**34**	34	**—**	—
Deferred fuel and purchased power	**1**	16	**1**	16
Other	**1,109**	1,064	**398**	319
Total regulatory liabilities	**16,048**	15,432	**5,555**	5,329
Less: current portion	**784**	598	**330**	280
Total noncurrent regulatory liabilities	**$15,264**	$14,834	**$5,225**	$ 5,049

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Descriptions of regulatory assets and liabilities summarized in the tables above and below follow. See tables below for recovery and amortization periods at the separate registrants.

AROs – coal ash. Represents deferred depreciation and accretion related to the legal obligation to close ash basins. The costs are deferred until recovery treatment has been determined. See Notes 1 and 10 for additional information.

AROs – nuclear and other. Represents regulatory assets or liabilities, including deferred depreciation and accretion, related to legal obligations associated with the future retirement of property, plant and equipment, excluding amounts related to coal ash. The AROs relate primarily to decommissioning nuclear power facilities. The amounts also include certain deferred gains and losses on NDTF investments. See Notes 1 and 10 for additional information.

Accrued pension and OPEB. Accrued pension and OPEB represent regulatory assets and liabilities related to each of the Duke Energy Registrants' respective shares of unrecognized actuarial gains and losses and unrecognized prior service cost and credit attributable to Duke Energy's pension plans and OPEB plans. The regulatory asset or liability is amortized with the recognition of actuarial gains and losses and prior service cost and credit to net periodic benefit costs for pension and OPEB plans. The accrued pension and OPEB regulatory assets are expected to be recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.

Storm cost deferrals. Represents deferred incremental costs incurred related to major weather-related events.

Nuclear asset securitized balance, net. Represents the balance associated with Crystal River Unit 3 retirement approved for recovery by the FPSC on September 15, 2015, and the upfront financing costs securitized in 2016 with issuance of the associated bonds. The regulatory asset balance is net of the AFUDC equity portion.

Debt fair value adjustment. Purchase accounting adjustments recorded to state the carrying value of Progress Energy and Piedmont at fair value in connection with the 2012 and 2016 mergers, respectively. Amount is amortized over the life of the related debt.

Deferred fuel and purchased power. Represents certain energy-related costs that are recoverable or refundable as approved by the applicable regulatory body.

Deferred asset – Lee and Harris COLA. Represents deferred costs incurred for the canceled Lee and Harris nuclear projects.

Hedge costs and other deferrals. Amounts relate to unrealized gains and losses on derivatives recorded as a regulatory asset or liability, respectively, until the contracts are settled.

DSM/EE. Deferred costs related to various DSM and EE programs recoverable through various mechanisms.

AMI. Represents deferred costs related to the installation of AMI meters and remaining net book value of non-AMI meters to be replaced at Duke Energy Carolinas, net book value of existing meters at Duke Energy Florida, Duke Energy Progress and Duke Energy Ohio and expected future recovery of net book value of electromechanical meters that have been replaced with AMI meters at Duke Energy Indiana.

Retired generation facilities. Represents amounts to be recovered for facilities that have been retired and are probable of recovery.

Post-in-service carrying costs (PISCC) and deferred operating expenses. Represents deferred depreciation and operating expenses as well as carrying costs on the portion of capital expenditures placed in service but not yet reflected in retail rates as plant in service.

Vacation accrual. Represents vacation entitlement, which is generally recovered in the following year.

Derivatives – natural gas supply contracts. Represents costs for certain long-dated, fixed quantity forward gas supply contracts, which are recoverable through PGA clauses.

Nuclear deferral. Includes amounts related to levelizing nuclear plant outage costs, which allows for the recognition of nuclear outage expenses over the refueling cycle rather than when the outage occurs, resulting in the deferral of operations and maintenance costs associated with refueling.

MGP. Represents remediation costs incurred at former MGP sites and the deferral of costs to be incurred at Duke Energy Ohio's East End and West End sites.

Deferred pipeline integrity costs. Represents pipeline integrity management costs in compliance with federal regulations recovered through a rider mechanism.

NCEMPA deferrals. Represents retail allocated cost deferrals and returns associated with the additional ownership interest in assets acquired from NCEMPA in 2015.

East Bend deferrals. Represents both deferred operating expenses and deferred depreciation as well as carrying costs on the portion of East Bend that was acquired from Dayton Power and Light and that had been previously operated as a jointly owned facility.

Transmission expansion obligation. Represents transmission expansion obligations related to Duke Energy Ohio's withdrawal from MISO.

Amounts due from customers. Relates primarily to margin decoupling and IMR recovery mechanisms.

Grid modernization. Amounts represent deferred depreciation and operating expenses as well as carrying costs on the portion of capital expenditures placed in service but not yet reflected in retail rates as plant in service.

Net regulatory liability related to income taxes. Amounts for all registrants include regulatory liabilities related primarily to impacts from the Tax Act. See Note 24 for additional information. Amounts have no immediate impact on rate base as regulatory assets are offset by deferred tax liabilities.

Costs of removal. Represents funds received from customers to cover the future removal of property, plant and equipment from retired or abandoned sites as property is retired. Also includes certain deferred gains on NDTF investments.

Amounts to be refunded to customers. Represents required rate reductions to retail customers by the applicable regulatory body.

RESTRICTIONS ON THE ABILITY OF CERTAIN SUBSIDIARIES TO MAKE DIVIDENDS, ADVANCES AND LOANS TO DUKE ENERGY

As a condition to the approval of merger transactions, the NCUC, PSCSC, PUCO, KPSC and IURC imposed conditions on the ability of Duke Energy Carolinas, Duke Energy Progress, Duke Energy Ohio, Duke Energy Kentucky, Duke Energy Indiana and Piedmont to transfer funds to Duke Energy through loans or advances, as well as restricted amounts available to pay dividends to Duke Energy. Certain subsidiaries may transfer funds to the Parent by obtaining approval of the respective state regulatory commissions. These conditions imposed restrictions on the ability of the public utility subsidiaries to pay cash dividends as discussed below.

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Duke Energy Progress and Duke Energy Florida also have restrictions imposed by their first mortgage bond indentures, which in certain circumstances, limit their ability to make cash dividends or distributions on common stock. Amounts restricted as a result of these provisions were not material at December 31, 2019.

Additionally, certain other subsidiaries of Duke Energy have restrictions on their ability to dividend, loan or advance funds to Duke Energy due to specific legal or regulatory restrictions, including, but not limited to, minimum working capital and tangible net worth requirements.

The restrictions discussed below were not a material amount of Duke Energy's and Progress Energy's net assets at December 31, 2019.

Duke Energy Carolinas

Duke Energy Carolinas must limit cumulative distributions subsequent to mergers to (i) the amount of retained earnings on the day prior to the closing of the mergers, plus (ii) any future earnings recorded.

Duke Energy Progress

Duke Energy Progress must limit cumulative distributions subsequent to the mergers between Duke Energy and Progress Energy and Duke Energy and Piedmont to (i) the amount of retained earnings on the day prior to the closing of the respective mergers, plus (ii) any future earnings recorded.

Duke Energy Ohio

Duke Energy Ohio will not declare and pay dividends out of capital or unearned surplus without the prior authorization of the PUCO. Duke Energy Ohio received FERC and PUCO approval to pay dividends from its equity accounts that are reflective of the amount that it would have in its retained earnings account had push-down accounting for the Cinergy merger not been applied to Duke Energy Ohio's balance sheet. The conditions include a commitment from Duke Energy Ohio that equity, adjusted to remove the impacts of push-down accounting, will not fall below 30% of total capital.

Duke Energy Kentucky is required to pay dividends solely out of retained earnings and to maintain a minimum of 35% equity in its capital structure.

Duke Energy Indiana

Duke Energy Indiana must limit cumulative distributions subsequent to the merger between Duke Energy and Cinergy to (i) the amount of retained earnings on the day prior to the closing of the merger, plus (ii) any future earnings recorded. In addition, Duke Energy Indiana will not declare and pay dividends out of capital or unearned surplus without prior authorization of the IURC.

Piedmont

Piedmont must limit cumulative distributions subsequent to the acquisition of Piedmont by Duke Energy to (i) the amount of retained earnings on the day prior to the closing of the merger, plus (ii) any future earnings recorded.

RATE-RELATED INFORMATION

The NCUC, PSCSC, FPSC, IURC, PUCO, TPUC and KPSC approve rates for retail electric and natural gas services within their states. The FERC approves rates for electric sales to wholesale customers served under cost-based rates (excluding Ohio and Indiana), as well as sales of transmission service. The FERC also regulates certification and siting of new interstate natural gas pipeline projects.

Duke Energy Carolinas and Duke Energy Progress

Hurricane Florence, Hurricane Michael and Winter Storm Diego Deferral Filings

On December 21, 2018, Duke Energy Carolinas and Duke Energy Progress filed with the NCUC petitions for approval to defer the incremental costs incurred in connection with the response to Hurricane Florence, Hurricane Michael and Winter Storm Diego to a regulatory asset for recovery in the next base rate case. The NCUC issued an order requesting comments on the deferral positions. On March 5, 2019, the North Carolina Public Staff (Public Staff) filed comments. On April 2, 2019, Duke Energy Carolinas and Duke Energy Progress filed reply comments, which included revised estimates of approximately $553 million in incremental operation and maintenance expenses ($171 million and $382 million for Duke Energy Carolinas and Duke Energy Progress, respectively) and approximately $96 million in capital costs ($20 million and $76 million for Duke Energy Carolinas and Duke Energy Progress, respectively). On September 30, 2019, Duke Energy Carolinas requested that the NCUC consolidate its pending deferral request with its general rate case filed on that date. On October 30, 2019, Duke Energy Progress requested that the NCUC consolidate its pending deferral request with its general rate case filed on that date. Duke Energy Carolinas and Duke Energy Progress cannot predict the outcome of these matters. Duke Energy Progress filed a deferral request for these storms with the PSCSC on January 11, 2019, which also included a request for the continuation of prior deferrals requested for ice storms and Hurricane Matthew, and on January 30, 2019, the PSCSC issued a directive approving the deferral request, followed by an order issued on February 21, 2019. On March 15, 2019, Duke Energy Progress filed a request with FERC requesting permission to defer transmission-related storm costs that would be charged to wholesale transmission customers through Duke Energy Progress' Open Access Transmission Tariff (OATT) and to recover those costs from wholesale transmission customers over a three-year recovery period. FERC accepted the filing on May 14, 2019, which allows Duke Energy Progress to proceed with the proposed cost deferral and recovery.

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Duke Energy Carolinas

Regulatory Assets and Liabilities

The following tables present the regulatory assets and liabilities recorded on Duke Energy Carolinas' Consolidated Balance Sheets.

(in millions)	December 31, 2019	December 31, 2018	Earns/Pays a Return	Recovery/Refund Period Ends
Regulatory Assets[a]				
AROs – coal ash	**$ 1,696**	$ 1,725	[i]	[b]
Accrued pension and OPEB	**477**	581		[j]
Storm cost deferrals	**178**	160	Yes	[b]
Deferred fuel and purchased power	**222**	196	[f]	2021
Deferred asset – Lee COLA	**350**	383		[b]
Hedge costs deferrals[c]	**198**	101	Yes	2041
DSM/EE	**100**	169	[h]	[h]
AMI	**166**	176	Yes	[b]
Retired generation facilities[c]	**16**	21	Yes	2023
PISCC[c]	**33**	34	Yes	[b]
Vacation accrual	**80**	78	[e]	2020
Nuclear deferral	**67**	87		2021
Other	**327**	266		[b]
Total regulatory assets	**3,910**	3,977		
Less: current portion	**550**	520		
Total noncurrent regulatory assets	**$ 3,360**	$ 3,457		
Regulatory Liabilities[a]				
Net regulatory liability related to income taxes[d]	**$ 3,060**	$ 3,082		[b]
Costs of removal[c]	**1,936**	1,968	Yes	[g]
AROs – nuclear and other	**1,100**	538		[b]
Accrued pension and OPEB	**39**	38		[j]
Other	**543**	572		[b]
Total regulatory liabilities	**6,678**	6,198		
Less: current portion	**255**	199		
Total noncurrent regulatory liabilities	**$ 6,423**	$ 5,999		

(a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
(b) The expected recovery or refund period varies or has not been determined.
(c) Included in rate base.
(d) Includes regulatory liabilities related to the change in the federal tax rate as a result of the Tax Act and the change in the North Carolina tax rate, both discussed in Note 24.
(e) Earns a return on outstanding balance in North Carolina.
(f) Pays interest on over-recovered costs in North Carolina. Includes certain purchased power costs in North Carolina and South Carolina and costs of distributed energy in South Carolina.
(g) Recovered over the life of the associated assets.
(h) Includes incentives on DSM/EE investments and is recovered through an annual rider mechanism.
(i) Earns a debt and equity return on coal ash expenditures for North Carolina and South Carolina retail customers as permitted by various regulatory orders.
(j) Recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.

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2017 North Carolina Rate Case

On August 25, 2017, Duke Energy Carolinas filed an application with the NCUC for a rate increase for retail customers of approximately $647 million, which represented an approximate 13.6% increase in annual base revenues. The request for rate increase was driven by capital investments subsequent to the previous base rate case, including the W.S. Lee CC, grid improvement projects, AMI, investments in customer service technologies, costs of complying with CCR regulations and the Coal Ash Act and recovery of costs related to licensing and development of the William States Lee III Nuclear Station.

On February 28, 2018, Duke Energy Carolinas and the Public Staff filed an Agreement and Stipulation of Partial Settlement resolving certain portions of the proceeding. Terms of the settlement included a return on equity of 9.9% and a capital structure of 52% equity and 48% debt. As a result of the settlement, Duke Energy Carolinas recorded a pretax charge of approximately $4 million in the first quarter of 2018 to Operation, maintenance and other on the Consolidated Statements of Operations.

On June 22, 2018, the NCUC issued an order approving the Stipulation of Partial Settlement and requiring a revenue reduction.

As a result of the June 22, 2018, order, Duke Energy Carolinas recorded a pretax charge of approximately $150 million to Impairment charges and Operation, maintenance and other on the Consolidated Statements of Operations. The charge was primarily related to the denial of a return on the Lee Nuclear Project and the assessment of a $70 million management penalty by reducing the annual recovery of deferred coal ash costs by $14 million per year over a five-year recovery period. On July 27, 2018, NCUC approved Duke Energy Carolinas' compliance filing. As a result, revised customer rates were effective on August 1, 2018.

On July 20, 2018, the North Carolina Attorney General filed a Notice of Appeal to the North Carolina Supreme Court from the June 22, 2018, Order Accepting Stipulation, Deciding Contested Issues and Requiring Revenue Reduction issued by the NCUC. The Attorney General contends the commission's order should be reversed and remanded, as it is in excess of the commission's statutory authority; affected by errors of law; unsupported by competent, material and substantial evidence in view of the entire record as submitted; and arbitrary or capricious. The Sierra Club, North Carolina Sustainable Energy Association, North Carolina Justice Center, North Carolina Housing Coalition, Natural Resource Defense Council and Southern Alliance for Clean Energy also filed Notices of Appeal to the North Carolina Supreme Court. On August 8, 2018, the Public Staff filed a Notice of Cross Appeal to the North Carolina Supreme Court, which contends the commission's June 22, 2018, order should be reversed and remanded, as it is affected by errors of law, and is unsupported by substantial evidence with regard to the commission's failure to consider substantial evidence of coal ash related environmental violations. On November 29, 2018, the North Carolina Attorney General's Office filed a motion with the North Carolina Supreme Court requesting the court consolidate the Duke Energy Carolinas and Duke Energy Progress appeals and enter an order adopting the parties' proposed briefing schedule as set out in the filing. On November 29, 2018, the North Carolina Supreme Court adopted a schedule for briefing set forth in the motion to consolidate the Duke Energy Carolinas and Duke Energy Progress appeals. Appellant briefs were filed on April 26, 2019. The Appellee response briefs were filed on September 25, 2019. Oral arguments before the North Carolina Supreme Court are scheduled for March 11, 2020. Duke Energy Carolinas cannot predict the outcome of this matter.

2019 North Carolina Rate Case

On September 30, 2019, Duke Energy Carolinas filed an application with the NCUC for a net rate increase for retail customers of approximately $291 million, which represents an approximate 6% increase in annual base revenues. The gross rate case revenue increase request is $445 million, which is offset by an EDIT rider of $154 million to return to customers North Carolina and federal EDIT resulting from recent reductions in corporate tax rates. The request for rate increase is driven by major capital investments subsequent to the previous base rate case, coal ash pond closure costs, accelerated coal plant depreciation and deferred 2018 storm costs. Duke Energy Carolinas requests rates be effective no later than August 1, 2020. The NCUC has established a procedural schedule with an evidentiary hearing to commence on March 23, 2020. Duke Energy Carolinas cannot predict the outcome of this matter.

2018 South Carolina Rate Case

On November 8, 2018, Duke Energy Carolinas filed an application with the PSCSC for a rate increase for retail customers of approximately $168 million, which represents an approximate 10% increase in retail revenues. The request for rate increase was driven by capital investments and environmental compliance progress made by Duke Energy Carolinas since its previous rate case, including the further implementation of Duke Energy Carolinas' generation modernization program, which consists of retiring, replacing and upgrading generation plants, investments in customer service technologies and continued investments in base work to maintain its transmission and distribution systems. The request included net tax benefits resulting from the Tax Act of $66 million to reflect the change in ongoing tax expense, primarily from the reduction in the federal income tax rate from 35% to 21%. The request also included $46 million to return EDIT resulting from the federal tax rate change and deferred revenues since January 2018 related to the change and benefits of $17 million from a reduction in North Carolina state income taxes allocable to South Carolina (EDIT Rider).

Duke Energy Carolinas also requested approval of its proposed Grid Improvement Plan (GIP), adjustments to its Prepaid Advantage Program and a variety of accounting orders related to ongoing costs for environmental compliance, including recovery over a five-year period of $242 million of deferred coal ash related compliance costs, grid investments between rate changes, incremental depreciation expense, a result of new depreciation rates from the depreciation study approved in the 2017 North Carolina Rate Case above, and the balance of development costs associated with the cancellation of the Lee Nuclear Project. Finally, Duke Energy Carolinas sought approval to establish a reserve and accrual for end-of-life nuclear costs for nuclear fuel and materials and supplies. On March 8, 2019, the ORS moved to establish a new and separate hearing docket to review and consider the GIP proposed by Duke Energy Carolinas. Subsequently, on March 12, 2019, the ORS and Duke Energy Carolinas executed a Stipulation resolving the ORS's motion. The Stipulation provided that costs incurred for the GIP after January 1, 2019, would be deferred with a return, subject to evaluation in a future rate proceeding. The Stipulation was approved by the PSCSC on June 19, 2019. On December 16, 2019, Duke Energy Carolinas and Duke Energy Progress filed a Joint Petition to Establish an Informational Docket for Review and Consideration of Grid Improvement Plans through which Duke Energy Carolinas and Duke Energy Progress would provide interested stakeholders information on the companies' grid activities. The PSCSC requested parties comment on procedural matters by January 31; accordingly, various groups filed comments, none of which opposed an informational docket. Duke Energy Carolinas cannot predict the outcome of this matter.

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After hearings in March 2019, the PSCSC issued an order on May 21, 2019, which included a return on equity of 9.5% and a capital structure of 53% equity and 47% debt. The order also included the following material components:

- Approval of cancellation of the Lee Nuclear Project, with Duke Energy Carolinas maintaining the Combined Operating License;
- Approval of recovery of $125 million (South Carolina retail portion) of Lee Nuclear Project development costs (including AFUDC through December 2017) over a 12-year period, but denial of a return on the deferred balance of costs;
- Approval of recovery of $96 million of coal ash costs over a five-year period with a return at Duke Energy Carolinas' WACC;
- Denial of recovery of $115 million of certain coal ash costs deemed to be related to the Coal Ash Act and incremental to the federal CCR rule;
- Approval of a $66 million decrease to base rates to reflect the change in ongoing tax expense, primarily the reduction in the federal income tax rate from 35% to 21%;
- Approval of a $45 million decrease through the EDIT Rider to return EDIT resulting from the federal tax rate change and deferred revenues since January 2018 related to the change, to be returned in accordance with the Average Rate Assumption Method (ARAM) for protected EDIT, over a 20-year period for unprotected EDIT associated with Property, Plant and Equipment, over a five-year period for unprotected EDIT not associated with Property, Plant and Equipment and over a five-year period for the deferred revenues; and
- Approval of a $17 million decrease through the EDIT Rider related to reductions in the North Carolina state income tax rate from 6.9% to 2.5% to be returned over a five-year period.

As a result of the order, revised customer rates were effective June 1, 2019. On May 31, 2019, Duke Energy Carolinas filed a Petition for Rehearing or Reconsideration of that order contending substantial rights of Duke Energy Carolinas were prejudiced by unlawful, arbitrary and capricious rulings by the commission on certain issues presented in the proceeding. On June 19, 2019, the PSCSC issued a Directive denying Duke Energy Carolinas' request to rehear or reconsider the commission's rulings on certain issues presented in the proceeding including coal ash remediation and disposal costs, return on equity and the recovery of a return on deferred operation and maintenance expenses. An order detailing the commission's decision in the Directive was issued on October 18, 2019. Duke Energy Carolinas filed a notice of appeal on November 15, 2019, with the South Carolina Supreme Court. On November 20, 2019, the South Carolina Energy Users Committee filed a Notice of Appeal and the ORS filed a Notice of Cross Appeal with the South Carolina Supreme Court. On January 8, 2020, Duke Energy Carolinas and the ORS filed a joint motion to extend briefing schedule deadlines. Appellant briefs are due on March 2, 2020, and Appellee response briefs are due on May 15, 2020. On February 12, 2020, Duke Energy Carolinas and the ORS filed a joint motion to extend briefing deadlines by 30 days. Based on legal analysis and the filing of the appeal, Duke Energy Carolinas has not recorded an adjustment for its deferred coal ash costs. Duke Energy Carolinas cannot predict the outcome of this matter.

FERC Formula Rate Matter

On July 31, 2017, PMPA filed a complaint with FERC alleging that Duke Energy Carolinas misapplied the formula rate under the PPA between the parties by including in its rates amortization expense associated with regulatory assets and recorded in a certain account without FERC approval. On February 15, 2018, FERC issued an order ruling in favor of PMPA and ordered Duke Energy Carolinas to refund to PMPA all amounts improperly collected under the PPA. Duke Energy Carolinas has issued to PMPA and similarly situated wholesale customers refunds of approximately $25 million. FERC also set the matter for settlement and hearing. PMPA and other customers filed a protest to Duke Energy Carolinas' refund report claiming that the refunds are inadequate in that (1) Duke Energy Carolinas invoked the limitations periods in the contracts to limit the time period for which the refunds were paid and the customers disagree that this limitation applies, and (2) Duke Energy Carolinas refunded only amounts recovered through a certain account and the customers have asserted that the order applies to all regulatory assets. On July 3, 2018, FERC issued an order accepting Duke Energy Carolinas' refund report and ruling that these two claims are outside the scope of FERC's February order. The settlement agreements and revised formula rates for all parties to the proceeding were filed on December 28, 2018. On April 2, 2019, FERC issued an order approving the settlement agreement as filed. Since then, Duke Energy Carolinas has implemented the terms of the settlement in rates with all wholesale customers, including non-intervening customers. On July 25, 2019, Duke Energy Carolinas received FERC approval for the accounting treatment requested for certain assets included in the settlement agreements. This is the final approval needed from FERC and concludes this proceeding.

Sale of Hydroelectric (Hydro) Plants

In May 2018, Duke Energy Carolinas entered an agreement for the sale of five hydro plants with a combined 18.7-MW generation capacity in the Western Carolinas region to Northbrook Energy. The completion of the transaction was subject to approval from FERC for the four FERC-licensed plants, as well as other state regulatory agencies and was contingent upon regulatory approval from the NCUC and PSCSC to defer the total estimated loss on the sale of approximately $40 million. On July 5, 2018, Duke Energy Carolinas filed with the NCUC for approval of the sale of the five hydro plants to Northbrook, to transfer the CPCNs for the four North Carolina hydro plants and to establish a regulatory asset for the North Carolina retail portion of the difference between sales proceeds and net book value. On June 5, 2019, the NCUC issued an order approving the transfer of the hydro plants from Duke Energy Carolinas to Northbrook, granting deferral accounting and denying the Public Staff's motion for reconsideration.

On August 28, 2018, Duke Energy Carolinas filed with PSCSC an Application for Approval of Transfer and Sale of Hydroelectric Generation Facilities, Acceptance for Filing of a Power Purchase Agreement and an Accounting Order to Establish a Regulatory Asset. On September 10, 2018, the ORS provided a letter to the commission stating its position on the application and on September 18, 2018, Duke Energy Carolinas requested this matter be carried over to allow Duke Energy Carolinas time to discuss certain accounting issues with the ORS. At its June 26, 2019, agenda meeting, the PSCSC voted to approve the transfer and sale subject to the recommendation of the ORS that the issuance of an Accounting Order will not preclude the ORS, the commission or any other party from addressing the reasonableness of these costs, any return sought and including any carrying costs in the next rate case.

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On August 9, 2018, Duke Energy Carolinas and Northbrook filed a joint Application for Transfer of Licenses with the FERC. On December 27, 2018, the FERC issued its Order Approving Transfer of Licenses for the four FERC-licensed hydro plants. On January 18, 2019, Duke Energy Carolinas and Northbrook Carolina Hydro II, LLC requested a six-month extension of time to comply with the requirement of the December 27, 2018, order that Northbrook submit to FERC certified copies of all instruments of conveyance and signed acceptance sheets within 60 days of the date of the order. On February 14, 2019, FERC issued an order granting extensions until August 26, 2019, to comply with the requirements of the December 27, 2018, order.

The closing occurred on August 16, 2019. A regulatory asset was established for approximately $32 million, which represents the total deferral amount for North Carolina and South Carolina retail. The North Carolina retail portion will be amortized pursuant to an order from the NCUC. Duke Energy Carolinas will purchase all the capacity and energy generated by these facilities at the avoided cost for five years through power purchase agreements.

Duke Energy Progress

Regulatory Assets and Liabilities

The following tables present the regulatory assets and liabilities recorded on Duke Energy Progress' Consolidated Balance Sheets.

(in millions)	December 31, 2019	December 31, 2018	Earns/Pays a Return	Recovery/Refund Period Ends
Regulatory Assets[a]				
AROs – coal ash	**$ 1,834**	$ 2,051	[h]	[b]
AROs – nuclear and other	**509**	429		[c]
Accrued pension and OPEB	**423**	542		[k]
Storm cost deferrals[d]	**801**	571	Yes	[b]
Deferred fuel and purchased power	**266**	397	[f]	2021
Deferred asset – Harris COLA	**38**	43		
Hedge costs deferrals	**85**	54		[b]
DSM/EE[e]	**216**	235	[i]	[j]
AMI	**61**	67		[b]
Retired generation facilities	**83**	105	Yes	[b]
PISCC and deferred operating expenses	**33**	36	Yes	2054
Vacation accrual	**41**	41		2020
Nuclear deferral	**40**	46		2021
NCEMPA deferrals	**72**	50	[g]	2042
Other	**176**	147		[b]
Total regulatory assets	**4,678**	4,814		
Less: current portion	**526**	703		
Total noncurrent regulatory assets	**$ 4,152**	$ 4,111		
Regulatory Liabilities[a]				
Net regulatory liability related to income taxes[l]	**$ 1,802**	$ 1,863		[b]
Costs of removal	**2,294**	1,878	Yes	[j]
Accrued pension and OPEB	**—**	93		[k]
Other	**372**	299		[b]
Total regulatory liabilities	**4,468**	4,133		
Less: current portion	**236**	178		
Total noncurrent regulatory liabilities	**$ 4,232**	$ 3,955		

(a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
(b) The expected recovery or refund period varies or has not been determined.
(c) Recovery period for costs related to nuclear facilities runs through the decommissioning period of each unit.
(d) South Carolina storm costs are included in rate base.
(e) Included in rate base.
(f) Pays interest on over-recovered costs in North Carolina. Includes certain purchased power costs in North Carolina and South Carolina and costs of distributed energy in South Carolina.
(g) South Carolina retail allocated costs are earning a return.
(h) Earns a debt and equity return on coal ash expenditures for North Carolina and South Carolina retail customers as permitted by various regulatory orders.
(i) Includes incentives on DSM/EE investments and is recovered through an annual rider mechanism.
(j) Recovered over the life of the associated assets.
(k) Recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.
(l) Includes regulatory liabilities related to the change in the federal tax rate as a result of the Tax Act and the change in the North Carolina tax rate, both discussed in Note 23.

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2017 North Carolina Rate Case

On June 1, 2017, Duke Energy Progress filed an application with the NCUC for a rate increase for retail customers of approximately $477 million, which represented an approximate 14.9% increase in annual base revenues. Subsequent to the filing, Duke Energy Progress adjusted the requested amount to $420 million, representing an approximate 13% increase. The request for rate increase was driven by capital investments subsequent to the previous base rate case, costs of complying with CCR regulations and the Coal Ash Act, costs relating to storm recovery, investments in customer service technologies and recovery of costs associated with renewable purchased power.

On November 22, 2017, Duke Energy Progress and the Public Staff filed an Agreement and Stipulation of Partial Settlement resolving certain portions of the proceeding. Terms of the settlement included a return on equity of 9.9% and a capital structure of 52% equity and 48% debt. On February 23, 2018, the NCUC issued an order approving the stipulation.

The order also impacted certain amounts that were similarly recorded on Duke Energy Carolinas' Consolidated Balance Sheets. As a result of the order, Duke Energy Progress and Duke Energy Carolinas recorded pretax charges of $68 million and $14 million, respectively, in the first quarter of 2018 to Impairment charges, Operation, maintenance and other and Interest Expense on the Consolidated Statements of Operations. Revised customer rates became effective on March 16, 2018.

On May 15, 2018, the Public Staff filed a Notice of Cross Appeal to the North Carolina Supreme Court from the NCUC's February 23, 2018, order. The Public Staff contends the NCUC's order should be reversed and remanded, as it is affected by errors of law, and is unsupported by competent, material and substantial evidence in view of the entire record as submitted. The North Carolina Attorney General and Sierra Club also filed Notices of Appeal to the North Carolina Supreme Court from the February 23, 2018, order. On November 29, 2018, the North Carolina Attorney General's Office filed a motion with the North Carolina Supreme Court requesting the court consolidate the Duke Energy Progress and Duke Energy Carolinas appeals and enter an order adopting the parties' proposed briefing schedule as set out in the filing. Appellant briefs were filed on April 26, 2019. The Appellee response briefs were filed on September 25, 2019. Oral arguments before the North Carolina Supreme Court are scheduled for March 11, 2020. Duke Energy Progress cannot predict the outcome of this matter.

2019 North Carolina Rate Case

On October 30, 2019, Duke Energy Progress filed an application with the NCUC for a net rate increase for retail customers of approximately $464 million, which represents an approximate 12.3% increase in annual base revenues. The gross rate case revenue increase request is $586 million, which is offset by riders of $122 million, primarily an EDIT rider of $120 million to return to customers North Carolina and federal EDIT resulting from recent reductions in corporate tax rates. The request for rate increase is driven by major capital investments subsequent to the previous base rate case, coal ash pond closure costs, accelerated coal plant depreciation and deferred 2018 storm costs. Duke Energy Progress seeks to defer and recover incremental Hurricane Dorian storm costs in this proceeding and requests rates be effective no later than September 1, 2020. The NCUC has established a procedural schedule with an evidentiary hearing to commence on May 4, 2020. Duke Energy Progress cannot predict the outcome of this matter.

Hurricane Dorian

Hurricane Dorian reached the Carolinas in September 2019 as a Category 2 hurricane making landfall within Duke Energy Progress' service territory. Approximately 270,000 North Carolina customers and 30,000 South Carolina customers were impacted by the slow-moving storm that brought high winds, tornadoes and heavy rain. With storm-response mobilization occurring in preparation for the storm and the assistance of mutual aid partners, full restoration was accomplished within four days for all customers able to receive service. Total estimated incremental operation and maintenance expenses incurred to repair and restore the system are approximately $205 million with an additional $4 million in capital investments made for restoration efforts. Approximately $179 million of the operation and maintenance expenses are deferred in Regulatory assets within Other Noncurrent Assets on the Consolidated Balance Sheets as of December 31, 2019. The balance of operation and maintenance expenses are included in Operation, maintenance and other on the Consolidated Statements of Operations for the year ended December 31, 2019. A request for an accounting order to defer incremental storm costs associated with Hurricane Dorian was included in Duke Energy Progress' October 30, 2019, general rate case filing with the NCUC. Duke Energy Progress cannot predict the outcome of this matter.

2018 South Carolina Rate Case

On November 8, 2018, Duke Energy Progress filed an application with the PSCSC for a rate increase for retail customers of approximately $59 million, which represents an approximate 10.3% increase in annual base revenues. The request for rate increase was driven by capital investments and environmental compliance progress made by Duke Energy Progress since its previous rate case, including the further implementation of Duke Energy Progress' generation modernization program, which consists of retiring, replacing and upgrading generation plants, investments in customer service technologies and continued investments in base work to maintain its transmission and distribution systems. The request included a decrease resulting from the Tax Act of $17 million to reflect the change in ongoing tax expense, primarily the reduction in the federal income tax rate from 35% to 21%. The request also included $10 million to return EDIT resulting from the federal tax rate change and deferred revenues since January 2018 related to the change (EDIT Rider) and a $12 million increase due to the expiration of EDITs related to reductions in North Carolina state income taxes allocable to South Carolina.

Duke Energy Progress also requested approval of its proposed GIP, approval of a Prepaid Advantage Program and a variety of accounting orders related to ongoing costs for environmental compliance, including recovery over a five-year period of $51 million of deferred coal ash related compliance costs, AMI deployment, grid investments between rate changes and regulatory asset treatment related to the retirement of a generating plant located in Asheville, North Carolina. Finally, Duke Energy Progress sought approval to establish a reserve and accrual for end-of-life nuclear costs for materials and supplies and nuclear fuel. On March 8, 2019, the ORS moved to establish a new and separate hearing docket to review and consider the GIP proposed by Duke Energy Progress. Subsequently, on March 12, 2019, the ORS and Duke Energy Carolinas executed a Stipulation resolving the ORS's motion, and Duke Energy Progress agreed to the Stipulation, as did other parties in the rate case. The Stipulation provides that costs incurred for the GIP after January 1, 2019, would be deferred with a return, with all costs subject to evaluation in a future rate proceeding. The Stipulation was approved by the PSCSC on June 19, 2019. On December 16, 2019, Duke Energy Progress and Duke Energy Carolinas filed a Joint Petition to Establish an

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Informational Docket for Review and Consideration of Grid Improvement Plans through which Duke Energy Progress and Duke Energy Carolinas would provide interested stakeholders information on the companies' grid activities. The PSCSC requested parties comment on procedural matters by January 31; accordingly, various groups filed comments, none of which opposed an informational docket. Duke Energy Progress cannot predict the outcome of this matter.

After hearings in April 2019, the PSCSC issued an order on May 21, 2019, which included a return on equity of 9.5% and a capital structure of 53% equity and 47% debt. The order also included the following material components:

- Approval of recovery of $4 million of coal ash costs over a five-year period with a return at Duke Energy Progress' WACC;
- Denial of recovery of $65 million of certain coal ash costs deemed to be related to the Coal Ash Act and incremental to the federal CCR rule;
- Approval of a $17 million decrease to base rates to reflect the change in ongoing tax expense, primarily the reduction in the federal income tax rate from 35% to 21%;
- Approval of a $12 million decrease through the EDIT Tax Savings Rider resulting from the federal tax rate change and deferred revenues since January 2018 related to the change, to be returned in accordance with ARAM for protected EDIT, over a 20-year period for unprotected EDIT associated with Property, Plant and Equipment, over a five-year period for unprotected EDIT not associated with Property, Plant and Equipment and over a three-year period for the deferred revenues; and
- Approval of a $12 million increase due to the expiration of EDIT related to reductions in the North Carolina state income tax rate from 6.9% to 2.5%.

As a result of the order, revised customer rates were effective June 1, 2019. On May 31, 2019, Duke Energy Progress filed a Petition for Rehearing or Reconsideration of that order contending substantial rights of Duke Energy Progress were prejudiced by unlawful, arbitrary and capricious rulings by the commission on certain issues presented in the proceeding. On June 19, 2019, the PSCSC issued a Directive denying Duke Energy Progress' request to rehear or reconsider the commission's rulings on certain issues presented in the proceeding including coal ash remediation and disposal costs, return on equity and the recovery of a return on deferred operation and maintenance expenses, but allowing additional litigation-related costs. As a result of the Directive allowing litigation-related costs, customer rates were revised effective July 1, 2019. An order detailing the commission's decision in the Directive was issued on October 18, 2019. Duke Energy Progress filed a notice of appeal on November 15, 2019, with the South Carolina Supreme Court. The ORS filed a Notice of Cross Appeal on November 20, 2019. On January 8, 2020, Duke Energy Progress and the ORS filed a joint motion to extend briefing schedule deadlines. Appellant briefs are due on March 2, 2020, and Appellee response briefs are on May 15, 2020. On February 12, 2020, Duke Energy Progress and the ORS filed a joint motion to extend briefing deadlines by 30 days. Based on legal analysis and the filing of the appeal, Duke Energy Progress has not recorded an adjustment for its deferred coal ash costs. Duke Energy Progress cannot predict the outcome of this matter.

Western Carolinas Modernization Plan

On November 4, 2015, Duke Energy Progress announced a Western Carolinas Modernization Plan, which included retirement of the existing Asheville coal-fired plant, the construction of two 280 MW combined-cycle natural gas plants having dual-fuel capability, with the option to build a third natural gas simple cycle unit in 2023 based upon the outcome of initiatives to reduce the region's power demand. The plan also included upgrades to existing transmission lines and substations, installation of solar generation and a pilot battery storage project. Duke Energy Progress worked with the local natural gas distribution company to upgrade and lease an existing natural gas pipeline to serve the natural gas plant. The lease for the new pipeline became effective on March 2, 2019.

On March 28, 2016, the NCUC issued an order approving a CPCN for the new combined-cycle natural gas plants, but is requiring Duke Energy Progress to refile for CPCN approval for the contingent simple cycle unit. On March 28, 2019, Duke Energy Progress filed an annual progress report for the construction of the combined-cycle plants with the NCUC, with an estimated cost of $893 million.

On December 27, 2019, Asheville Combined Cycle Power Block 1 and the common systems that serve both combined cycle units went into commercial operation. Power Block 1 consists of the Unit 5 Combustion Turbine and Unit 6 Steam Turbine Generator (which together form the first combined cycle unit approved in the CPCN Order). Power Block 2 consists of the Unit 7 Combustion Turbine and Unit 8 Steam Turbine Generator (which together form the second combined cycle unit approved in the CPCN Order). Duke Energy Progress placed the Unit 7 Combustion Turbine portion of Power Block 2 into commercial operation in simple-cycle mode on January 15, 2020. Duke Energy Progress currently expects to place the Unit 8 Steam Turbine Generator into commercial operation in the first quarter of 2020, after final testing has been completed.

On October 8, 2018, Duke Energy Progress filed an application with the NCUC for a CPCN to construct the Hot Springs Microgrid Solar and Battery Storage Facility. On March 22, 2019, Duke Energy Progress and the Public Staff filed a Joint Proposed Order. On May 10, 2019, the NCUC issued an Order Granting Certificate of Public Convenience and Necessity with Conditions. On November 19, 2019, Duke Energy Progress filed a semiannual progress report for its Hot Springs Microgrid Solar and Battery Storage Facility. As required by an NCUC order issued December 6, 2019, an updated progress report was filed on January 15, 2020. Construction is expected to begin in March 2020 with commercial operation expected to begin in September 2020.

The carrying value of the 376-MW Asheville coal-fired plant, including associated ash basin closure costs, of $214 million and $327 million is included in Generation facilities to be retired, net on Duke Energy Progress' Consolidated Balance Sheets as of December 31, 2019, and 2018, respectively. Duke Energy Progress' request for a regulatory asset at the time of retirement with amortization over a 10-year period was approved by the NCUC on February 23, 2018. Duke Energy Progress retired the Asheville coal-fired plant on January 29, 2020.

FERC Return on Equity Complaint

On October 11, 2019, NCEMPA filed a complaint at FERC against Duke Energy Progress pursuant to Section 206 of the Federal Power Act (FPA). The complaint alleges that the return on equity component in the formula rate contained within the Full Requirements Power Purchase Agreement (FRPPA) is unjust and unreasonable. The FRPPA's return on equity is 11% as applied to the Production Capacity Rate for the full requirements service provided by Duke Energy Progress. The complaint does not definitively propose a replacement return on equity. Under FPA Section 206, the earliest refund effective date that FERC can establish is the date of the filing of the complaint. The complaint could raise risks across the Duke Energy Progress wholesale business because, depending on how FERC treats NCEMPA's complaint, other parties may come forward with similar complaints. Duke Energy Progress cannot predict the outcome of this matter.

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Duke Energy Florida

Regulatory Assets and Liabilities

The following tables present the regulatory assets and liabilities recorded on Duke Energy Florida's Consolidated Balance Sheets.

(in millions)	December 31, 2019	December 31, 2018	Earns/Pays a Return	Recovery/Refund Period Ends
Regulatory Assets[a]				
AROs – coal ash[c]	**$ 9**	$ 10		[b]
AROs – nuclear and other[c]	**159**	172		[b]
Accrued pension and OPEB[c]	**474**	532	Yes	[g]
Storm cost deferrals[c]	**413**	382	[e]	2021
Nuclear asset securitized balance, net	**1,042**	1,093		2036
Deferred fuel and purchased power	**39**	203	[f]	2021
Hedge costs deferrals	**44**	20		2038
DSM/EE[c]	**25**	21	Yes	2024
AMI[c]	**53**	60	Yes	2032
Retired generation facilities[c]	**183**	219	Yes	[b]
Other	**172**	176	[d]	[b]
Total regulatory assets	**2,613**	2,888		
Less: current portion	**419**	434		
Total noncurrent regulatory assets	**$ 2,194**	$ 2,454		
Regulatory Liabilities[a]				
Net regulatory liability related to income taxes[c]	**$ 793**	$ 847		[b]
Costs of removal[c]	**267**	257	[d]	[b]
Accrued pension and OPEB	**—**	56	Yes	[g]
Deferred fuel and purchased power[c]	**1**	16	[f]	2021
Other	**26**	20	[d]	[b]
Total regulatory liabilities	**1,087**	1,196		
Less: current portion	**94**	102		
Total noncurrent regulatory liabilities	**$ 993**	$ 1,094		

(a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
(b) The expected recovery or refund period varies or has not been determined.
(c) Included in rate base.
(d) Certain costs earn/pay a return.
(e) Earns a debt return/interest once collections begin.
(f) Earns commercial paper rate.
(g) Recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.

Storm Restoration Cost Recovery

In September 2017, Duke Energy Florida's service territory suffered significant damage from Hurricane Irma, resulting in approximately 1 million customers experiencing outages. In the fourth quarter of 2017, Duke Energy Florida also incurred preparation costs related to Hurricane Nate. On December 28, 2017, Duke Energy Florida filed a petition with the FPSC to recover incremental storm restoration costs for Hurricane Irma and Hurricane Nate and to replenish the storm reserve. On February 6, 2018, the FPSC approved a stipulation that would apply tax savings resulting from the Tax Act toward storm costs effective January 2018 in lieu of implementing a storm surcharge. On May 31, 2018, Duke Energy Florida filed a petition for approval of actual storm restoration costs and associated recovery process related to Hurricane Irma and Hurricane Nate. The petition sought the approval for the recovery in the amount of $510 million in actual recoverable storm restoration costs, including the replenishment of Duke Energy Florida's storm reserve of $132 million, and the process for recovering these recoverable storm costs. On August 20, 2018, the FPSC approved Duke Energy Florida's unopposed Motion for Continuance filed August 17, 2018, to allow for an evidentiary hearing in this matter. On January 28, 2019, Duke Energy Florida made a supplemental filing to reduce the total storm cost recovery from $510 million to $508 million. On April 3, 2019, the FPSC issued an Order abating all remaining filing dates. On April 9, 2019, Duke Energy Florida filed an unopposed motion to approve a settlement agreement resolving all outstanding issues in this docket. On June 13, 2019, the FPSC issued its order approving the settlement agreement. The Storm Cost Settlement Agreement obligates Duke Energy Florida to capitalize $18 million of storm costs and remove $6 million of operating and maintenance expense, thereby reducing the requested storm cost recovery amount by $24 million. Duke Energy Florida will also implement process changes with respect to storm cost restoration. At December 31, 2019, and December 31, 2018, Duke Energy Florida's Consolidated Balance Sheets included approximately $43 million and $217 million, respectively, of recoverable costs under the FPSC's storm rule in Regulatory assets within Current Assets and Other Noncurrent Assets related to storm recovery for Hurricane Irma and Hurricane Nate.

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In October 2018, Duke Energy Florida's service territory suffered damage when Hurricane Michael made landfall as a Category 5 hurricane with maximum sustained winds of 160 mph. The storm caused catastrophic damage from wind and storm surge, particularly from Panama City Beach to Mexico Beach, resulting in widespread outages and significant damage to transmission and distribution facilities across the central Florida Panhandle. In response to Hurricane Michael, Duke Energy Florida restored service to approximately 72,000 customers. Total estimated incremental operation and maintenance and capital costs are $311 million. Approximately $107 million and $35 million of the costs are included in Net property, plant and equipment on the Consolidated Balance Sheets as of December 31, 2019, and December 31, 2018, respectively. Approximately $204 million and $165 million of costs are included in Regulatory assets within Current Assets and Other Noncurrent Assets on the Consolidated Balance Sheets as of December 31, 2019, and December 31, 2018, respectively, representing recoverable costs under the FPSC's storm rule and Duke Energy Florida's OATT formula rates.

Duke Energy Florida filed a petition with the FPSC on April 30, 2019, to recover the retail portion of incremental storm restoration costs for Hurricane Michael. On June 11, 2019, the FPSC approved the petition for recovery of incremental storm restoration costs related to Hurricane Michael. The FPSC also approved the stipulation Duke Energy Florida filed, which will allow Duke Energy Florida to use the tax savings resulting from the Tax Act to recover these storm costs in lieu of implementing a storm surcharge. Approved storm costs are currently expected to be fully recovered by approximately year-end 2021. On November 22, 2019, Duke Energy Florida filed a petition for approval of actual retail recoverable storm restoration costs related to Hurricane Michael in the amount of $191 million plus interest. An Order Establishing Procedure was issued on January 30, 2020, and hearings are scheduled to begin September 15, 2020. Duke Energy Florida cannot predict the outcome of this matter.

Hurricane Dorian

In September 2019, Duke Energy Florida's service territory was threatened by Hurricane Dorian with landfall as a possible Category 5 hurricane. For several days, various forecasts and models predicted significant impact to Duke Energy Florida's service territory; accordingly, Duke Energy Florida incurred costs to secure necessary resources to be prepared for that potential impact. Although Hurricane Dorian never made landfall in Florida, its effects were still felt, and outages did occur. Preparations were required so that, if Hurricane Dorian had made landfall and impacts had been more severe, Duke Energy Florida would have been prepared to restore its customers' power in a timely fashion.

Total current estimated incremental costs are approximately $167 million. These costs are included in Regulatory assets within Current Assets and Other Noncurrent Assets on the Consolidated Balance Sheets as of December 31, 2019, representing recoverable costs under the FPSC's storm rule and Duke Energy Florida's OATT formula rates. On December 19, 2019, Duke Energy Florida filed a petition with the FPSC to recover the estimated retail portion of these costs, consistent with the provisions in the 2017 Settlement. The request seeks recovery over a 12-month period beginning in March 2020. The final actual amount will be filed later in 2020 and a hearing will be held at the FPSC to determine the final amount of incremental costs. Duke Energy Florida cannot predict the outcome of this matter.

Tax Act

Pursuant to Duke Energy Florida's 2017 Settlement, on May 31, 2018, Duke Energy Florida filed a petition related to the Tax Act, which included revenue requirement impacts of annual tax savings of $134 million and estimated annual amortization of EDIT of $67 million for a total of $201 million. Of this amount, $50 million would be offset by accelerated depreciation of Crystal River 4 and 5 coal units and an estimated $151 million would be offset by Hurricane Irma storm cost recovery as explained in the Storm Restoration Cost Recovery section above. On December 27, 2018, Duke Energy Florida filed actual EDIT balances and amortization based on its 2017 filed tax return. This increased the revenue requirement impact of the amortization of EDIT by $4 million, from $67 million to $71 million, which increased the total storm amortization from $151 million to $155 million. On January 8, 2019, the FPSC approved a joint motion by Duke Energy Florida and the Office of Public Counsel resolving all stipulated positions. As part of that stipulation, Duke Energy Florida agreed to seek a Private Letter Ruling (PLR) from the IRS on its treatment of cost of removal (COR) as mostly protected by tax normalization rules. If the IRS rules that COR is not protected by tax normalization rules, then Duke Energy Florida will make a final adjustment to the amortization of EDIT and an adjustment to the storm recovery amount retroactive to January 2018. The IRS has communicated that it will not issue individual PLRs on the treatment of COR. Rather, the IRS is drafting a notice that will request comments on a number of issues, including COR, and the IRS plans to issue industrywide guidance on those issues. Duke Energy Florida cannot predict the outcome of this matter.

Citrus County CC

Construction of the 1,640-MW combined-cycle natural gas plant in Citrus County, Florida, began in October 2015 with an estimated cost of $1.5 billion, including AFUDC. Both units came on-line in the fourth quarter of 2018. The ultimate cost of the facility was estimated to be $1.6 billion, and Duke Energy Florida recorded Impairment charges on Duke Energy's Consolidated Statements of Operations of $60 million in the fourth quarter of 2018 for the overrun. In the year ended December 31, 2019, Duke Energy Florida recorded a $36 million reduction to the prior-year impairment due to a decrease in the cost estimate of the Citrus County CC, primarily related to the settlement agreement with Fluor, the EPC contractor. This adjustment reduced the estimated cost of the facility to $1.5 billion.

Solar Base Rate Adjustment

On July 31, 2018, Duke Energy Florida petitioned the FPSC to include in base rates the revenue requirements for its first two solar generation projects, the Hamilton Project and the Columbia Project, as authorized by the 2017 Settlement. The Hamilton Project, which was placed into service on December 22, 2018, has an annual retail revenue requirement of $15 million. At its October 30, 2018, Agenda Conference, the FPSC approved the rate increase related to the Hamilton Project to go into effect beginning with the first billing cycle in January 2019 under its file and suspend authority, and revised customer rates became effective in January 2019. The Columbia Project has a projected annual revenue requirement of $14 million and a projected in-service date in early 2020; the associated rate increase would take place with the first month's billing cycle after the Columbia Project goes into service. On April 2, 2019, the commission approved both solar projects as filed.

On March 25, 2019, Duke Energy Florida petitioned the FPSC to include in base rates the revenue requirements for its next wave of solar generation projects, the Trenton, Lake Placid and DeBary Solar Projects, as authorized by the 2017 Settlement. The annual retail revenue requirement for the Trenton and Lake Placid Projects is $13 million and $8 million, respectively, and were placed into service in December 2019 with rates taking effect in January 2020. The DeBary Project has a projected annual revenue requirement of $11 million and a projected in-service date in the first half of 2020. The associated rate increase would take place with the first month's billing cycle after each solar generation project goes into service. On July 22, 2019, the FPSC issued an order approving Duke Energy Florida's request.

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Crystal River Unit 3 Accelerated Decommissioning Filing

On May 29, 2019, Duke Energy Florida entered into a Decommissioning Services Agreement for the accelerated decommissioning of the Crystal River Unit 3 nuclear power station located in Citrus County, Florida, with ADP CR3, LLC and ADP SF1, LLC, each of which is a wholly owned subsidiary of Accelerated Decommissioning Partners, LLC, a joint venture between NorthStar Group Services, Inc. and Orano USA LLC. Closing of this agreement is contingent upon the approval of the NRC and FPSC. If approved, the decommissioning will be accelerated starting in 2020 and continuing through 2027, rather than the expected time frame under SAFSTOR of starting in 2067 and ending in 2074. Duke Energy Florida expects that the assets of the Nuclear Decommissioning Trust Fund will be sufficient to cover the contract price. On July 10, 2019, Duke Energy Florida petitioned the FPSC for approval of the agreement. Duke Energy Florida cannot predict the outcome of this matter.

Duke Energy Ohio

Regulatory Assets and Liabilities

The following tables present the regulatory assets and liabilities recorded on Duke Energy Ohio's Consolidated Balance Sheets.

(in millions)	December 31, 2019	December 31, 2018	Earns/Pays a Return	Recovery/Refund Period Ends
Regulatory Assets[a]				
AROs – coal ash	**$ 16**	$ 20	Yes	[b]
Accrued pension and OPEB	**155**	146		[g]
Storm cost deferrals	**7**	4		2023
Deferred fuel and purchased power	**1**	2		2020
Hedge costs deferrals	**6**	5		[b]
DSM/EE	**2**	10	[f]	[e]
AMI	**40**	46		[b]
PISCC and deferred operating expenses[c]	**17**	17	Yes	2083
Vacation accrual	**5**	5		2020
MGP	**102**	99		[b]
Deferred pipeline integrity costs	**17**	14	Yes	[b]
East Bend deferrals	**44**	47	Yes	[b]
Transmission expansion obligation	**40**	43		[e]
Grid modernization	**28**	31	Yes	[b] [c]
Other	**118**	75		[b]
Total regulatory assets	**598**	564		
Less: current portion	**49**	33		
Total noncurrent regulatory assets	**$ 549**	$ 531		
Regulatory Liabilities[a]				
Net regulatory liability related to income taxes	**$ 654**	$ 678		[b]
Costs of removal	**86**	126		[d]
Accrued pension and OPEB	**16**	18		[g]
Other	**71**	75		[b]
Total regulatory liabilities	**827**	897		
Less: current portion	**64**	57		
Total noncurrent regulatory liabilities	**$ 763**	$ 840		

(a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
(b) The expected recovery or refund period varies or has not been determined.
(c) Included in rate base.
(d) Recovery over the life of the associated assets.
(e) Recovered via a rider mechanism.
(f) Includes incentives on DSM/EE investments.
(g) Recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.

2017 Electric Security Plan Filing

On June 1, 2017, Duke Energy Ohio filed with the PUCO a request for a standard service offer in the form of an Electric Security Plan (ESP). On February 15, 2018, the procedural schedule was suspended to facilitate ongoing settlement discussions. On April 13, 2018, Duke Energy Ohio filed a Motion to consolidate this proceeding with several other cases pending before the PUCO, including, but not limited to, its Electric Base Rate Case. Additionally, on April 13, 2018, Duke Energy Ohio, along with certain intervenors, filed a Stipulation and Recommendation (Stipulation) with the PUCO resolving certain issues in this proceeding. The term of the ESP would be from June 1, 2018, to May 31, 2025, and included continuation of market-based customer rates through competitive procurement processes for generation, continuation and expansion of existing rider mechanisms and proposed new rider mechanisms relating to regulatory mandates, costs incurred to enhance the customer experience and transform the grid and a service reliability rider for vegetation management. The Stipulation established a regulatory model for the next seven years via the approval of the ESP and continued the current model for procuring supply for non-shopping customers, including recovery mechanisms. On December 19, 2018, the PUCO approved the Stipulation without material modification. Several parties, including the OCC, filed applications for rehearing. On February 6, 2019, the PUCO granted the parties rehearing. The PUCO issued its Second Entry on Rehearing on July 17, 2019, upholding its December 19, 2018, order and denying all assignments of error raised by the non-stipulating parties. On October 11, 2019, the OCC filed its Third Application for Rehearing arguing the PUCO erred in finding OCC's Second Application for Rehearing as improper. Duke Energy Ohio filed its Memorandum Contra on October 21, 2019. The PUCO denied OCC's Third Application for Rehearing as a matter of law. On September 13, 2019, Interstate Gas Supply/Retail Supply Association filed appeals to the Ohio Supreme Court claiming the PUCO's order was in error because it approved unsupported charges to competitive suppliers and cost subsidies shopping customers pay for non-shopping customers. On September 16, 2019, the OCC filed an appeal challenging the PUCO's approval of OVEC recovery through Rider PSR alleging the FPA pre-empts the commission's jurisdiction and that the record does not support finding that Rider PSR results in a limitation on shopping. Appellant briefs were filed on January 6, 2020. Appellee briefs will be due March 16, 2020. Duke Energy Ohio cannot predict the outcome of this matter.

Electric Base Rate Case

Duke Energy Ohio filed with the PUCO an electric distribution base rate case application and supporting testimony in March 2017. Duke Energy Ohio requested an estimated annual increase of approximately $15 million and a return on equity of 10.4%. The application also included requests to continue certain current riders and establish new riders. On September 26, 2017, the PUCO staff filed a report recommending a revenue decrease between approximately $18 million and $29 million and a return on equity between 9.22% and 10.24%. On April 13, 2018, Duke Energy Ohio filed a Motion to consolidate this proceeding with several other cases pending before the PUCO. On April 13, 2018, Duke Energy Ohio, along with certain intervenors, filed the Stipulation with the PUCO resolving numerous issues including those in this base rate proceeding. Major components of the Stipulation related to the base distribution rate case included a $19 million decrease in annual base distribution revenue with a return on equity unchanged from the current rate of 9.84% based upon a capital structure of 50.75% equity and 49.25% debt. Upon approval of new rates, Duke Energy Ohio's rider for recovering its initial SmartGrid implementation ended as these costs would be recovered through base rates. The Stipulation also renewed 14 existing riders, some of which were included in the company's ESP, and added two new riders including the Enhanced Service Reliability Rider to recover vegetation management costs not included in base rates, up to $10 million per year (operation and maintenance only) and the PowerForward Rider to recover costs incurred to enhance the customer experience and further transform the grid (operation and maintenance and capital). In addition to the changes in revenue attributable to the Stipulation, Duke Energy Ohio's capital-related riders, including the Distribution Capital Investments Rider, began to reflect the lower federal income tax rate associated with the Tax Act with updates to customers' bills beginning April 1, 2018. This change reduced electric revenue by approximately $20 million on an annualized basis. On December 19, 2018, the PUCO approved the Stipulation without material modification. New base rates were implemented effective January 2, 2019. Several parties including the OCC filed applications for rehearing. On February 6, 2019, the PUCO granted the parties rehearing. The PUCO issued its Second Entry on Rehearing on July 17, 2019, upholding its December 19, 2018, order and denying all assignments of error raised by the non-stipulating parties. On October 11, 2019, the OCC filed its Third Application for Rehearing arguing the PUCO erred in finding OCC's Second Application for Rehearing as improper. Duke Energy Ohio filed its Memorandum Contra on October 21, 2019. The PUCO denied OCC's Third Application for Rehearing as a matter of law. On September 13, 2019, Interstate Gas Supply/Retail Supply Association filed appeals to the Ohio Supreme Court claiming the PUCO's order was in error because it approved unsupported charges to competitive suppliers and cost subsidies shopping customers pay for non-shopping customers. On September 16, 2019, the OCC filed an appeal challenging the PUCO's approval of OVEC recovery through Rider PSR alleging the FPA pre-empts the commission's jurisdiction and that the record does not support finding that Rider PSR results in a limitation on shopping. Appellant briefs were filed on January 6, 2020. Appellee briefs will be due March 16, 2020. Duke Energy Ohio cannot predict the outcome of this matter.

Ohio Valley Electric Corporation

On March 31, 2017, Duke Energy Ohio filed for approval to adjust its existing Rider PSR to pass through net costs related to its contractual entitlement to capacity and energy from the generating assets owned by OVEC. Duke Energy Ohio sought deferral authority for net costs incurred from April 1, 2017, until the new rates under Rider PSR were put into effect. On April 13, 2018, Duke Energy Ohio filed a Motion to consolidate this proceeding with several other cases currently pending before the PUCO. Also, on April 13, 2018, Duke Energy Ohio, along with certain intervenors, filed a Stipulation with the PUCO resolving numerous issues including those related to Rider PSR. The Stipulation activated Rider PSR for recovery of net costs incurred from January 1, 2018, through May 2025. On December 19, 2018, the PUCO approved the Stipulation without material modification. The PSR rider became effective April 1, 2019. Several parties, including the OCC, filed applications for rehearing. On February 6, 2019, the PUCO granted the parties rehearing. The PUCO issued its Second Entry on Rehearing on July 17, 2019, upholding its December 19, 2018, order and denying all assignments of error raised by the non-stipulating parties. On October 11, 2019, the OCC filed its Third Application for Rehearing arguing the PUCO erred in finding OCC's Second Application for Rehearing as improper. Duke Energy Ohio filed its Memorandum Contra on October 21, 2019. The PUCO denied OCC's Third Application for Rehearing as a matter of law. On September 13, 2019, Interstate Gas Supply/Retail Supply Association filed appeals to the Ohio Supreme Court claiming the PUCO's order was in error because it approved unsupported charges to competitive suppliers and cost subsidies shopping customers pay for non-shopping customers. On September 16, 2019, the OCC filed an appeal challenging the PUCO's

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approval of OVEC recovery through Rider PSR alleging the FPA pre-empts the commission's jurisdiction and that the record does not support finding that Rider PSR results in a limitation on shopping. Appellant briefs were filed on January 6, 2020. Appellee briefs will be due March 16, 2020. Duke Energy Ohio cannot predict the outcome of this matter.

On July 23, 2019, an Ohio bill was signed into law that became effective January 1, 2020. Among other things, the bill allows for recovery of prudently incurred costs, net of any revenues, for Ohio investor-owned utilities that are participants under the OVEC power agreement. The recovery shall be through a non-bypassable rider that is to replace any existing recovery mechanism approved by the PUCO and will remain in place through 2030. The amounts recoverable from customers will be subject to an annual cap, with incremental costs that exceed such cap eligible for deferral and recovery subject to review. See Note 18 for additional discussion of Duke Energy Ohio's ownership interest in OVEC.

Tax Act – Ohio

On July 25, 2018, Duke Energy Ohio filed an application to establish a new rider to implement the benefits of the Tax Act for electric distribution customers. The new rider will flow through to customers the benefit of the lower statutory federal tax rate from 35% to 21% since January 1, 2018, all future benefits of the lower tax rates and a full refund of deferred income taxes collected at the higher tax rates in prior years. Deferred income taxes subject to normalization rules will be refunded consistent with federal law and deferred income taxes not subject to normalization rules will be refunded over a 10-year period. Duke Energy Ohio's transmission rates reflect lower federal income tax but guidance from FERC on amortization of both protected and unprotected transmission-related EDITs is still pending. On October 24, 2018, the PUCO issued a Finding and Order that, among other things, directed all utilities over which the commission has ratemaking authority to file an application to pass the benefits of the Tax Act to customers by January 1, 2019, unless otherwise exempted or directed by the PUCO. Duke Energy Ohio's July 25, 2018, filing for electric distribution operations is consistent with the commission's October 24, 2018, Finding and Order and no further action is needed. On February 20, 2019, the PUCO approved the application without material modification. Rates became effective March 1, 2019.

On December 21, 2018, Duke Energy Ohio filed an application to change its base rates and establish a new rider to implement the benefits of the Tax Act for natural gas customers. Duke Energy Ohio requested commission approval to implement the changes and rider effective April 1, 2019. The new rider will flow through to customers the benefit of the lower statutory federal tax rate from 35% to 21% since January 1, 2018, all future benefits of the lower tax rates and a full refund of deferred income taxes collected at the higher tax rates in prior years. Deferred income taxes subject to normalization rules will be refunded consistent with federal law and deferred income taxes not subject to normalization rules will be refunded over a 10-year period. The PUCO established a procedural schedule and testimony was filed on July 31, 2019. An evidentiary hearing occurred on August 7, 2019. Initial briefs were filed on September 11, 2019. Reply briefs were filed on September 25, 2019. Duke Energy Ohio cannot predict the outcome of this matter.

Energy Efficiency Cost Recovery

On March 28, 2014, Duke Energy Ohio filed an application for recovery of program costs, lost distribution revenue and performance incentives related to its energy efficiency and peak demand reduction programs. These programs are undertaken to comply with environmental mandates set forth in Ohio law. The PUCO approved Duke Energy Ohio's application but found that Duke Energy Ohio was not permitted to use banked energy savings from previous years in order to calculate the amount of allowed incentive. This conclusion represented a change to the cost recovery mechanism that had been agreed upon by intervenors and approved by the PUCO in previous cases. The PUCO granted the applications for rehearing filed by Duke Energy Ohio and an intervenor. On January 6, 2016, Duke Energy Ohio and the PUCO Staff entered into a stipulation, pending the PUCO's approval, to resolve issues related to performance incentives and the PUCO Staff audit of 2013 costs, among other issues. In December 2015, based upon the stipulation, Duke Energy Ohio re-established approximately $20 million of the revenues that had been previously reversed. On October 26, 2016, the PUCO issued an order approving the stipulation without modification. In December 2016, the PUCO granted the intervenors request for rehearing for the purpose of further review. On April 10, 2019, the PUCO issued an Entry on Rehearing denying the rehearing applications.

On June 15, 2016, Duke Energy Ohio filed an application for approval of a three-year energy efficiency and peak demand reduction portfolio of programs. A stipulation and modified stipulation were filed on December 22, 2016, and January 27, 2017, respectively. Under the terms of the stipulations, which included support for deferral authority of all costs and a cap on shared savings incentives, Duke Energy Ohio has offered its energy efficiency and peak demand reduction programs throughout 2017. On February 3, 2017, Duke Energy Ohio filed for deferral authority of its costs incurred in 2017 in respect of its proposed energy efficiency and peak demand reduction portfolio. On September 27, 2017, the PUCO issued an order approving a modified stipulation. The modifications impose an annual cap of approximately $38 million on program costs and shared savings incentives combined, but allowed for Duke Energy Ohio to file for a waiver of costs in excess of the cap in 2017. The PUCO approved the waiver request for 2017 up to a total cost of $56 million. On November 21, 2017, the PUCO granted Duke Energy Ohio's and intervenor's applications for rehearing of the September 27, 2017, order. On January 10, 2018, the PUCO denied the OCC's application for rehearing of the PUCO order granting Duke Energy Ohio's waiver request; however, a decision on Duke Energy Ohio's application for rehearing remains pending. On October 15, 2019, the Ohio Supreme Court issued an Opinion regarding a similar cap on energy efficiency imposed by the PUCO on Ohio Edison Company finding the PUCO lacked statutory authority to impose a cap on cost recovery. On December 9, 2019, and in response to recent changes to Ohio Law, the OCC filed a motion to eliminate shared savings from Duke Energy Ohio's energy efficiency calculation beginning in 2020. Duke Energy Ohio filed a memorandum contra and a notice of additional authority on December 16, 2019, arguing OCC's interpretation is incorrect and that the commission should amend its September 27, 2017 order to comply with recent precedent. Duke Energy Ohio cannot predict the outcome of this matter.

2014 Electric Security Plan

On May 30, 2018, the PUCO approved an extension of Duke Energy Ohio's then-current ESP, including all terms and conditions thereof, excluding an extension of Duke Energy Ohio's Distribution Capital Investment Rider. Following rehearing, on July 25, 2018, the PUCO granted the request and allowed a continuing cap on recovery under Rider DCI. The orders were upheld on rehearing requested by the Ohio Manufacturers' Association (OMA) and OCC. The time period for parties to file for rehearing or appeal has expired.

In 2018, the OMA and OCC filed separate appeals of PUCO's approval of Duke Energy Ohio's ESP with the Ohio Supreme Court, challenging PUCO's approval of Duke Energy Ohio's Rider PSR as a placeholder and its Rider DCI to recover incremental revenue requirement for distribution capital since Duke Energy Ohio's last base rate case. The Ohio Supreme Court issued an order on March 13, 2019, for the appellants to show cause why the appeals should not

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be dismissed as moot in light of the commission's approval of Duke Energy Ohio's current ESP. The OCC and OMA made the requested filings on March 20, 2019, and Duke Energy Ohio filed its response on March 27, 2019. Subsequent to OCC and OMA making the requested filings, the Ohio Supreme Court dismissed the appeals as moot on May 8, 2019.

Natural Gas Pipeline Extension

Duke Energy Ohio is proposing to install a new natural gas pipeline (the Central Corridor Project) in its Ohio service territory to increase system reliability and enable the retirement of older infrastructure. Duke Energy Ohio currently estimates the pipeline development costs and construction activities will range from $163 million to $245 million in direct costs (excluding overheads and AFUDC). On January 20, 2017, Duke Energy Ohio filed an amended application with the Ohio Power Siting Board (OPSB) for approval of one of two proposed routes. A public hearing was held on June 15, 2017. In April 2018, Duke Energy Ohio filed a motion with OPSB to establish a procedural schedule and filed supplemental information supporting its application. On December 18, 2018, the OPSB established a procedural schedule that included a local public hearing on March 21, 2019. An evidentiary hearing began on April 9, 2019, and concluded on April 11, 2019. Briefs were filed on May 13, 2019, and reply briefs were filed on June 10, 2019. On November 21, 2019, the OPSB approved Duke Energy Ohio's application subject to 41 conditions on construction. Applications for rehearing were filed by several stakeholders on December 23, 2019, arguing that the OPSB approval was incorrect. Duke Energy Ohio filed a memorandum contra on January 2, 2020. On January 17, 2020, the OPSB granted rehearing for the purpose of further consideration. Construction of the pipeline extension is expected to be completed before the 2021/2022 winter season. Duke Energy Ohio cannot predict the outcome of this matter.

2012 Natural Gas Rate Case/MGP Cost Recovery

As part of its 2012 natural gas base rate case, Duke Energy Ohio has approval to defer and recover costs related to environmental remediation at two sites (East End and West End) that housed former MGP operations. Duke Energy Ohio has made annual applications for recovery of these deferred costs. Duke Energy Ohio has collected approximately $55 million in environmental remediation costs between 2009 through 2012 through a separate rider, Rider MGP, which is currently suspended. Duke Energy Ohio has made annual applications with the PUCO to recover its incremental remediation costs consistent with the PUCO's directive in Duke Energy Ohio's 2012 natural gas rate case. To date, the PUCO has not ruled on Duke Energy Ohio's annual applications for the calendar years 2013 through 2017. On September 28, 2018, the staff of the PUCO issued a report recommending a disallowance of approximately $12 million of the $26 million in MGP remediation costs incurred between 2013 through 2017 that staff believes are not eligible for recovery. Staff interprets the PUCO's 2012 Order granting Duke Energy Ohio recovery of MGP remediation as limiting the recovery to work directly on the East End and West End sites. On October 30, 2018, Duke Energy Ohio filed reply comments objecting to the staff's recommendations and explaining, among other things, the obligation Duke Energy Ohio has under Ohio law to remediate all areas impacted by the former MGPs and not just physical property that housed the former plants and equipment. To date, the PUCO has not ruled on Duke Energy Ohio's applications. On March 29, 2019, Duke Energy Ohio filed its annual application to recover incremental remediation expense for the calendar year 2018 seeking recovery of approximately $20 million in remediation costs. On July 12, 2019, the staff recommended a disallowance of approximately $11 million for work that staff believes occurred in areas not authorized for recovery. Additionally, staff recommended that any discussion pertaining to Duke Energy Ohio's recovery of ongoing MGP costs should be directly tied to or netted against insurance proceeds collected by Duke Energy Ohio. An evidentiary hearing began on November 18, 2019, and concluded November 21, 2019. Initial briefs were filed on January 17, 2020, and reply briefs were filed on February 14, 2020. Duke Energy Ohio cannot predict the outcome of this matter.

The 2012 PUCO order also contained conditional deadlines for completing the MGP environmental investigation and remediation costs at the MGP sites. Subsequent to the order, the deadline was extended to December 31, 2019. On May 10, 2019, Duke Energy Ohio filed an application requesting a continuation of its existing deferral authority for MGP remediation and investigation that must occur after December 31, 2019. On September 13, 2019, intervenor comments were filed opposing Duke Energy Ohio's request for continuation of existing deferral authority and on October 2, 2019, Duke Energy Ohio filed reply comments. Duke Energy Ohio cannot predict the outcome of this matter.

Duke Energy Kentucky Natural Gas Base Rate Case

On August 31, 2018, Duke Energy Kentucky filed an application with the KPSC requesting an increase in natural gas base rates of approximately $11 million, an approximate 11.1% average increase across all customer classes. The increase was net of approximately $5 million in annual savings as a result of the Tax Act. The drivers for this case were capital invested since Duke Energy Kentucky's last rate case in 2009. Duke Energy Kentucky also sought implementation of a Weather Normalization Adjustment Mechanism, amortization of regulatory assets and to implement the impacts of the Tax Act, prospectively. On January 30, 2019, Duke Energy Kentucky entered into a settlement agreement with the Attorney General of Kentucky, the only intervenor in the case. The settlement provided for an approximate $7 million increase in natural gas base revenue, a return on equity of 9.7% and approval of the proposed Weather Normalization Mechanism. A hearing was held on February 5, 2019. The commission issued its order approving the settlement without material modification on March 27, 2019. Revised customer rates were effective April 1, 2019.

Duke Energy Kentucky Electric Base Rate Case

On September 3, 2019, Duke Energy Kentucky filed a rate case with the KPSC requesting an increase in electric base rates of approximately $46 million, which represents an approximate 12.5% increase across all customer classes. The request for rate increase is driven by increased investment in utility plant since the last electric base rate case in 2017. Duke Energy Kentucky seeks to implement a Storm Deferral Mechanism that will enable Duke Energy Kentucky to defer actual costs incurred for major storms that are over or under amounts in base rates. In response to large customers' desire to have access to renewable resources, Duke Energy Kentucky is proposing a Green Source Advantage tariff designed for those large customers that wish to invest in renewable energy resources to meet sustainability goals. Duke Energy Kentucky is proposing an electric vehicle (EV) infrastructure pilot and modest incentives to assist customers in investing in EV technologies. Additionally, Duke Energy Kentucky is proposing to build an approximate 3.4 MW distribution battery energy storage system to be attached to Duke Energy Kentucky's distribution system providing frequency regulation and enhanced reliability to Kentucky customers. The commission issued a procedural schedule with two rounds of discovery and opportunities for intervenor and rebuttal testimony. The Kentucky Attorney General filed its testimony recommending an increase of approximately $26 million. On January 31, 2020, Duke Energy Kentucky filed rebuttal testimony updating its rate increase calculations to approximately $44 million. Hearings began on February 19, 2020. Duke Energy Kentucky anticipates that rates will go into effect in the second quarter of 2020. Duke Energy Kentucky cannot predict the outcome of this matter.

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Regional Transmission Organization Realignment

Duke Energy Ohio, including Duke Energy Kentucky, transferred control of its transmission assets from MISO to PJM, effective December 31, 2011. The PUCO approved a settlement related to Duke Energy Ohio's recovery of certain costs of the RTO realignment via a non-bypassable rider. Duke Energy Ohio is allowed to recover all MISO Transmission Expansion Planning (MTEP) costs directly or indirectly charged to Ohio customers. The KPSC also approved a request to effect the RTO realignment, subject to a commitment not to seek double recovery in a future rate case of the transmission expansion fees that may be charged by MISO and PJM in the same period or overlapping periods.

The following table provides a reconciliation of the beginning and ending balance of Duke Energy Ohio's recorded liability for its exit obligation and share of MTEP costs recorded in Other within Current Liabilities and Other Noncurrent Liabilities on the Consolidated Balance Sheets. The retail portions of MTEP costs billed by MISO are recovered by Duke Energy Ohio through a non-bypassable rider. As of December 31, 2019, and 2018, $40 million and $43 million, respectively, are recorded in Regulatory assets on Duke Energy Ohio's Consolidated Balance Sheets.

(in millions)	December 31, 2018	Provisions/ Adjustments	Cash Reductions	December 31, 2019
Duke Energy Ohio	$ 58	$ —	$ (4)	$ 54

Duke Energy Indiana

Regulatory Assets and Liabilities

The following tables present the regulatory assets and liabilities recorded on Duke Energy Indiana's Consolidated Balance Sheets.

	December 31,		Earns/Pays	Recovery/Refund
(in millions)	2019	2018	a Return	Period Ends
Regulatory Assets[a]				
AROs – coal ash	**$ 529**	$ 450		[b]
Accrued pension and OPEB	**243**	222		[f]
Deferred fuel and purchased power	**—**	40		2020
Hedge costs deferrals	**23**	24		[b]
DSM/EE	**—**	14	[e]	[e]
AMI[c]	**18**	18	Yes	[b]
Retired generation facilities[c]	**49**	57	Yes	2026
PISCC and deferred operating expenses[c]	**246**	233	Yes	[b]
Vacation accrual	**12**	11		2020
Other	**52**	88		[b]
Total regulatory assets	**1,172**	1,157		
Less: current portion	**90**	175		
Total noncurrent regulatory assets	**$ 1,082**	$ 982		
Regulatory Liabilities[a]				
Net regulatory liability related to income taxes	**$ 1,008**	$ 1,009		[b]
Costs of removal	**599**	628		[d]
Accrued pension and OPEB	**90**	67		[f]
Amounts to be refunded to customers	**—**	1		2020
Other	**43**	42		[b]
Total regulatory liabilities	**1,740**	1,747		
Less: current portion	**55**	25		
Total noncurrent regulatory liabilities	**$ 1,685**	$ 1,722		

(a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
(b) The expected recovery or refund period varies or has not been determined.
(c) Included in rate base.
(d) Refunded over the life of the associated assets.
(e) Includes incentives on DSM/EE investments and is recovered through a tracker mechanism over a two-year period.
(f) Recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.

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2019 Indiana Rate Case

On July 2, 2019, Duke Energy Indiana filed a general rate case with the IURC, its first general rate case in Indiana in 16 years, for a rate increase for retail customers of approximately $395 million. The request for rate increase is driven by strategic investments to generate cleaner electricity, improve reliability and serve a growing customer base. The request is premised upon a Duke Energy Indiana rate base of $10.2 billion as of December 31, 2018, and adjusted for projected changes through December 31, 2020. On September 9, 2019, Duke Energy Indiana revised its revenue request from $395 million to $393 million and filed updated testimony for the Retail Rate Case. The updated filing reflects a clarification in the presentation of Utility Receipts Tax, a $2 million reduction in the revenue requirement for revenues that will remain in riders and changes to allocation of revenue requirements within rate classes. The Utility Receipts Tax is currently embedded in base rates and rider rates. The proposed treatment is to include the Utility Receipts Tax as a line item on the customer bill rather than included in rates. The request is an approximate 15% increase in retail revenues and approximately 17% when including estimated Utility Receipts Tax. The rebuttal case, filed on December 4, 2019, updated the requested revenue requirement to result in a 15.6% or $396 million average retail rate increase, including the impacts of the Utility Receipts Tax. The commission determined to take two issues out of the rate case and place them in separate subdocket proceedings due to the complexity of the rate case. The commission moved the request for electric transportation pilot and future coal ash recovery issues to separate subdockets. Coal ash expenditures prior to 2019 are still included in the rate case. Hearings concluded on February 7, 2020 and rates are expected to be effective by mid-2020. Duke Energy Indiana cannot predict the outcome of these matters.

Edwardsport IGCC Plant

On September 20, 2018, Duke Energy Indiana, the Indiana Office of Utility Consumer Counselor, the Duke Industrial Group and Nucor Steel – Indiana entered into a settlement agreement to resolve IGCC ratemaking issues for calendar years 2018 and 2019. The agreement will remain in effect until new rates are established in Duke Energy Indiana's next base rate case, which was filed on July 2, 2019, with rates to be effective in mid-2020. An evidentiary hearing was held in December 2018, and on June 5, 2019, the IURC issued an order approving the 2018 Settlement Agreement.

Piedmont

Regulatory Assets and Liabilities

The following tables present the regulatory assets and liabilities recorded on Piedmont's Consolidated Balance Sheets.

(in millions)	December 31, 2019	December 31, 2018	Earns/Pays a Return	Recovery/Refund Period Ends
Regulatory Assets[a]				
AROs – nuclear and other	**$ 16**	$ 19		[d]
Accrued pension and OPEB[c]	**90**	99	Yes	[f]
Vacation accrual	**12**	12		
Derivatives – natural gas supply contracts[e]	**117**	141		
Deferred pipeline integrity costs[c]	**62**	51	Yes	[b]
Amounts due from customers	**36**	24	Yes	[b]
Other	**30**	11		[b]
Total regulatory assets	**363**	357		
Less: current portion	**73**	54		
Total noncurrent regulatory assets	**$ 290**	$ 303		
Regulatory Liabilities[a]				
Net regulatory liability related to income taxes	**$ 555**	$ 579		[b]
Costs of removal	**574**	564		[d]
Accrued pension and OPEB[c]	**3**	1	Yes	[f]
Amounts to be refunded to customers	**34**	33	Yes	[b]
Other	**46**	41		[b]
Total regulatory liabilities	**1,212**	1,218		
Less: current portion	**81**	37		
Total noncurrent regulatory liabilities	**$ 1,131**	$ 1,181		

(a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
(b) The expected recovery or refund period varies or has not been determined.
(c) Included in rate base.
(d) Recovery over the life of the associated assets.
(e) Balance will fluctuate with changes in the market. Current contracts extend into 2031.
(f) Recovered primarily over the average remaining service periods or life expectancies of employees covered by the benefit plans. See Note 23 for additional detail.

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North Carolina Integrity Management Rider Filing

On April 30, 2019, Piedmont filed a petition under the IMR mechanism to update rates, based on the eligible capital investments closed to integrity and safety projects over the six-month period ending March 31, 2019. The NCUC approved the petition on May 29, 2019, and rates became effective June 1, 2019. The effect of the update was an increase to annual revenues of approximately $9 million. These revenues, along with eligible spending for the three months ended June 30, 2019, were subsequently included in base rates effective November 1, 2019, as part of the 2019 North Carolina Rate Case.

On October 31, 2019, Piedmont filed a petition under the IMR mechanism to update rates, based on the eligible capital investments closed to integrity and safety projects over the three-month period ending September 30, 2019. The NCUC approved the petition on December 3, 2019, and rates became effective December 1, 2019. The effect of the update was an increase to annual revenues of approximately $11 million.

Tennessee Integrity Management Rider Filing

In November 2019, Piedmont filed a petition with the TPUC under the IMR mechanism to collect an additional $4 million in annual revenues, effective January 2020, based on the eligible capital spending on integrity and safety projects over the 12-month period ending October 31, 2019. A procedural schedule has not yet been set for this matter. Piedmont cannot predict the outcome of this matter.

2019 North Carolina Rate Case

On April 1, 2019, Piedmont filed an application with the NCUC, its first general rate case in North Carolina in six years, for a rate increase for retail customers of approximately $83 million, which represents an approximate 9% increase in retail revenues. The request for rate increase was driven by significant infrastructure upgrade investments (plant additions) since the last general rate case through June 30, 2019, offset by savings that customers will begin receiving due to federal and state tax reform. Approximately half of the plant additions being included in rate base are categories of plant investment not covered under the IMR mechanism, which was originally approved as part of the 2013 North Carolina Rate Case.

On August 13, 2019, Piedmont, the Public Staff, and two groups representing industrial customers filed an Agreement and Stipulation Settlement resolving issues in the base rate proceeding, which included a return on equity of 9.7% and a capital structure of 52% equity and 48% debt. The North Carolina Attorney General's Office did not support the settlement. Other major components of the Stipulation included:

- An annual increase in revenues of $109 million before consideration of riders associated with federal and state tax reform;
- A decrease through a rider mechanism of $23 million per year to return unprotected federal EDIT over a five-year period and deferred revenues related to the federal rate reduction of $37 million to be returned over one year;
- A decrease through a rider mechanism of $21 million per year related to reductions in the North Carolina state income tax rate to be returned over a three-year period;
- An overall cap on net revenue increase of $83 million. This will impact Piedmont beginning November 1, 2022, only if the company does not file another general rate case in the interim;
- Continuation of the IMR mechanism; and
- Establishment of a new deferral mechanism for certain Distribution Integrity Management Program (DIMP) operations and maintenance expenses incurred effective November 1, 2019, and thereafter.

An evidentiary hearing began on August 19, 2019. On October 31, 2019, the NCUC approved the Stipulation and the revised customer rates were effective November 1, 2019.

OTHER REGULATORY MATTERS

Atlantic Coast Pipeline, LLC

On September 2, 2014, Duke Energy, Dominion Energy, Inc. (Dominion), Piedmont and Southern Company Gas announced the formation of Atlantic Coast Pipeline, LLC (ACP) to build and own the proposed Atlantic Coast Pipeline (ACP pipeline), an approximately 600-mile interstate natural gas pipeline running from West Virginia to North Carolina. The ACP pipeline is designed to meet, in part, the needs identified by Duke Energy Carolinas, Duke Energy Progress and Piedmont. Dominion will be responsible for building and operating the ACP pipeline and holds a leading ownership percentage in ACP of 48%. Duke Energy owns a 47% interest, which is accounted for as an equity method investment through its Gas Utilities and Infrastructure segment. Southern Company Gas maintains a 5% interest. See Notes 13 and 18 for additional information related to Duke Energy's ownership interest. Duke Energy Carolinas, Duke Energy Progress and Piedmont, among others, will be customers of the pipeline. Purchases will be made under several 20-year supply contracts, subject to state regulatory approval.

In 2018, the FERC issued a series of Notices to Proceed, which authorized the project to begin certain construction-related activities along the pipeline route, including supply header and compressors. On May 11, 2018, and October 19, 2018, FERC issued Notices to Proceed allowing full construction activities in all areas of West Virginia except in the Monongahela National Forest. On July 24, 2018, FERC issued a Notice to Proceed allowing full construction activities along the project route in North Carolina. On October 19, 2018, the conditions to effectiveness of the Virginia 401 water quality certification were satisfied and, following receipt of the Virginia 401 certification, ACP filed a request for FERC to issue a Notice to Proceed with full construction activities in Virginia. Due to legal challenges not directly related to the request for a Notice to Proceed in Virginia, this request is still pending.

ACP is the subject of challenges in state and federal courts and agencies, including, among others, challenges of the project's biological opinion (BiOp) and incidental take statement (ITS), crossings of the Blue Ridge Parkway, the Appalachian Trail, and the Monongahela and George Washington National Forests, the project's U.S. Army Corps of Engineers (USACE) 404 permit, the project's air permit for a compressor station at Buckingham, Virginia, the FERC Environmental Impact Statement order and the FERC order approving the Certificate of Public Convenience and Necessity. Each of these challenges alleges non-compliance on the part of federal and state permitting authorities and adverse ecological consequences if the project is permitted to proceed. Since December 2018, notable developments in these challenges include a stay in December 2018 issued by the U.S. Court of Appeals for the Fourth Circuit (Fourth Circuit) and the same court's July 26, 2019, vacatur of the project's BiOp and ITS (which stay and subsequent vacatur halted most project construction activity), a Fourth Circuit decision vacating the project's permits to cross the Monongahela and George Washington National Forests and the Appalachian Trail, the Fourth Circuit's remand to USACE of ACP's Huntington

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District 404 verification, the Fourth Circuit's remand to the National Park Service of ACP's Blue Ridge Parkway right-of-way and the most recent vacatur of the air permit for a compressor station at Buckingham, Virginia. ACP is vigorously defending these challenges and coordinating with the federal and state authorities which are the direct parties to the challenges. The Solicitor General of the United States and ACP filed petitions for certiorari to the Supreme Court of the United States on June 25, 2019, regarding the Appalachian Trail crossing and certiorari was granted on October 4, 2019. The Supreme Court hearing is scheduled for February 24, 2020, and a ruling is expected in the second quarter of 2020. ACP is also evaluating possible legislative and other remedies to this issue.

In anticipation of the Fourth Circuit's vacatur of the BiOp and ITS, ACP and the FWS commenced work in mid-May of 2019 to set the basis for a reissued BiOp and ITS. On February 10, 2020, FERC issued a letter to FWS requesting the re-initiation of formal consultation in support of reissuing the BiOp and ITS. ACP continues coordinating and working with FWS and other parties in preparation for a reissuance of the BiOp and ITS.

ACP triggered the Adverse Government Actions (AGA) clause of its agreements with its customers in December 2019. Formal negotiations have commenced regarding pricing and construction timing, among other items, and are expected to be finalized in the first quarter of 2020. The results of these negotiations will directly impact the expected future cash flows of this project.

Given the legal challenges and ongoing discussions with customers, ACP expects mechanical completion of the full project in late 2021 with in-service likely in the first half of 2022.

The delays resulting from the legal challenges described above have also impacted the cost for the project. Project cost is approximately $8 billion, excluding financing costs. This estimate is based on the current facts available around construction costs and timelines, and is subject to future changes as those facts develop. Abnormal weather, work delays (including delays due to judicial or regulatory action) and other conditions may result in cost or schedule modifications, a suspension of AFUDC for ACP and/or impairment charges potentially material to Duke Energy's cash flows, financial position and results of operations.

Duke Energy's investment in ACP was $1.2 billion at December 31, 2019. Duke Energy evaluated this investment for impairment at December 31, 2019, and determined that fair value approximated carrying value and therefore no impairment was necessary. Duke Energy also has a guarantee agreement supporting its share of the ACP revolving credit facility. Duke Energy's maximum exposure to loss under the terms of the guarantee is $827 million, which represents 47% of the outstanding borrowings under the credit facility as of December 31, 2019. See Note 13 for additional information.

Constitution Pipeline Company, LLC

Duke Energy owned a 24% ownership interest in Constitution, which is accounted for as an equity method investment. Constitution was a natural gas pipeline project slated to transport natural gas supplies from the Marcellus supply region in northern Pennsylvania to major northeastern markets. The pipeline was to be constructed and operated by Williams Partners L.P., which had a 41% ownership share. The remaining interest was held by Cabot Oil and Gas Corporation and WGL Holdings, Inc. In December 2014, Constitution received approval from the FERC to construct and operate the proposed pipeline. However, since April 2016, Constitution had stopped construction and discontinued capitalization of future development costs due to permitting delays and adverse rulings by regulatory agencies and courts.

In late 2019, Constitution determined that its principal shipper would not agree to an amended precedent agreement. Without such an amendment, the project would no longer be viable and, as of February 5, 2020, the Constitution partners formally resolved to initiate the dissolution of Constitution, and to terminate the Constitution Pipeline project. In the fourth quarter of 2019, Duke Energy recorded an OTTI of $25 million related to Constitution within Equity in earnings of unconsolidated affiliates on Duke Energy's Consolidated Statements of Income, resulting in the full write-down of Duke Energy's investment in Constitution. See Notes 13 and 18 for additional information related to ownership interest and carrying value of the investment.

Potential Coal Plant Retirements

The Subsidiary Registrants periodically file IRPs with their state regulatory commissions. The IRPs provide a view of forecasted energy needs over a long term (10 to 20 years) and options being considered to meet those needs. IRPs filed by the Subsidiary Registrants included planning assumptions to potentially retire certain coal-fired generating facilities in North Carolina and Indiana earlier than their current estimated useful lives. Duke Energy continues to evaluate the potential need to retire these coal-fired generating facilities earlier than the current estimated useful lives and plans to seek regulatory recovery for amounts that would not be otherwise recovered when any of these assets are retired.

The table below contains the net carrying value of generating facilities planned for retirement or included in recent IRPs as evaluated for potential retirement. Dollar amounts in the table below are included in Net property, plant and equipment on the Consolidated Balance Sheets as of December 31, 2019, and exclude capitalized asset retirement costs.

	Capacity (in MW)	Remaining Net Book Value (in millions)
Duke Energy Carolinas		
Allen Steam Station Units 1-3[a]	**$ 585**	**$ 152**
Duke Energy Indiana		
Gallagher Units 2 and 4[b]	**280**	**114**
Gibson Units 1-5[c]	**3,132**	**1,697**
Cayuga Units 1-2[c]	**1,005**	**974**
Total Duke Energy	**$ 5,002**	**$ 2,937**

(a) Duke Energy Carolinas will retire Allen Steam Station Units 1 through 3 by December 31, 2024, as part of the resolution of a lawsuit involving alleged New Source Review violations.

(b) Duke Energy Indiana committed to either retire or stop burning coal at Gallagher Units 2 and 4 by December 31, 2022, as part of the 2016 settlement of Edwardsport IGCC matters.

(c) On July 1, 2019, Duke Energy Indiana filed its 2018 IRP with the IURC. The 2018 IRP included scenarios evaluating the potential retirement of coal-fired generating units at Gibson and Cayuga. The rate case filed July 2, 2019, includes proposed depreciation rates reflecting retirement dates from 2026 to 2038.

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Duke Energy continues to evaluate the potential need to retire generating facilities earlier than the current estimated useful lives, and plans to seek regulatory recovery, as necessary, for amounts that would not be otherwise recovered when any of these assets are retired. However, such recovery, including recovery of carrying costs on remaining book values, could be subject to future approvals and therefore cannot be assured.

Duke Energy Carolinas and Duke Energy Progress are evaluating the potential for coal-fired generating unit retirements with a net carrying value of approximately $721 million and $1.2 billion, respectively, included in Net property, plant and equipment on the Consolidated Balance Sheets as of December 31, 2019.

Refer to the "Western Carolinas Modernization Plan" discussion above for details of Duke Energy Progress' planned retirements.

5. COMMITMENTS AND CONTINGENCIES

INSURANCE

General Insurance

The Duke Energy Registrants have insurance and reinsurance coverage either directly or through indemnification from Duke Energy's captive insurance company, Bison, and its affiliates, consistent with companies engaged in similar commercial operations with similar type properties. The Duke Energy Registrants' coverage includes (i) commercial general liability coverage for liabilities arising to third parties for bodily injury and property damage; (ii) workers' compensation; (iii) automobile liability coverage; and (iv) property coverage for all real and personal property damage. Real and personal property damage coverage excludes electric transmission and distribution lines, but includes damages arising from boiler and machinery breakdowns, earthquakes, flood damage and extra expense, but not outage or replacement power coverage. All coverage is subject to certain deductibles or retentions, sublimits, exclusions, terms and conditions common for companies with similar types of operations. The Duke Energy Registrants self-insure their electric transmission and distribution lines against loss due to storm damage and other natural disasters. As discussed further in Note 4, Duke Energy Florida maintains a storm damage reserve and has a regulatory mechanism to recover the cost of named storms on an expedited basis.

The cost of the Duke Energy Registrants' coverage can fluctuate from year to year reflecting claims history and conditions of the insurance and reinsurance markets.

In the event of a loss, terms and amounts of insurance and reinsurance available might not be adequate to cover claims and other expenses incurred. Uninsured losses and other expenses, to the extent not recovered by other sources, could have a material effect on the Duke Energy Registrants' results of operations, cash flows or financial position. Each company is responsible to the extent losses may be excluded or exceed limits of the coverage available.

Nuclear Insurance

Duke Energy Carolinas owns and operates McGuire and Oconee and operates and has a partial ownership interest in Catawba. McGuire and Catawba each have two reactors. Oconee has three reactors. The other joint owners of Catawba reimburse Duke Energy Carolinas for certain expenses associated with nuclear insurance per the Catawba joint owner agreements.

Duke Energy Progress owns and operates Robinson, Brunswick and Harris. Robinson and Harris each have one reactor. Brunswick has two reactors.

Duke Energy Florida owns Crystal River Unit 3, which permanently ceased operation in 2013 and reached a SAFSTOR condition in January 2018 after the successful transfer of all used nuclear fuel assemblies to an on-site dry cask storage facility.

In the event of a loss, terms and amounts of insurance available might not be adequate to cover property damage and other expenses incurred. Uninsured losses and other expenses, to the extent not recovered by other sources, could have a material effect on Duke Energy Carolinas', Duke Energy Progress' and Duke Energy Florida's results of operations, cash flows or financial position. Each company is responsible to the extent losses may be excluded or exceed limits of the coverage available.

Nuclear Liability Coverage

The Price-Anderson Act requires owners of nuclear reactors to provide for public nuclear liability protection per nuclear incident up to a maximum total financial protection liability. The maximum total financial protection liability, which is approximately $13.9 billion, is subject to change every five years for inflation and for the number of licensed reactors. Total nuclear liability coverage consists of a combination of private primary nuclear liability insurance coverage and a mandatory industry risk-sharing program to provide for excess nuclear liability coverage above the maximum reasonably available private primary coverage. The U.S. Congress could impose revenue-raising measures on the nuclear industry to pay claims.

Primary Liability Insurance

Duke Energy Carolinas and Duke Energy Progress have purchased the maximum reasonably available private primary nuclear liability insurance as required by law, which is $450 million per station. Duke Energy Florida has purchased $100 million primary nuclear liability insurance in compliance with the law.

Excess Liability Program

This program provides $13.5 billion of coverage per incident through the Price-Anderson Act's mandatory industrywide excess secondary financial protection program of risk pooling. This amount is the product of potential cumulative retrospective premium assessments of $138 million times the current 98 licensed commercial nuclear reactors in the U.S. Under this program, licensees could be assessed retrospective premiums to compensate for public nuclear liability damages in the event of a nuclear incident at any licensed facility in the U.S. Retrospective premiums may be assessed at a rate not to exceed $20.5 million per year per licensed reactor for each incident. The assessment may be subject to state premium taxes.

Nuclear Property and Accidental Outage Coverage

Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida are members of Nuclear Electric Insurance Limited (NEIL), an industry mutual insurance company, which provides property damage, nuclear accident decontamination and premature decommissioning insurance for each station for losses resulting from damage to its nuclear plants, either due to accidents or acts of terrorism. Additionally, NEIL provides accidental outage coverage for losses in the event of a major accidental outage at an insured nuclear station.

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Pursuant to regulations of the NRC, each company's property damage insurance policies provide that all proceeds from such insurance be applied, first, to place the plant in a safe and stable condition after a qualifying accident and second, to decontaminate the plant before any proceeds can be used for decommissioning, plant repair or restoration.

Losses resulting from acts of terrorism are covered as common occurrences, such that if terrorist acts occur against one or more commercial nuclear power plants insured by NEIL within a 12-month period, they would be treated as one event and the owners of the plants where the act occurred would share one full limit of liability. The full limit of liability is currently $3.2 billion. NEIL sublimits the total aggregate for all of their policies for non-nuclear terrorist events to approximately $1.8 billion.

Each nuclear facility has accident property damage, nuclear accident decontamination and premature decommissioning liability insurance from NEIL with limits of $1.5 billion, except for Crystal River Unit 3. Crystal River Unit 3's limit is $50 million and is on an actual cash value basis. All nuclear facilities except for Catawba and Crystal River Unit 3 also share an additional $1.25 billion nuclear accident insurance limit above their dedicated underlying limit. This shared additional excess limit is not subject to reinstatement in the event of a loss. Catawba has a dedicated $1.25 billion of additional nuclear accident insurance limit above its dedicated underlying limit. Catawba and Oconee also have an additional $750 million of non-nuclear accident property damage limit. All coverages are subject to sublimits and significant deductibles.

NEIL's Accidental Outage policy provides some coverage, similar to business interruption, for losses in the event of a major accident property damage outage of a nuclear unit. Coverage is provided on a weekly limit basis after a significant waiting period deductible and at 100% of the applicable weekly limits for 52 weeks and 80% of the applicable weekly limits for up to the next 110 weeks. Coverage is provided until these applicable weekly periods are met, where the accidental outage policy limit will not exceed $490 million for McGuire and Catawba, $462 million for Brunswick and Harris, $406 million for Oconee and $364 million for Robinson. NEIL sublimits the accidental outage recovery up to the first 104 weeks of coverage not to exceed $328 million from non-nuclear accidental property damage. Coverage amounts decrease in the event more than one unit at a station is out of service due to a common accident. All coverages are subject to sublimits and significant deductibles.

Potential Retroactive Premium Assessments

In the event of NEIL losses, NEIL's board of directors may assess member companies' retroactive premiums of amounts up to 10 times their annual premiums for up to six years after a loss. NEIL has never exercised this assessment. The maximum aggregate annual retrospective premium obligations for Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida are $155 million, $94 million and $1 million, respectively. Duke Energy Carolinas' maximum assessment amount includes 100% of potential obligations to NEIL for jointly owned reactors. Duke Energy Carolinas would seek reimbursement from the joint owners for their portion of these assessment amounts.

ENVIRONMENTAL

The Duke Energy Registrants are subject to federal, state and local laws regarding air and water quality, hazardous and solid waste disposal, coal ash and other environmental matters. These laws can be changed from time to time, imposing new obligations on the Duke Energy Registrants. The following environmental matters impact all of the Duke Energy Registrants.

Remediation Activities

In addition to the ARO recorded as a result of various environmental regulations, discussed in Note 10, the Duke Energy Registrants are responsible for environmental remediation at various sites. These include certain properties that are part of ongoing operations and sites formerly owned or used by Duke Energy entities. These sites are in various stages of investigation, remediation and monitoring. Managed in conjunction with relevant federal, state and local agencies, remediation activities vary based upon site conditions and location, remediation requirements, complexity and sharing of responsibility. If remediation activities involve joint and several liability provisions, strict liability, or cost recovery or contribution actions, the Duke Energy Registrants could potentially be held responsible for environmental impacts caused by other potentially responsible parties and may also benefit from insurance policies or contractual indemnities that cover some or all cleanup costs. Liabilities are recorded when losses become probable and are reasonably estimable. The total costs that may be incurred cannot be estimated because the extent of environmental impact, allocation among potentially responsible parties, remediation alternatives and/or regulatory decisions have not yet been determined at all sites. Additional costs associated with remediation activities are likely to be incurred in the future and could be significant. Costs are typically expensed as Operation, maintenance and other in the Consolidated Statements of Operations unless regulatory recovery of the costs is deemed probable.

The following tables contain information regarding reserves for probable and estimable costs related to the various environmental sites. These reserves are recorded in Accounts payable within Current Liabilities and Other within Other Noncurrent Liabilities on the Consolidated Balance Sheets.

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Balance at December 31, 2016	$ 98	$ 10	$ 18	$ 3	$ 14	$ 59	$ 10	$ 1
Provisions/adjustments	8	3	3	2	2	3	(4)	1
Cash reductions	(25)	(3)	(6)	(2)	(4)	(15)	(1)	—
Balance at December 31, 2017	81	10	15	3	12	47	5	2
Provisions/adjustments	26	3	2	3	(2)	21	1	1
Cash reductions	(30)	(2)	(6)	(2)	(4)	(20)	(1)	(1)
Balance at December 31, 2018	77	11	11	4	6	48	5	2
Provisions/adjustments	**33**	**6**	**9**	**2**	**5**	**11**	—	**7**
Cash reductions	**(52)**	**(6)**	**(4)**	**(2)**	**(2)**	**(40)**	**(1)**	**(1)**
Balance at December 31, 2019	**$ 58**	**$ 11**	**$ 16**	**$ 4**	**$ 9**	**$ 19**	**$ 4**	**$ 8**

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Additional losses in excess of recorded reserves that could be incurred for the stages of investigation, remediation and monitoring for environmental sites that have been evaluated at this time are not material except as presented in the table below.

(in millions)	
Duke Energy	$ 59
Duke Energy Carolinas	11
Duke Energy Ohio	42
Piedmont	2

LITIGATION

Duke Energy Carolinas and Duke Energy Progress

NCDEQ Closure Litigation

The Coal Ash Act requires CCR surface impoundments in North Carolina to be closed, with the closure method and timing based on a risk ranking classification determined by legislation or state regulators. The NCDEQ previously classified the impoundments at Allen, Belews Creek, Rogers, Marshall, Mayo and Roxboro as low risk. The Coal Ash Act allowed a range of closure options for low risk rated basins. On April 1, 2019, NCDEQ issued a closure determination (NCDEQ's April 1 Order) requiring Duke Energy Carolinas and Duke Energy Progress to excavate all remaining coal ash impoundments at these facilities. On April 26, 2019, Duke Energy Carolinas and Duke Energy Progress filed Petitions for Contested Case Hearings in the Office of Administrative Hearings to challenge NCDEQ's April 1 Order. On May 9, 2019, NCDEQ issued a supplemental order requiring that closure plans be submitted on December 31, 2019, but providing that the corrective action plans are not due until March 31, 2020. Duke Energy Carolinas and Duke Energy Progress filed amended petitions on May 24, 2019, incorporating the May 9, 2019, order.

On December 31, 2019, the parties executed a settlement agreement resolving the closure method for each of these sites. Duke Energy Carolinas and Duke Energy Progress agreed to excavate seven of the nine remaining coal ash basins at these sites with ash moved to on-site lined landfills, including two at Allen, one at Belews Creek, one at Mayo, one at Roxboro, and two at Rogers. At the two remaining basins at Marshall and Roxboro, uncapped basin ash will be excavated and moved to lined landfills. Those portions of the basins at Marshall and Roxboro, which were previously filled with ash and on which permitted facilities were constructed, will not be disturbed and will be closed pursuant to other state regulations. On February 5, 2020, the North Carolina Superior court entered a consent order, after which this litigation was dismissed on February 11, 2020.

Coal Ash Insurance Coverage Litigation

In March 2017, Duke Energy Carolinas and Duke Energy Progress filed a civil action in the North Carolina Superior Court against various insurance providers. The lawsuit seeks payment for coal ash-related liabilities covered by third-party liability insurance policies. The insurance policies were issued between 1971 and 1986 and provide third-party liability insurance for property damage. The civil action seeks damages for breach of contract and indemnification for costs arising from the Coal Ash Act and the EPA CCR rule at 15 coal-fired plants in North Carolina and South Carolina. Despite a stay of the litigation from May 2019 through September 2019 to allow the parties to discuss potential resolution, no resolution was reached, and litigation resumed. In February and March 2020, the Court will hear arguments on numerous cross motions filed by the parties to seek legal determinations concerning, among other issues, the appropriate insurance allocation methods, the trigger of the applicable coverages and several coverage defenses raised by the insurance providers. Trial is scheduled for February 2021. Duke Energy Carolinas and Duke Energy Progress cannot predict the outcome of this matter.

NCDEQ State Enforcement Actions

In the first quarter of 2013, SELC sent notices of intent to sue Duke Energy Carolinas and Duke Energy Progress related to alleged CWA violations from coal ash basins at two coal-fired power plants in North Carolina. The NCDEQ filed enforcement actions against Duke Energy Carolinas and Duke Energy Progress alleging violations of water discharge permits and North Carolina groundwater standards. The cases have been consolidated and are being heard before a single judge in the North Carolina Superior Court.

On August 16, 2013, the NCDEQ filed an enforcement action against Duke Energy Carolinas and Duke Energy Progress related to the remaining coal-fired power plants in North Carolina, alleging violations of the CWA and violations of the North Carolina groundwater standards. Both of these cases have been assigned to the judge handling the enforcement actions discussed above. SELC is representing several environmental groups who have been permitted to intervene in these cases.

The court issued orders in 2016 granting Motions for Partial Summary Judgment for seven of the 14 North Carolina plants with coal ash basins named in the enforcement actions. On February 13, 2017, the court issued an order denying motions for partial summary judgment brought by both the environmental groups and Duke Energy Carolinas and Duke Energy Progress for the remaining seven plants. On March 15, 2017, Duke Energy Carolinas and Duke Energy Progress filed a Notice of Appeal with the North Carolina Court of Appeals to challenge the trial court's order. The parties were unable to reach an agreement at mediation in April 2017 and submitted briefs to the trial court on remaining issues to be tried. On August 1, 2018, the Court of Appeals dismissed the appeal.

Pursuant to the terms of the December 31, 2019, settlement agreement, discussed above, between Duke Energy Carolinas, Duke Energy Progress, NCDEQ and the community groups represented by the SELC, this litigation was dismissed on February 5, 2020, upon entry of the consent order in the North Carolina Superior Court.

Federal Citizens Suits

On June 13, 2016, Roanoke River Basin Association (RRBA) filed a federal citizen suit in the Middle District of North Carolina alleging unpermitted discharges to surface water and groundwater violations at the Mayo Plant. On August 19, 2016, Duke Energy Progress filed a Motion to Dismiss. On April 26, 2017, the court entered an order dismissing four of the claims in the federal citizen suit. Two claims relating to alleged violations of National Pollution Discharge Elimination System (NPDES) permit provisions survived the motion to dismiss, and Duke Energy Progress filed its response on May 10, 2017. Duke Energy Progress and RRBA each filed motions for summary judgment on March 23, 2018.

On May 16, 2017, RRBA filed a federal citizen suit in the U.S. District Court for the Middle District of North Carolina, which asserts two claims relating to alleged violations of NPDES permit provisions at the Roxboro Plant and one claim relating to the use of nearby water bodies. Duke Energy Progress and RRBA each filed motions for summary judgment on April 17, 2018.

On May 8, 2018, on motion from Duke Energy Progress, the court ordered trial in both of the above matters to be consolidated. On April 5, 2019, Duke Energy Progress filed a motion to stay the case following the NCDEQ's April 1 Order. On August 2, 2019, the court ordered that this case is stayed.

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On December 5, 2017, various parties filed a federal citizen suit in the U.S. District Court for the Middle District of North Carolina for alleged violations at Duke Energy Carolinas' Belews Creek under the CWA. Duke Energy Carolinas' answer to the complaint was filed on August 27, 2018. On October 10, 2018, Duke Energy Carolinas filed Motions to Dismiss for lack of standing, Motion for Judgment on the Pleadings and Motion to Stay Discovery. On January 9, 2019, the court entered an order denying Duke Energy Carolinas' motion to stay discovery. There has been no ruling on the other pending motions. On April 5, 2019, Duke Energy Carolinas filed a motion to stay the case following the NCDEQ's April 1 Order. On August 2, 2019, the court ordered that this case is stayed.

On December 31, 2019, Duke Energy Carolinas, Duke Energy Progress, the NCDEQ and various community groups including RRBA entered into a comprehensive settlement that, among other things, resolves the method of closure at the Mayo, Roxboro and Belews Creek ash basins. On February 5, 2020, the North Carolina Superior Court entered a consent order confirming the terms of the settlement agreement, upon which RRBA filed stipulations on February 11, 2020 voluntarily dismissing all three of these federal citizen suits with prejudice.

Duke Energy Carolinas

Asbestos-related Injuries and Damages Claims

Duke Energy Carolinas has experienced numerous claims for indemnification and medical cost reimbursement related to asbestos exposure. These claims relate to damages for bodily injuries alleged to have arisen from exposure to or use of asbestos in connection with construction and maintenance activities conducted on its electric generation plants prior to 1985. As of December 31, 2019, there were 123 asserted claims for non-malignant cases with the cumulative relief sought of up to $32 million and 49 asserted claims for malignant cases with the cumulative relief sought of up to $16 million. Based on Duke Energy Carolinas' experience, it is expected that the ultimate resolution of most of these claims likely will be less than the amount claimed.

Duke Energy Carolinas has recognized asbestos-related reserves of $604 million and $630 million at December 31, 2019, and 2018, respectively. These reserves are classified in Other within Other Noncurrent Liabilities and Other within Current Liabilities on the Consolidated Balance Sheets. These reserves are based upon Duke Energy Carolinas' best estimate for current and future asbestos claims through 2039 and are recorded on an undiscounted basis. In light of the uncertainties inherent in a longer-term forecast, management does not believe they can reasonably estimate the indemnity and medical costs that might be incurred after 2039 related to such potential claims. It is possible Duke Energy Carolinas may incur asbestos liabilities in excess of the recorded reserves.

Duke Energy Carolinas has third-party insurance to cover certain losses related to asbestos-related injuries and damages above an aggregate self-insured retention. Duke Energy Carolinas' cumulative payments began to exceed the self-insurance retention in 2008. Future payments up to the policy limit will be reimbursed by the third-party insurance carrier. The insurance policy limit for potential future insurance recoveries indemnification and medical cost claim payments is $747 million in excess of the self-insured retention. Receivables for insurance recoveries were $742 million and $739 million at December 31, 2019, and 2018, respectively. These amounts are classified in Other within Other Noncurrent Assets and Receivables within Current Assets on the Consolidated Balance Sheets. Duke Energy Carolinas is not aware of any uncertainties regarding the legal sufficiency of insurance claims. Duke Energy Carolinas believes the insurance recovery asset is probable of recovery as the insurance carrier continues to have a strong financial strength rating.

Duke Energy Progress and Duke Energy Florida

Spent Nuclear Fuel Matters

On June 18, 2018, Duke Energy Progress and Duke Energy Florida sued the U.S. in the U.S. Court of Federal Claims for damages incurred for the period 2014 through 2018. The lawsuit claimed the Department of Energy breached a contract in failing to accept spent nuclear fuel under the Nuclear Waste Policy Act of 1982 and asserted damages for the cost of on-site storage in the amount of $100 million and $203 million for Duke Energy Progress and Duke Energy Florida, respectively. Discovery is ongoing and a trial is expected to occur in early 2021.

Duke Energy Florida

Fluor Contract Litigation

On January 29, 2019, Fluor filed a breach of contract lawsuit in the U.S. District Court for the Middle District of Florida against Duke Energy Florida related to an EPC agreement for the CC natural gas plant in Citrus County, Florida. Fluor filed an amended complaint on February 13, 2019. Fluor's multicount complaint seeks civil, statutory and contractual remedies related to Duke Energy Florida's $67 million draw in early 2019, on Fluor's letter of credit and offset of invoiced amounts. Duke Energy Florida moved to dismiss all counts of Fluor's amended complaint, and on April 16, 2019, the court dismissed Fluor's complaint without prejudice. On April 26, 2019, Fluor filed a second amended complaint.

On August 1, 2019, Duke Energy Florida and Fluor reached a settlement to resolve the pending litigation and other outstanding issues related to completing the Citrus County CC. Pursuant to the terms of the settlement, Fluor filed a notice of voluntary dismissal, and on August 27, 2019, the court dismissed the case with prejudice. As a result of the settlement with Fluor, Duke Energy Florida recorded a $36 million reduction to a prior-year impairment within Impairment charges on Duke Energy's Consolidated Statements of Operations in 2019.

Other Litigation and Legal Proceedings

The Duke Energy Registrants are involved in other legal, tax and regulatory proceedings arising in the ordinary course of business, some of which involve significant amounts. The Duke Energy Registrants believe the final disposition of these proceedings will not have a material effect on their results of operations, cash flows or financial position.

The table below presents recorded reserves based on management's best estimate of probable loss for legal matters, excluding asbestos-related reserves. Reserves are classified on the Consolidated Balance Sheets in Other within Other Noncurrent Liabilities and Other within Current Liabilities. The reasonably possible range of loss in excess of recorded reserves is not material, other than as described above.

	December 31,	
(in millions)	**2019**	**2018**
Reserves for Legal Matters		
Duke Energy	**$ 62**	$ 65
Duke Energy Carolinas	**2**	9
Progress Energy	**55**	54
Duke Energy Progress	**12**	12
Duke Energy Florida	**22**	24
Piedmont	**1**	1

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OTHER COMMITMENTS AND CONTINGENCIES

General

As part of their normal business, the Duke Energy Registrants are party to various financial guarantees, performance guarantees and other contractual commitments to extend guarantees of credit and other assistance to various subsidiaries, investees and other third parties. These guarantees involve elements of performance and credit risk, which are not fully recognized on the Consolidated Balance Sheets and have uncapped maximum potential payments. See Note 8 for more information.

Purchase Obligations

Purchased Power

Duke Energy Progress, Duke Energy Florida and Duke Energy Ohio have ongoing purchased power contracts, including renewable energy contracts, with other utilities, wholesale marketers, co-generators and qualified facilities. These purchased power contracts generally provide for capacity and energy payments. In addition, Duke Energy Progress and Duke Energy Florida have various contracts to secure transmission rights.

The following table presents executory purchased power contracts with terms exceeding one year, excluding contracts classified as leases.

		Minimum Purchase Amount at December 31, 2019						
(in millions)	Contract Expiration	2020	2021	2022	2023	2024	Thereafter	Total
Duke Energy Progress[a]	2021-2032	$ 46	$ 66	$ 63	$ 55	$ 56	$ 123	$ 409
Duke Energy Florida[b]	2021-2025	374	356	354	374	262	91	1,811
Duke Energy Ohio[c][d]	2021-2022	132	107	32	—	—	—	271

(a) Contracts represent either 100% of net plant output or vary.
(b) Contracts represent between 81% and 100% of net plant output.
(c) Contracts represent between 1% and 9% of net plant output.
(d) Excludes PPA with OVEC. See Note 18 for additional information.

Gas Supply and Capacity Contracts

Duke Energy Ohio and Piedmont routinely enter into long-term natural gas supply commodity and capacity commitments and other agreements that commit future cash flows to acquire services needed in their businesses. These commitments include pipeline and storage capacity contracts and natural gas supply contracts to provide service to customers. Costs arising from the natural gas supply commodity and capacity commitments, while significant, are pass-through costs to customers and are generally fully recoverable through the fuel adjustment or PGA procedures and prudence reviews in North Carolina and South Carolina and under the Tennessee Incentive Plan in Tennessee. In the Midwest, these costs are recovered via the Gas Cost Recovery Rate in Ohio or the Gas Cost Adjustment Clause in Kentucky. The time periods for fixed payments under pipeline and storage capacity contracts are up to 15 years. The time periods for fixed payments under natural gas supply contracts are up to six years. The time period for the natural gas supply purchase commitments is up to 11 years.

Certain storage and pipeline capacity contracts require the payment of demand charges that are based on rates approved by the FERC in order to maintain rights to access the natural gas storage or pipeline capacity on a firm basis during the contract term. The demand charges that are incurred in each period are recognized in the Consolidated Statements of Operations and Comprehensive Income as part of natural gas purchases and are included in Cost of natural gas.

The following table presents future unconditional purchase obligations under natural gas supply and capacity contracts as of December 31, 2019.

(in millions)	Duke Energy	Duke Energy Ohio	Piedmont
2020	$ 297	$ 39	$ 258
2021	280	33	247
2022	225	14	211
2023	129	3	126
2024	118	—	118
Thereafter	714	—	714
Total	$ 1,763	$ 89	$ 1,674

6. LEASES

As described in Note 1, Duke Energy adopted the revised accounting guidance for Leases effective January 1, 2019, using the modified retrospective method of adoption, which does not require restatement of prior year reported results. Adoption of the new standard resulted in the recording of ROU assets and operating lease liabilities as follows:

	As of January 1, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
ROU assets	$ 1,750	$ 153	$ 863	$ 407	$ 456	$ 23	$ 61	$ 26
Operating lease liabilities – current	205	28	96	35	61	1	4	4
Operating lease liabilities – noncurrent	1,504	127	766	371	395	22	58	25

As part of its operations, Duke Energy leases certain aircraft, space on communication towers, industrial equipment, fleet vehicles, fuel transportation (barges and railcars), land and office space under various terms and expiration dates. Additionally, Duke Energy Carolinas, Duke Energy Progress and Duke Energy Indiana have finance leases related to firm natural gas pipeline transportation capacity. Duke Energy Progress and Duke Energy Florida have entered into certain PPAs, which are classified as finance and operating leases.

Duke Energy has certain lease agreements, which include variable lease payments that are based on the usage of an asset. These variable lease payments are not included in the measurement of the ROU assets or operating lease liabilities on the Consolidated Financial Statements.

Certain Duke Energy lease agreements include options for renewal and early termination. The intent to renew a lease varies depending on the lease type and asset. Renewal options that are reasonably certain to be exercised are included in the lease measurements. The decision to terminate a lease early is dependent on various economic factors. No termination options have been included in any of the lease measurements.

Duke Energy Carolinas entered into a sale-leaseback arrangement in December 2019, to construct and occupy an office tower. The lease agreement was evaluated as a sale-leaseback of real estate and it was determined that the transaction did not qualify for sale-leaseback accounting. As a result, the transaction is being accounted for as a financing. For this transaction, Duke Energy Carolinas will continue to record the real estate on the Consolidated Balance Sheets within Property, Plant and Equipment as if it were the legal owner and will continue to recognize depreciation expense over the estimated useful life. In addition, a liability will be recorded for the failed sale-leaseback obligation within Long-Term Debt on the Consolidated Balance Sheets, with the monthly lease payments commencing after the construction phase being split between interest expense and principal pay down of the debt.

Duke Energy operates various renewable energy projects and sells the generated output to utilities, electric cooperatives, municipalities and commercial and industrial customers through long-term PPAs. In certain situations, these PPAs and the associated renewable energy projects qualify as operating leases. Rental income from these leases is accounted for as Nonregulated electric and other revenues in the Consolidated Statements of Operations. There are no minimum lease payments as all payments are contingent based on actual electricity generated by the renewable energy projects. Contingent lease payments were $264 million, $268 million and $262 million for the years ended December 31, 2019, 2018, and 2017, respectively. Renewable energy projects owned by Duke Energy and accounted for as operating leases had a cost basis of $3,349 million and $3,358 million and accumulated depreciation of $721 million and $602 million at December 31, 2019, and 2018, respectively. These assets are principally classified as nonregulated electric generation and transmission assets.

Piedmont has an agreement with Duke Energy Carolinas for the construction and transportation of natural gas pipelines to supply its natural gas plant needs. Piedmont accounts for this pipeline lateral contract as a lessor and sales-type lease since the present value of the sum of the lease payments equals the fair value of the asset. As of December 31, 2019, the pipeline lateral assets owned by Piedmont had a current net investment basis of $4 million and a long-term net investment basis of $70 million. These assets are classified in Other, within Current Assets and Other Noncurrent Assets, respectively, on Piedmont's Consolidated Balance Sheets. Duke Energy Carolinas accounts for the contract as a finance lease. The activity for this contract is eliminated in consolidation at Duke Energy.

The following table presents the components of lease expense.

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Operating lease expense[a]	$ 292	$ 47	$ 161	$ 69	$ 92	$ 11	$ 20	$ 5
Short-term lease expense[a]	16	5	9	4	5	1	2	—
Variable lease expense[a]	47	22	22	16	6	—	1	1
Finance lease expense								
Amortization of leased assets[b]	111	6	21	5	16	1	—	—
Interest on lease liabilities[c]	61	15	42	33	9	—	1	—
Total finance lease expense	172	21	63	38	25	1	1	—
Total lease expense	$ 527	$ 95	$ 255	$127	$128	$ 13	$ 24	$ 6

(a) Included in Operations, maintenance and other or, for barges and railcars, Fuel used in electric generation and purchased power on the Consolidated Statements of Operations.
(b) Included in Depreciation and amortization on the Consolidated Statements of Operations.
(c) Included in Interest Expense on the Consolidated Statements of Operations.

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The following table presents rental expense for operating leases, as reported under the former lease standard. These amounts are included in Operation, maintenance and other and Fuel used in electric generation and purchased power on the Consolidated Statements of Operations.

	Years Ended December 31,	
(in millions)	2018	2017
Duke Energy	$ 268	$ 241
Duke Energy Carolinas	49	44
Progress Energy	143	130
Duke Energy Progress	75	75
Duke Energy Florida	68	55
Duke Energy Ohio	13	15
Duke Energy Indiana	21	23
Piedmont	11	7

The following table presents operating lease maturities and a reconciliation of the undiscounted cash flows to operating lease liabilities.

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
2020	$ 268	$ 31	$ 123	$ 51	$ 72	$ 2	$ 5	$ 5
2021	216	19	99	44	55	2	4	5
2022	201	19	95	40	55	2	4	5
2023	191	17	95	41	54	2	4	5
2024	176	13	95	41	54	2	4	5
Thereafter	984	57	462	283	179	21	64	5
Total operating lease payments	2,036	156	969	500	469	31	85	30
Less: present value discount	(396)	(27)	(177)	(109)	(68)	(9)	(27)	(3)
Total operating lease liabilities[(a)]	$ 1,640	$ 129	$ 792	$ 391	$ 401	$ 22	$ 58	$ 27

(a) Certain operating lease payments include renewal options that are reasonably certain to be exercised.

The following table presents future minimum lease payments under operating leases, which at inception had a noncancelable term of more than one year, as reported under the former lease standard.

	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
2019	$ 239	$ 33	$ 97	$ 49	$ 48	$ 2	$ 6	$ 5
2020	219	29	90	46	44	2	5	5
2021	186	19	79	37	42	2	4	5
2022	170	19	76	34	42	2	4	5
2023	160	17	77	35	42	2	5	6
Thereafter	1,017	68	455	314	141	23	66	11
Total	$ 1,991	$ 185	$ 874	$ 515	$ 359	$ 33	$ 90	$ 37

The following table presents finance lease maturities and a reconciliation of the undiscounted cash flows to finance lease liabilities.

	December 31, 2019					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Indiana
2020	$ 181	$ 28	$ 69	$ 44	$ 25	$ 1
2021	186	23	69	44	25	1
2022	173	23	69	44	25	1
2023	175	23	69	44	25	1
2024	121	23	55	44	11	1
Thereafter	823	314	539	528	11	27
Total finance lease payments	1,659	434	870	748	122	32
Less: amounts representing interest	(690)	(255)	(465)	(441)	(24)	(22)
Total finance lease liabilities	$ 969	$ 179	$ 405	$ 307	$ 98	$ 10

The following table presents future minimum lease payments under finance leases, as reported under the former lease standard.

	December 31, 2018						
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana
2019	$ 170	$ 20	$ 45	$ 20	$ 25	$ 2	$ 1
2020	174	20	46	21	25	—	1
2021	177	15	45	20	25	—	1
2022	165	15	45	21	24	—	1
2023	165	15	45	21	24	—	1
Thereafter	577	204	230	209	21	—	27
Minimum annual payments	1,428	289	456	312	144	2	32
Less: amount representing interest	(487)	(180)	(205)	(175)	(30)	—	(22)
Total	$ 941	$ 109	$ 251	$ 137	$ 114	$ 2	$ 10

The following tables contain additional information related to leases.

		December 31, 2019							
(in millions)	Classification	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Assets									
Operating	Operating lease ROU assets, net	$ 1,658	$ 123	$ 788	$ 387	$ 401	$ 21	$ 57	$ 24
Finance	Net property, plant and equipment	926	198	443	308	135	—	7	—
Total lease assets		$ 2,584	$ 321	$ 1,231	$ 695	$ 536	$ 21	$ 64	$ 24
Liabilities									
Current									
Operating	Other current liabilities	$ 208	$ 27	$ 95	$ 37	$ 58	$ 1	$ 3	$ 4
Finance	Current maturities of long-term debt	119	7	24	6	18	—	—	—
Noncurrent									
Operating	Operating lease liabilities	1,432	102	697	354	343	21	55	23
Finance	Long-Term Debt	850	172	381	301	80	—	10	—
Total lease liabilities		$ 2,609	$ 308	$ 1,197	$ 698	$ 499	$ 22	$ 68	$ 27

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Combined Notes to Consolidated Financial Statements – (Continued)

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Cash paid for amounts included in the measurement of lease liabilities[a]								
Operating cash flows from operating leases	$ 285	$ 34	$ 131	$ 53	$ 78	$ 2	$ 7	$ 7
Operating cash flows from finance leases	61	15	42	33	9	—	1	—
Financing cash flows from finance leases	111	6	21	5	16	1	—	—
Lease assets obtained in exchange for new lease liabilities (non-cash)								
Operating[b]	$ 194	$ 44	$ 30	$ 30	$ —	$ —	$ —	$ 1
Finance	251	76	175	175	—	—	—	—

(a) No amounts were classified as investing cash flows from operating leases for the year ended December 31, 2019.
(b) Does not include ROU assets recorded as a result of the adoption of the new lease standard.

	December 31, 2019							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Weighted average remaining lease term (years)								
Operating leases	11	9	10	12	8	17	18	6
Finance leases	13	19	16	18	11	—	26	—
Weighted average discount rate[a]								
Operating leases	3.9%	3.5%	3.8%	3.9%	3.8%	4.2%	4.1%	3.6%
Finance leases	8.1%	11.8%	11.9%	12.4%	8.3%	—%	11.9%	—%

(a) The discount rate is calculated using the rate implicit in a lease if it is readily determinable. Generally, the rate used by the lessor is not provided to Duke Energy and in these cases the incremental borrowing rate is used. Duke Energy will typically use its fully collateralized incremental borrowing rate as of the commencement date to calculate and record the lease. The incremental borrowing rate is influenced by the lessee's credit rating and lease term and as such may differ for individual leases, embedded leases or portfolios of leased assets.

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7. DEBT AND CREDIT FACILITIES

SUMMARY OF DEBT AND RELATED TERMS

The following tables summarize outstanding debt.

	December 31, 2019								
(in millions)	Weighted Average Interest Rate	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unsecured debt, maturing 2020-2078	4.02%	$ 22,477	$ 1,150	$ 3,650	$ 700	$ 350	$ 1,110	$ 405	$ 2,399
Secured debt, maturing 2020-2052	3.30%	4,537	544	1,722	335	1,387	—	—	—
First mortgage bonds, maturing 2020-2049[a]	4.13%	27,977	9,557	13,800	7,575	6,225	1,449	3,169	—
Finance leases, maturing 2022-2051[b]	6.60%	969	179	405	307	98	—	10	—
Tax-exempt bonds, maturing 2022-2041[c]	2.90%	730	243	48	48	—	77	362	—
Notes payable and commercial paper[d]	1.98%	3,588	—	—	—	—	—	—	—
Money pool/intercompany borrowings		—	329	1,970	216	—	337	180	476
Fair value hedge carrying value adjustment		5	5	—	—	—	—	—	—
Unamortized debt discount and premium, net[e]		1,294	(23)	(29)	(17)	(11)	(30)	(19)	(2)
Unamortized debt issuance costs[f]		(316)	(55)	(111)	(40)	(62)	(12)	(20)	(13)
Total debt	3.92%	$ 61,261	$ 11,929	$ 21,455	$ 9,124	$ 7,987	$ 2,931	$ 4,087	$ 2,860
Short-term notes payable and commercial paper		(3,135)	—	—	—	—	—	—	—
Short-term money pool/intercompany borrowings		—	(29)	(1,821)	(66)	—	(312)	(30)	(476)
Current maturities of long-term debt[g]		(3,141)	(458)	(1,577)	(1,006)	(571)	—	(503)	—
Total long-term debt[g]		$ 54,985	$ 11,442	$ 18,057	$ 8,052	$ 7,416	$ 2,619	$ 3,554	$ 2,384

(a) Substantially all electric utility property is mortgaged under mortgage bond indentures.

(b) Duke Energy includes $44 million and $419 million of finance lease purchase accounting adjustments related to Duke Energy Progress and Duke Energy Florida, respectively, related to PPAs that are not accounted for as finance leases in their respective financial statements because of grandfathering provisions in GAAP.

(c) Substantially all tax-exempt bonds are secured by first mortgage bonds, letters of credit or the Master Credit Facility.

(d) Includes $625 million classified as Long-Term Debt on the Consolidated Balance Sheets due to the existence of long-term credit facilities that backstop these commercial paper balances, along with Duke Energy's ability and intent to refinance these balances on a long-term basis. The weighted average days to maturity for Duke Energy's commercial paper program was 14 days.

(e) Duke Energy includes $1,275 million and $137 million in purchase accounting adjustments related to Progress Energy and Piedmont, respectively.

(f) Duke Energy includes $37 million in purchase accounting adjustments primarily related to the merger with Progress Energy.

(g) Refer to Note 18 for additional information on amounts from consolidated VIEs.

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		December 31, 2018							
(in millions)	Weighted Average Interest Rate	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unsecured debt, maturing 2019-2078	4.26%	$ 20,955	$ 1,150	$ 3,800	$ 50	$ 350	$ 1,000	$ 408	$ 2,150
Secured debt, maturing 2020-2037	3.69%	4,297	450	1,703	300	1,403	—	—	—
First mortgage bonds, maturing 2019-2048[a]	4.32%	25,628	8,759	13,100	7,574	5,526	1,099	2,670	—
Finance leases, maturing 2019-2051[b]	5.06%	941	109	251	137	114	2	10	—
Tax-exempt bonds, maturing 2019-2041[c]	3.40%	941	243	48	48	—	77	572	—
Notes payable and commercial paper[d]	2.73%	4,035	—	—	—	—	—	—	—
Money pool/intercompany borrowings		—	739	1,385	444	108	299	317	198
Fair value hedge carrying value adjustment		5	5	—	—	—	—	—	—
Unamortized debt discount and premium, net[e]		1,434	(23)	(29)	(15)	(11)	(31)	(8)	(1)
Unamortized debt issuance costs[f]		(297)	(54)	(112)	(40)	(61)	(7)	(20)	(11)
Total debt	4.13%	$ 57,939	$11,378	$ 20,146	$ 8,498	$ 7,429	$ 2,439	$ 3,949	$ 2,336
Short-term notes payable and commercial paper		(3,410)	—	—	—	—	—	—	—
Short-term money pool/intercompany borrowings		—	(439)	(1,235)	(294)	(108)	(274)	(167)	(198)
Current maturities of long-term debt[g]		(3,406)	(6)	(1,672)	(603)	(270)	(551)	(63)	(350)
Total long-term debt[g]		$ 51,123	$10,933	$ 17,239	$ 7,601	$ 7,051	$ 1,614	$ 3,719	$ 1,788

(a) Substantially all electric utility property is mortgaged under mortgage bond indentures.
(b) Duke Energy includes $63 million and $531 million of finance lease purchase accounting adjustments related to Duke Energy Progress and Duke Energy Florida, respectively, related to PPAs that are not accounted for as finance leases in their respective financial statements because of grandfathering provisions in GAAP.
(c) Substantially all tax-exempt bonds are secured by first mortgage bonds, letters of credit or the Master Credit Facility.
(d) Includes $625 million that was classified as Long-Term Debt on the Consolidated Balance Sheets due to the existence of long-term credit facilities that backstop these commercial paper balances, along with Duke Energy's ability and intent to refinance these balances on a long-term basis. The weighted average days to maturity for Duke Energy's commercial paper programs was 16 days.
(e) Duke Energy includes $1,380 million and $156 million in purchase accounting adjustments related to Progress Energy and Piedmont, respectively.
(f) Duke Energy includes $41 million in purchase accounting adjustments primarily related to the merger with Progress Energy.
(g) Refer to Note 18 for additional information on amounts from consolidated VIEs.

CURRENT MATURITIES OF LONG-TERM DEBT

The following table shows the significant components of Current maturities of Long-Term Debt on the Consolidated Balance Sheets. The Duke Energy Registrants currently anticipate satisfying these obligations with cash on hand and proceeds from additional borrowings.

(in millions)	Maturity Date	Interest Rate	December 31, 2019
Unsecured Debt			
Duke Energy (Parent)	June 2020	2.100%	**$ 330**
Duke Energy Progress	December 2020	2.510%[a]	**700**
First Mortgage Bonds			
Duke Energy Florida	January 2020	1.850%	**250**
Duke Energy Florida	April 2020	4.550%	**250**
Duke Energy Carolinas	June 2020	4.300%	**450**
Duke Energy Indiana	July 2020	3.750%	**500**
Duke Energy Progress	September 2020	2.065%[a]	**300**
Other[b]			**361**
Current maturities of long-term debt			**$ 3,141**

(a) Debt has a floating interest rate.
(b) Includes finance lease obligations, amortizing debt and small bullet maturities.

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Maturities and Call Options

The following table shows the annual maturities of long-term debt for the next five years and thereafter. Amounts presented exclude short-term notes payable, commercial paper and money pool borrowings and debt issuance costs for the Subsidiary Registrants.

	December 31, 2019							
(in millions)	Duke Energy[a]	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
2020	$ 3,141	$ 458	$ 1,578	$ 1,006	$ 572	$ —	$ 503	$ —
2021	5,053	504	2,257	932	825	50	70	160
2022	4,334	830	1,048	508	90	—	94	—
2023	3,112	1,006	398	319	79	325	3	45
2024	1,965	306	227	160	67	25	154	40
Thereafter	39,542	8,875	14,267	6,190	6,427	2,261	3,272	2,155
Total long-term debt, including current maturities	$ 57,147	$11,979	$ 19,775	$ 9,115	$ 8,060	$ 2,661	$ 4,096	$ 2,400

(a) Excludes $1,448 million in purchase accounting adjustments related to the Progress Energy merger and the Piedmont acquisition.

The Duke Energy Registrants have the ability under certain debt facilities to call and repay the obligation prior to its scheduled maturity. Therefore, the actual timing of future cash repayments could be materially different than as presented above.

Short-Term Obligations Classified as Long-Term Debt

Tax-exempt bonds that may be put to the Duke Energy Registrants at the option of the holder and certain commercial paper issuances and money pool borrowings are classified as Long-Term Debt on the Consolidated Balance Sheets. These tax-exempt bonds, commercial paper issuances and money pool borrowings, which are short-term obligations by nature, are classified as long-term due to Duke Energy's intent and ability to utilize such borrowings as long-term financing. As Duke Energy's Master Credit Facility and other bilateral letter of credit agreements have non-cancelable terms in excess of one year as of the balance sheet date, Duke Energy has the ability to refinance these short-term obligations on a long-term basis. The following tables show short-term obligations classified as long-term debt.

	December 31, 2019				
(in millions)	Duke Energy	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Ohio	Duke Energy Indiana
Tax-exempt bonds	$ 312	$ —	$ —	$ 27	$ 285
Commercial paper[a]	625	300	150	25	150
Total	$ 937	$ 300	$ 150	$ 52	$ 435

	December 31, 2018				
(in millions)	Duke Energy	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Ohio	Duke Energy Indiana
Tax-exempt bonds	$ 312	$ —	$ —	$ 27	$ 285
Commercial paper[a]	625	300	150	25	150
Total	$ 937	$ 300	$ 150	$ 52	$ 435

(a) Progress Energy amounts are equal to Duke Energy Progress amounts.

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Summary of Significant Debt Issuances

The following tables summarize significant debt issuances (in millions).

			Year Ended December 31, 2019							
Issuance Date	Maturity Date	Interest Rate	Duke Energy	Duke Energy (Parent)	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unsecured Debt										
March 2019[a]	Mar 2022	2.538%[b]	$ 300	$ 300	$ —	$ —	$ —	$ —	$ —	$ —
March 2019[a]	Mar 2022	3.227%	300	300	—	—	—	—	—	—
May 2019[e]	Jun 2029	3.500%	600	—	—	—	—	—	—	600
June 2019[a]	Jun 2029	3.400%	600	600	—	—	—	—	—	—
June 2019[a]	Jun 2049	4.200%	600	600	—	—	—	—	—	—
July 2019[g]	Jul 2049	4.320%	40	—	—	—	—	40	—	—
September 2019[g]	Oct 2025	3.230%	95	—	—	—	—	95	—	—
September 2019[g]	Oct 2029	3.560%	75	—	—	—	—	75	—	—
November 2019[h]	Nov 2021	2.167%[b]	200	—	—	—	200	—	—	—
First Mortgage Bonds										
January 2019[c]	Feb 2029	3.650%	400	—	—	—	—	400	—	—
January 2019[c]	Feb 2049	4.300%	400	—	—	—	—	400	—	—
March 2019[d]	Mar 2029	3.450%	600	—	—	600	—	—	—	—
August 2019[a]	Aug 2029	2.450%	450	—	450	—	—	—	—	—
August 2019[a]	Aug 2049	3.200%	350	—	350	—	—	—	—	—
September 2019[f]	Oct 2049	3.250%	500	—	—	—	—	—	500	—
November 2019[i]	Dec 2029	2.500%	700	—	—	—	700	—	—	—
Total issuances			$ 6,210	$ 1,800	$ 800	$ 600	$ 900	$ 1,010	$ 500	$ 600

(a) Debt issued to pay down short-term debt and for general corporate purposes.
(b) Debt issuance has a floating interest rate.
(c) Debt issued to repay at maturity $450 million first mortgage bonds due April 2019, pay down short-term debt and for general corporate purposes.
(d) Debt issued to fund eligible green energy projects in the Carolinas.
(e) Debt issued to repay in full the outstanding $350 million Piedmont unsecured term loan due September 2019, pay down short-term debt and for general corporate purposes.
(f) Debt issued to retire $150 million of pollution control bonds, pay down short-term debt and for general corporate purposes.
(g) Debt issued to repay at maturity $100 million debentures due October 2019, pay down short-term debt and for general corporate purposes.
(h) Debt issued to fund storm restoration costs and for general corporate purposes.
(i) Debt issued to reimburse the payment of existing and new Eligible Green Expenditures in Florida.

In January 2020, Duke Energy Carolinas closed and funded $900 million of first mortgage bonds of which $500 million carry a fixed interest rate of 2.45% and mature February 2030 and $400 million carry a fixed interest rate of 3.20% and mature August 2049. The proceeds will be used to repay at maturity $450 million, 4.30% debentures maturing June 2020, and for general corporate purposes.

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			Year Ended December 31, 2018				
Issuance Date	Maturity Date	Interest Rate	Duke Energy	Duke Energy (Parent)	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida
Unsecured Debt							
March 2018[a]	April 2025	3.950%	$ 250	$ 250	$ —	$ —	$ —
May 2018[b]	May 2021	3.114%	500	500	—	—	—
September 2018[c]	September 2078	5.625%	500	500	—	—	—
First Mortgage Bonds							
March 2018[d]	March 2023	3.050%	500	—	500	—	—
March 2018[d]	March 2048	3.950%	500	—	500	—	—
June 2018[e]	July 2028	3.800%	600	—	—	—	600
June 2018[e]	July 2048	4.200%	400	—	—	—	400
August 2018[f]	September 2023	3.375%	300	—	—	300	—
August 2018[f]	September 2028	3.700%	500	—	—	500	—
November 2018[g]	May 2022	3.350%	350	—	350	—	—
November 2018[g]	November 2028	3.950%	650	—	650	—	—
Total issuances			$ 5,050	$ 1,250	$ 2,000	$ 800	$ 1,000

(a) Debt issued to pay down short-term debt.
(b) Debt issued to pay down short-term debt. Debt issuance has a floating debt rate.
(c) Callable after September 2023 at par. Junior subordinated hybrid debt issued to pay down short-term debt and for general corporate purposes.
(d) Debt issued to repay at maturity a $300 million first mortgage bond due April 2018, pay down intercompany short-term debt and for general corporate purposes.
(e) Debt issued to repay a portion of intercompany short-term debt under the money pool borrowing arrangement and for general corporate purposes.
(f) Debt issued to repay short-term debt and for general corporate purposes.
(g) Debt issued to fund eligible green energy projects, including zero-carbon solar and energy storage, in the Carolinas.

Available Credit Facilities

In March 2019, Duke Energy amended its existing $8 billion Master Credit Facility to extend the termination date to March 2024. The Duke Energy Registrants, excluding Progress Energy, have borrowing capacity under the Master Credit Facility up to a specified sublimit for each borrower. Duke Energy has the unilateral ability at any time to increase or decrease the borrowing sublimits of each borrower, subject to a maximum sublimit for each borrower.

The amount available under the Master Credit Facility has been reduced to backstop issuances of commercial paper, certain letters of credit and variable-rate demand tax-exempt bonds that may be put to the Duke Energy Registrants at the option of the holder. Duke Energy Carolinas and Duke Energy Progress are also required to each maintain $250 million of available capacity under the Master Credit Facility as security to meet obligations under plea agreements reached with the U.S. Department of Justice in 2015 related to violations at North Carolina facilities with ash basins.

The table below includes the current borrowing sublimits and available capacity under these credit facilities.

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy (Parent)	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Facility size[a]	**$ 8,000**	**$ 2,650**	**$ 1,500**	**$ 1,250**	**$ 800**	**$ 600**	**$ 600**	**$ 600**
Reduction to backstop issuances								
Commercial paper[b]	**(2,537)**	**(1,119)**	**(325)**	**(207)**	**—**	**(296)**	**(176)**	**(414)**
Outstanding letters of credit	**(50)**	**(42)**	**(4)**	**(2)**	**—**	**—**	**—**	**(2)**
Tax-exempt bonds	**(81)**	**—**	**—**	**—**	**—**	**—**	**(81)**	**—**
Coal ash set-aside	**(500)**	**—**	**(250)**	**(250)**	**—**	**—**	**—**	**—**
Available capacity	**$ 4,832**	**$ 1,489**	**$ 921**	**$ 791**	**$ 800**	**$ 304**	**$ 343**	**$ 184**

(a) Represents the sublimit of each borrower.
(b) Duke Energy issued $625 million of commercial paper and loaned the proceeds through the money pool to Duke Energy Carolinas, Duke Energy Progress, Duke Energy Ohio and Duke Energy Indiana. The balances are classified as Long-Term Debt Payable to Affiliated Companies in the Consolidated Balance Sheets.

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Three-Year Revolving Credit Facility

Duke Energy (Parent) has a $1 billion revolving credit facility. The facility had an initial termination date of June 2020, but in May 2019, Duke Energy extended the termination date of the facility to May 2022. Borrowings under this facility will be used for general corporate purposes. As of December 31, 2019, $500 million has been drawn under this facility. This balance is classified as Long-term debt on Duke Energy's Consolidated Balance Sheets. Any undrawn commitments can be drawn, and borrowings can be prepaid, at any time throughout the term of the facility. The terms and conditions of the facility are generally consistent with those governing Duke Energy's Master Credit Facility.

Duke Energy Progress Term Loan Facility

In December 2018, Duke Energy Progress entered into a two-year term loan facility with commitments totaling $700 million. Borrowings under the facility were used to pay storm-related costs, pay down commercial paper and to partially finance an upcoming bond maturity. As of December 31, 2019, the entire $700 million has been drawn under the term loan. This balance is classified as Current maturities of long-term debt on Duke Energy Progress' Consolidated Balance Sheets.

Piedmont Term Loan Facility

In May 2019, the $350 million Piedmont term loan was paid off in full with proceeds from the $600 million Piedmont debt offering.

Other Debt Matters

In September 2019, Duke Energy filed a Form S-3 with the SEC. Under this Form S-3, which is uncapped, the Duke Energy Registrants, excluding Progress Energy, may issue debt and other securities in the future at amounts, prices and with terms to be determined at the time of future offerings. The registration statement was filed to replace a similar prior filing upon expiration of its three-year term and also allows for the issuance of common and preferred stock by Duke Energy. The expired Form S-3 was amended in March 2019, to allow Duke Energy to issue preferred stock.

Duke Energy has an effective Form S-3 with the SEC to sell up to $3 billion of variable denomination floating-rate demand notes, called PremierNotes. The Form S-3 states that no more than $1.5 billion of the notes will be outstanding at any particular time. The notes are offered on a continuous basis and bear interest at a floating rate per annum determined by the Duke Energy PremierNotes Committee, or its designee, on a weekly basis. The interest rate payable on notes held by an investor may vary based on the principal amount of the investment. The notes have no stated maturity date, are non-transferable and may be redeemed in whole or in part by Duke Energy or at the investor's option at any time. The balance as of December 31, 2019, and 2018, was $1,049 million and $1,010 million, respectively. The notes are short-term debt obligations of Duke Energy and are reflected as Notes payable and commercial paper on Duke Energy's Consolidated Balance Sheets.

Money Pool

The Subsidiary Registrants, excluding Progress Energy, are eligible to receive support for their short-term borrowing needs through participation with Duke Energy and certain of its subsidiaries in a money pool arrangement. Under this arrangement, those companies with short-term funds may provide short-term loans to affiliates participating in this arrangement. The money pool is structured such that the Subsidiary Registrants, excluding Progress Energy, separately manage their cash needs and working capital requirements. Accordingly, there is no net settlement of receivables and payables between money pool participants. Duke Energy (Parent), may loan funds to its participating subsidiaries, but may not borrow funds through the money pool. Accordingly, as the money pool activity is between Duke Energy and its wholly owned subsidiaries, all money pool balances are eliminated within Duke Energy's Consolidated Balance Sheets.

Money pool receivable balances are reflected within Notes receivable from affiliated companies on the Subsidiary Registrants' Consolidated Balance Sheets. Money pool payable balances are reflected within either Notes payable to affiliated companies or Long-Term Debt Payable to Affiliated Companies on the Subsidiary Registrants' Consolidated Balance Sheets.

Restrictive Debt Covenants

The Duke Energy Registrants' debt and credit agreements contain various financial and other covenants. Duke Energy's Master Credit Facility contains a covenant requiring the debt-to-total capitalization ratio not to exceed 65% for each borrower, excluding Piedmont, and 70% for Piedmont. Failure to meet those covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreements. As of December 31, 2019, each of the Duke Energy Registrants was in compliance with all covenants related to their debt agreements. In addition, some credit agreements may allow for acceleration of payments or termination of the agreements due to nonpayment, or acceleration of other significant indebtedness of the borrower or some of its subsidiaries. None of the debt or credit agreements contain material adverse change clauses.

Other Loans

As of December 31, 2019, and 2018, Duke Energy had loans outstanding of $777 million, including $36 million at Duke Energy Progress and $741 million, including $37 million at Duke Energy Progress, respectively, against the cash surrender value of life insurance policies it owns on the lives of its executives. The amounts outstanding were carried as a reduction of the related cash surrender value that is included in Other within Other Noncurrent Assets on the Consolidated Balance Sheets.

8. GUARANTEES AND INDEMNIFICATIONS

Duke Energy has various financial and performance guarantees and indemnifications with non-consolidated entities, which are issued in the normal course of business. As discussed below, these contracts include performance guarantees, standby letters of credit, debt guarantees and indemnifications. Duke Energy enters into these arrangements to facilitate commercial transactions with third parties by enhancing the value of the transaction to the third party. At December 31, 2019, Duke Energy does not believe conditions are likely for significant performance under these guarantees. To the extent liabilities are incurred as a result of the activities covered by the guarantees, such liabilities are included on the accompanying Consolidated Balance Sheets.

On January 2, 2007, Duke Energy completed the spin-off of its previously wholly-owned natural gas businesses to shareholders. Guarantees issued by Duke Energy or its affiliates, or assigned to Duke Energy prior to the spin-off, remained with Duke Energy subsequent to the spin-off. Guarantees issued by Spectra Capital or its affiliates prior to the spin-off remained with Spectra Capital subsequent to the spin-off, except for guarantees that were later

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assigned to Duke Energy. Duke Energy has indemnified Spectra Capital against any losses incurred under certain of the guarantee obligations that remain with Spectra Capital. At December 31, 2019, the maximum potential amount of future payments associated with these guarantees were $65 million, the majority of which expires by 2028.

In October 2017, ACP executed a $3.4 billion revolving credit facility with a stated maturity date of October 2021. Duke Energy entered into a guarantee agreement to support its share of the ACP revolving credit facility. Duke Energy's maximum exposure to loss under the terms of the guarantee is $827 million as of December 31, 2019. This amount represents 47% of the outstanding borrowings under the credit facility.

In addition to the Spectra Capital and ACP revolving credit facility guarantees above, Duke Energy has issued performance guarantees to customers and other third parties that guarantee the payment and performance of other parties, including certain non-wholly owned entities, as well as guarantees of debt of certain non-consolidated entities. If such entities were to default on payments or performance, Duke Energy would be required under the guarantees to make payments on the obligations of these entities. The maximum potential amount of future payments required under these guarantees as of December 31, 2019, was $128 million, of which, $114 million expire between 2020 and 2030, with the remaining performance guarantees having no contractual expiration. Additionally, certain guarantees have uncapped maximum potential payments; however, Duke Energy does not believe these guarantees will have a material effect on its results of operations, cash flows or financial position.

Duke Energy uses bank-issued standby letters of credit to secure the performance of wholly owned and non-wholly owned entities to a third party or customer. Under these arrangements, Duke Energy has payment obligations to the issuing bank that are triggered by a draw by the third party or customer due to the failure of the wholly owned or non-wholly owned entity to perform according to the terms of its underlying contract. At December 31, 2019, Duke Energy had issued a total of $634 million in letters of credit, which expire between 2020 and 2022. The unused amount under these letters of credit was $81 million.

Duke Energy recognized $23 million as of December 31, 2019, and 2018, primarily in Other within Other Noncurrent Liabilities on the Consolidated Balance Sheets, for the guarantees discussed above. As current estimates change, additional losses related to guarantees and indemnifications to third parties, which could be material, may be recorded by the Duke Energy Registrants in the future.

9. JOINT OWNERSHIP OF GENERATING AND TRANSMISSION FACILITIES

The Duke Energy Registrants maintain ownership interests in certain jointly owned generating and transmission facilities. The Duke Energy Registrants are entitled to a share of the generating capacity and output of each unit equal to their respective ownership interests. The Duke Energy Registrants pay their ownership share of additional construction costs, fuel inventory purchases and operating expenses. The Duke Energy Registrants share of revenues and operating costs of the jointly owned facilities is included within the corresponding line in the Consolidated Statements of Operations. Each participant in the jointly owned facilities must provide its own financing.

The following table presents the Duke Energy Registrants' interest of jointly owned plant or facilities and amounts included on the Consolidated Balance Sheets. All facilities are operated by the Duke Energy Registrants and are included in the Electric Utilities and Infrastructure segment.

	December 31, 2019			
(in millions except for ownership interest)	Ownership Interest	Property, Plant and Equipment	Accumulated Depreciation	Construction Work in Progress
Duke Energy Carolinas				
Catawba (units 1 and 2)[a]	19.25%	$1,011	$ 510	$ 21
W.S. Lee CC[b]	87.27%	609	32	1
Duke Energy Indiana				
Gibson (unit 5)[c]	50.05%	410	183	3
Vermillion[d]	62.50%	172	119	—
Transmission and local facilities[c]	Various	5,421	1,436	172

(a) Jointly owned with North Carolina Municipal Power Agency Number 1, NCEMC and PMPA.
(b) Jointly owned with NCEMC.
(c) Jointly owned with WVPA and IMPA.
(d) Jointly owned with WVPA.

10. ASSET RETIREMENT OBLIGATIONS

Duke Energy records an ARO when it has a legal obligation to incur retirement costs associated with the retirement of a long-lived asset and the obligation can be reasonably estimated. Certain assets of the Duke Energy Registrants have an indeterminate life, such as transmission and distribution facilities, and thus the fair value of the retirement obligation is not reasonably estimable. A liability for these AROs will be recorded when a fair value is determinable.

The Duke Energy Registrants' regulated operations accrue costs of removal for property that does not have an associated legal retirement obligation based on regulatory orders from state commissions. These costs of removal are recorded as a regulatory liability in accordance with regulatory accounting treatment. The Duke Energy Registrants do not accrue the estimated cost of removal for any nonregulated assets. See Note 4 for the estimated cost of removal for assets without an associated legal retirement obligation, which are included in Regulatory liabilities on the Consolidated Balance Sheets.

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The following table presents the AROs recorded on the Consolidated Balance Sheets.

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Decommissioning of nuclear power facilities[a]	$ 6,633	$ 2,551	$ 4,028	$ 3,499	$ 529	$ —	$ —	$ —
Closure of ash impoundments	6,333	3,118	2,368	2,352	16	41	805	—
Other	352	65	75	42	33	39	27	17
Total asset retirement obligation	$ 13,318	$ 5,734	$ 6,471	$ 5,893	$ 578	$ 80	$ 832	$ 17
Less: current portion	881	206	485	485	—	1	189	—
Total noncurrent asset retirement obligation	$ 12,437	$ 5,528	$ 5,986	$ 5,408	$ 578	$ 79	$ 643	$ 17

(a) Duke Energy amount includes purchase accounting adjustments related to the merger with Progress Energy.

Nuclear Decommissioning Liability

AROs related to nuclear decommissioning are based on site-specific cost studies. The NCUC, PSCSC and FPSC require updated cost estimates for decommissioning nuclear plants every five years.

The following table summarizes information about the most recent site-specific nuclear decommissioning cost studies. Decommissioning costs are stated in 2018 or 2019 dollars, depending on the year of the cost study, and include costs to decommission plant components not subject to radioactive contamination.

(in millions)	Annual Funding Requirement[a]	Decommissioning Costs[a]	Year of Cost Study
Duke Energy	$ 24	$ 9,152	2018 and 2019
Duke Energy Carolinas[b][c]	—	4,365	2018
Duke Energy Progress[d]	24	4,181	2019
Duke Energy Florida[e]	—	606	2019

(a) Amounts for Progress Energy equal the sum of Duke Energy Progress and Duke Energy Florida.
(b) Decommissioning cost for Duke Energy Carolinas reflects its ownership interest in jointly owned reactors. Other joint owners are responsible for decommissioning costs related to their interest in the reactors.
(c) Duke Energy Carolinas' site-specific nuclear decommissioning cost study completed in 2018 was filed with the NCUC and PSCSC in 2019. A new funding study was also completed and filed with the NCUC and PSCSC in 2019.
(d) Duke Energy Progress' site-specific nuclear decommissioning cost study completed in 2019 is expected to be filed with the NCUC and PSCSC during the first quarter 2020. Duke Energy Progress will also complete a new funding study, which will be completed and filed with the NCUC and PSCSC in July 2020.
(e) During 2019, Duke Energy Florida reached an agreement to transfer decommissioning work for Crystal River Unit 3 to a third party. The agreement requires regulatory approval from the NRC and the FPSC. See Note 4 for more information.

Nuclear Decommissioning Trust Funds

Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida each maintain NDTFs that are intended to pay for the decommissioning costs of their respective nuclear power plants. The NDTF investments are managed and invested in accordance with applicable requirements of various regulatory bodies including the NRC, FERC, NCUC, PSCSC, FPSC and the IRS.

Use of the NDTF investments is restricted to nuclear decommissioning activities including license termination, spent fuel and site restoration. The license termination and spent fuel obligations relate to contaminated decommissioning and are recorded as AROs. The site restoration obligation relates to non-contaminated decommissioning and is recorded to cost of removal within Regulatory liabilities on the Consolidated Balance Sheets.

The following table presents the fair value of NDTF assets legally restricted for purposes of settling AROs associated with nuclear decommissioning. Duke Energy Florida is actively decommissioning Crystal River Unit 3 and was granted an exemption from the NRC, which allows for use of the NDTF for all aspects of nuclear decommissioning. The entire balance of Duke Energy Florida's NDTF may be applied toward license termination, spent fuel and site restoration costs incurred to decommission Crystal River Unit 3 and is excluded from the table below. See Note 17 for additional information related to the fair value of the Duke Energy Registrants' NDTFs.

	December 31,	
(in millions)	2019	2018
Duke Energy	$ 6,766	$ 5,579
Duke Energy Carolinas	3,837	3,133
Duke Energy Progress	2,929	2,446

Nuclear Operating Licenses

Operating licenses for nuclear units are potentially subject to extension. The following table includes the current expiration of nuclear operating licenses.

Unit	Year of Expiration
Duke Energy Carolinas	
Catawba Units 1 and 2	2043
McGuire Unit 1	2041
McGuire Unit 2	2043
Oconee Units 1 and 2	2033
Oconee Unit 3	2034
Duke Energy Progress	
Brunswick Unit 1	2036
Brunswick Unit 2	2034
Harris	2046
Robinson	2030

The NRC has acknowledged permanent cessation of operation and permanent removal of fuel from the reactor vessel at Crystal River Unit 3. Therefore, the license no longer authorizes operation of the reactor. In 2019, Duke Energy Florida entered into an agreement for the accelerated decommissioning of Crystal River Unit 3. The agreement is subject to the approval of the NRC and FPSC. See Note 4 for more information.

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Closure of Ash Impoundments

The Duke Energy Registrants are subject to state and federal regulations covering the closure of coal ash impoundments, including the EPA CCR rule and the Coal Ash Act, and other agreements. AROs recorded on the Duke Energy Registrants' Consolidated Balance Sheets include the legal obligation for closure of coal ash basins and the disposal of related ash as a result of these regulations and agreements.

The ARO amount recorded on the Consolidated Balance Sheets is based upon estimated closure costs for impacted ash impoundments. The amount recorded represents the discounted cash flows for estimated closure costs based upon specific closure plans. Actual costs to be incurred will be dependent upon factors that vary from site to site. The most significant factors are the method and time frame of closure at the individual sites. Closure methods considered include removing the water from ash basins, consolidating material as necessary and capping the ash with a synthetic barrier, excavating and relocating the ash to a lined structural fill or lined landfill or recycling the ash for concrete or some other beneficial use. The ultimate method and timetable for closure will be in compliance with standards set by federal and state regulations and other agreements. The ARO amount will be adjusted as additional information is gained through the closure and post-closure process, including acceptance and approval of compliance approaches, which may change management assumptions, and may result in a material change to the balance. See ARO Liability Rollforward section below for information on revisions made to the coal ash liability during 2019 and 2018.

Asset retirement costs associated with the AROs for operating plants and retired plants are included in Net property, plant and equipment and Regulatory assets, respectively, on the Consolidated Balance Sheets. See Note 4 for additional information on Regulatory assets related to AROs.

Cost recovery for future expenditures will be pursued through the normal ratemaking process with federal and state utility commissions, which permit recovery of necessary and prudently incurred costs associated with Duke Energy's regulated operations. See Note 4 for additional information on recovery of coal ash costs.

ARO Liability Rollforward

The following tables present changes in the liability associated with AROs.

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Balance at December 31, 2017	$ 10,175	$ 3,610	$ 5,414	$ 4,673	$ 742	$ 84	$ 781	$ 15
Accretion expense[a]	427	179	225	196	29	4	29	1
Liabilities settled[b]	(638)	(281)	(272)	(227)	(45)	(5)	(79)	—
Liabilities incurred in the current year[c]	39	8	5	—	5	—	25	—
Revisions in estimates of cash flows	464	433	39	178	(140)	10	(34)	3
Balance at December 31, 2018	10,467	3,949	5,411	4,820	591	93	722	19
Accretion expense[a]	**508**	**235**	**252**	**227**	**25**	**3**	**28**	**1**
Liabilities settled[b]	**(895)**	**(329)**	**(499)**	**(460)**	**(39)**	**(12)**	**(54)**	**—**
Liabilities incurred in the current year	**25**	**18**	**7**	**—**	**7**	**—**	**—**	**—**
Revisions in estimates of cash flows[d]	**3,213**	**1,861**	**1,300**	**1,306**	**(6)**	**(4)**	**136**	**(3)**
Balance at December 31, 2019	**$ 13,318**	**$ 5,734**	**$ 6,471**	**$ 5,893**	**$ 578**	**$ 80**	**$ 832**	**$ 17**

(a) Substantially all accretion expense for the years ended December 31, 2019, and 2018, relates to Duke Energy's regulated operations and has been deferred in accordance with regulatory accounting treatment.
(b) Amounts primarily relate to ash impoundment closures and nuclear decommissioning of Crystal River Unit 3.
(c) Amounts primarily relate to AROs recorded as a result of state agency closure requirements at Duke Energy Indiana.
(d) Amounts primarily relate to increases in closure estimates for certain ash impoundments as a result of the NCDEQ's April 1 Order and the related settlement agreement dated December 31, 2019. See Note 5 for more information. The amount recorded in the fourth quarter of 2019 for coal ash closures as a result of the settlement was not material.

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11. PROPERTY, PLANT AND EQUIPMENT

The following tables summarize the property, plant and equipment for Duke Energy and its subsidiary registrants.

		December 31, 2019							
(in millions)	Estimated Useful Life (Years)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Land		$ 2,091	$ 520	$ 884	$ 449	$ 435	$ 150	$ 117	$ 388
Plant – Regulated									
Electric generation, distribution and transmission	15-100	111,739	42,723	48,142	30,018	18,124	5,838	15,032	—
Natural gas transmission and distribution	4-73	9,839	—	—	—	—	2,892	—	6,947
Other buildings and improvements	23-90	1,810	714	401	162	239	269	278	148
Plant – Nonregulated									
Electric generation, distribution and transmission	5-30	5,103	—	—	—	—	—	—	—
Other buildings and improvements	25-35	488	—	—	—	—	—	—	—
Nuclear fuel		3,253	1,891	1,362	1,362	—	—	—	—
Equipment	3-25	2,313	546	665	452	213	319	205	128
Construction in process		6,102	1,389	2,149	1,114	1,035	504	381	531
Other	2-40	4,916	1,139	1,467	1,046	411	269	292	304
Total property, plant and equipment[a][e]		147,654	48,922	55,070	34,603	20,457	10,241	16,305	8,446
Total accumulated depreciation – regulated[b][c]		(43,419)	(16,525)	(17,159)	(11,915)	(5,236)	(2,843)	(5,233)	(1,681)
Total accumulated depreciation – nonregulated[d][e]		(2,354)	—	—	—	—	—	—	—
Generation facilities to be retired, net		246	—	246	246	—	—	—	—
Total net property, plant and equipment		$102,127	$ 32,397	$ 38,157	$ 22,934	$15,221	$ 7,398	$11,072	$ 6,765

(a) Includes finance leases of $952 million, $211 million, $443 million, $308 million, $135 million and $10 million at Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida and Duke Energy Indiana, respectively, primarily within Plant – Regulated. The Progress Energy, Duke Energy Progress and Duke Energy Florida amounts are net of $143 million, $17 million and $126 million, respectively, of accumulated amortization of finance leases.

(b) Includes $1,807 million, $1,082 million, $725 million and $725 million of accumulated amortization of nuclear fuel at Duke Energy, Duke Energy Carolinas, Progress Energy and Duke Energy Progress, respectively.

(c) Includes accumulated amortization of finance leases of $6 million, $13 million and $3 million at Duke Energy, Duke Energy Carolinas and Duke Energy Indiana, respectively.

(d) Includes accumulated amortization of finance leases of $20 million at Duke Energy.

(e) Includes gross property, plant and equipment cost of consolidated VIEs of $5,747 million and accumulated depreciation of consolidated VIEs of $1,041 million at Duke Energy.

During the year ended December 31, 2019, Duke Energy evaluated recoverability of the wind and solar generation assets included in the minority interest sale as a result of the portfolio fair value of consideration received being less than the carrying value of the assets and determined the assets were all recoverable. Additionally, in 2019, Duke Energy evaluated recoverability of its renewable merchant plants principally located in the Electric Reliability Council of Texas West market due to declining market pricing and declining long-term forecasted energy prices, primarily driven by lower forecasted natural gas prices. Duke Energy determined that the assets were not impaired because the carrying value of $160 million approximates the aggregate estimated future cash flows. A continued decline in energy market pricing would likely result in a future impairment.

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Combined Notes to Consolidated Financial Statements – (Continued)

		December 31, 2018							
(in millions)	Estimated Useful Life (Years)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Land		$ 2,072	$ 472	$ 868	$ 445	$ 423	$ 136	$ 116	$ 448
Plant – Regulated									
Electric generation, distribution and transmission	15-100	100,706	38,468	42,760	26,147	16,613	5,182	14,292	—
Natural gas transmission and distribution	12-80	8,808	—	—	—	—	2,719	—	6,089
Other buildings and improvements	24-90	1,966	681	636	295	341	270	253	126
Plant – Nonregulated									
Electric generation, distribution and transmission	5-30	4,410	—	—	—	—	—	—	—
Other buildings and improvements	25-35	494	—	—	—	—	—	—	—
Nuclear fuel		3,460	1,898	1,562	1,562	—	—	—	—
Equipment	3-55	2,141	467	565	399	166	384	178	141
Construction in process		5,726	1,678	2,515	1,659	856	412	325	382
Other	3-40	4,675	1,077	1,354	952	393	257	279	300
Total property, plant and equipment[a][d]		134,458	44,741	50,260	31,459	18,792	9,360	15,443	7,486
Total accumulated depreciation – regulated[b][c][d]		(41,079)	(15,496)	(16,398)	(11,423)	(4,968)	(2,717)	(4,914)	(1,575)
Total accumulated depreciation – nonregulated[c][d]		(2,047)	—	—	—	—	—	—	—
Generation facilities to be retired, net		362	—	362	362	—	—	—	—
Total net property, plant and equipment		$ 91,694	$ 29,245	$ 34,224	$ 20,398	$13,824	$ 6,643	$10,529	$ 5,911

(a) Includes finance leases of $1,237 million, $135 million, $257 million, $137 million, $120 million, $73 million and $35 million at Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio and Duke Energy Indiana, respectively, primarily within Plant – Regulated. The Progress Energy, Duke Energy Progress and Duke Energy Florida amounts are net of $131 million, $14 million and $117 million, respectively, of accumulated amortization of finance leases.

(b) Includes $1,947 million, $1,087 million, $860 million and $860 million of accumulated amortization of nuclear fuel at Duke Energy, Duke Energy Carolinas, Progress Energy and Duke Energy Progress, respectively.

(c) Includes accumulated amortization of finance leases of $61 million, $12 million, $20 million and $10 million at Duke Energy, Duke Energy Carolinas, Duke Energy Ohio and Duke Energy Indiana, respectively.

(d) Includes gross property, plant and equipment cost of consolidated VIEs of $4,007 million and accumulated depreciation of consolidated VIEs of $698 million at Duke Energy.

During the year ended December 31, 2017, Duke Energy recorded a pretax impairment charge of $69 million on a wholly owned non-contracted wind project. The impairment was recorded within Impairment charges on Duke Energy's Consolidated Statements of Operations. $58 million of the impairment related to property, plant and equipment and $11 million of the impairment related to a net intangible asset. The charge represents the excess carrying value over the estimated fair value of the project, which was based on a Level 3 Fair Value measurement that was determined from the income approach using discounted cash flows. The impairment was primarily due to the non-contracted wind project being located in a market that has experienced continued declining market pricing during 2017 and declining long-term forecasted energy and capacity prices, driven by low natural gas prices, additional renewable generation placed in service and lack of significant load growth.

The following tables present capitalized interest, which includes the debt component of AFUDC.

	Years Ended December 31,		
(in millions)	2019	2018	2017
Duke Energy	**$159**	$161	$128
Duke Energy Carolinas	**30**	35	45
Progress Energy	**31**	51	45
Duke Energy Progress	**28**	26	21
Duke Energy Florida	**3**	25	24
Duke Energy Ohio	**22**	17	10
Duke Energy Indiana	**26**	27	9
Piedmont	**26**	17	12

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12. GOODWILL AND INTANGIBLE ASSETS

GOODWILL

Duke Energy

The following table presents goodwill by reportable segment for Duke Energy included on Duke Energy's Consolidated Balance Sheets at December 31, 2019, and 2018.

(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total
Goodwill Balance at December 31, 2018	$ 17,379	$ 1,924	$ 122	$ 19,425
Accumulated impairment charges[a]	—	—	(122)	(122)
Goodwill balance at December 31, 2018, adjusted for accumulated impairment charges	$ 17,379	$ 1,924	$ —	$ 19,303
Goodwill Balance at December 31, 2019	**$ 17,379**	**$ 1,924**	**$ 122**	**$ 19,425**
Accumulated impairment charges[a]	**—**	**—**	**(122)**	**(122)**
Goodwill balance at December 31, 2019, adjusted for accumulated impairment charges	**$ 17,379**	**$ 1,924**	**$ —**	**$ 19,303**

(a) Duke Energy evaluated the recoverability of goodwill during 2018 and 2017 and recorded impairment charges of $93 million and $29 million, respectively, related to the Commercial Renewables reporting unit included in Impairment charges on Duke Energy's Consolidated Statements of Operations. The fair value of the reporting unit was determined based on the income approach and market approach in 2018 and 2017, respectively. See "Goodwill Impairment Testing" below for the results of the 2019 goodwill impairment test.

Duke Energy Ohio

Duke Energy Ohio's Goodwill balance of $920 million, allocated $596 million to Electric Utilities and Infrastructure and $324 million to Gas Utilities and Infrastructure, is presented net of accumulated impairment charges of $216 million on the Consolidated Balance Sheets at December 31, 2019, and 2018.

Progress Energy

Progress Energy's Goodwill is included in the Electric Utilities and Infrastructure segment and there are no accumulated impairment charges.

Piedmont

Piedmont's Goodwill is included in the Gas Utilities and Infrastructure segment and there are no accumulated impairment charges.

Goodwill Impairment Testing

Duke Energy, Progress Energy, Duke Energy Ohio and Piedmont are required to perform an annual goodwill impairment test as of the same date each year and, accordingly, perform their annual impairment testing of goodwill as of August 31. Duke Energy, Progress Energy, Duke Energy Ohio and Piedmont update their test between annual tests if events or circumstances occur that would more likely than not reduce the fair value of a reporting unit below its carrying value. As the fair value for Duke Energy, Progress Energy, Duke Energy Ohio and Piedmont exceeded their respective carrying values at the date of the annual impairment analysis, no goodwill impairment charges were recorded in 2019.

Intangible Assets

The following tables show the carrying amount and accumulated amortization of intangible assets included in Other within Other Noncurrent Assets on the Consolidated Balance Sheets of the Duke Energy Registrants at December 31, 2019, and 2018.

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Emission allowances	$ 18	$ —	$ 5	$ 2	$ 3	$ —	$ 12	$ —
Renewable energy certificates	172	53	118	118	—	1	—	—
Natural gas, coal and power contracts	24	—	—	—	—	—	24	—
Renewable operating and development projects	89	—	—	—	—	—	—	—
Other	2	—	—	—	—	—	—	—
Total gross carrying amounts	305	53	123	120	3	1	36	—
Accumulated amortization – natural gas, coal and power contracts	(21)	—	—	—	—	—	(21)	—
Accumulated amortization – renewable operating and development projects	(34)	—	—	—	—	—	—	—
Accumulated amortization – other	(1)	—	—	—	—	—	—	—
Total accumulated amortization	(56)	—	—	—	—	—	(21)	—
Total intangible assets, net	$ 249	$ 53	$123	$ 120	$ 3	$ 1	$ 15	$ —

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	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Emission allowances	$ 18	$ —	$ 5	$ 2	$ 3	$ —	$ 12	$ —
Renewable energy certificates	168	46	120	120	—	2	—	—
Natural gas, coal and power contracts	24	—	—	—	—	—	24	—
Renewable operating and development projects	84	—	—	—	—	—	—	—
Other	6	—	—	—	—	—	—	3
Total gross carrying amounts	300	46	125	122	3	2	36	3
Accumulated amortization – natural gas, coal and power contracts	(20)	—	—	—	—	—	(20)	—
Accumulated amortization – renewable operating and development projects	(29)	—	—	—	—	—	—	—
Accumulated amortization – other	(5)	—	—	—	—	—	—	(3)
Total accumulated amortization	(54)	—	—	—	—	—	(20)	(3)
Total intangible assets, net	$ 246	$ 46	$ 125	$ 122	$ 3	$ 2	$ 16	$ —

See Note 11 for information related to 2017 impairment charge.

Amortization Expense

Amortization expense amounts for natural gas, coal and power contracts, renewable operating projects and other intangible assets are immaterial for the years ended December 31, 2019, 2018 and 2017, and are expected to be immaterial for the next five years as of December 31, 2019.

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13. INVESTMENTS IN UNCONSOLIDATED AFFILIATES

EQUITY METHOD INVESTMENTS

Investments in affiliates that are not controlled by Duke Energy, but over which it has significant influence, are accounted for using the equity method.

The following table presents Duke Energy's investments in unconsolidated affiliates accounted for under the equity method, as well as the respective equity in earnings, by segment.

	Years Ended December 31,					
	2019		2018		2017	
(in millions)	Investments	Equity in earnings	Investments	Equity in earnings	Investments	Equity in earnings
Electric Utilities and Infrastructure	**$ 122**	**$ 9**	$ 97	$ 6	$ 89	$ 5
Gas Utilities and Infrastructure	**1,388**	**114**	1,003	27	763	62
Commercial Renewables	**314**	**(4)**	201	(1)	190	(5)
Other	**112**	**43**	108	51	133	57
Total	**$1,936**	**$162**	$ 1,409	$ 83	$ 1,175	$ 119

During the years ended December 31, 2019, 2018 and 2017, Duke Energy received distributions from equity investments of $55 million, $108 million and $13 million, respectively, which are included in Other assets within Cash Flows from Operating Activities on the Consolidated Statements of Cash Flows. During the years ended December 31, 2019, 2018 and 2017, Duke Energy received distributions from equity investments of $11 million, $137 million and $281 million, respectively, which are included in Return of investment capital within Cash Flows from Investing Activities on the Consolidated Statements of Cash Flows.

During the years ended December 31, 2019, 2018 and 2017, Piedmont received distributions from equity investments of $1 million, $1 million and $4 million, respectively, which are included in Other assets within Cash Flows from Operating Activities and $4 million, $3 million and $2 million, respectively, which are included within Cash Flows from Investing Activities on the Consolidated Statements of Cash Flows.

Significant investments in affiliates accounted for under the equity method are discussed below.

Electric Utilities and Infrastructure

Duke Energy owns a 50% interest in DATC and in Pioneer, which build, own and operate electric transmission facilities in North America.

Gas Utilities and Infrastructure

The table below outlines Duke Energy's ownership interests in natural gas pipeline companies and natural gas storage facilities.

		Investment Amount (in millions)	
Entity Name	Ownership Interest	December 31, 2019	December 31, 2018
Pipeline Investments			
ACP	47%	**$ 1,179**	$ 797
Sabal Trail	7.5%	**121**	112[c]
Constitution	24%	**—**	25
Cardinal[a]	21.49%	**9**	10
Storage Facilities			
Pine Needle[a]	45%	**28**	13
Hardy Storage[a]	50%	**51**	46
Total Investments[b]		**$ 1,388**	$ 1,003

(a) Piedmont owns the Cardinal, Pine Needle and Hardy Storage investments.
(b) Duke Energy includes purchase accounting adjustments related to Piedmont.
(c) Sabal Trail returned capital of $112 million during the year ended December 31, 2018.

In October 2017, Duke Energy entered into a guarantee agreement to support its share of the ACP revolving credit facility. See Note 8 for additional information. As a result of the financing, ACP returned capital of $265 million to Duke Energy.

During 2018 and 2019, ACP received several adverse court rulings as described in Note 4. As a result, Duke Energy evaluated this investment for impairment and determined that fair value approximated carrying value and therefore no impairment was necessary.

For regulatory matters and other information on the ACP, Sabal Trail and Constitution investments, see Notes 4 and 18.

Commercial Renewables

DS Cornerstone, LLC, which owns wind farm projects in the U.S. was part of a sale of minority interest in a certain portion of renewable assets to John Hancock in 2019. See Note 2 for more information on the sale. Prior to the sale, Duke Energy had a 50% interest in DS Cornerstone, LLC. After the sale, Duke Energy has a 26% interest in the investment.

In 2019, Duke Energy acquired a majority ownership in a portfolio of distributed fuel cell projects from Bloom Energy Corporation. Duke Energy is not the primary beneficiary of the assets within the portfolio and does not consolidate the assets in the portfolio.

Impairment of Equity Method Investments

Duke Energy recorded OTTIs of the Constitution investment within Equity in earnings of unconsolidated affiliates on Duke Energy's Consolidated Statements of Operations of $25 million and $55 million for the years ended December 31, 2019, and 2018, respectively. The current year charge resulted in the full write-down of Duke Energy's investment in Constitution. The impairments were primarily due to the continued delay in resolving project uncertainty through the courts and regulatory bodies, as well as recent pricing concerns between the customers and owners. For additional information on the Constitution investment, see Note 4.

Other

Duke Energy owns a 17.5% indirect interest in NMC, which owns and operates a methanol and MTBE business in Jubail, Saudi Arabia. Duke Energy's economic ownership interest decreased from 25% to 17.5% with the successful startup of NMC's polyacetal production facility in 2017. Duke Energy retains 25% of the board representation and voting rights of NMC.

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14. RELATED PARTY TRANSACTIONS

The Subsidiary Registrants engage in related party transactions in accordance with the applicable state and federal commission regulations. Refer to the Consolidated Balance Sheets of the Subsidiary Registrants for balances due to or due from related parties. Material amounts related to transactions with related parties included in the Consolidated Statements of Operations and Comprehensive Income are presented in the following table.

	Years Ended December 31,		
(in millions)	2019	2018	2017
Duke Energy Carolinas			
Corporate governance and shared service expenses[a]	**$ 841**	$ 985	$ 858
Indemnification coverages[b]	**20**	22	23
Joint Dispatch Agreement (JDA) revenue[c]	**60**	84	49
JDA expense[c]	**186**	207	145
Intercompany natural gas purchases[d]	**15**	15	9
Progress Energy			
Corporate governance and shared service expenses[a]	**$ 778**	$ 906	$ 736
Indemnification coverages[b]	**37**	34	38
JDA revenue[c]	**186**	207	145
JDA expense[c]	**60**	84	49
Intercompany natural gas purchases[d]	**76**	78	77
Duke Energy Progress			
Corporate governance and shared service expenses[a]	**$ 462**	$ 577	$ 438
Indemnification coverages[b]	**15**	13	15
JDA revenue[c]	**186**	207	145
JDA expense[c]	**60**	84	49
Intercompany natural gas purchases[d]	**76**	78	77
Duke Energy Florida			
Corporate governance and shared service expenses[a]	**$ 316**	$ 329	$ 298
Indemnification coverages[b]	**22**	21	23
Duke Energy Ohio			
Corporate governance and shared service expenses[a]	**$ 354**	$ 374	$ 363
Indemnification coverages[b]	**4**	5	5
Duke Energy Indiana			
Corporate governance and shared service expenses[a]	**$ 412**	$ 405	$ 370
Indemnification coverages[b]	**7**	7	8
Piedmont			
Corporate governance and shared service expenses[a]	**$ 138**	$ 170	$ 50
Indemnification coverages[b]	**3**	2	2
Intercompany natural gas sales[d]	**91**	93	86
Natural gas storage and transportation costs[e]	**23**	25	25

(a) The Subsidiary Registrants are charged their proportionate share of corporate governance and other shared services costs, primarily related to human resources, employee benefits, information technology, legal and accounting fees, as well as other third-party costs. These amounts are primarily recorded in Operation, maintenance and other on the Consolidated Statements of Operations and Comprehensive Income.

(b) The Subsidiary Registrants incur expenses related to certain indemnification coverages through Bison, Duke Energy's wholly owned captive insurance subsidiary. These expenses are recorded in Operation, maintenance and other on the Consolidated Statements of Operations and Comprehensive Income.

(c) Duke Energy Carolinas and Duke Energy Progress participate in a JDA, which allows the collective dispatch of power plants between the service territories to reduce customer rates. Revenues from the sale of power and expenses from the purchase of power pursuant to the JDA are recorded in Operating Revenues and Fuel used in electric generation and purchased power, respectively, on the Consolidated Statements of Operations and Comprehensive Income.

(d) Piedmont provides long-term natural gas delivery service to certain Duke Energy Carolinas and Duke Energy Progress natural gas-fired generation facilities. Piedmont records the sales in Operating Revenues, and Duke Energy Carolinas and Duke Energy Progress record the related purchases as a component of Fuel used in electric generation and purchased power on their respective Consolidated Statements of Operations and Comprehensive Income. These intercompany revenues and expenses are eliminated in consolidation.

(e) Piedmont has related party transactions as a customer of its equity method investments in Pine Needle, Hardy Storage, and Cardinal natural gas storage and transportation facilities. These expenses are included in Cost of natural gas on Piedmont's Consolidated Statements of Operations and Comprehensive Income.

In addition to the amounts presented above, the Subsidiary Registrants have other affiliate transactions, including rental of office space, participation in a money pool arrangement, other operational transactions and their proportionate share of certain charged expenses. See Note 7 for more information regarding money pool. These transactions of the Subsidiary Registrants are incurred in the ordinary course of business and are eliminated in consolidation.

As discussed in Note 18, certain trade receivables have been sold by Duke Energy Ohio and Duke Energy Indiana to CRC, an affiliate formed by a subsidiary of Duke Energy. The proceeds obtained from the sales of receivables are largely cash but do include a subordinated note from CRC for a portion of the purchase price.

Intercompany Income Taxes

Duke Energy and the Subsidiary Registrants file a consolidated federal income tax return and other state and jurisdictional returns. The Subsidiary Registrants have a tax sharing agreement with Duke Energy for the allocation of consolidated tax liabilities and benefits. Income taxes recorded represent amounts the Subsidiary Registrants would incur as separate C-Corporations. The following table includes the balance of intercompany income tax receivables and payables for the Subsidiary Registrants.

(in millions)	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
December 31, 2019							
Intercompany income tax receivable	**$ —**	**$125**	**$ 28**	**$ —**	**$ 9**	**$ 28**	**$ 13**
Intercompany income tax payable	**5**	**—**	**—**	**2**	**—**	**—**	**—**
December 31, 2018							
Intercompany income tax receivable	$ 52	$ 47	$ 29	$ —	$ —	$ 8	$ —
Intercompany income tax payable	—	—	—	16	3	—	45

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15. DERIVATIVES AND HEDGING

The Duke Energy Registrants use commodity and interest rate contracts to manage commodity price risk and interest rate risk. The primary use of commodity derivatives is to hedge the generation portfolio against changes in the prices of electricity and natural gas. Piedmont enters into natural gas supply contracts to provide diversification, reliability and natural gas cost benefits to its customers. Interest rate derivatives are used to manage interest rate risk associated with borrowings.

All derivative instruments not identified as NPNS are recorded at fair value as assets or liabilities on the Consolidated Balance Sheets. Cash collateral related to derivative instruments executed under master netting arrangements is offset against the collateralized derivatives on the Consolidated Balance Sheets. The cash impacts of settled derivatives are recorded as operating activities on the Consolidated Statements of Cash Flows.

INTEREST RATE RISK

The Duke Energy Registrants are exposed to changes in interest rates as a result of their issuance or anticipated issuance of variable-rate and fixed-rate debt and commercial paper. Interest rate risk is managed by limiting variable-rate exposures to a percentage of total debt and by monitoring changes in interest rates. To manage risk associated with changes in interest rates, the Duke Energy Registrants may enter into interest rate swaps, U.S. Treasury lock agreements and other financial contracts. In anticipation of certain fixed-rate debt issuances, a series of forward-starting interest rate swaps or Treasury locks may be executed to lock in components of current market interest rates. These instruments are later terminated prior to or upon the issuance of the corresponding debt.

Cash Flow Hedges

For a derivative designated as hedging the exposure to variable cash flows of a future transaction, referred to as a cash flow hedge, the effective portion of the derivative's gain or loss is initially reported as a component of other comprehensive income and subsequently reclassified into earnings once the future transaction impacts earnings. Amounts for interest rate contracts are reclassified to earnings as interest expense over the term of the related debt. Gains and losses reclassified out of AOCI for the years ended December 31, 2019, 2018 and 2017 were not material. Duke Energy's interest rate derivatives designated as hedges include interest rate swaps used to hedge existing debt within the Commercial Renewables business and forward-starting interest rate swaps not accounted for under regulatory accounting.

Undesignated Contracts

Undesignated contracts primarily include contracts not designated as a hedge because they are accounted for under regulatory accounting or contracts that do not qualify for hedge accounting.

Duke Energy's interest rate swaps for its regulated operations employ regulatory accounting. With regulatory accounting, the mark-to-market gains or losses on the swaps are deferred as regulatory liabilities or regulatory assets, respectively. Regulatory assets and liabilities are amortized consistent with the treatment of the related costs in the ratemaking process. The accrual of interest on the swaps is recorded as Interest Expense on the Duke Energy Registrant's Consolidated Statements of Operations and Comprehensive Income.

The following tables show notional amounts of outstanding derivatives related to interest rate risk.

	December 31, 2019					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio
Cash flow hedges	$ 993	$ —	$ —	$ —	$ —	$ —
Undesignated contracts	1,277	450	800	250	550	27
Total notional amount[a]	$ 2,270	$ 450	$ 800	$ 250	$ 550	$ 27

	December 31, 2018					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio
Cash flow hedges[a]	$ 923	$ —	$ —	$ —	$ —	$ —
Undesignated contracts	1,721	300	1,200	650	550	27
Total notional amount	$ 2,644	$ 300	$ 1,200	$ 650	$ 550	$ 27

(a) Duke Energy includes amounts related to consolidated VIEs of $693 million in cash flow hedges as of December 31, 2019, and $422 million in cash flow hedges and $194 million in undesignated contracts as of December 31, 2018.

COMMODITY PRICE RISK

The Duke Energy Registrants are exposed to the impact of changes in the prices of electricity purchased and sold in bulk power markets and coal and natural gas purchases, including Piedmont's natural gas supply contracts. Exposure to commodity price risk is influenced by a number of factors including the term of contracts, the liquidity of markets and delivery locations. For the Subsidiary Registrants, bulk power electricity and coal and natural gas purchases flow through fuel adjustment clauses, formula based contracts or other cost sharing mechanisms. Differences between the costs included in rates and the incurred costs, including undesignated derivative contracts, are largely deferred as regulatory assets or regulatory liabilities. Piedmont policies allow for the use of financial instruments to hedge commodity price risks. The strategy and objective of these hedging programs are to use the financial instruments to reduce gas cost volatility for customers.

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Volumes

The tables below include volumes of outstanding commodity derivatives. Amounts disclosed represent the absolute value of notional volumes of commodity contracts excluding NPNS. The Duke Energy Registrants have netted contractual amounts where offsetting purchase and sale contracts exist with identical delivery locations and times of delivery. Where all commodity positions are perfectly offset, no quantities are shown.

	December 31, 2019							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electricity (GWh)	15,858	—	—	—	—	1,887	13,971	—
Natural gas (millions of Dth)	704	130	160	160	—	—	3	411

	December 31, 2018							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electricity (GWh)	15,286	—	—	—	—	1,786	13,500	—
Natural gas (millions of Dth)	739	121	169	166	3	—	1	448

U.S. EQUITY SECURITIES RISK

In May 2019, Duke Energy Florida entered into a Decommissioning Services Agreement for the accelerated decommissioning of Crystal River Unit 3 with ADP CR3, LLC and ADP SF1, LLC. See Note 4 for additional information on the accelerated decommissioning. Duke Energy Florida executed U.S. equity option collars within the NDTF in May 2019 to preserve the U.S. equity portfolio value in the Duke Energy Florida NDTF in the event the accelerated decommissioning is approved. These option collars were executed as a purchase of a put option and the sale of a call option on certain U.S. equity index funds. The put and call options create a collar to guarantee a minimum and maximum investment value for the Duke Energy Florida NDTF U.S. equity portfolio. The put and call options were entered into at zero-cost, with the price to purchase the puts offset entirely by the funds received to sell the calls. As of December 31, 2019, the aggregate notional amount of both the put and call options was 305,000 units in U.S. equity security index funds. The options are not designated as hedging instruments. Substantially all of Duke Energy Florida's NDTF qualifies for regulatory accounting. With regulatory accounting, the mark-to-market gains or losses on the options are deferred as regulatory liabilities or regulatory assets, respectively.

LOCATION AND FAIR VALUE OF DERIVATIVE ASSETS AND LIABILITIES RECOGNIZED IN THE CONSOLIDATED BALANCE SHEETS

The following tables show the fair value and balance sheet location of derivative instruments. Although derivatives subject to master netting arrangements are netted on the Consolidated Balance Sheets, the fair values presented below are shown gross and cash collateral on the derivatives has not been netted against the fair values shown.

Derivative Assets	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 17	$ —	$ —	$ —	$ —	$ 3	$ 13	$ 1
Noncurrent	1	—	—	—	—	1	—	—
Total Derivative Assets – Commodity Contracts	$ 18	$ —	$ —	$ —	$ —	$ 4	$ 13	$ 1
Interest Rate Contracts								
Not Designated as Hedging Instruments								
Current	$ 6	$ —	$ 6	$ —	$ 6	$ —	$ —	$ —
Total Derivative Assets – Interest Rate Contracts	$ 6	$ —	$ 6	$ —	$ 6	$ —	$ —	$ —
Equity Securities Contracts								
Not Designated as Hedging Instruments								
Current	1	—	1	—	1	—	—	—
Total Derivative Assets – Equity Securities Contracts	$ 1	$ —	$ 1	$ —	$ 1	$ —	$ —	$ —
Total Derivative Assets	$ 25	$ —	$ 7	$ —	$ 7	$ 4	$ 13	$ 1

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Derivative Liabilities	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 67	$ 33	$ 26	$ 26	$ —	$ —	$ 1	$ 7
Noncurrent	156	10	37	22	—	—	—	110
Total Derivative Liabilities – Commodity Contracts	$ 223	$ 43	$ 63	$ 48	$ —	$ —	$ 1	$ 117
Interest Rate Contracts								
Designated as Hedging Instruments								
Current	$ 19	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Noncurrent	21	—	—	—	—	—	—	—
Not Designated as Hedging Instruments								
Current	8	6	1	1	—	1	—	—
Noncurrent	5	—	—	—	—	5	—	—
Total Derivative Liabilities – Interest Rate Contracts	$ 53	$ 6	$ 1	$ 1	$ —	$ 6	$ —	$ —
Equity Securities Contracts								
Not Designated as Hedging Instruments								
Current	24	—	24	—	24	—	—	—
Total Derivative Liabilities – Equity Security Contracts	$ 24	$ —	$ 24	$ —	$ 24	$ —	$ —	$ —
Total Derivative Liabilities	$ 300	$ 49	$ 88	$ 49	$ 24	$ 6	$ 1	$ 117

Derivative Assets	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 35	$ 2	$ 2	$ 2	$ —	$ 6	$ 23	$ 3
Noncurrent	4	1	2	2	—	—	—	—
Total Derivative Assets – Commodity Contracts	$ 39	$ 3	$ 4	$ 4	$ —	$ 6	$ 23	$ 3
Interest Rate Contracts								
Designated as Hedging Instruments								
Current	$ 1	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Noncurrent	3	—	—	—	—	—	—	—
Not Designated as Hedging Instruments								
Current	2	—	—	—	—	—	—	—
Noncurrent	12	—	—	—	—	—	—	—
Total Derivative Assets – Interest Rate Contracts	$ 18	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Total Derivative Assets	$ 57	$ 3	$ 4	$ 4	$ —	$ 6	$ 23	$ 3

Derivative Liabilities	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 33	$ 14	$ 10	$ 5	$ 6	$ —	$ —	$ 8
Noncurrent	158	10	15	6	—	—	—	133
Total Derivative Liabilities – Commodity Contracts	$ 191	$ 24	$ 25	$ 11	$ 6	$ —	$ —	$ 141
Interest Rate Contracts								
Designated as Hedging Instruments								
Current	$ 12	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Noncurrent	6	—	—	—	—	—	—	—
Not Designated as Hedging Instruments								
Current	23	9	13	11	2	1	—	—
Noncurrent	10	—	6	5	1	4	—	—
Total Derivative Liabilities – Interest Rate Contracts	$ 51	$ 9	$ 19	$ 16	$ 3	$ 5	$ —	$ —
Total Derivative Liabilities	$ 242	$ 33	$ 44	$ 27	$ 9	$ 5	$ —	$ 141

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OFFSETTING ASSETS AND LIABILITIES

The following tables present the line items on the Consolidated Balance Sheets where derivatives are reported. Substantially all of Duke Energy's outstanding derivative contracts are subject to enforceable master netting arrangements. The gross amounts offset in the tables below show the effect of these netting arrangements on financial position and include collateral posted to offset the net position. The amounts shown are calculated by counterparty. Accounts receivable or accounts payable may also be available to offset exposures in the event of bankruptcy. These amounts are not included in the tables below.

Derivative Assets	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	**$ 24**	**$ —**	**$ 7**	**$ —**	**$ 7**	**$ 3**	**$ 13**	**$ 1**
Gross amounts offset	**(1)**	**—**	**(1)**	**—**	**(1)**	**—**	**—**	**—**
Net amounts presented in Current Assets: Other	**$ 23**	**$ —**	**$ 6**	**$ —**	**$ 6**	**$ 3**	**$ 13**	**$ 1**
Noncurrent								
Gross amounts recognized	**$ 1**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 1**	**$ —**	**$ —**
Gross amounts offset	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Net amounts presented in Other Noncurrent Assets: Other	**$ 1**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 1**	**$ —**	**$ —**

Derivative Liabilities	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	**$ 118**	**$ 39**	**$ 51**	**$ 27**	**$ 24**	**$ 1**	**$ 1**	**$ 7**
Gross amounts offset	**(24)**	**—**	**(24)**	**—**	**(24)**	**—**	**—**	**—**
Net amounts presented in Current Liabilities: Other	**$ 94**	**$ 39**	**$ 27**	**$ 27**	**$ —**	**$ 1**	**$ 1**	**$ 7**
Noncurrent								
Gross amounts recognized	**$ 182**	**$ 10**	**$ 37**	**$ 22**	**$ —**	**$ 5**	**$ —**	**$ 110**
Gross amounts offset	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Net amounts presented in Other Noncurrent Liabilities: Other	**$ 182**	**$ 10**	**$ 37**	**$ 22**	**$ —**	**$ 5**	**$ —**	**$ 110**

Derivative Assets	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	$ 38	$ 2	$ 2	$ 2	$ —	$ 6	$ 23	$ 3
Gross amounts offset	(3)	(2)	(2)	(2)	—	—	—	—
Net amounts presented in Current Assets: Other	$ 35	$ —	$ —	$ —	$ —	$ 6	$ 23	$ 3
Noncurrent								
Gross amounts recognized	$ 19	$ 1	$ 2	$ 2	$ —	$ —	$ —	$ —
Gross amounts offset	(3)	(1)	(2)	(2)	—	—	—	—
Net amounts presented in Other Noncurrent Assets: Other	$ 16	$ —	$ —	$ —	$ —	$ —	$ —	$ —

Derivative Liabilities	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	$ 68	$ 23	$ 23	$ 16	$ 8	$ 1	$ —	$ 8
Gross amounts offset	(4)	(2)	(2)	(2)	—	—	—	—
Net amounts presented in Current Liabilities: Other	$ 64	$ 21	$ 21	$ 14	$ 8	$ 1	$ —	$ 8
Noncurrent								
Gross amounts recognized	$ 174	$ 10	$ 21	$ 11	$ 1	$ 4	$ —	$ 133
Gross amounts offset	(3)	(1)	(2)	(2)	—	—	—	—
Net amounts presented in Other Noncurrent Liabilities: Other	$ 171	$ 9	$ 19	$ 9	$ 1	$ 4	$ —	$ 133

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OBJECTIVE CREDIT CONTINGENT FEATURES

Certain derivative contracts contain objective credit contingent features. These features include the requirement to post cash collateral or letters of credit if specific events occur, such as a credit rating downgrade below investment grade. The following tables show information with respect to derivative contracts that are in a net liability position and contain objective credit-risk-related payment provisions.

	December 31, 2019			
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress
Aggregate fair value of derivatives in a net liability position	$ 79	$ 35	$ 44	$ 44
Fair value of collateral already posted	—	—	—	—
Additional cash collateral or letters of credit in the event credit-risk-related contingent features were triggered	79	35	44	44

	December 31, 2018			
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress
Aggregate fair value of derivatives in a net liability position	$ 44	$ 19	$ 25	$ 25
Fair value of collateral already posted	—	—	—	—
Additional cash collateral or letters of credit in the event credit-risk-related contingent features were triggered	44	19	25	25

The Duke Energy Registrants have elected to offset cash collateral and fair values of derivatives. For amounts to be netted, the derivative and cash collateral must be executed with the same counterparty under the same master netting arrangement.

16. INVESTMENTS IN DEBT AND EQUITY SECURITIES

Duke Energy's investments in debt and equity securities are primarily comprised of investments held in (i) the NDTF at Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida, (ii) the grantor trusts at Duke Energy Progress, Duke Energy Florida and Duke Energy Indiana related to OPEB plans and (iii) Bison. The Duke Energy Registrants classify investments in debt securities as AFS and investments in equity securities as FV-NI.

For investments in debt securities classified as AFS, the unrealized gains and losses are included in other comprehensive income until realized, at which time, they are reported though net income. For investments in equity securities classified as FV-NI, both realized and unrealized gains and losses are reported through net income. Substantially all of Duke Energy's investments in debt and equity securities qualify for regulatory accounting, and accordingly, all associated realized and unrealized gains and losses on these investments are deferred as a regulatory asset or liability.

Duke Energy classifies the majority of investments in debt and equity securities as long term, unless otherwise noted.

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Investment Trusts

The investments within the Investment Trusts are managed by independent investment managers with discretion to buy, sell and invest pursuant to the objectives set forth by the trust agreements. The Duke Energy Registrants have limited oversight of the day-to-day management of these investments. As a result, the ability to hold investments in unrealized loss positions is outside the control of the Duke Energy Registrants. Accordingly, all unrealized losses associated with debt securities within the Investment Trusts are considered OTTIs and are recognized immediately and deferred to regulatory accounts where appropriate.

Other AFS Securities

Unrealized gains and losses on all other AFS securities are included in other comprehensive income until realized, unless it is determined the carrying value of an investment is other-than-temporarily impaired. The Duke Energy Registrants analyze all investment holdings each reporting period to determine whether a decline in fair value should be considered other-than-temporary. If an OTTI exists, the unrealized credit loss is included in earnings. There were no material credit losses as of December 31, 2019, and 2018.

Other Investments amounts are recorded in Other within Other Noncurrent Assets on the Consolidated Balance Sheets.

DUKE ENERGY

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	December 31, 2019			December 31, 2018		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 101**	$ —	$ —	$ 88
Equity securities	**3,523**	**55**	**5,661**	2,402	95	4,475
Corporate debt securities	**37**	**1**	**603**	4	13	566
Municipal bonds	**13**	**—**	**368**	1	4	353
U.S. government bonds	**33**	**1**	**1,256**	14	12	1,076
Other debt securities	**3**	**—**	**141**	—	2	148
Total NDTF Investments	**$ 3,609**	**$ 57**	**$ 8,130**	$ 2,421	$ 126	$ 6,706
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 52**	$ —	$ —	$ 22
Equity securities	**57**	**—**	**122**	36	1	99
Corporate debt securities	**3**	**—**	**67**	—	2	60
Municipal bonds	**4**	**—**	**94**	—	1	85
U.S. government bonds	**2**	**—**	**41**	1	—	45
Other debt securities	**—**	**—**	**56**	—	1	58
Total Other Investments	**$ 66**	**$ —**	**$ 432**	$ 37	$ 5	$ 369
Total Investments	**$ 3,675**	**$ 57**	**$ 8,562**	$ 2,458	$ 131	$ 7,075

The table below summarizes the maturity date for debt securities.

(in millions)	December 31, 2019
Due in one year or less	**$ 372**
Due after one through five years	**550**
Due after five through 10 years	**452**
Due after 10 years	**1,252**
Total	**$ 2,626**

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the years ended December 31, 2019, and 2018, and from sales of AFS securities for the year ended December 31, 2017, were as follows.

	Years Ended December 31,	
(in millions)	**2019**	**2018**
FV-NI:		
Realized gains	**$ 172**	$ 168
Realized losses	**151**	126
AFS:		
Realized gains	**94**	22
Realized losses	**67**	51

	Year Ended December 31,
(in millions)	**2017**
Realized gains	$ 202
Realized losses	160

DUKE ENERGY CAROLINAS

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	December 31, 2019			December 31, 2018		
(in millions)	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 21**	$ —	$ —	$ 29
Equity securities	**1,914**	**8**	**3,154**	1,309	54	2,484
Corporate debt securities	**21**	**1**	**361**	2	9	341
Municipal bonds	**3**	**—**	**96**	—	1	81
U.S. government bonds	**16**	**1**	**578**	5	8	475
Other debt securities	**3**	**—**	**137**	—	2	143
Total NDTF Investments	**$ 1,957**	**$ 10**	**$ 4,347**	$ 1,316	$ 74	$ 3,553

The table below summarizes the maturity date for debt securities.

(in millions)	**December 31, 2019**
Due in one year or less	**$ 51**
Due after one through five years	**253**
Due after five through 10 years	**181**
Due after 10 years	**687**
Total	**$ 1,172**

2021 Settlement-Updated MFR F Schedules-000185

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the years ended December 31, 2019, and 2018, and from sales of AFS securities for the year ended December 31, 2017, were as follows.

	Years Ended December 31,	
(in millions)	**2019**	**2018**
FV-NI:		
Realized gains	**$ 113**	$ 89
Realized losses	**107**	73
AFS:		
Realized gains	**55**	19
Realized losses	**38**	35

	Year Ended December 31,
(in millions)	**2017**
Realized gains	$ 135
Realized losses	103

PROGRESS ENERGY

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	December 31, 2019			December 31, 2018		
(in millions)	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 80**	$ —	$ —	$ 59
Equity securities	**1,609**	**47**	**2,507**	1,093	41	1,991
Corporate debt securities	**16**	**—**	**242**	2	4	225
Municipal bonds	**10**	**—**	**272**	1	3	272
U.S. government bonds	**17**	**—**	**678**	9	4	601
Other debt securities	**—**	**—**	**4**	—	—	5
Total NDTF Investments	**$ 1,652**	**$ 47**	**$ 3,783**	$ 1,105	$ 52	$ 3,153
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 49**	$ —	$ —	$ 17
Municipal bonds	**3**	**—**	**51**	—	—	47
Total Other Investments	**$ 3**	**$ —**	**$ 100**	$ —	$ —	$ 64
Total Investments	**$ 1,655**	**$ 47**	**$ 3,883**	$ 1,105	$ 52	$ 3,217

The table below summarizes the maturity date for debt securities.

(in millions)	**December 31, 2019**
Due in one year or less	**$ 311**
Due after one through five years	**256**
Due after five through 10 years	**211**
Due after 10 years	**469**
Total	**$ 1,247**

2021 Settlement-Updated MFR F Schedules-000186

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the years ended December 31, 2019, and 2018, and from sales of AFS securities for the year ended December 31, 2017, were as follows.

	Years Ended December 31,	
(in millions)	**2019**	**2018**
FV-NI:		
Realized gains	**$ 59**	$ 79
Realized losses	**44**	53
AFS:		
Realized gains	**36**	3
Realized losses	**29**	15

	Year Ended December 31,
(in millions)	**2017**
Realized gains	$ 65
Realized losses	56

DUKE ENERGY PROGRESS

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	December 31, 2019			December 31, 2018		
(in millions)	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 53**	$ —	$ —	$ 46
Equity securities	**1,258**	**21**	**2,077**	833	30	1,588
Corporate debt securities	**16**	**—**	**242**	2	3	171
Municipal bonds	**10**	**—**	**272**	1	3	271
U.S. government bonds	**16**	**—**	**403**	6	3	415
Other debt securities	**—**	**—**	**4**	—	—	3
Total NDTF Investments	**$ 1,300**	**$ 21**	**$ 3,051**	$ 842	$ 39	$ 2,494
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 2**	$ —	$ —	$ 6
Total Other Investments	**$ —**	**$ —**	**$ 2**	$ —	$ —	$ 6
Total Investments	**$ 1,300**	**$ 21**	**$ 3,053**	$ 842	$ 39	$ 2,500

The table below summarizes the maturity date for debt securities.

(in millions)	**December 31, 2019**
Due in one year or less	**$ 34**
Due after one through five years	**247**
Due after five through 10 years	**204**
Due after 10 years	**436**
Total	**$ 921**

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Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the years ended December 31, 2019, and 2018, and from sales of AFS securities for the year ended December 31, 2017, were as follows.

	Years Ended December 31,	
(in millions)	**2019**	**2018**
FV-NI:		
Realized gains	**$ 38**	$ 68
Realized losses	**33**	48
AFS:		
Realized gains	**7**	2
Realized losses	**5**	10

	Year Ended December 31,
(in millions)	**2017**
Realized gains	$ 54
Realized losses	48

DUKE ENERGY FLORIDA

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	December 31, 2019			December 31, 2018		
(in millions)	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 27**	$ —	$ —	$ 13
Equity securities	**351**	**26**	**430**	260	11	403
Corporate debt securities	**—**	**—**	**—**	—	1	54
Municipal bonds	**—**	**—**	**—**	—	—	1
U.S. government bonds	**1**	**—**	**275**	3	1	186
Other debt securities	**—**	**—**	**—**	—	—	2
Total NDTF Investments[a]	**$ 352**	**$ 26**	**$ 732**	$ 263	$ 13	$ 659
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 4**	$ —	$ —	$ 1
Municipal bonds	**3**	**—**	**51**	—	—	47
Total Other Investments	**$ 3**	**$ —**	**$ 55**	$ —	$ —	$ 48
Total Investments	**$ 355**	**$ 26**	**$ 787**	$ 263	$ 13	$ 707

(a) During the year ended December 31, 2019, Duke Energy Florida continued to receive reimbursements from the NDTF for costs related to ongoing decommissioning activity of the Crystal River Unit 3.

The table below summarizes the maturity date for debt securities.

(in millions)	**December 31, 2019**
Due in one year or less	**$ 277**
Due after one through five years	**9**
Due after five through 10 years	**7**
Due after 10 years	**33**
Total	**$ 326**

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Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the years ended December 31, 2019, and 2018, and from sales of AFS securities for the year ended December 31, 2017, were as follows.

	Years Ended December 31,	
(in millions)	**2019**	**2018**
FV-NI:		
Realized gains	**$ 21**	$ 11
Realized losses	**11**	5
AFS:		
Realized gains	**29**	1
Realized losses	**24**	5

	Year Ended December 31,
(in millions)	**2017**
Realized gains	$ 11
Realized losses	8

DUKE ENERGY INDIANA

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are measured at FV-NI and debt investments are classified as AFS.

	December 31, 2019			December 31, 2018		
(in millions)	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**	**Gross Unrealized Holding Gains**	**Gross Unrealized Holding Losses**	**Estimated Fair Value**
Investments						
Equity securities	**$ 43**	**$ —**	**$ 81**	$ 29	$ —	$ 67
Corporate debt securities	**—**	**—**	**6**	—	—	8
Municipal bonds	**1**	**—**	**36**	—	1	33
U.S. government bonds	**—**	**—**	**2**	—	—	—
Total Investments	**$ 44**	**$ —**	**$ 125**	$ 29	$ 1	$ 108

The table below summarizes the maturity date for debt securities.

(in millions)	**December 31, 2019**
Due in one year or less	**$ 4**
Due after one through five years	**16**
Due after five through 10 years	**7**
Due after 10 years	**17**
Total	**$44**

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the year ended December 31, 2019, and 2018, and from sales of AFS securities for the year ended December 31, 2017, were insignificant.

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17. FAIR VALUE MEASUREMENTS

Fair value is the exchange price to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. The fair value definition focuses on an exit price versus the acquisition cost. Fair value measurements use market data or assumptions market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs may be readily observable, corroborated by market data, or generally unobservable. Valuation techniques maximize the use of observable inputs and minimize use of unobservable inputs. A midmarket pricing convention (the midpoint price between bid and ask prices) is permitted for use as a practical expedient.

Fair value measurements are classified in three levels based on the fair value hierarchy as defined by GAAP. Certain investments are not categorized within the fair value hierarchy. These investments are measured at fair value using the NAV per share practical expedient. The net asset value is derived based on the investment cost, less any impairment, plus or minus changes resulting from observable price changes for an identical or similar investment of the same issuer.

Fair value accounting guidance permits entities to elect to measure certain financial instruments that are not required to be accounted for at fair value, such as equity method investments or the company's own debt, at fair value. The Duke Energy Registrants have not elected to record any of these items at fair value.

Valuation methods of the primary fair value measurements disclosed below are as follows.

Investments in equity securities

The majority of investments in equity securities are valued using Level 1 measurements. Investments in equity securities are typically valued at the closing price in the principal active market as of the last business day of the quarter. Principal active markets for equity prices include published exchanges such as the NYSE and Nasdaq Stock Market. Foreign equity prices are translated from their trading currency using the currency exchange rate in effect at the close of the principal active market. There was no after-hours market activity that was required to be reflected in the reported fair value measurements.

Investments in debt securities

Most investments in debt securities are valued using Level 2 measurements because the valuations use interest rate curves and credit spreads applied to the terms of the debt instrument (maturity and coupon interest rate) and consider the counterparty credit rating. If the market for a particular fixed-income security is relatively inactive or illiquid, the measurement is Level 3.

Commodity derivatives

Commodity derivatives with clearinghouses are classified as Level 1. If forward price curves are not observable for the full term of the contract and the unobservable period had more than an insignificant impact on the valuation, the commodity derivative is classified as Level 3. In isolation, increases (decreases) in natural gas forward prices result in favorable (unfavorable) fair value adjustments for natural gas purchase contracts; and increases (decreases) in electricity forward prices result in unfavorable (favorable) fair value adjustments for electricity sales contracts. Duke Energy regularly evaluates and validates pricing inputs used to estimate the fair value of natural gas commodity contracts by a market participant price verification procedure. This procedure provides a comparison of internal forward commodity curves to market participant generated curves.

Interest rate derivatives

Most over-the-counter interest rate contract derivatives are valued using financial models that utilize observable inputs for similar instruments and are classified as Level 2. Inputs include forward interest rate curves, notional amounts, interest rates and credit quality of the counterparties.

Other fair value considerations

See Note 12 for a discussion of the valuation of goodwill and intangible assets.

DUKE ENERGY

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets. Derivative amounts in the tables below for all Duke Energy Registrants exclude cash collateral, which is disclosed in Note 15. See Note 16 for additional information related to investments by major security type for the Duke Energy Registrants.

	December 31, 2019				
(in millions)	Total Fair Value	Level 1	Level 2	Level 3	Not Categorized
NDTF equity securities	$ 5,684	$ 5,633	$ —	$ —	$ 51
NDTF debt securities	2,469	826	1,643	—	—
Other equity securities	122	122	—	—	—
Other debt securities	310	91	219	—	—
Derivative assets	25	3	7	15	—
Total assets	8,610	6,675	1,869	15	51
NDTF equity security contracts	(23)	—	(23)	—	—
Derivative liabilities	(277)	(15)	(145)	(117)	—
Net assets (liabilities)	$ 8,310	$ 6,660	$ 1,701	$ (102)	$ 51

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	December 31, 2018				
(in millions)	Total Fair Value	Level 1	Level 2	Level 3	Not Categorized
NDTF equity securities	$ 4,475	$ 4,410	$ —	$ —	$ 65
NDTF debt securities	2,231	576	1,655	—	—
Other equity securities	99	99	—	—	—
Other debt securities	270	67	203	—	—
Derivative assets	57	4	25	28	—
Total assets	7,132	5,156	1,883	28	65
Derivative liabilities	(242)	(11)	(90)	(141)	—
Net assets (liabilities)	$ 6,890	$ 5,145	$ 1,793	$ (113)	$ 65

The following table provides reconciliations of beginning and ending balances of assets and liabilities measured at fair value using Level 3 measurements.

	December 31, 2019	December 31, 2018
(in millions)	Derivatives (net)	Derivatives (net)
Balance at beginning of period	**$ (113)**	$ (114)
Purchases, sales, issuances and settlements:		
Purchases	**37**	57
Settlements	**(44)**	(57)
Total gains included on the Consolidated Balance Sheet	**18**	1
Balance at end of period	**$ (102)**	$ (113)

DUKE ENERGY CAROLINAS

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets.

	December 31, 2019			
(in millions)	Total Fair Value	Level 1	Level 2	Not Categorized
NDTF equity securities	**$ 3,154**	**$ 3,103**	**$ —**	**$ 51**
NDTF debt securities	**1,193**	**227**	**966**	**—**
Total assets	**4,347**	**3,330**	**966**	**51**
Derivative liabilities	**(49)**	**—**	**(49)**	**—**
Net assets	**$ 4,298**	**$ 3,330**	**$ 917**	**$ 51**

	December 31, 2018			
(in millions)	Total Fair Value	Level 1	Level 2	Not Categorized
NDTF equity securities	$ 2,484	$ 2,419	$ —	$ 65
NDTF debt securities	1,069	149	920	—
Derivative assets	3	—	3	—
Total assets	3,556	2,568	923	65
Derivative liabilities	(33)	—	(33)	—
Net assets	$ 3,523	$ 2,568	$ 890	$ 65

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PROGRESS ENERGY

The following table provides recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets.

	December 31, 2019			December 31, 2018		
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Total Fair Value**	**Level 1**	**Level 2**
NDTF equity securities	**$ 2,530**	**$ 2,530**	**$ —**	$ 1,991	$ 1,991	$ —
NDTF debt securities	**1,276**	**599**	**677**	1,162	427	735
Other debt securities	**100**	**49**	**51**	64	17	47
Derivative assets	**7**	**—**	**7**	4	—	4
Total assets	**3,913**	**3,178**	**735**	3,221	2,435	786
NDTF equity security contracts	**(23)**	**—**	**(23)**	—	—	—
Derivative liabilities	**(65)**	**—**	**(65)**	(44)	—	(44)
Net assets	**$ 3,825**	**$ 3,178**	**$ 647**	$ 3,177	$ 2,435	$ 742

DUKE ENERGY PROGRESS

The following table provides recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets.

	December 31, 2019			December 31, 2018		
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Total Fair Value**	**Level 1**	**Level 2**
NDTF equity securities	**$ 2,077**	**$ 2,077**	**$ —**	$ 1,588	$ 1,588	$ —
NDTF debt securities	**974**	**297**	**677**	906	294	612
Other debt securities	**2**	**2**	**—**	6	6	—
Derivative assets	**—**	**—**	**—**	4	—	4
Total assets	**3,053**	**2,376**	**677**	2,504	1,888	616
Derivative liabilities	**(49)**	**—**	**(49)**	(27)	—	(27)
Net assets	**$ 3,004**	**$ 2,376**	**$ 628**	$ 2,477	$ 1,888	$ 589

DUKE ENERGY FLORIDA

The following table provides recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets.

	December 31, 2019			December 31, 2018		
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Total Fair Value**	**Level 1**	**Level 2**
NDTF equity securities	**$ 453**	**$ 453**	**$ —**	$ 403	$ 403	$ —
NDTF debt securities	**302**	**302**	**—**	256	133	123
Other debt securities	**55**	**4**	**51**	48	1	47
Derivative assets	**7**	**—**	**7**	—	—	—
Total assets	**817**	**759**	**58**	707	537	170
NDTF equity security contracts	**(23)**	**—**	**(23)**	—	—	—
Derivative liabilities	**(1)**	**—**	**(1)**	(9)	—	(9)
Net assets	**$ 793**	**$ 759**	**$ 34**	$ 698	$ 537	$ 161

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DUKE ENERGY OHIO

The recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets were not material at December 31, 2019, and 2018.

DUKE ENERGY INDIANA

The following table provides recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets.

	December 31, 2019				December 31, 2018			
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Level 3**	**Total Fair Value**	**Level 1**	**Level 2**	**Level 3**
Other equity securities	**$ 81**	**$ 81**	**$ —**	**$ —**	$ 67	$ 67	$ —	$ —
Other debt securities	**44**	**—**	**44**	**—**	41	—	41	—
Derivative assets	**13**	**2**	**—**	**11**	23	1	—	22
Total assets	**138**	**83**	**44**	**11**	131	68	41	22
Derivative liabilities	**(1)**	**(1)**	**—**	**—**	—	—	—	—
Total assets	**$ 137**	**$ 82**	**$ 44**	**$ 11**	$ 131	$ 68	$ 41	$ 22

The following table provides a reconciliation of beginning and ending balances of assets and liabilities measured at fair value using Level 3 measurements.

	Derivatives (net)	
	Years Ended December 31,	
(in millions)	**2019**	**2018**
Balance at beginning of period	**$ 22**	$ 27
Purchases, sales, issuances and settlements:		
Purchases	**28**	50
Settlements	**(36)**	(53)
Total losses included on the Consolidated Balance Sheet	**(3)**	(2)
Balance at end of period	**$ 11**	$ 22

PIEDMONT

The following table provides recorded balances for assets and liabilities measured at fair value on a recurring basis on the Consolidated Balance Sheets.

	December 31, 2019			December 31, 2018		
(in millions)	**Total Fair Value**	**Level 1**	**Level 3**	**Total Fair Value**	**Level 1**	**Level 3**
Derivative assets	**$ 1**	**$ 1**	**$ —**	$ 3	$ 3	$ —
Derivative liabilities	**(117)**	**—**	**(117)**	(141)	—	(141)
Net (liabilities) assets	**$ (116)**	**$ 1**	**$ (117)**	$ (138)	$ 3	$ (141)

The following table provides a reconciliation of beginning and ending balances of assets and liabilities measured at fair value using Level 3 measurements.

	Derivatives (net)	
	Years Ended December 31,	
(in millions)	**2019**	**2018**
Balance at beginning of period	**$ (141)**	$ (142)
Total gains and settlements	**24**	1
Balance at end of period	**$ (117)**	$ (141)

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QUANTITATIVE INFORMATION ABOUT UNOBSERVABLE INPUTS

The following tables include quantitative information about the Duke Energy Registrants' derivatives classified as Level 3.

	December 31, 2019				
Investment Type	**Fair Value (in millions)**	**Valuation Technique**	**Unobservable Input**	**Range**	**Weighted Average Range**
Duke Energy Ohio					
FTRs	**$ 4**	RTO auction pricing	FTR price – per MWh	**$ 0.59 — $ 3.47**	**$ 2.07**
Duke Energy Indiana					
FTRs	**11**	RTO auction pricing	FTR price – per MWh	**(0.66) — 9.24**	**1.15**
Piedmont					
Natural gas contracts	**(117)**	Discounted cash flow	Forward natural gas curves – price per MMBtu	**1.59 — 2.46**	**1.91**
Duke Energy					
Total Level 3 derivatives	**$ (102)**				

	December 31, 2018			
Investment Type	**Fair Value (in millions)**	**Valuation Technique**	**Unobservable Input**	**Range**
Duke Energy Ohio				
FTRs	$ 6	RTO auction pricing	FTR price – per MWh	$ 1.19 — $ 4.59
Duke Energy Indiana				
FTRs	22	RTO auction pricing	FTR price – per MWh	(2.07) — 8.27
Piedmont				
Natural gas contracts	(141)	Discounted cash flow	Forward natural gas curves – price per MMBtu	1.87 — 2.95
Duke Energy				
Total Level 3 derivatives	$ (113)			

OTHER FAIR VALUE DISCLOSURES

The fair value and book value of long-term debt, including current maturities, is summarized in the following table. Estimates determined are not necessarily indicative of amounts that could have been settled in current markets. Fair value of long-term debt uses Level 2 measurements.

	December 31, 2019		December 31, 2018	
(in millions)	**Book Value**	**Fair Value**	**Book Value**	**Fair Value**
Duke Energy[a]	**$ 58,126**	**$ 63,062**	$ 54,529	$ 54,534
Duke Energy Carolinas	**11,900**	**13,516**	10,939	11,471
Progress Energy	**19,634**	**22,291**	18,911	19,885
Duke Energy Progress	**9,058**	**9,934**	8,204	8,300
Duke Energy Florida	**7,987**	**9,131**	7,321	7,742
Duke Energy Ohio	**2,619**	**2,964**	2,165	2,239
Duke Energy Indiana	**4,057**	**4,800**	3,782	4,158
Piedmont	**2,384**	**2,642**	2,138	2,180

(a) Book value of long-term debt includes $1.5 billion as of December 31, 2019, and $1.6 billion as of December 31, 2018, of unamortized debt discount and premium, net in purchase accounting adjustments related to the mergers with Progress Energy and Piedmont that are excluded from fair value of long-term debt.

At both December 31, 2019, and December 31, 2018, fair value of cash and cash equivalents, accounts and notes receivable, accounts payable, notes payable and commercial paper, and nonrecourse notes payable of VIEs are not materially different from their carrying amounts because of the short-term nature of these instruments and/or because the stated rates approximate market rates.

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18. VARIABLE INTEREST ENTITIES

A VIE is an entity that is evaluated for consolidation using more than a simple analysis of voting control. The analysis to determine whether an entity is a VIE considers contracts with an entity, credit support for an entity, the adequacy of the equity investment of an entity and the relationship of voting power to the amount of equity invested in an entity. This analysis is performed either upon the creation of a legal entity or upon the occurrence of an event requiring reevaluation, such as a significant change in an entity's assets or activities. A qualitative analysis of control determines the party that consolidates a VIE. This assessment is based on (i) what party has the power to direct the activities of the VIE that most significantly impact its economic performance and (ii) what party has rights to receive benefits or is obligated to absorb losses that could potentially be significant to the VIE. The analysis of the party that consolidates a VIE is a continual reassessment.

CONSOLIDATED VIEs

The obligations of the consolidated VIEs discussed in the following paragraphs are nonrecourse to the Duke Energy Registrants. The registrants have no requirement to provide liquidity to, purchase assets of or guarantee performance of these VIEs unless noted in the following paragraphs.

No financial support was provided to any of the consolidated VIEs during the years ended December 31, 2019, 2018, and 2017, or is expected to be provided in the future, that was not previously contractually required.

Receivables Financing – DERF/DEPR/DEFR

DERF, DEPR and DEFR are bankruptcy remote, special purpose subsidiaries of Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida, respectively. DERF, DEPR and DEFR are wholly owned LLCs with separate legal existence from their parent companies, and their assets are not generally available to creditors of their parent companies. On a revolving basis, DERF, DEPR and DEFR buy certain accounts receivable arising from the sale of electricity and related services from their parent companies.

DERF, DEPR and DEFR borrow amounts under credit facilities to buy these receivables. Borrowing availability from the credit facilities is limited to the amount of qualified receivables purchased. The sole source of funds to satisfy the related debt obligations is cash collections from the receivables. Amounts borrowed under the credit facilities are reflected on the Consolidated Balance Sheets as Long-Term Debt.

The most significant activity that impacts the economic performance of DERF, DEPR and DEFR are the decisions made to manage delinquent receivables. Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida are considered the primary beneficiaries and consolidate DERF, DEPR and DEFR, respectively, as they make those decisions.

Receivables Financing – CRC

CRC is a bankruptcy remote, special purpose entity indirectly owned by Duke Energy. On a revolving basis, CRC buys certain accounts receivable arising from the sale of electricity, natural gas and related services from Duke Energy Ohio and Duke Energy Indiana. CRC borrows amounts under a credit facility to buy the receivables from Duke Energy Ohio and Duke Energy Indiana. Borrowing availability from the credit facility is limited to the amount of qualified receivables sold to CRC. The sole source of funds to satisfy the related debt obligation is cash collections from the receivables. Amounts borrowed under the credit facility are reflected on Duke Energy's Consolidated Balance Sheets as Long-Term Debt.

The proceeds Duke Energy Ohio and Duke Energy Indiana receive from the sale of receivables to CRC are approximately 75% cash and 25% in the form of a subordinated note from CRC. The subordinated note is a retained interest in the receivables sold. Depending on collection experience, additional equity infusions to CRC may be required by Duke Energy to maintain a minimum equity balance of $3 million.

CRC is considered a VIE because (i) equity capitalization is insufficient to support its operations, (ii) power to direct the activities that most significantly impact the economic performance of the entity is not held by the equity holder and (iii) deficiencies in net worth of CRC are funded by Duke Energy. The most significant activities that impact the economic performance of CRC are decisions made to manage delinquent receivables. Duke Energy is considered the primary beneficiary and consolidates CRC as it makes these decisions. Neither Duke Energy Ohio nor Duke Energy Indiana consolidate CRC.

Receivables Financing – Credit Facilities

The following table summarizes the amounts and expiration dates of the credit facilities and associated restricted receivables described above.

		Duke Energy		
		Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida
(in millions)	CRC	DERF	DEPR	DEFR
Expiration date	February 2023	December 2022	February 2021	April 2021
Credit facility amount	$ 350	$ 475	$ 325	$ 250
Amounts borrowed at December 31, 2019	**350**	**474**	**325**	**250**
Amounts borrowed at December 31, 2018	325	450	300	225
Restricted Receivables at December 31, 2019	**522**	**642**	**489**	**336**
Restricted Receivables at December 31, 2018	564	699	547	357

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Nuclear Asset-Recovery Bonds – Duke Energy Florida Project Finance, LLC (DEFPF)

DEFPF is a bankruptcy remote, wholly owned special purpose subsidiary of Duke Energy Florida. DEFPF was formed in 2016 for the sole purpose of issuing nuclear asset-recovery bonds to finance Duke Energy Florida's unrecovered regulatory asset related to Crystal River Unit 3.

In 2016, DEFPF issued senior secured bonds and used the proceeds to acquire nuclear asset-recovery property from Duke Energy Florida. The nuclear asset-recovery property acquired includes the right to impose, bill, collect and adjust a non-bypassable nuclear asset-recovery charge from all Duke Energy Florida retail customers until the bonds are paid in full and all financing costs have been recovered. The nuclear asset-recovery bonds are secured by the nuclear asset-recovery property and cash collections from the nuclear asset-recovery charges are the sole source of funds to satisfy the debt obligation. The bondholders have no recourse to Duke Energy Florida.

DEFPF is considered a VIE primarily because the equity capitalization is insufficient to support its operations. Duke Energy Florida has the power to direct the significant activities of the VIE as described above and therefore Duke Energy Florida is considered the primary beneficiary and consolidates DEFPF.

The following table summarizes the impact of DEFPF on Duke Energy Florida's Consolidated Balance Sheets.

(in millions)	December 31, 2019	December 31, 2018
Receivables of VIEs	**$ 5**	$ 5
Regulatory Assets: Current	**52**	52
Current Assets: Other	**39**	39
Other Noncurrent Assets: Regulatory assets	**989**	1,041
Current Liabilities: Other	**10**	10
Current maturities of long-term debt	**54**	53
Long-Term Debt	**1,057**	1,111

Commercial Renewables

Certain of Duke Energy's renewable energy facilities are VIEs due to Duke Energy issuing guarantees for debt service and operations and maintenance reserves in support of debt financings. Assets are restricted and cannot be pledged as collateral or sold to third parties without prior approval of debt holders. Additionally, Duke Energy has VIEs associated with tax equity arrangements entered into with third-party investors in order to finance the cost of renewable assets eligible for tax credits. The activities that most significantly impacted the economic performance of these renewable energy facilities were decisions associated with siting, negotiating PPAs and EPC agreements, and decisions associated with ongoing operations and maintenance-related activities. Duke Energy is considered the primary beneficiary and consolidates the entities as it is responsible for all of these decisions.

The table below presents material balances reported on Duke Energy's Consolidated Balance Sheets related to Commercial Renewables VIEs.

(in millions)	December 31, 2019	December 31, 2018
Current Assets: Other	**$ 203**	$ 123
Property, Plant and Equipment: Cost	**5,747**	4,007
Accumulated depreciation and amortization	**(1,041)**	(698)
Other Noncurrent Assets: Other	**106**	261
Current maturities of long-term debt	**162**	174
Long-Term Debt	**1,541**	1,587
Other Noncurrent Liabilities: AROs	**127**	106
Other Noncurrent Liabilities: Other	**228**	212

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NON-CONSOLIDATED VIEs

The following tables summarize the impact of non-consolidated VIEs on the Consolidated Balance Sheets.

	December 31, 2019					
	Duke Energy					
(in millions)	Pipeline Investments	Commercial Renewables	Other VIEs[a]	Total	Duke Energy Ohio	Duke Energy Indiana
Receivables from affiliated companies	$ —	$ (1)	$ —	$ (1)	$ 64	$ 77
Investments in equity method unconsolidated affiliates	1,179	300	—	1,479	—	—
Total assets	$1,179	$ 299	$ —	$ 1,478	$ 64	$ 77
Taxes accrued	(1)	—	—	(1)	—	—
Other current liabilities	—	—	4	4	—	—
Deferred income taxes	59	—	—	59	—	—
Other noncurrent liabilities	—	—	11	11	—	—
Total liabilities	$ 58	$ —	$ 15	$ 73	$ —	$ —
Net assets (liabilities)	$1,121	$ 299	$ (15)	$ 1,405	$ 64	$ 77

(a) Duke Energy holds a 50% equity interest in Pioneer. As of December 31, 2018, Pioneer was considered a VIE due to having insufficient equity to finance its own activities without subordinated financial support. In October 2019, Pioneer closed on a private placement debt offering that gave Pioneer sufficient equity to finance its own activities and, therefore, is no longer considered a VIE. Duke Energy's investment in Pioneer was $57 million at December 31, 2019.

	December 31, 2018					
	Duke Energy					
(in millions)	Pipeline Investments	Commercial Renewables	Other VIEs	Total	Duke Energy Ohio	Duke Energy Indiana
Receivables from affiliated companies	$ —	$ —	$ —	$ —	$ 93	$ 118
Investments in equity method unconsolidated affiliates	822	190	48	1,060	—	—
Total assets	$ 822	$ 190	$ 48	$ 1,060	$ 93	$ 118
Taxes accrued	(1)	—	—	(1)	—	—
Other current liabilities	—	—	4	4	—	—
Deferred income taxes	21	—	—	21	—	—
Other noncurrent liabilities	—	—	12	12	—	—
Total liabilities	$ 20	$ —	$ 16	$ 36	$ —	$ —
Net assets	$ 802	$ 190	$ 32	$ 1,024	$ 93	$ 118

The Duke Energy Registrants are not aware of any situations where the maximum exposure to loss significantly exceeds the carrying values shown above except for the PPA with OVEC, which is discussed below, and various guarantees, including Duke Energy's guarantee agreement to support its share of the ACP revolving credit facility. Duke Energy's maximum exposure to loss under the terms of the guarantee is $827 million, which represents 47% of the outstanding borrowings under the credit facility as of December 31, 2019. For more information on various guarantees, refer to Note 8.

Pipeline Investments

Duke Energy has investments in various joint ventures with pipeline projects currently under construction. These entities are considered VIEs due to having insufficient equity to finance their own activities without subordinated financial support. Duke Energy does not have the power to direct the activities that most significantly impact the economic performance, the obligation to absorb losses or the right to receive benefits of these VIEs and therefore does not consolidate these entities.

The table below presents Duke Energy's ownership interest and investment balances in these joint ventures.

		VIE Investment Amount (in millions)	
Entity Name	Ownership Interest	December 31, 2019	December 31, 2018
ACP[a]	47%	$ 1,179	$ 797
Constitution[b]	24%	—	25
Total		$ 1,179	$ 822

(a) Duke Energy evaluated this investment for impairment as of December 31, 2019, and 2018, and determined that fair value approximated carrying value and therefore no impairment was necessary.

(b) During the years ended December 31, 2019, and 2018, Duke Energy recorded an OTTI of $25 million and $55 million, respectively, related to Constitution within Equity in earnings of unconsolidated affiliates on Duke Energy's Consolidated Statements of Income. The current year charge resulted in the full write-down of Duke Energy's investment in Constitution. See Notes 4 and 13 for additional information.

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Commercial Renewables

Duke Energy has investments in various renewable energy project entities. Some of these entities are VIEs due to Duke Energy issuing guarantees for debt service and operations and maintenance reserves in support of debt financings. Duke Energy does not consolidate these VIEs because power to direct and control key activities is shared jointly by Duke Energy and other owners. In 2019, Duke Energy acquired a majority ownership in a portfolio of distributed fuel cell projects from Bloom Energy Corporation. Duke Energy is not the primary beneficiary of the assets within the portfolio and does not consolidate the assets in the portfolio.

OVEC

Duke Energy Ohio's 9% ownership interest in OVEC is considered a non-consolidated VIE due to OVEC having insufficient equity to finance its activities without subordinated financial support. The activities that most significantly impact OVEC's economic performance include fuel strategy and supply activities and decisions associated with ongoing operations and maintenance-related activities. Duke Energy Ohio does not have the unilateral power to direct these activities, and therefore, does not consolidate OVEC.

As a counterparty to an Inter-Company Power Agreement (ICPA), Duke Energy Ohio has a contractual arrangement to receive entitlements to capacity and energy from OVEC's power plants through June 2040 commensurate with its power participation ratio, which is equivalent to Duke Energy Ohio's ownership interest. Costs, including fuel, operating expenses, fixed costs, debt amortization and interest expense, are allocated to counterparties to the ICPA based on their power participation ratio. The value of the ICPA is subject to variability due to fluctuation in power prices and changes in OVEC's cost of business. On March 31, 2018, FES, a subsidiary of FirstEnergy Corp. and an ICPA counterparty with a power participation ratio of 4.85%, filed for Chapter 11 bankruptcy, which could increase costs allocated to the counterparties. On July 31, 2018, the bankruptcy court rejected the FES ICPA, which means OVEC is an unsecured creditor in the FES bankruptcy proceeding. Duke Energy Ohio cannot predict the impact of the bankruptcy filing on its OVEC interests. In addition, certain proposed environmental rulemaking could result in future increased OVEC cost allocations. See Note 4 for additional information.

CRC

See discussion under Consolidated VIEs for additional information related to CRC.

Amounts included in Receivables from affiliated companies in the above table for Duke Energy Ohio and Duke Energy Indiana reflect their retained interest in receivables sold to CRC. These subordinated notes held by Duke Energy Ohio and Duke Energy Indiana are stated at fair value. Carrying values of retained interests are determined by allocating carrying value of the receivables between assets sold and interests retained based on relative fair value. The allocated bases of the subordinated notes are not materially different than their face value because (i) the receivables generally turnover in less than two months, (ii) credit losses are reasonably predictable due to the broad customer base and lack of significant concentration and (iii) the equity in CRC is subordinate to all retained interests and thus would absorb losses first. The hypothetical effect on fair value of the retained interests assuming both a 10% and a 20% unfavorable variation in credit losses or discount rates is not material due to the short turnover of receivables and historically low credit loss history. Interest accrues to Duke Energy Ohio and Duke Energy Indiana on the retained interests using the acceptable yield method. This method generally approximates the stated rate on the notes since the allocated basis and the face value are nearly equivalent. An impairment charge is recorded against the carrying value of both retained interests and purchased beneficial interest whenever it is determined that an OTTI has occurred.

Key assumptions used in estimating fair value are detailed in the following table.

	Duke Energy Ohio		Duke Energy Indiana	
	2019	**2018**	**2019**	**2018**
Anticipated credit loss ratio	**0.6%**	0.5%	**0.3%**	0.3%
Discount rate	**3.3%**	3.0%	**3.3%**	3.0%
Receivable turnover rate	**13.4%**	13.5%	**11.5%**	11.0%

The following table shows the gross and net receivables sold.

	Duke Energy Ohio		Duke Energy Indiana	
	December 31,		December 31,	
(in millions)	**2019**	**2018**	**2019**	**2018**
Receivables sold	**$ 253**	$ 269	**$ 307**	$ 336
Less: Retained interests	**64**	93	**77**	118
Net receivables sold	**$ 189**	$ 176	**$ 230**	$ 218

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The following table shows sales and cash flows related to receivables sold.

	Duke Energy Ohio			Duke Energy Indiana		
	Years Ended December 31,			Years Ended December 31,		
(in millions)	2019	2018	2017	2019	2018	2017
Sales						
Receivables sold	**$1,979**	$1,987	$1,879	**$2,837**	$ 2,842	$ 2,711
Loss recognized on sale	**14**	13	10	**17**	16	12
Cash flows						
Cash proceeds from receivables sold	**1,993**	1,967	1,865	**2,860**	2,815	2,694
Collection fees received	**1**	1	1	**1**	1	1
Return received on retained interests	**6**	6	3	**9**	9	7

Cash flows from sales of receivables are reflected within Cash Flows From Operating Activities on Duke Energy Ohio's and Duke Energy Indiana's Consolidated Statements of Cash Flows.

Collection fees received in connection with servicing transferred accounts receivable are included in Operation, maintenance and other on Duke Energy Ohio's and Duke Energy Indiana's Consolidated Statements of Operations and Comprehensive Income. The loss recognized on sales of receivables is calculated monthly by multiplying receivables sold during the month by the required discount. The required discount is derived monthly utilizing a three-year weighted average formula that considers charge-off history, late charge history and turnover history on the sold receivables, as well as a component for the time value of money. The discount rate, or component for the time value of money, is the prior month-end LIBOR plus a fixed rate of 1.00%.

19. REVENUE

Duke Energy recognizes revenue consistent with amounts billed under tariff offerings or at contractually agreed upon rates based on actual physical delivery of electric or natural gas service, including estimated volumes delivered when billings have not yet occurred. As such, the majority of Duke Energy's revenues have fixed pricing based on the contractual terms of the published tariffs, with variability in expected cash flows attributable to the customer's volumetric demand and ultimate quantities of energy or natural gas supplied and used during the billing period. The stand-alone selling price of related sales are designed to support recovery of prudently incurred costs and an appropriate return on invested assets and are primarily governed by published tariff rates or contractual agreements approved by relevant regulatory bodies. As described in Note 1, certain excise taxes and franchise fees levied by state or local governments are required to be paid even if not collected from the customer. These taxes are recognized on a gross basis as part of revenues. Duke Energy elects to account for all other taxes net of revenues.

Performance obligations are satisfied over time as energy or natural gas is delivered and consumed with billings generally occurring monthly and related payments due within 30 days, depending on regulatory requirements. In no event does the timing between payment and delivery of the goods and services exceed one year. Using this output method for revenue recognition provides a faithful depiction of the transfer of electric and natural gas service as customers obtain control of the commodity and benefit from its use at delivery. Additionally, Duke Energy has an enforceable right to consideration for energy or natural gas delivered at any discrete point in time and will recognize revenue at an amount that reflects the consideration to which Duke Energy is entitled for the energy or natural gas delivered.

As described above, the majority of Duke Energy's tariff revenues are at-will and, as such, related contracts with customers have an expected duration of one year or less and will not have future performance obligations for disclosure. Additionally, other long-term revenue streams, including wholesale contracts, generally provide services that are part of a single performance obligation, the delivery of electricity or natural gas. As such, other than material fixed consideration under long-term contracts, related disclosures for future performance obligations are also not applicable.

Duke Energy earns substantially all of its revenues through its reportable segments, Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables.

Electric Utilities and Infrastructure

Electric Utilities and Infrastructure earns the majority of its revenues through retail and wholesale electric service through the generation, transmission, distribution and sale of electricity. Duke Energy generally provides retail and wholesale electric service customers with their full electric load requirements or with supplemental load requirements when the customer has other sources of electricity.

Retail electric service is generally marketed throughout Duke Energy's electric service territory through standard service offers. The standard service offers are through tariffs determined by regulators in Duke Energy's regulated service territory. Each tariff, which is assigned to customers based on customer class, has multiple components such as an energy charge, a demand charge, a basic facilities charge and applicable riders. Duke Energy considers each of these components to be aggregated into a single performance obligation for providing electric service, or in the case of distribution only customers in Duke Energy Ohio, for delivering electricity. Electricity is considered a single performance obligation satisfied over time consistent with the series guidance and is provided and consumed over the billing period, generally one month. Retail electric service is typically provided to at-will customers who can cancel service at any time, without a substantive penalty. Additionally, Duke Energy adheres to applicable regulatory requirements in each jurisdiction to ensure the collectability of amounts billed and appropriate mitigating procedures are followed when necessary. As such, revenue from contracts with customers for

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such contracts is equivalent to the electricity supplied and billed in that period (including unbilled estimates).

Wholesale electric service is generally provided under long-term contracts using cost-based pricing. FERC regulates costs that may be recovered from customers and the amount of return companies are permitted to earn. Wholesale contracts include both energy and demand charges. For full requirements contracts, Duke Energy considers both charges as a single performance obligation for providing integrated electric service. For contracts where energy and demand charges are considered separate performance obligations, energy and demand are each a distinct performance obligation under the series guidance and are satisfied as energy is delivered and stand-ready service is provided on a monthly basis. This service represents consumption over the billing period and revenue is recognized consistent with billings and unbilled estimates, which generally occur monthly. Contractual amounts owed are typically trued up annually based upon incurred costs in accordance with FERC published filings and the specific customer's actual peak demand. Estimates of variable consideration related to potential additional billings or refunds owed are updated quarterly.

The majority of wholesale revenues are full requirements contracts where the customers purchase the substantial majority of their energy needs and do not have a fixed quantity of contractually required energy or capacity. As such, related forecasted revenues are considered optional purchases. Supplemental requirements contracts that include contracted blocks of energy and capacity at contractually fixed prices have the following estimated remaining performance obligations:

	Remaining Performance Obligations						
(in millions)	2020	2021	2022	2023	2024	Thereafter	Total
Progress Energy	$ 121	$ 92	$ 87	$ 44	$ 45	$ 58	$ 447
Duke Energy Progress	8	8	8	8	8	—	40
Duke Energy Florida	113	84	79	36	37	58	407
Duke Energy Indiana	10	5	—	—	—	—	15

Revenues for block sales are recognized monthly as energy is delivered and stand-ready service is provided, consistent with invoiced amounts and unbilled estimates.

Gas Utilities and Infrastructure

Gas Utilities and Infrastructure earns its revenue through retail and wholesale natural gas service through the transportation, distribution and sale of natural gas. Duke Energy generally provides retail and wholesale natural gas service customers with all natural gas load requirements. Additionally, while natural gas can be stored, substantially all natural gas provided by Duke Energy is consumed by customers simultaneously with receipt of delivery.

Retail natural gas service is marketed throughout Duke Energy's natural gas service territory using published tariff rates. The tariff rates are established by regulators in Duke Energy's service territories. Each tariff, which is assigned to customers based on customer class, have multiple components, such as a commodity charge, demand charge, customer or monthly charge and transportation costs. Duke Energy considers each of these components to be aggregated into a single performance obligation for providing natural gas service. For contracts where Duke Energy provides all of the customer's natural gas needs, the delivery of natural gas is considered a single performance obligation satisfied over time, and revenue is recognized monthly based on billings and unbilled estimates as service is provided and the commodity is consumed over the billing period. Additionally, natural gas service is typically at-will and customers can cancel service at any time, without a substantive penalty. Duke Energy also adheres to applicable regulatory requirements to ensure the collectability of amounts billed and receivable and appropriate mitigating procedures are followed when necessary.

Certain long-term individually negotiated contracts exist to provide natural gas service. These contracts are regulated and approved by state commissions. The negotiated contracts have multiple components, including a natural gas and a demand charge, similar to retail natural gas contracts. Duke Energy considers each of these components to be a single performance obligation for providing natural gas service. This service represents consumption over the billing period, generally one month.

Fixed capacity payments under long-term contracts for the Gas Utilities and Infrastructure segment include minimum margin contracts and supply arrangements with municipalities and power generation facilities. Revenues for related sales are recognized monthly as natural gas is delivered and stand-ready service is provided, consistent with invoiced amounts and unbilled estimates. Estimated remaining performance obligations are as follows:

	Remaining Performance Obligations						
(in millions)	2020	2021	2022	2023	2024	Thereafter	Total
Piedmont	$ 69	$ 64	$ 64	$ 61	$ 58	$ 372	$ 688

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Commercial Renewables

Commercial Renewables earns the majority of its revenues through long-term PPAs and generally sells all of its wind and solar facility output, electricity and RECs to customers. The majority of these PPAs have historically been accounted for as leases. For PPAs that are not accounted for as leases, the delivery of electricity and the delivery of RECs are considered separate performance obligations.

The delivery of electricity is a performance obligation satisfied over time and represents generation and consumption of the electricity over the billing period, generally one month. The delivery of RECs is a performance obligation satisfied at a point in time and represents delivery of each REC generated by the wind or solar facility. The majority of self-generated RECs are bundled with energy in Duke Energy's contracts and, as such, related revenues are recognized as energy is generated and delivered as that pattern is consistent with Duke Energy's performance. Commercial Renewables recognizes revenue based on the energy generated and billed for the period, generally one month, at contractual rates (including unbilled estimates) according to the invoice practical expedient. Amounts are typically due within 30 days of invoice.

Commercial Renewables also earns revenues from installation of distributed solar generation resources, which is primarily composed of EPC projects to deliver functioning solar power systems, generally completed within two to 12 months from commencement of construction. The installation of distributed solar generation resources is a performance obligation that is satisfied over time. Revenue from fixed-price EPC contracts is recognized using the input method as work is performed based on the estimated ratio of incurred costs to estimated total costs.

Other

The remainder of Duke Energy's operations is presented as Other, which does not include material revenues from contracts with customers.

Disaggregated Revenues

For the Electric and Gas Utility and Infrastructure segments, revenue by customer class is most meaningful to Duke Energy as each respective customer class collectively represents unique customer expectations of service, generally has different energy and demand requirements, and operates under tailored, regulatory approved pricing structures. Additionally, each customer class is impacted differently by weather and a variety of economic factors including the level of population growth, economic investment, employment levels, and regulatory activities in each of Duke Energy's jurisdictions. As such, analyzing revenues disaggregated by customer class allows Duke Energy to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. For the Commercial Renewables segment, the majority of revenues from contracts with customers are from selling all of the unit-contingent output at contractually defined pricing under long-term PPAs with consistent expectations regarding the timing and certainty of cash flows. Disaggregated revenues are presented as follows:

	Year Ended December 31, 2019							
(in millions) By market or type of customer	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electric Utilities and Infrastructure								
Residential	$ 9,863	$ 3,044	$ 4,998	$2,144	$ 2,854	$ 733	$1,087	$ —
General	6,431	2,244	2,935	1,368	1,567	451	802	—
Industrial	3,071	1,215	934	675	259	147	774	—
Wholesale	2,212	462	1,468	1,281	187	46	235	—
Other revenues	770	276	548	317	231	80	89	—
Total Electric Utilities and Infrastructure revenue from contracts with customers	$ 22,347	$ 7,241	$ 10,883	$5,785	$ 5,098	$ 1,457	$2,987	$ —
Gas Utilities and Infrastructure								
Residential	$ 976	$ —	$ —	$ —	$ —	$ 315	$ —	$ 661
Commercial	508	—	—	—	—	130	—	378
Industrial	141	—	—	—	—	19	—	122
Power Generation	—	—	—	—	—	—	—	51
Other revenues	129	—	—	—	—	19	—	110
Total Gas Utilities and Infrastructure revenue from contracts with customers	$ 1,754	$ —	$ —	$ —	$ —	$ 483	$ —	$1,322
Commercial Renewables								
Revenue from contracts with customers	$ 223	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Other								
Revenue from contracts with customers	$ 24	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Total revenue from contracts with customers	$ 24,348	$ 7,241	$ 10,883	$5,785	$ 5,098	$ 1,940	$2,987	$1,322
Other revenue sources[(a)]	$ 731	$ 154	$ 319	$ 172	$ 133	$ —	$ 17	$ 59
Total revenues	$ 25,079	$ 7,395	$ 11,202	$5,957	$ 5,231	$ 1,940	$3,004	$1,381

(a) Other revenue sources include revenues from leases, derivatives and alternative revenue programs that are not considered revenues from contracts with customers. Alternative revenue programs in certain jurisdictions include regulatory mechanisms that periodically adjust for over or under collection of related revenues.

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	Year Ended December 31, 2018							
(in millions) By market or type of customer	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electric Utilities and Infrastructure								
Residential	$ 9,587	$ 2,981	$ 4,785	$2,019	$ 2,766	$ 743	$1,076	$ —
General	6,127	2,119	2,809	1,280	1,529	422	778	—
Industrial	2,974	1,180	904	642	262	131	760	—
Wholesale	2,324	508	1,462	1,303	159	57	298	—
Other revenues	717	320	502	320	182	73	91	—
Total Electric Utilities and Infrastructure revenue from contracts with customers	$ 21,729	$ 7,108	$ 10,462	$5,564	$ 4,898	$ 1,426	$3,003	$ —
Gas Utilities and Infrastructure								
Residential	$ 1,000	$ —	$ —	$ —	$ —	$ 331	$ —	$ 669
Commercial	514	—	—	—	—	135	—	378
Industrial	147	—	—	—	—	18	—	128
Power Generation	—	—	—	—	—	—	—	54
Other revenues	139	—	—	—	—	19	—	120
Total Gas Utilities and Infrastructure revenue from contracts with customers	$ 1,800	$ —	$ —	$ —	$ —	$ 503	$ —	$1,349
Commercial Renewables								
Revenue from contracts with customers	$ 209	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Other								
Revenue from contracts with customers	$ 19	$ —	$ —	$ —	$ —	$ 1	$ —	$ —
Total revenue from contracts with customers	$ 23,757	$ 7,108	$ 10,462	$5,564	$ 4,898	$ 1,930	$3,003	$1,349
Other revenue sources[a]	$ 764	$ 192	$ 266	$ 135	$ 123	$ 27	$ 56	$ 26
Total revenues	$ 24,521	$ 7,300	$ 10,728	$5,699	$ 5,021	$ 1,957	$3,059	$1,375

(a) Other revenue sources include revenues from leases, derivatives and alternative revenue programs that are not considered revenues from contracts with customers. Alternative revenue programs in certain jurisdictions include regulatory mechanisms that periodically adjust for over or under collection of related revenues.

IMPACT OF WEATHER AND THE TIMING OF BILLING PERIODS

Revenues and costs are influenced by seasonal weather patterns. Peak sales of electricity occur during the summer and winter months, which results in higher revenue and cash flows during these periods. By contrast, lower sales of electricity occur during the spring and fall, allowing for scheduled plant maintenance. Residential and general service customers are more impacted by weather than industrial customers. Estimated weather impacts are based on actual current period weather compared to normal weather conditions. Normal weather conditions are defined as the long-term average of actual historical weather conditions. Heating degree days measure the variation in weather based on the extent the average daily temperature falls below a base temperature. Cooling degree days measure the variation in weather based on the extent the average daily temperature rises above the base temperature. Each degree of temperature below the base temperature counts as one heating degree day and each degree of temperature above the base temperature counts as one cooling degree day.

The estimated impact of weather on earnings for Electric Utilities and Infrastructure is based on the temperature variances from a normal condition and customers' historic usage patterns. The methodology used to estimate the impact of weather does not consider all variables that may impact customer response to weather conditions, such as humidity in the summer or wind chill in the winter. The precision of this estimate may also be impacted by applying long-term weather trends to shorter-term periods.

Gas Utilities and Infrastructure's costs and revenues are influenced by seasonal patterns due to peak natural gas sales occurring during the winter months as a result of space heating requirements. Residential customers are the most impacted by weather. There are certain regulatory mechanisms for the North Carolina, South Carolina, Tennessee, Ohio and Kentucky service territories that normalize the margins collected from certain customer classes during the winter. In North Carolina, rate design provides protection from both weather and other usage variations such as conservation, while South Carolina, Tennessee and Kentucky revenues are adjusted solely based on weather. Ohio primarily employs a fixed charge each month regardless of the season and usage.

UNBILLED REVENUE

Unbilled revenues are recognized by applying customer billing rates to the estimated volumes of energy or natural gas delivered but not yet billed. Unbilled revenues can vary significantly from period to period as a result of seasonality, weather, customer usage patterns, customer mix, average price in effect for customer classes, timing of rendering customer bills and meter reading schedules, and the impact of weather normalization or margin decoupling mechanisms.

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Unbilled revenues are included within Receivables and Receivables of VIEs on the Consolidated Balance Sheets as shown in the following table.

	December 31,	
(in millions)	2019	2018
Duke Energy	**$ 843**	$ 896
Duke Energy Carolinas	**298**	313
Progress Energy	**217**	244
Duke Energy Progress	**122**	148
Duke Energy Florida	**95**	96
Duke Energy Ohio	**1**	2
Duke Energy Indiana	**16**	23
Piedmont	**78**	73

Additionally, Duke Energy Ohio and Duke Energy Indiana sell, on a revolving basis, nearly all of their retail accounts receivable, including receivables for unbilled revenues, to an affiliate, CRC and account for the transfers of receivables as sales. Accordingly, the receivables sold are not reflected on the Consolidated Balance Sheets of Duke Energy Ohio and Duke Energy Indiana. See Note 18 for further information. These receivables for unbilled revenues are shown in the table below.

	December 31,	
(in millions)	2019	2018
Duke Energy Ohio	**$ 82**	$ 86
Duke Energy Indiana	**115**	128

20. STOCKHOLDERS' EQUITY

Basic EPS is computed by dividing net income available to Duke Energy common stockholders, as adjusted for distributed and undistributed earnings allocated to participating securities, by the weighted average number of common shares outstanding during the period. Diluted EPS is computed by dividing net income available to Duke Energy common stockholders, as adjusted for distributed and undistributed earnings allocated to participating securities, by the diluted weighted average number of common shares outstanding during the period. Diluted EPS reflects the potential dilution that could occur if securities or other agreements to issue common stock, such as stock options and equity forward sale agreements, were exercised or settled. Duke Energy's participating securities are RSUs that are entitled to dividends declared on Duke Energy common stock during the RSUs vesting periods. Dividends declared on preferred stock are recorded on the Consolidated Statements of Operations as a reduction of net income to arrive at net income available to Duke Energy common stockholders. Dividends accumulated on preferred stock are a reduction to net income used in the calculation of basic and diluted EPS.

The following table presents Duke Energy's basic and diluted EPS calculations, the weighted average number of common shares outstanding and common and preferred share dividends declared.

	Years Ended December 31,		
(in millions, except per share amounts)	2019	2018	2017
Income from continuing operations available to Duke Energy common stockholders excluding impact of participating securities and including accumulated preferred stock dividends	**$3,694**	$2,642	$ 3,059
Weighted average common shares outstanding – basic and diluted	**729**	708	700
EPS from continuing operations available to Duke Energy common stockholders			
Basic and diluted	**$ 5.07**	$ 3.73	$ 4.37
Potentially dilutive items excluded from the calculation[a]	**2**	2	2
Dividends declared per common share	**$ 3.75**	$ 3.64	$ 3.49
Dividends declared on Series A preferred stock per depositary share	**$ 1.03**	$ —	$ —

(a) Performance stock awards were not included in the dilutive securities calculation because the performance measures related to the awards had not been met.

Common Stock

In February 2018, Duke Energy filed a prospectus supplement and executed an Equity Distribution Agreement (EDA) under which it may sell up to $1 billion of its common stock through an ATM offering program, including an equity forward sales component. Under the terms of the EDA, Duke Energy was allowed to issue and sell shares of common stock. The existing ATM offering program expired in September 2019.

In June 2018, Duke Energy marketed two separate tranches, each for 1.3 million shares, of common stock through equity forward transactions under the ATM program. In December 2018, Duke Energy physically settled these equity forwards by delivering 2.6 million shares of common stock in exchange for net proceeds of approximately $195 million.

In March 2018, Duke Energy marketed an equity offering of 21.3 million shares of common stock through an Underwriting Agreement. In connection with the offering, Duke Energy entered into equity forward sale agreements. The equity

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forwards required Duke Energy to either physically settle the transactions by issuing 21.3 million shares in exchange for net proceeds at the then-applicable forward sale price specified by the agreements, or net settle in whole or in part through the delivery or receipt of cash or shares. In June 2018, Duke Energy physically settled one-half of the equity forwards by delivering approximately 10.6 million shares of common stock in exchange for net cash proceeds of approximately $781 million. In December 2018, Duke Energy physically settled the remaining equity forward by delivering 10.6 million shares of common stock in exchange for net cash proceeds of approximately $766 million.

In March and April 2019, Duke Energy marketed two separate tranches, each for 1.1 million shares, of common stock through equity forward transactions under the ATM program. The first tranche had an initial forward price of $89.83 per share and the second tranche had an initial forward price of $88.82 per share. In May and June 2019, a third tranche of 1.6 million shares of common stock was marketed and had an initial forward price of $86.23. The equity forwards required Duke Energy to either physically settle the transaction by issuing shares in exchange for net proceeds at the then-applicable forward sale price specified by the agreements or net settle in whole or in part through the delivery or receipt of cash or shares. The settlement alternative was at Duke Energy's election. In December 2019, Duke Energy physically settled the equity forwards by delivering 3.8 million shares of common stock in exchange for net cash proceeds of approximately $331 million.

In November 2019, Duke Energy filed a prospectus supplement and executed an EDA under which it may sell up to $1.5 billion of its common stock through a new ATM offering program, including an equity forward sales component. Under the terms of the EDA, Duke Energy may issue and sell shares of common stock through September 2022.

In November 2019, Duke Energy marketed an equity offering of 28.75 million shares of common stock through an Underwriting Agreement. In connection with the offering, Duke Energy entered into equity forward sales agreements with an initial forward price of $85.99 per share. The equity forward sales agreements require Duke Energy to either physically settle the transaction by issuing shares in exchange for net proceeds at the then-applicable forward sale price specified by the agreement, or net settle in whole or in part through the delivery or receipt of cash or shares. The settlement alternatives are at Duke Energy's election. Settlement of the forward sales agreements are expected to occur on or prior to December 31, 2020. If Duke Energy had elected to net share settle these contracts as of December 31, 2019, Duke Energy would have been required to deliver 1.6 million shares.

For the years ended December 31, 2019, and 2018, Duke Energy issued 1.8 million and 2.2 million shares, respectively, through its DRIP with an increase in additional paid-in capital of approximately $160 million and $174 million, respectively.

Preferred Stock

On March 29, 2019, Duke Energy completed the issuance of 40 million depositary shares, each representing 1/1,000th share of its Series A Cumulative Redeemable Perpetual Preferred Stock, at a price of $25 per depositary share. The transaction resulted in net proceeds of $973 million after issuance costs with proceeds used for general corporate purposes and to reduce short-term debt. The preferred stock has a $25 liquidation preference per depositary share and earns dividends on a cumulative basis at a rate of 5.75% per annum. Dividends are payable quarterly in arrears on the 16th day of March, June, September and December, and began on June 16, 2019.

The Series A Preferred Stock has no maturity or mandatory redemption date, is not redeemable at the option of the holders and includes separate call options. The first call option allows Duke Energy to call the Series A Preferred Stock at a redemption price of $25.50 per depositary share prior to June 15, 2024, in whole but not in part, at any time within 120 days after a ratings event where a rating agency amends, clarifies or changes the criteria it uses to assign equity credit for securities such as the preferred stock. The second call option allows Duke Energy to call the preferred stock, in whole or in part, at any time, on or after June 15, 2024, at a redemption price of $25 per depositary share. Duke Energy is also required to redeem all accumulated and unpaid dividends if either call option is exercised.

On September 12, 2019, Duke Energy completed the issuance of 1 million shares of its Series B Fixed-Rate Reset Cumulative Redeemable Perpetual Preferred Stock, at a price of $1,000 per share. The transaction resulted in net proceeds of $989 million after issuance costs with proceeds being used to pay down short-term debt, repay at maturity $500 million senior notes due September 2019, and for general corporate purposes. The preferred stock has a $1,000 liquidation preference per share and earns dividends on a cumulative basis at an initial rate of 4.875% per annum. Dividends are payable semiannually in arrears on the 16th day of March and September, beginning on March 16, 2020. On September 16, 2024, the First Call Date, and any fifth anniversary of the First Call Date (each a Reset Date), the dividend rate will reset based on the then current five-year U.S. treasury rate plus a spread of 3.388%.

The Series B Preferred Stock has no maturity or mandatory redemption date, is not redeemable at the option of the holders and includes separate call options. The first call option allows Duke Energy to call the Series B Preferred Stock at a redemption price of $1,020 per share, in whole but not in part, at any time within 120 days after a ratings event. The second call option allows Duke Energy to call the preferred stock, in whole or in part, on the First Call Date or any subsequent Reset Date at a redemption price in cash equal to $1,000 per share. Duke Energy is also required to redeem all accumulated and unpaid dividends if either call option is exercised.

Dividends issued on its Series A and Series B Preferred Stock are subject to approval by the Board of Directors. However, the deferral of dividend payments on the preferred stock prohibits the declaration of common stock dividends.

The Series A and Series B Preferred Stock rank, with respect to dividends and distributions upon liquidation or dissolution:

- senior to Common Stock and to each other class or series of capital stock established after the original issue date of the Series A and Series B Preferred Stock that is expressly made subordinated to the Series A and Series B Preferred Stock;
- on a parity with any class or series of capital stock established after the original issue date of the Series A and Series B Preferred Stock that is not expressly made senior or subordinated to the Series A or Series B Preferred Stock;
- junior to any class or series of capital stock established after the original issue date of the Series A and Series B Preferred Stock that is expressly made senior to the Series A or Series B Preferred Stock;
- junior to all existing and future indebtedness (including indebtedness outstanding under Duke Energy's credit facilities, unsecured senior notes, junior subordinated debentures and commercial paper) and other liabilities with respect to assets available to satisfy claims against Duke Energy; and

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- structurally subordinated to existing and future indebtedness and other liabilities of Duke Energy's subsidiaries and future preferred stock of subsidiaries.

Holders of Series A and Series B Preferred Stock have no voting rights with respect to matters that generally require the approval of voting stockholders. The limited voting rights of holders of Series A and Series B Preferred Stock include the right to vote as a single class, respectively, on certain matters that may affect the preference or special rights of the preferred stock, except in the instance that Duke Energy elects to defer the payment of dividends for a total of six quarterly full dividend periods for Series A Preferred Stock or three semiannual full dividend periods for Series B Preferred Stock. If dividends are deferred for a cumulative total of six quarterly full dividend periods for Series A Preferred Stock or three semiannual full dividend periods for Series B Preferred Stock, whether or not for consecutive dividend periods, holders of the respective preferred stock have the right to elect two additional Board members to the Board of Directors.

21. SEVERANCE

During 2018, Duke Energy reviewed its operations and identified opportunities for improvement to better serve its customers. This operational review included the company's workforce strategy and staffing levels to ensure the company was staffed with the right skillsets and number of teammates to execute the long-term vision for Duke Energy. As such, Duke Energy extended voluntary and involuntary severance benefits to certain employees in specific areas as a part of workforce planning and digital transformation efforts.

The following table presents the direct and allocated severance and related charges accrued for approximately 140 employees in 2019, 1,900 employees in 2018 and 100 employees in 2017 by the Duke Energy Registrants within Operation, maintenance and other on the Consolidated Statements of Operations.

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Year Ended December 31, 2019	**$ 16**	**$ 8**	**$ 6**	**$ 3**	**$ 3**	**$ —**	**$ 1**	**$ 1**
Year Ended December 31, 2018	187	102	69	52	17	6	7	2
Year Ended December 31, 2017	15	2	2	1	1	—	1	9

The table below presents the severance liability for past and ongoing severance plans including the plans described above.

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Balance at December 31, 2018	$ 205	$ 100	$ 51	$ 41	$ 9	$ 2	$ 2	$ —
Provision/Adjustments	**24**	**4**	**11**	**2**	**10**	**1**	**1**	**—**
Cash Reductions	**(188)**	**(93)**	**(49)**	**(37)**	**(12)**	**(2)**	**(1)**	**—**
Balance at December 31, 2019	**$ 41**	**$ 11**	**$ 13**	**$ 6**	**$ 7**	**$ 1**	**$ 2**	**$ —**

22. STOCK-BASED COMPENSATION

The Duke Energy Corporation 2015 Long-Term Incentive Plan (the 2015 Plan) provides for the grant of stock-based compensation awards to employees and outside directors. The 2015 Plan reserves 10 million shares of common stock for issuance. Duke Energy has historically issued new shares upon exercising or vesting of share-based awards. However, Duke Energy may use a combination of new share issuances and open market repurchases for share-based awards that are exercised or vest in the future. Duke Energy has not determined with certainty the amount of such new share issuances or open market repurchases.

The following table summarizes the total expense recognized by the Duke Energy Registrants, net of tax, for stock-based compensation.

	Years Ended December 31,		
(in millions)	**2019**	2018	2017
Duke Energy	**$ 65**	$ 56	$ 43
Duke Energy Carolinas	**24**	20	15
Progress Energy	**24**	21	16
Duke Energy Progress	**15**	13	10
Duke Energy Florida	**9**	8	6
Duke Energy Ohio	**5**	4	3
Duke Energy Indiana	**6**	5	4
Piedmont	**3**	3	3

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Duke Energy's pretax stock-based compensation costs, the tax benefit associated with stock-based compensation expense and stock-based compensation costs capitalized are included in the following table.

	Years Ended December 31,		
(in millions)	**2019**	**2018**	**2017**
RSU awards	**$ 44**	$ 43	$ 41
Performance awards	**45**	35	27
Pretax stock-based compensation cost	**$ 89**	$ 78	$ 68
Stock-based compensation costs capitalized	**5**	5	4
Stock-based compensation expense	**$ 84**	$ 73	$ 64
Tax benefit associated with stock-based compensation expense	**$ 19**	$ 17	$ 25

RESTRICTED STOCK UNIT AWARDS

RSU awards generally vest over periods from immediate to three years. Fair value amounts are based on the market price of Duke Energy's common stock on the grant date. The following table includes information related to RSU awards.

	Years Ended December 31,		
	2019	**2018**	**2017**
Shares granted (in thousands)	**571**	649	583
Fair value (in millions)	**$ 51**	$ 49	$ 47

The following table summarizes information about RSU awards outstanding.

	Shares (in thousands)	**Weighted Average Grant Date Fair Value (per share)**
Outstanding at December 31, 2018	1,153	$ 77
Granted	**571**	**89**
Vested	**(631)**	**77**
Forfeited	**(83)**	**82**
Outstanding at December 31, 2019	**1,010**	**83**
RSU awards expected to vest	**951**	**83**

The total grant date fair value of shares vested during the years ended December 31, 2019, 2018 and 2017, was $49 million, $43 million and $42 million, respectively. At December 31, 2019, Duke Energy had $30 million of unrecognized compensation cost, which is expected to be recognized over a weighted average period of 23 months. Prior to Duke Energy's acquisition of Piedmont, Piedmont had an incentive compensation plan that had a series of three-year performance and RSU awards for eligible officers and other participants. The 2016-2018 performance award cycle was approved subsequent to the Agreement and Plan of Merger between Duke Energy and Piedmont and was converted into a Duke Energy RSU award at the consummation of the acquisition.

PERFORMANCE AWARDS

Stock-based performance awards generally vest after three years if performance targets are met. The actual number of shares issued will range from zero to 200% of target shares, depending on the level of performance achieved.

Performance awards contain performance conditions and a market condition. The performance conditions are based on Duke Energy's cumulative adjusted EPS and total incident case rate (total incident case rate is one of our key employee safety metrics). The market condition is based on TSR of Duke Energy relative to a predefined peer group.

Relative TSR is valued using a path-dependent model that incorporates expected relative TSR into the fair value determination of Duke Energy's performance-based share awards. The model uses three-year historical volatilities and correlations for all companies in the predefined peer group, including Duke Energy, to simulate Duke Energy's relative TSR as of the end of the performance period. For each simulation, Duke Energy's relative TSR associated with the simulated stock price at the end of the performance period plus expected dividends within the period results in a value per share for the award portfolio. The average of these simulations is the expected portfolio value per share. Actual life to date results of Duke Energy's relative TSR for each grant are incorporated within the model. For performance awards granted in 2019, the model used a risk-free interest rate of 2.5%, which reflects the yield on three-year Treasury bonds as of the grant date, and an expected volatility of 14.8% based on Duke Energy's historical volatility over three years using daily stock prices.

The following table includes information related to stock-based performance awards.

	Years Ended December 31,		
	2019	**2018**	**2017**
Shares granted assuming target performance (in thousands)	**320**	372	461
Fair value (in millions)	**$ 27**	$ 27	$ 37

The following table summarizes information about stock-based performance awards outstanding and assumes payout at the target level.

	Shares (in thousands)	**Weighted Average Grant Date Fair Value (per share)**
Outstanding at December 31, 2018	1,117	$ 77
Granted	**320**	**86**
Vested	**(310)**	**75**
Forfeited	**(18)**	**81**
Outstanding at December 31, 2019	**1,109**	**80**
Stock-based performance awards expected to vest	**1,080**	**80**

The total grant date fair value of shares vested during the years ended December 31, 2019, and 2018, was $23 million and $13 million, respectively. No performance awards vested during the year ended December 31, 2017. At December 31, 2019, Duke Energy had $27 million of unrecognized compensation cost, which is expected to be recognized over a weighted average period of 22 months.

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23. EMPLOYEE BENEFIT PLANS

DEFINED BENEFIT RETIREMENT PLANS

Duke Energy and certain subsidiaries maintain, and the Subsidiary Registrants participate in, qualified, non-contributory defined benefit retirement plans. The Duke Energy plans cover most employees using a cash balance formula. Under a cash balance formula, a plan participant accumulates a retirement benefit consisting of pay credits based upon a percentage of current eligible earnings, age or age and years of service and interest credits. Certain employees are eligible for benefits that use a final average earnings formula. Under these final average earnings formulas, a plan participant accumulates a retirement benefit equal to the sum of percentages of their (i) highest three-year, four-year, or five-year average earnings, (ii) highest three-year, four-year, or five-year average earnings in excess of covered compensation per year of participation (maximum of 35 years) or (iii) highest three-year average earnings times years of participation in excess of 35 years. Duke Energy also maintains, and the Subsidiary Registrants participate in, non-qualified, non-contributory defined benefit retirement plans that cover certain executives. The qualified and non-qualified, non-contributory defined benefit plans are closed to new participants.

Duke Energy approved plan amendments to restructure its qualified non-contributory defined benefit retirement plans, effective January 1, 2018. The restructuring involved (i) the spin-off of the majority of inactive participants from two plans into a separate inactive plan and (ii) the merger of the active participant portions of such plans, along with a pension plan acquired as part of the Piedmont transaction, into a single active plan. Benefits offered to the plan participants remain unchanged except that the Piedmont plan's final average earnings formula was frozen as of December 31, 2017, and affected participants were moved into the active plan's cash balance formula. Actuarial gains and losses associated with the Inactive Plan will be amortized over the remaining life expectancy of the inactive participants. The longer amortization period lowered Duke Energy's 2018 pretax qualified pension plan expense by approximately $33 million.

Duke Energy uses a December 31 measurement date for its defined benefit retirement plan assets and obligations.

As a result of the application of settlement accounting due to total lump-sum benefit payments exceeding the settlement threshold (defined as the sum of the service cost and interest cost on projected benefit obligation components of net periodic pension costs) for one of its qualified pension plans, Duke Energy recognized settlement charges of $94 million, primarily as a regulatory asset within Other Noncurrent Assets on the Consolidated Balance Sheets as of December 31, 2019 (an immaterial amount was recorded in Other income and expenses, net within the Consolidated Statement of Operations).

Settlement charges recognized by the Subsidiary Registrants as of December 31, 2019, which represent amounts allocated by Duke Energy for employees of the Subsidiary Registrants and allocated charges for their proportionate share of settlement charges for employees of Duke Energy's shared services affiliate, were $53 million for Duke Energy Carolinas, $26 million for Progress Energy, $20 million for Duke Energy Progress, $6 million for Duke Energy Florida, $4 million for Duke Energy Indiana, $2 million for Duke Energy Ohio and $8 million for Piedmont.

The settlement charges reflect the recognition of a pro-rata portion of previously unrecognized actuarial losses, equal to the percentage of reduction in the projected benefit obligation resulting from total lump-sum benefit payments as of December 31, 2019. Settlement charges recognized as a regulatory asset within Other Noncurrent Assets on the Consolidated Balance Sheets are amortized over the average remaining service period for participants in the plan. Amortization of settlement charges is disclosed in the tables below as a component of net periodic pension costs.

Net periodic benefit costs disclosed in the tables below represent the cost of the respective benefit plan for the periods presented prior to capitalization of amounts reflected as Net property, plant and equipment, on the Consolidated Balance Sheets. Only the service cost component of net periodic benefit costs is eligible to be capitalized. The remaining non-capitalized portions of net periodic benefit costs are classified as either: (1) service cost, which is recorded in Operations, maintenance and other on the Consolidated Statements of Operations; or as (2) components of non-service cost, which is recorded in Other income and expenses, net, on the Consolidated Statements of Operations. Amounts presented in the tables below for the Subsidiary Registrants represent the amounts of pension and other post-retirement benefit cost allocated by Duke Energy for employees of the Subsidiary Registrants. Additionally, the Consolidated Statements of Operations of the Subsidiary Registrants also include allocated net periodic benefit costs for their proportionate share of pension and post-retirement benefit cost for employees of Duke Energy's shared services affiliate that provide support to the Subsidiary Registrants. However, in the tables below, these amounts are only presented within the Duke Energy column (except for amortization of settlement charges). These allocated amounts are included in the governance and shared service costs discussed in Note 14.

Duke Energy's policy is to fund amounts on an actuarial basis to provide assets sufficient to meet benefit payments to be paid to plan participants. Duke Energy does not anticipate making any contributions in 2020. The following table includes information related to the Duke Energy Registrants' contributions to its qualified defined benefit pension plans.

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Contributions Made:								
2019	$ 77	$ 7	$ 57	$ 4	$ 53	$ 2	$ 2	$ 1
2018	141	46	45	25	20	—	8	—
2017	19	—	—	—	—	4	—	11

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QUALIFIED PENSION PLANS

Components of Net Periodic Pension Costs

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 158	$ 49	$ 46	$ 26	$ 20	$ 4	$ 9	$ 5
Interest cost on projected benefit obligation	317	75	100	45	54	18	26	10
Expected return on plan assets	(567)	(147)	(178)	(88)	(89)	(28)	(43)	(22)
Amortization of actuarial loss	108	24	39	15	24	4	8	8
Amortization of prior service credit	(32)	(8)	(3)	(2)	(1)	—	(2)	(9)
Amortization of settlement charges	6	2	1	1	—	2	—	—
Net periodic pension costs[a][b]	$ (10)	$ (5)	$ 5	$ (3)	$ 8	$ —	$ (2)	$ (8)

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 182	$ 58	$ 51	$ 29	$ 22	$ 5	$ 11	$ 7
Interest cost on projected benefit obligation	299	72	94	43	50	17	23	11
Expected return on plan assets	(559)	(147)	(178)	(85)	(91)	(28)	(42)	(22)
Amortization of actuarial loss	132	29	44	21	23	5	10	11
Amortization of prior service credit	(32)	(8)	(3)	(2)	(1)	—	(2)	(10)
Net periodic pension costs[a][b]	$ 22	$ 4	$ 8	$ 6	$ 3	$ (1)	$ —	$ (3)

	Year Ended December 31, 2017							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 159	$ 48	$ 45	$ 26	$ 19	$ 4	$ 9	$ 10
Interest cost on projected benefit obligation	328	79	100	47	53	18	26	14
Expected return on plan assets	(545)	(142)	(167)	(82)	(85)	(27)	(42)	(24)
Amortization of actuarial loss	146	31	52	23	29	5	12	11
Amortization of prior service credit	(24)	(8)	(3)	(2)	(1)	(1)	(2)	(2)
Settlement charge	12	—	—	—	—	—	—	12
Other	8	2	2	1	1	—	1	1
Net periodic pension costs[a][b]	$ 84	$ 10	$ 29	$ 13	$ 16	$ (1)	$ 4	$ 22

(a) Duke Energy amounts exclude $4 million, $5 million and $7 million for the years ended December 2019, 2018 and 2017, respectively, of regulatory asset amortization resulting from purchase accounting adjustments associated with Duke Energy's merger with Cinergy in April 2006.

(b) Duke Energy Ohio amounts exclude $2 million, $2 million and $3 million for the years ended December 2019, 2018 and 2017, respectively, of regulatory asset amortization resulting from purchase accounting adjustments associated with Duke Energy's merger with Cinergy in April 2006.

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Amounts Recognized in Accumulated Other Comprehensive Income and Regulatory Assets

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Regulatory assets, net increase (decrease)	$ (212)	$ (156)	$ (79)	$ (59)	$ (20)	$ 12	$ 22	$ —
Accumulated other comprehensive loss (income)								
Deferred income tax expense (benefit)	$ 20	—	1	—	(1)	—	—	—
Amortization of prior year service credit	1	—	—	—	—	—	—	—
Amortization of prior year actuarial losses	(15)	—	(2)	—	3	—	—	—
Net amount recognized in accumulated other comprehensive income	$ 6	$ —	$ (1)	$ —	$ 2	$ —	$ —	$ —

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Regulatory assets, net increase	$ 298	$ 170	$ 40	$ 31	$ 9	$ 10	$ 30	$ 8
Accumulated other comprehensive (income) loss								
Deferred income tax expense	$ (2)	$ —	$ 1	$ —	$ —	$ —	$ —	$ —
Prior year service credit arising during the year	1	—	—	—	—	—	—	—
Amortization of prior year actuarial losses	10	—	(4)	—	—	—	—	—
Net amount recognized in accumulated other comprehensive income	$ 9	$ —	$ (3)	$ —	$ —	$ —	$ —	$ —

Reconciliation of Funded Status to Net Amount Recognized

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Change in Projected Benefit Obligation								
Obligation at prior measurement date	$ 7,869	$ 1,954	$ 2,433	$ 1,125	$ 1,295	$ 435	$ 618	$ 264
Service cost	150	47	43	25	18	4	8	5
Interest cost	317	75	100	45	54	18	26	10
Actuarial loss	716	101	223	87	135	54	87	33
Transfers	—	11	—	—	—	—	—	—
Benefits paid	(731)	(265)	(191)	(112)	(78)	(30)	(46)	(20)
Obligation at measurement date	$ 8,321	$ 1,923	$ 2,608	$ 1,170	$ 1,424	$ 481	$ 693	$ 292
Accumulated Benefit Obligation at measurement date	$ 8,262	$ 1,923	$ 2,578	$ 1,170	$ 1,392	$ 471	$ 686	$ 292
Change in Fair Value of Plan Assets								
Plan assets at prior measurement date	$ 8,233	$ 2,168	$ 2,606	$ 1,268	$ 1,322	$ 405	$ 611	$ 305
Employer contributions	77	7	57	4	53	2	2	1
Actual return on plan assets	1,331	342	426	204	218	66	100	49
Benefits paid	(731)	(265)	(191)	(112)	(78)	(30)	(46)	(20)
Transfers	—	11	—	—	—	—	—	—
Plan assets at measurement date	$ 8,910	$ 2,263	$ 2,898	$ 1,364	$ 1,515	$ 443	$ 667	$ 335
Funded status of plan	$ 589	$ 340	$ 290	$ 194	$ 91	$ (38)	$ (26)	$ 43

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Change in Projected Benefit Obligation								
Obligation at prior measurement date	$ 8,448	$ 2,029	$ 2,637	$ 1,211	$ 1,410	$ 479	$ 669	$ 313
Service cost	174	56	49	28	21	5	10	7
Interest cost	299	72	94	43	50	17	23	11
Actuarial gain	(485)	(44)	(204)	(87)	(114)	(29)	(29)	(18)
Transfers	—	—	—	—	—	—	—	(16)
Benefits paid	(567)	(159)	(143)	(70)	(72)	(37)	(55)	(33)
Obligation at measurement date	$ 7,869	$ 1,954	$ 2,433	$ 1,125	$ 1,295	$ 435	$ 618	$ 264
Accumulated Benefit Obligation at measurement date	$ 7,818	$ 1,954	$ 2,404	$ 1,125	$ 1,265	$ 425	$ 614	$ 264
Change in Fair Value of Plan Assets								
Plan assets at prior measurement date	$ 9,003	$ 2,372	$ 2,814	$ 1,366	$ 1,429	$ 458	$ 684	$ 368
Employer contributions	141	46	45	25	20	—	8	—
Actual return on plan assets	(344)	(91)	(110)	(53)	(55)	(16)	(26)	(14)
Benefits paid	(567)	(159)	(143)	(70)	(72)	(37)	(55)	(33)
Transfers	—	—	—	—	—	—	—	(16)
Plan assets at measurement date	$ 8,233	$ 2,168	$ 2,606	$ 1,268	$ 1,322	$ 405	$ 611	$ 305
Funded status of plan	$ 364	$ 214	$ 173	$ 143	$ 27	$ (30)	$ (7)	$ 41

Amounts Recognized in the Consolidated Balance Sheets

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Prefunded pension[a]	**$ 621**	**$ 340**	**$ 322**	**$ 194**	**$ 123**	**$ 38**	**$ 57**	**$ 43**
Noncurrent pension liability[b]	**$ 32**	**$ —**	**$ 32**	**$ —**	**$ 32**	**$ 76**	**$ 83**	**$ —**
Net asset (liability) recognized	**$ 589**	**$ 340**	**$ 290**	**$ 194**	**$ 91**	**$ (38)**	**$ (26)**	**$ 43**
Regulatory assets	**$ 1,972**	**$ 420**	**$ 717**	**$ 313**	**$ 404**	**$ 112**	**$ 204**	**$ 81**
Accumulated other comprehensive (income) loss								
Deferred income tax benefit	**$ (23)**	**$ —**	**$ (1)**	**$ —**	**$ (1)**	**$ —**	**$ —**	**$ —**
Prior service credit	**(3)**	—	—	—	—	—	—	—
Net actuarial loss	**111**	—	**3**	—	**3**	—	—	—
Net amounts recognized in accumulated other comprehensive loss	**$ 85**	**$ —**	**$ 2**	**$ —**	**$ 2**	**$ —**	**$ —**	**$ —**
Amounts to be recognized in net periodic pension costs in the next year								
Unrecognized net actuarial loss	**$ 135**	**$ 29**	**$ 43**	**$ 19**	**$ 24**	**$ 7**	**$ 10**	**$ 9**
Unrecognized prior service credit	**(32)**	**(8)**	**(3)**	**(2)**	**(1)**	**(1)**	**(2)**	**(9)**

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	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Prefunded pension[a]	$ 433	$ 214	$ 242	$ 143	$ 96	$ 24	$ 39	$ 41
Noncurrent pension liability[b]	$ 69	$ —	$ 69	$ —	$ 69	$ 54	$ 46	$ —
Net asset recognized	$ 364	$ 214	$ 173	$ 143	$ 27	$ (30)	$ (7)	$ 41
Regulatory assets	$ 2,184	$ 576	$ 796	$ 372	$ 424	$ 100	$ 182	$ 81
Accumulated other comprehensive (income) loss								
Deferred income tax benefit	$ (43)	$ —	$ (2)	$ —	$ —	$ —	$ —	$ —
Prior service credit	(4)	—	—	—	—	—	—	—
Net actuarial loss	126	—	5	—	—	—	—	—
Net amounts recognized in accumulated other comprehensive loss	$ 79	$ —	$ 3	$ —	$ —	$ —	$ —	$ —
Amounts to be recognized in net periodic pension costs in the next year								
Unrecognized net actuarial loss	$ 97	$ 22	$ 37	$ 13	$ 24	$ 3	$ 5	$ 7
Unrecognized prior service credit	$ (32)	$ (8)	$ (3)	$ (2)	$ (1)	$ —	$ (2)	$ (9)

(a) Included in Other within Other Noncurrent Assets on the Consolidated Balance Sheets.
(b) Included in Accrued pension and other post-retirement benefit costs on the Consolidated Balance Sheets.

Information for Plans with Accumulated Benefit Obligation in Excess of Plan Assets

	December 31, 2019	
(in millions)	Duke Energy Ohio	Duke Energy Indiana
Projected benefit obligation	**$ 155**	**$ 260**
Accumulated benefit obligation	**146**	**252**
Fair value of plan assets	**79**	**177**

	December 31, 2018				
(in millions)	Duke Energy	Progress Energy	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana
Projected benefit obligation	$ 679	$ 679	$ 679	$ 123	$ 203
Accumulated benefit obligation	651	651	651	115	199
Fair value of plan assets	610	610	610	69	159

Assumptions Used for Pension Benefits Accounting

The discount rate used to determine the current year pension obligation and following year's pension expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality corporate bonds that generate sufficient cash flow to provide for projected benefit payments of the plan. The selected bond portfolio is derived from a universe of non-callable corporate bonds rated Aa quality or higher. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected.

The average remaining service period for participants in active plans and life expectancy of participants in inactive plans is 12 years for Duke Energy, Duke Energy Carolinas, Progress Energy and Duke Energy Florida, 13 years for Duke Energy Progress, Duke Energy Indiana and Duke Energy Ohio, and 9 years for Piedmont.

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The following tables present the assumptions or range of assumptions used for pension benefit accounting.

	December 31,		
	2019	2018	2017
Benefit Obligations			
Discount rate	**3.30%**	4.30%	3.60%
Salary increase	**3.50% – 4.00%**	3.50% – 4.00%	3.50% – 4.00%
Net Periodic Benefit Cost			
Discount rate	**4.30%**	3.60%	4.10%
Salary increase	**3.50% – 4.00%**	3.50% – 4.00%	4.00% – 4.50%
Expected long-term rate of return on plan assets	**6.85%**	6.50%	6.50% – 6.75%

Expected Benefit Payments

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Years ending December 31,								
2020	$ 643	$ 167	$ 169	$ 89	$ 79	$ 37	$ 50	$ 28
2021	653	171	178	95	82	37	50	24
2022	649	177	176	92	84	37	49	22
2023	649	174	182	95	86	36	48	21
2024	638	168	184	96	87	35	48	20
2025-2029	2,851	714	871	419	448	156	220	87

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NON-QUALIFIED PENSION PLANS

The accumulated benefit obligation, which equals the projected benefit obligation for non-qualified pension plans, was $318 million for Duke Energy, $15 million for Duke Energy Carolinas, $110 million for Progress Energy, $32 million for Duke Energy Progress, $45 million for Duke Energy Florida, $4 million for Duke Energy Ohio, $3 million for Duke Energy Indiana and $4 million for Piedmont as of December 31, 2019.

Employer contributions, which equal benefits paid for non-qualified pension plans, were $25 million for Duke Energy, $2 million for Duke Energy Carolinas, $9 million for Progress Energy, $3 million for Duke Energy Progress and $3 million for Duke Energy Florida for the year ended December 31, 2019. Employer contributions were not material for Duke Energy Ohio, Duke Energy Indiana or Piedmont for the year ended December 31, 2019.

Net periodic pension costs for non-qualified pension plans were not material for the years ended December 31, 2019, 2018 or 2017.

OTHER POST-RETIREMENT BENEFIT PLANS

Duke Energy provides, and the Subsidiary Registrants participate in, some health care and life insurance benefits for retired employees on a contributory and non-contributory basis. Employees are eligible for these benefits if they have met age and service requirements at retirement, as defined in the plans. The health care benefits include medical, dental and prescription drug coverage and are subject to certain limitations, such as deductibles and copayments.

Duke Energy did not make any pre-funding contributions to its other post-retirement benefit plans during the years ended December 31, 2019, 2018 or 2017.

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Components of Net Periodic Other Post-Retirement Benefit Costs

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 4	$ 1	$ 1	$ —	$ 1	$ —	$ 1	$ —
Interest cost on accumulated post-retirement benefit obligation	30	7	12	7	5	1	3	1
Expected return on plan assets	(12)	(7)	—	—	—	—	—	(1)
Amortization of actuarial loss	4	2	1	—	1	—	4	—
Amortization of prior service credit	(19)	(5)	(8)	(1)	(7)	(1)	(1)	(2)
Net periodic post-retirement benefit costs[a][b]	$ 7	$ (2)	$ 6	$ 6	$ —	$ —	$ 7	$ (2)

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 6	$ 1	$ 1	$ —	$ 1	$ 1	$ 1	$ 1
Interest cost on accumulated post-retirement benefit obligation	28	7	12	6	6	1	3	1
Expected return on plan assets	(13)	(8)	—	—	—	—	—	(2)
Amortization of actuarial loss	6	3	1	1	—	—	4	—
Amortization of prior service credit	(19)	(5)	(8)	(1)	(7)	(1)	(1)	(2)
Net periodic post-retirement benefit costs[a][b]	$ 8	$ (2)	$ 6	$ 6	$ —	$ 1	$ 7	$ (2)

	Year Ended December 31, 2017							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 4	$ 1	$ —	$ —	$ —	$ —	$ —	$ 1
Interest cost on accumulated post-retirement benefit obligation	34	8	13	7	6	1	3	1
Expected return on plan assets	(14)	(8)	—	—	—	—	(1)	(2)
Amortization of actuarial loss (gain)	10	(2)	21	12	9	(2)	(1)	1
Amortization of prior service credit	(115)	(10)	(84)	(54)	(30)	—	(1)	—
Curtailment credit[c]	(30)	(4)	(16)	—	(16)	(2)	(2)	—
Net periodic post-retirement benefit costs[a][b]	$ (111)	$ (15)	$ (66)	$ (35)	$ (31)	$ (3)	$ (2)	$ 1

(a) Duke Energy amounts exclude $6 million, $7 million and $7 million for the years ended December 2019, 2018 and 2017, respectively, of regulatory asset amortization resulting from purchase accounting adjustments associated with Duke Energy's merger with Cinergy in April 2006.

(b) Duke Energy Ohio amounts exclude $2 million, $2 million and $2 million for the years ended December 2019, 2018 and 2017, respectively, of regulatory asset amortization resulting from purchase accounting adjustments associated with Duke Energy's merger with Cinergy in April 2006.

(c) Curtailment credit resulted from a reduction in average future service of plan participants due to a plan amendment.

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Amounts Recognized in Accumulated Other Comprehensive Income and Regulatory Assets and Liabilities

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Regulatory assets, net increase (decrease)	$ (127)	$ —	$ (127)	$ (82)	$ (45)	$ —	$ (5)	$ —
Regulatory liabilities, net increase (decrease)	$ (152)	$ 1	$ (149)	$ (93)	$ (56)	$ (1)	$ (4)	$ 3
Accumulated other comprehensive (income) loss								
Deferred income tax benefit	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Amortization of prior year actuarial gain	(4)	—	—	—	—	—	—	—
Net amount recognized in accumulated other comprehensive income	$ (4)	$ —	$ —	$ —	$ —	$ —	$ —	$ —

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Regulatory assets, net increase (decrease)	$ 137	$ —	$ 133	$ 84	$ 49	$ —	$ (5)	$ 4
Regulatory liabilities, net increase (decrease)	$ 154	$ (6)	$ 149	$ 93	$ 56	$ 2	$ 3	$ —
Accumulated other comprehensive (income) loss								
Deferred income tax benefit	$ (1)	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Amortization of prior year prior service credit	1	—	—	—	—	—	—	—
Net amount recognized in accumulated other comprehensive income	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —

Reconciliation of Funded Status to Accrued Other Post-Retirement Benefit Costs

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Change in Projected Benefit Obligation								
Accumulated post-retirement benefit obligation at prior measurement date	$ 728	$ 174	$ 303	$ 166	$ 137	$ 29	$ 67	$ 30
Service cost	4	1	1	—	1	—	1	—
Interest cost	30	7	12	7	5	1	3	1
Plan participants' contributions	16	3	6	3	2	1	2	—
Actuarial losses	28	9	13	9	5	1	2	—
Transfers	—	—	—	—	—	—	—	—
Benefits paid	(83)	(19)	(32)	(17)	(15)	(3)	(11)	(1)
Accumulated post-retirement benefit obligation at measurement date	$ 723	$ 175	$ 303	$ 168	$ 135	$ 29	$ 64	$ 30
Change in Fair Value of Plan Assets								
Plan assets at prior measurement date	$ 195	$ 115	$ —	$ —	$ —	$ 8	$ 5	$ 29
Actual return on plan assets	32	20	(1)	—	—	1	—	6
Benefits paid	(83)	(19)	(32)	(17)	(15)	(3)	(11)	(1)
Employer contributions	60	11	26	13	13	2	9	—
Plan participants' contributions	16	3	6	3	2	1	2	—
Plan assets at measurement date	$ 220	$ 130	$ (1)	$ (1)	$ —	$ 9	$ 5	$ 34
Funded status of plan	$ (503)	$ (45)	$ (304)	$ (169)	$ (135)	$ (20)	$ (59)	$ 4

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Change in Projected Benefit Obligation								
Accumulated post-retirement benefit obligation at prior measurement date	$ 813	$ 189	$ 342	$ 184	$ 156	$ 30	$ 78	$ 32
Service cost	6	1	1	—	1	1	1	1
Interest cost	28	7	12	6	6	1	3	1
Plan participants' contributions	18	3	6	4	3	1	2	—
Actuarial losses (gains)	(51)	(8)	(23)	(9)	(13)	(2)	(5)	(1)
Transfers	—	—	—	—	—	—	—	(1)
Benefits paid	(86)	(18)	(35)	(19)	(16)	(2)	(12)	(2)
Accumulated post-retirement benefit obligation at measurement date	$ 728	$ 174	$ 303	$ 166	$ 137	$ 29	$ 67	$ 30
Change in Fair Value of Plan Assets								
Plan assets at prior measurement date	$ 225	$ 133	$ —	$ —	$ —	$ 7	$ 11	$ 31
Actual return on plan assets	(8)	(5)	—	—	—	—	—	(1)
Benefits paid	(86)	(18)	(35)	(19)	(16)	(2)	(12)	(2)
Employer contributions (reimbursements)	46	2	29	15	13	2	4	1
Plan participants' contributions	18	3	6	4	3	1	2	—
Plan assets at measurement date	$ 195	$ 115	$ —	$ —	$ —	$ 8	$ 5	$ 29
Funded status of plan	$ (533)	$ (59)	$ (303)	$ (166)	$ (137)	$ (21)	$ (62)	$ (1)

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Amounts Recognized in the Consolidated Balance Sheets

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current post-retirement liability[a]	$ 9	$ —	$ 5	$ 3	$ 2	$ 1	$ —	$ —
Noncurrent post-retirement liability[b]	494	45	299	166	133	19	59	(4)
Total accrued post-retirement liability	$ 503	$ 45	$ 304	$ 169	$ 135	$ 20	$ 59	$ (4)
Regulatory assets	$ 135	$ —	$ 135	$ 82	$ 53	$ —	$ 36	$ —
Regulatory liabilities	$ 149	$ 39	$ —	$ —	$ —	$ 17	$ 63	$ 3
Accumulated other comprehensive (income) loss								
Deferred income tax expense	$ 3	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Prior service credit	(2)	—	—	—	—	—	—	—
Net actuarial gain	(13)	—	—	—	—	—	—	—
Net amounts recognized in accumulated other comprehensive income	$ (12)	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Amounts to be recognized in net periodic pension expense in the next year								
Unrecognized net actuarial loss	$ 5	$ 3	$ 1	$ —	$ 1	$ —	$ —	$ —
Unrecognized prior service credit	(14)	(4)	(3)	(1)	(2)	(1)	(1)	(2)

	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current post-retirement liability[a]	$ 8	$ —	$ 5	$ 3	$ 2	$ 2	$ —	$ —
Noncurrent post-retirement liability[b]	525	59	298	163	135	19	62	1
Total accrued post-retirement liability	$ 533	$ 59	$ 303	$ 166	$ 137	$ 21	$ 62	$ 1
Regulatory assets	$ 262	$ —	$ 262	$ 164	$ 98	$ —	$ 41	$ —
Regulatory liabilities	$ 301	$ 38	$ 149	$ 93	$ 56	$ 18	$ 67	$ —
Accumulated other comprehensive (income) loss								
Deferred income tax expense	$ 3	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Prior service credit	(2)	—	—	—	—	—	—	—
Net actuarial gain	(9)	—	—	—	—	—	—	—
Net amounts recognized in accumulated other comprehensive income	$ (8)	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Amounts to be recognized in net periodic pension expense in the next year								
Unrecognized net actuarial loss (gain)	$ 4	$ 2	$ 1	$ —	$ —	$ —	$ —	$ —
Unrecognized prior service credit	(19)	(5)	(7)	(1)	(6)	(1)	(1)	(2)

(a) Included in Other within Current Liabilities on the Consolidated Balance Sheets.
(b) Included in Accrued pension and other post-retirement benefit costs on the Consolidated Balance Sheets.

Assumptions Used for Other Post-Retirement Benefits Accounting

The discount rate used to determine the current year other post-retirement benefits obligation and following year's other post-retirement benefits expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality corporate bonds that generate sufficient cash flow to provide for projected benefit payments of the plan. The selected bond portfolio is derived from a universe of non-callable corporate bonds rated Aa quality or higher. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected.

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The average remaining service period of active covered employees is eight years for Duke Energy and Duke Energy Carolinas, seven years for Progress Energy, Duke Energy Florida, and Duke Energy Ohio, and six years for Duke Energy Progress, Duke Energy Indiana, and Piedmont.

The following tables present the assumptions used for other post-retirement benefits accounting.

	December 31,		
	2019	**2018**	**2017**
Benefit Obligations			
Discount rate	**3.30%**	4.30%	3.60%
Net Periodic Benefit Cost			
Discount rate	**4.30%**	3.60%	4.10%
Expected long-term rate of return on plan assets	**6.85%**	6.50%	6.50%
Assumed tax rate	**23%**	35%	35%

Assumed Health Care Cost Trend Rate

	December 31,	
	2019	**2018**
Health care cost trend rate assumed for next year	**6.00%**	6.50%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	**4.75%**	4.75%
Year that rate reaches ultimate trend	**2026**	2024

Sensitivity to Changes in Assumed Health Care Cost Trend Rates

	Year Ended December 31, 2019							
(in millions)	**Duke Energy**	**Duke Energy Carolinas**	**Progress Energy**	**Duke Energy Progress**	**Duke Energy Florida**	**Duke Energy Ohio**	**Duke Energy Indiana**	**Piedmont**
1-Percentage Point Increase								
Effect on total service and interest costs	**$ 1**	**$ —**	**$ 1**	**$ 1**	**$ —**	**$ —**	**$ —**	**$ —**
Effect on post-retirement benefit obligation	**22**	**5**	**9**	**5**	**4**	**1**	**2**	**1**
1-Percentage Point Decrease								
Effect on total service and interest costs	**(1)**	**—**	**(1)**	**(1)**	**—**	**—**	**—**	**—**
Effect on post-retirement benefit obligation	**(20)**	**(5)**	**(8)**	**(4)**	**(4)**	**(1)**	**(2)**	**(1)**

Expected Benefit Payments

(in millions)	**Duke Energy**	**Duke Energy Carolinas**	**Progress Energy**	**Duke Energy Progress**	**Duke Energy Florida**	**Duke Energy Ohio**	**Duke Energy Indiana**	**Piedmont**
Years ending December 31,								
2020	$ 76	$18	$ 29	$16	$13	$ 4	$ 8	$ 2
2021	70	17	28	15	13	3	7	2
2022	66	16	27	14	12	3	7	2
2023	63	15	25	14	12	3	6	2
2024	59	15	24	13	11	3	6	2
2025-2029	246	60	101	55	46	11	23	11

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PLAN ASSETS

Description and Allocations

Duke Energy Master Retirement Trust

Assets for both the qualified pension and other post-retirement benefits are maintained in the Duke Energy Master Retirement Trust. Approximately 98% of the Duke Energy Master Retirement Trust assets were allocated to qualified pension plans and approximately 2% were allocated to other post-retirement plans (comprised of 401(h) accounts), as of December 31, 2019, and 2018. The investment objective of the Duke Energy Master Retirement Trust is to invest in a diverse portfolio of assets that is expected to generate positive surplus return over time (i.e. asset growth greater than liability growth) subject to a prudent level of portfolio risk, for the purpose of enhancing the security of benefits for plan participants.

As of December 31, 2019, Duke Energy assumes pension and other post-retirement plan assets will generate a long-term rate of return of 6.85%. The expected long-term rate of return was developed using a weighted average calculation of expected returns based primarily on future expected returns across asset classes considering the use of active asset managers, where applicable. The asset allocation targets were set after considering the investment objective and the risk profile. Equity securities are held for their higher expected returns. Debt securities are primarily held to hedge the qualified pension plan liability. Real assets, return seeking fixed income, hedge funds and other global securities are held for diversification. Investments within asset classes are diversified to achieve broad market participation and reduce the impact of individual managers or investments.

Effective January 1, 2019, the target asset allocation for the Duke Energy Retirement Master Trust is 58% liability hedging assets and 42% return-seeking assets. Duke Energy periodically reviews its asset allocation targets, and over time, as the funded status of the benefit plans increase, the level of asset risk relative to plan liabilities may be reduced to better manage Duke Energy's benefit plan liabilities and reduce funded status volatility.

The Duke Energy Master Retirement Trust is authorized to engage in the lending of certain plan assets. Securities lending is an investment management enhancement that utilizes certain existing securities of the Duke Energy Master Retirement Trust to earn additional income. Securities lending involves the loaning of securities to approved parties. In return for the loaned securities, the Duke Energy Master Retirement Trust receives collateral in the form of cash and securities as a safeguard against possible default of any borrower on the return of the loan under terms that permit the Duke Energy Master Retirement Trust to sell the securities. The Duke Energy Master Retirement Trust mitigates credit risk associated with securities lending arrangements by monitoring the fair value of the securities loaned, with additional collateral obtained or refunded as necessary. The fair value of securities on loan was approximately $351 million and $154 million at December 31, 2019, and 2018, respectively. Cash and securities obtained as collateral exceeded the fair value of the securities loaned at December 31, 2019, and 2018, respectively. Securities lending income earned by the Duke Energy Master Retirement Trust was immaterial for the years ended December 31, 2019, 2018 and 2017, respectively.

Qualified pension and other post-retirement benefits for the Subsidiary Registrants are derived from the Duke Energy Master Retirement Trust, as such, each are allocated their proportionate share of the assets discussed below.

The following table includes the target asset allocations by asset class at December 31, 2019, and the actual asset allocations for the Duke Energy Master Retirement Trust.

	Target Allocation	Actual Allocation at December 31, 2019	Actual Allocation at December 31, 2018
U.S. equity securities	—%	**—%**	11%
Global equity securities	28%	**27%**	18%
Global private equity securities	1%	**1%**	2%
Debt securities	58%	**57%**	63%
Return seeking debt securities	4%	**5%**	—%
Hedge funds	3%	**3%**	2%
Real estate and cash	6%	**7%**	2%
Other global securities	—%	**—%**	2%
Total	100%	**100%**	100%

Other post-retirement assets

Duke Energy's other post-retirement assets are comprised of VEBA trusts and 401(h) accounts held within the Duke Energy Master Retirement Trust. Duke Energy's investment objective is to achieve sufficient returns, subject to a prudent level of portfolio risk, for the purpose of promoting the security of plan benefits for participants.

The following table presents target and actual asset allocations for the VEBA trusts at December 31, 2019.

	Target Allocation	Actual Allocation at December 31, 2019	Actual Allocation at December 31, 2018
U.S. equity securities	33%	**35%**	43%
Non-U.S. equity securities	7%	**9%**	8%
Real estate	2%	**2%**	2%
Debt securities	45%	**37%**	40%
Cash	13%	**17%**	7%
Total	100%	**100%**	100%

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Fair Value Measurements

Duke Energy classifies recurring and non-recurring fair value measurements based on the fair value hierarchy as discussed in Note 17.

Valuation methods of the primary fair value measurements disclosed below are as follows:

Investments in equity securities

Investments in equity securities are typically valued at the closing price in the principal active market as of the last business day of the reporting period. Principal active markets for equity prices include published exchanges such as NASDAQ and NYSE. Foreign equity prices are translated from their trading currency using the currency exchange rate in effect at the close of the principal active market. Prices have not been adjusted to reflect after-hours market activity. The majority of investments in equity securities are valued using Level 1 measurements. When the price of an institutional commingled fund is unpublished, it is not categorized in the fair value hierarchy, even though the funds are readily available at the fair value.

Investments in corporate debt securities and U.S. government securities

Most debt investments are valued based on a calculation using interest rate curves and credit spreads applied to the terms of the debt instrument (maturity and coupon interest rate) and consider the counterparty credit rating. Most debt valuations are Level 2 measurements. If the market for a particular fixed-income security is relatively inactive or illiquid, the measurement is Level 3. U.S. Treasury debt is typically Level 2.

Investments in short-term investment funds

Investments in short-term investment funds are valued at the net asset value of units held at year end and are readily redeemable at the measurement date. Investments in short-term investment funds with published prices are valued as Level 1. Investments in short-term investment funds with unpublished prices are valued as Level 2.

Investments in real estate limited partnerships

Investments in real estate limited partnerships are valued by the trustee at each valuation date (monthly). As part of the trustee's valuation process, properties are externally appraised generally on an annual basis, conducted by reputable, independent appraisal firms, and signed by appraisers that are members of the Appraisal Institute, with the professional designation MAI. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. There are three valuation techniques that can be used to value investments in real estate assets: the market, income or cost approach. The appropriateness of each valuation technique depends on the type of asset or business being valued. In addition, the trustee may cause additional appraisals to be performed as warranted by specific asset or market conditions. Property valuations and the salient valuation-sensitive assumptions of each direct investment property are reviewed by the trustee quarterly and values are adjusted if there has been a significant change in circumstances related to the investment property since the last valuation. Value adjustments for interim capital expenditures are only recognized to the extent that the valuation process acknowledges a corresponding increase in fair value. An independent firm is hired to review and approve quarterly direct real estate valuations. Key inputs and assumptions used to determine fair value includes among others, rental revenue and expense amounts and related revenue and expense growth rates, terminal capitalization rates and discount rates. Development investments are valued using cost incurred to date as a primary input until substantive progress is achieved in terms of mitigating construction and leasing risk at which point a discounted cash flow approach is more heavily weighted. Key inputs and assumptions in addition to those noted above used to determine the fair value of development investments include construction costs and the status of construction completion and leasing. Investments in real estate limited partnerships are valued at net asset value of units held at year end and are not readily redeemable at the measurement date. Investments in real estate limited partnerships are not categorized within the fair value hierarchy.

Duke Energy Master Retirement Trust

The following tables provide the fair value measurement amounts for the Duke Energy Master Retirement Trust qualified pension and other post-retirement assets.

	December 31, 2019				
(in millions)	Total Fair Value	Level 1	Level 2	Level 3	Not Categorized[b]
Equity securities	$2,730	$2,712	$ —	$ —	$ 18
Corporate debt securities	3,999	—	3,999	—	—
Short-term investment funds	545	455	90	—	—
Partnership interests	104	—	—	—	104
Hedge funds	206	—	—	—	206
Real estate limited partnerships	—	—	—	—	—
U.S. government securities	1,231	—	1,231	—	—
Guaranteed investment contracts	11	—	—	11	—
Governments bonds – foreign	78	—	78	—	—
Cash	75	75	—	—	—
Net pending transactions and other investments	46	(43)	89	—	—
Total assets[a]	$9,025	$3,199	$5,487	$ 11	$ 328

(a) Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana, and Piedmont were allocated approximately 26%, 31%, 15%, 17%, 5%, 7%, and 4%, respectively, of the Duke Energy Master Retirement Trust at December 31, 2019. Accordingly, all amounts included in the table above are allocable to the Subsidiary Registrants using these percentages.

(b) Certain investments that are measured at fair value using the net asset value per share practical expedient have not been categorized in the fair value hierarchy.

	December 31, 2018				
(in millions)	Total Fair Value	Level 1	Level 2	Level 3	Not Categorized[b]
Equity securities	$2,373	$1,751	$ —	$ —	$ 622
Corporate debt securities	4,054	—	4,054	—	—
Short-term investment funds	363	279	84	—	—
Partnership interests	120	—	—	—	120
Hedge funds	226	—	—	—	226
Real estate limited partnerships	144	—	—	—	144
U.S. government securities	961	—	961	—	—
Guaranteed investment contracts	27	—	—	27	—
Governments bonds – foreign	30	—	30	—	—
Cash	28	28	—	—	—
Net pending transactions and other investments	(2)	(6)	4	—	—
Total assets[a]	$8,324	$2,052	$5,133	$ 27	$ 1,112

(a) Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana, and Piedmont were allocated approximately 27%, 31%, 15%, 16%, 5%, 7%, and 4%, respectively, of the Duke Energy Master Retirement Trust and Piedmont's Pension assets at December 31, 2018. Accordingly, all amounts included in the table above are allocable to the Subsidiary Registrants using these percentages.

(b) Certain investments that are measured at fair value using the net asset value per share practical expedient have not been categorized in the fair value hierarchy.

The following table provides a reconciliation of beginning and ending balances of Duke Energy Master Retirement Trust qualified pension and other post-retirement assets at fair value on a recurring basis where the determination of fair value includes significant unobservable inputs (Level 3).

(in millions)	2019	2018
Balance at January 1	**$ 27**	$ 28
Sales	**(18)**	(1)
Total gains and other, net	**2**	—
Transfer of Level 3 assets to other classifications	**—**	—
Balance at December 31	**$ 11**	$ 27

Other post-retirement assets

The following tables provide the fair value measurement amounts for VEBA trust assets.

	December 31, 2019	
(in millions)	Total Fair Value	Level 2
Cash and cash equivalents	**$ 9**	**$ 9**
Real estate	**1**	**1**
Equity securities	**22**	**22**
Debt securities	**18**	**18**
Total assets	**$ 50**	**$ 50**

	December 31, 2018	
(in millions)	Total Fair Value	Level 2
Cash and cash equivalents	$ 3	$ 3
Real estate	1	1
Equity securities	25	25
Debt securities	20	20
Total assets	$ 49	$ 49

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EMPLOYEE SAVINGS PLANS

Retirement Savings Plan

Duke Energy or its affiliates sponsor, and the Subsidiary Registrants participate in, employee savings plans that cover substantially all U.S. employees. Most employees participate in a matching contribution formula where Duke Energy provides a matching contribution generally equal to 100% of employee before-tax and Roth 401(k) contributions of up to 6% of eligible pay per pay period. Dividends on Duke Energy shares held by the savings plans are charged to retained earnings when declared and shares held in the plans are considered outstanding in the calculation of basic and diluted EPS.

For new and rehired employees who are not eligible to participate in Duke Energy's defined benefit plans, an additional employer contribution of 4% of eligible pay per pay period, which is subject to a three-year vesting schedule, is provided to the employee's savings plan account. Certain Piedmont employees whose participation in a prior Piedmont defined benefit plan (that was frozen as of December 31, 2017) are eligible for employer transition credit contributions of 3% to 5% of eligible pay per period, for each pay period during the three-year period ending December 31, 2020.

The following table includes pretax employer matching contributions made by Duke Energy and expensed by the Subsidiary Registrants.

(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Years ended December 31,								
2019	**$214**	**$66**	**$58**	**$38**	**$20**	**$5**	**$ 11**	**$ 13**
2018	213	68	58	40	19	4	10	12
2017	179	61	53	37	16	3	9	7

24. INCOME TAXES

Tax Act

On December 22, 2017, President Trump signed the Tax Act into law. Among other provisions, the Tax Act lowered the corporate federal income tax rate from 35% to 21%, limits interest deductions outside of regulated utility operations, requires the normalization of excess deferred taxes associated with property under the average rate assumption method as a prerequisite to qualifying for accelerated depreciation and repealed the federal manufacturing deduction. The Tax Act also repealed the corporate AMT and stipulates a refund of 50% of remaining AMT credit carryforwards (to the extent the credits exceed regular tax for the year) for tax years 2018, 2019, and 2020, with all remaining AMT credits to be refunded in tax year 2021.

On December 22, 2017, the SEC staff issued Staff Accounting Bulletin (SAB) 118, Income Tax Accounting Implications of the Tax Cuts and Jobs Act, which provides guidance on accounting for the Tax Act's impact. SAB 118 provides a measurement period, which in no case should extend beyond one year from the Tax Act enactment date, during which a company acting in good faith may complete the accounting for the impacts of the Tax Act under ASC Topic 740. In accordance with SAB 118, a company must reflect the income tax effects of the Tax Act in the reporting period in which the accounting under ASC Topic 740 is complete. To the extent that a company's accounting for certain income tax effects of the Tax Act is incomplete, a company can determine a reasonable estimate for those effects and record a provisional estimate in the financial statements in the first reporting period in which a reasonable estimate can be determined.

As of December 31, 2018, the accounting for the effects of the Tax Act was complete. During the year ended December 31, 2018, Duke Energy recorded the following measurement period adjustments in accordance with SAB 118:

- Additional tax expense of $23 million related to the completion of the analysis of Duke Energy's existing regulatory liability related to deferred taxes;
- A $10 million tax benefit for the remeasurement of deferred tax assets and deferred tax liabilities primarily related to the guidance on bonus depreciation issued by the IRS in August 2018, affecting the computation of the Company's 2017 Federal income tax liability;
- Additional tax expense of $7 million related to the portion of the deferred tax asset as of December 31, 2017, that represents nondeductible long-term incentives under the Tax Act's limitation on the deductibility of executive compensation; and
- During the fourth quarter of 2018, the Company released the $76 million valuation allowance that it recorded in the first quarter of 2018 as a result of additional guidance published by the IRS that stated refundable AMT credits would not be subject to sequestration.
- The majority of Duke Energy's operations are regulated and it is expected that the Subsidiary Registrants will ultimately pass on the savings associated with the amount representing the remeasurement of deferred tax balances related to regulated operations to customers. For Duke Energy's regulated operations, where the reduction is expected to be returned to customers in future rates, the remeasurement has been deferred as a regulatory liability. During 2018, Duke Energy recorded an additional regulatory liability of $83 million, representing the revaluation of those deferred tax balances. The Subsidiary Registrants continue to respond to requests from regulators in various jurisdictions to determine the timing and magnitude of savings they will pass on to customers.

In addition, during 2018, Duke Energy reclassified $573 million of AMT credit carryforwards from noncurrent deferred tax liabilities to a current federal income tax receivable. In 2019, Duke Energy received a refund of $573 million related to AMT credit carryforwards based on the filing of Duke Energy's 2018 income tax return in 2019 and reclassified $286 million of AMT credits from noncurrent deferred tax liabilities to a current federal income tax receivable.

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Income Tax Expense

Components of Income Tax Expense

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current income taxes								
Federal	$ (299)	$ 164	$ (173)	$ (36)	$ (43)	$ (41)	$ (23)	$ (92)
State	10	13	(7)	(3)	18	(1)	1	(1)
Foreign	2	—	—	—	—	—	—	—
Total current income taxes	(287)	177	(180)	(39)	(25)	(42)	(22)	(93)
Deferred income taxes								
Federal	855	175	422	220	153	77	128	133
State	(38)	(37)	17	(18)	27	5	28	3
Total deferred income taxes[a]	817	138	439	202	180	82	156	136
ITC amortization	(11)	(4)	(6)	(6)	—	—	—	—
Income tax expense from continuing operations	519	311	253	157	155	40	134	43
Tax benefit from discontinued operations	(2)	—	—	—	—	—	—	—
Total income tax expense included in Consolidated Statements of Operations	$ 517	$ 311	$ 253	$ 157	$ 155	$ 40	$ 134	$ 43

(a) Total deferred income taxes includes the generation of tax credit carryforwards of $8 million at Duke Energy Carolinas. In addition, total deferred income taxes includes utilization of NOL carryforwards and tax credit carryforwards of $243 million at Progress Energy, $35 million at Duke Energy Progress, $152 million at Duke Energy Florida, $25 million at Duke Energy Ohio, $60 million at Duke Energy Indiana, $90 million at Piedmont and $775 million at Duke Energy.

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current income taxes								
Federal	$ (647)	$ (8)	$ (135)	$ (71)	$ (49)	$ 20	$ 29	$ 67
State	(11)	6	(5)	(5)	(10)	(1)	3	1
Foreign	3	—	—	—	—	—	—	—
Total current income taxes	(655)	(2)	(140)	(76)	(59)	19	32	68
Deferred income taxes								
Federal	1,064	299	341	256	115	21	74	(36)
State	49	11	20	(17)	45	3	22	5
Total deferred income taxes[a][b]	1,113	310	361	239	160	24	96	(31)
ITC amortization	(10)	(5)	(3)	(3)	—	—	—	—
Income tax expense from continuing operations	448	303	218	160	101	43	128	37
Tax benefit from discontinued operations	(26)	—	—	—	—	—	—	—
Total income tax expense included in Consolidated Statements of Operations	$ 422	$ 303	$ 218	$ 160	$ 101	$ 43	$ 128	$ 37

(a) Includes benefits of NOL carryforwards and tax credit carryforwards of $22 million at Duke Energy Carolinas, $293 million at Progress Energy, $59 million at Duke Energy Progress, $219 million at Duke Energy Florida, $17 million at Duke Energy Ohio, $21 million at Duke Energy Indiana and $39 million at Piedmont. In addition, total deferred income taxes includes utilization of NOL carryforwards and tax credit carryforwards of $18 million at Duke Energy.

(b) For the year ended December 31, 2018, the Company has revised the December 31, 2017, estimates of the income tax effects of the Tax Act, in accordance with SAB 118. See the Statutory Rate Reconciliation section below for additional information on the Tax Act's impact on income tax expense.

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	Year Ended December 31, 2017							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current income taxes								
Federal	$ (247)	$ 221	$ (436)	$ (95)	$ (188)	$ (37)	$ 128	$ (90)
State	4	20	(5)	2	(11)	2	21	(3)
Foreign	3	—	—	—	—	—	—	—
Total current income taxes	(240)	241	(441)	(93)	(199)	(35)	149	(93)
Deferred income taxes								
Federal	1,344	381	664	378	194	99	138	147
State	102	35	44	10	51	(4)	14	8
Total deferred income taxes[a][b]	1,446	416	708	388	245	95	152	155
ITC amortization	(10)	(5)	(3)	(3)	—	(1)	—	—
Income tax expense from continuing operations	1,196	652	264	292	46	59	301	62
Tax benefit from discontinued operations	(6)	—	—	—	—	—	—	—
Total income tax expense included in Consolidated Statements of Operations	$ 1,190	$ 652	$ 264	$ 292	$ 46	$ 59	$ 301	$ 62

(a) Includes utilization of NOL carryforwards and tax credit carryforwards of $428 million at Duke Energy, $74 million at Progress Energy, $36 million at Duke Energy Florida, $17 million at Duke Energy Ohio, $42 million at Duke Energy Indiana and $79 million at Piedmont. In addition, total deferred income taxes includes benefits of NOL carryforwards and tax credit carryforwards of $10 million at Duke Energy Carolinas and $1 million at Duke Energy Progress.

(b) As a result of the Tax Act, Duke Energy's deferred tax assets and liabilities were revalued as of December 31, 2017. See the Statutory Rate Reconciliation section below for additional information on the Tax Act's impact on income tax expense.

Duke Energy Income from Continuing Operations before Income Taxes

	Years Ended December 31,		
(in millions)	2019	2018	2017
Domestic[a]	**$ 4,053**	$ 3,018	$ 4,207
Foreign	**44**	55	59
Income from continuing operations before income taxes	**$ 4,097**	$ 3,073	$ 4,266

(a) Includes a $16 million expense in 2017 related to the Tax Act impact on equity earnings included within Equity in earnings of unconsolidated affiliates on the Consolidated Statement of Operations.

Statutory Rate Reconciliation

The following tables present a reconciliation of income tax expense at the U.S. federal statutory tax rate to the actual tax expense from continuing operations.

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Income tax expense, computed at the statutory rate of 21%	**$ 860**	**$ 360**	**$ 332**	**$ 202**	**$ 178**	**$ 59**	**$ 120**	**$ 51**
State income tax, net of federal income tax effect	**(22)**	**(19)**	**8**	**(17)**	**35**	**3**	**22**	**2**
Amortization of excess deferred income tax	**(121)**	**(29)**	**(64)**	**(10)**	**(54)**	**(12)**	**(6)**	**(10)**
AFUDC equity income	**(52)**	**(9)**	**(14)**	**(13)**	**(1)**	**(3)**	**(3)**	**—**
AFUDC equity depreciation	**34**	**19**	**10**	**5**	**5**	**1**	**4**	**—**
Renewable energy PTCs	**(120)**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other tax credits	**(23)**	**(11)**	**(9)**	**(7)**	**(2)**	**(1)**	**(1)**	**(1)**
Tax true up	**(64)**	**(9)**	**(8)**	**(3)**	**(5)**	**(7)**	**(1)**	**—**
Other items, net	**27**	**9**	**(2)**	**—**	**(1)**	**—**	**(1)**	**1**
Income tax expense from continuing operations	**$ 519**	**$ 311**	**$ 253**	**$ 157**	**$ 155**	**$ 40**	**$ 134**	**$ 43**
Effective tax rate	**12.7%**	**18.1%**	**16.0%**	**16.3%**	**18.3%**	**14.3%**	**23.5%**	**17.6%**

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Combined Notes to Consolidated Financial Statements – (Continued)

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Income tax expense, computed at the statutory rate of 21%	$ 645	$ 288	$ 263	$ 174	$ 137	$ 46	$ 109	$ 35
State income tax, net of federal income tax effect	30	14	13	(17)	28	2	20	4
Amortization of excess deferred income tax	(61)	—	(55)	(1)	(54)	(3)	(2)	—
AFUDC equity income	(42)	(15)	(22)	(12)	(10)	(2)	(2)	—
AFUDC equity depreciation	31	18	9	5	4	1	4	—
Renewable energy PTCs	(129)	—	—	—	—	—	—	—
Other tax credits	(28)	(7)	(13)	(5)	(8)	(1)	(1)	(3)
Tax Act[a]	20	1	25	19	—	2	—	—
Other items, net	(18)	4	(2)	(3)	4	(2)	—	1
Income tax expense from continuing operations	$ 448	$ 303	$ 218	$ 160	$ 101	$ 43	$ 128	$ 37
Effective tax rate	14.6%	22.1%	17.4%	19.3%	15.4%	19.6%	24.6%	22.3%

(a) For the year ended December 31, 2018, the Company revised the December 31, 2017 estimates of the income tax effects of the Tax Act, in accordance with SAB 118. Amounts primarily include but are not limited to items that are excluded for ratemaking purposes related certain wholesale fixed rate contracts, remeasurement of nonregulated net deferred tax liabilities, Federal NOLs, and valuation allowance on foreign tax credits.

	Year Ended December 31, 2017							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Income tax expense, computed at the statutory rate of 35%	$ 1,493	$ 653	$ 536	$ 353	$ 265	$ 88	$ 229	$ 70
State income tax, net of federal income tax effect	69	36	25	8	26	(1)	23	3
AFUDC equity income	(81)	(37)	(32)	(17)	(16)	(4)	(8)	—
Renewable energy PTCs	(132)	—	—	—	—	—	—	—
Tax Act[a]	(112)	15	(246)	(40)	(226)	(23)	55	(12)
Tax true up	(52)	(24)	(19)	(13)	(7)	(5)	(6)	—
Other items, net	11	9	—	1	4	4	8	1
Income tax expense from continuing operations	$ 1,196	$ 652	$ 264	$ 292	$ 46	$ 59	$ 301	$ 62
Effective tax rate	28.0%	34.9%	17.2%	29.0%	6.1%	23.4%	46.0%	30.8%

(a) Amounts primarily include but are not limited to items that are excluded for ratemaking purposes related to abandoned or impaired assets, certain wholesale fixed rate contracts, remeasurement of nonregulated net deferred tax liabilities, Federal NOLs, and valuation allowance on foreign tax credits.

Valuation allowances have been established for certain state NOL carryforwards and state income tax credits that reduce deferred tax assets to an amount that will be realized on a more-likely-than-not basis. The net change in the total valuation allowance is included in State income tax, net of federal income tax effect, in the above tables.

Valuation allowances have been established for foreign tax credits that reduce deferred tax assets to an amount that will be realized on a more-likely-than-not basis. The net change in the total valuation allowance is included in Tax Act in the above tables.

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DEFERRED TAXES

Net Deferred Income Tax Liability Components

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Deferred credits and other liabilities	$ 125	$ 24	$ 25	$ 49	$ —	$ 14	$ 5	$ 22
Lease obligations	462	72	193	92	102	5	17	6
Pension, post-retirement and other employee benefits	303	(5)	88	38	44	17	27	(3)
Progress Energy merger purchase accounting adjustments[a]	389	—	—	—	—	—	—	—
Tax credits and NOL carryforwards	3,925	262	486	176	253	16	176	19
Regulatory liabilities and deferred credits	—	—	—	—	—	36	52	42
Investments and other assets	—	—	—	—	—	10	—	2
Other	97	5	8	3	2	8	1	6
Valuation allowance	(587)	—	—	—	—	—	—	—
Total deferred income tax assets	4,714	358	800	358	401	106	278	94
Investments and other assets	(1,664)	(981)	(577)	(390)	(190)	—	(12)	—
Accelerated depreciation rates	(10,813)	(3,254)	(3,798)	(1,918)	(1,913)	(1,028)	(1,416)	(802)
Regulatory assets and deferred debits, net	(1,115)	(44)	(887)	(438)	(477)	—	—	—
Total deferred income tax liabilities	(13,592)	(4,279)	(5,262)	(2,746)	(2,580)	(1,028)	(1,428)	(802)
Net deferred income tax liabilities	$ (8,878)	$(3,921)	$(4,462)	$(2,388)	$(2,179)	$ (922)	$(1,150)	$ (708)

(a) Primarily related to finance lease obligations and debt fair value adjustments.

The following table presents the expiration of tax credits and NOL carryforwards.

	December 31, 2019	
(in millions)	Amount	Expiration Year
General Business Credits	$ 1,821	2024 – 2039
AMT credits	286	Refundable by 2021
Federal NOL carryforwards[a][f]	169	2024 – Indefinite
Capital loss carryforward[e]	87	2024
State carryforwards and credits[b][f]	303	2020 – Indefinite
Foreign NOL carryforwards[c]	12	2027 – 2037
Foreign Tax Credits[d]	1,237	2024 – 2027
Charitable contribution carryforwards	10	2020 – 2024
Total tax credits and NOL carryforwards	$ 3,925	

(a) A valuation allowance of $4 million has been recorded on the Federal NOL carryforwards, as presented in the Net Deferred Income Tax Liability Components table.
(b) A valuation allowance of $97 million has been recorded on the state NOL and credit carryforwards, as presented in the Net Deferred Income Tax Liability Components table.
(c) A valuation allowance of $12 million has been recorded on the foreign NOL carryforwards, as presented in the Net Deferred Income Tax Liability Components table.
(d) A valuation allowance of $387 million has been recorded on the foreign tax credits, as presented in the Net Deferred Income Tax Liability Components table.
(e) A valuation allowance of $87 million has been recorded on the Federal capital loss carryforward, as presented in the Net Deferred Income Tax Liability Components table.
(f) Indefinite carryforward for Federal NOLs, and NOLs for states that have adopted the Tax Act's NOL provisions, generated in tax years beginning after December 31, 2017.

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	December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Deferred credits and other liabilities	$ 164	$ 64	$ 35	$ 53	$ —	$ 17	$ 6	$ 17
Finance lease obligations	60	26	—	—	—	—	2	—
Pension, post-retirement and other employee benefits	347	24	110	47	58	16	24	(1)
Progress Energy merger purchase accounting adjustments[a]	483	—	—	—	—	—	—	—
Tax credits and NOL carryforwards	4,580	257	693	215	363	42	237	110
Regulatory liabilities and deferred credits	—	—	—	—	—	56	—	48
Investments and other assets	—	—	—	—	—	18	—	16
Other	25	6	5	5	—	1	(1)	—
Valuation allowance	(484)	—	—	—	—	—	—	—
Total deferred income tax assets	5,175	377	843	320	421	150	268	190
Investments and other assets	(1,317)	(795)	(430)	(272)	(163)	—	(5)	—
Accelerated depreciation rates	(10,124)	(3,207)	(3,369)	(1,735)	(1,670)	(967)	(1,081)	(733)
Regulatory assets and deferred debits, net	(1,540)	(64)	(985)	(432)	(574)	—	(191)	—
Other	—	—	—	—	—	—	—	(8)
Total deferred income tax liabilities	(12,981)	(4,066)	(4,784)	(2,439)	(2,407)	(967)	(1,277)	(741)
Net deferred income tax liabilities	$ (7,806)	$(3,689)	$(3,941)	$(2,119)	$(1,986)	$ (817)	$(1,009)	$ (551)

(a) Primarily related to finance lease obligations and debt fair value adjustments.

UNRECOGNIZED TAX BENEFITS

The following tables present changes to unrecognized tax benefits.

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unrecognized tax benefits – January 1	**$ 24**	**$ 6**	**$ 9**	**$ 6**	**$ 3**	**$ 1**	**$ 1**	**$ 4**
Unrecognized tax benefit increases	**105**	**2**	**1**	**1**	—	—	—	—
Gross decreases – tax positions in prior periods	**(3)**	—	**(1)**	**(1)**	—	—	—	—
Total changes	**102**	**2**	—	—	—	—	—	—
Unrecognized tax benefits – December 31	**$126**	**$ 8**	**$ 9**	**$ 6**	**$ 3**	**$ 1**	**$ 1**	**$ 4**

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unrecognized tax benefits – January 1	$ 25	$ 5	$ 5	$ 5	$ 5	$ 1	$ 1	$ 3
Unrecognized tax benefits increases (decreases)								
Gross decreases – tax positions in prior periods	(2)	(1)	—	—	(4)	—	—	—
Gross increases – tax positions in prior periods	7	2	4	1	2	—	—	1
Decreases due to settlements	(6)	—	—	—	—	—	—	—
Total changes	(1)	1	4	1	(2)	—	—	1
Unrecognized tax benefits – December 31	$ 24	$ 6	$ 9	$ 6	$ 3	$ 1	$ 1	$ 4

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	Year Ended December 31, 2017							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unrecognized tax benefits – January 1	$ 17	$ 1	$ 2	$ 2	$ 4	$ 4	$ —	$ —
Unrecognized tax benefits increases (decreases)								
Gross increases – tax positions in prior periods	12	4	3	3	1	1	1	3
Gross decreases – tax positions in prior periods	(4)	—	—	—	—	(4)	—	—
Total changes	8	4	3	3	1	(3)	1	3
Unrecognized tax benefits – December 31	$ 25	$ 5	$ 5	$ 5	$ 5	$ 1	$ 1	$ 3

The following table includes additional information regarding the Duke Energy Registrants' unrecognized tax benefits at December 31, 2019. It is reasonably possible that Duke Energy will reflect a $3 million decrease in unrecognized tax benefits within the next 12 months.

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Amount that if recognized, would affect the effective tax rate or regulatory liability[a]	**$ 122**	**$ 8**	**$ 9**	**$ 6**	**$ 3**	**$ 1**	**$ 1**	$ 4

(a) The Duke Energy Registrants are unable to estimate the specific amounts that would affect the effective tax rate versus the regulatory liability.

OTHER TAX MATTERS

The following tables include interest recognized in the Consolidated Statements of Operations and the Consolidated Balance Sheets.

	Year Ended December 31, 2019			
(in millions)	Duke Energy	Progress Energy	Duke Energy Progress	Piedmont
Net interest income recognized related to income taxes	**$ 16**	**$ 1**	**$ 1**	**$ —**
Interest receivable related to income taxes	**1**	**—**	**—**	**—**
Interest payable related to income taxes	**1**	**—**	**—**	**1**

	Year Ended December 31, 2018		
(in millions)	Duke Energy	Progress Energy	Duke Energy Progress
Net interest income recognized related to income taxes	$ 2	$ —	$ —
Interest payable related to income taxes	3	1	1

	Year Ended December 31, 2017				
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida
Net interest income recognized related to income taxes	$ —	$ —	$ 1	$ —	$ 1
Net interest expense recognized related to income taxes	—	2	—	—	—
Interest payable related to income taxes	5	25	1	1	—

Duke Energy and its subsidiaries are no longer subject to U.S. federal examination for years before 2016. With few exceptions, Duke Energy and its subsidiaries are no longer subject to state, local or non-U.S. income tax examinations by tax authorities for years before 2016.

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25. OTHER INCOME AND EXPENSES, NET

The components of Other income and expenses, net on the Consolidated Statements of Operations are as follows.

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Interest income	$ 31	$ 1	$ 11	$ —	$ 11	$ 10	$ 10	$ 1
AFUDC equity	139	42	66	60	6	13	18	—
Post in-service equity returns	29	20	7	7	—	1	—	—
Nonoperating income, other	231	88	57	33	31	—	13	19
Other income and expense, net	$430	$151	$ 141	$100	$ 48	$ 24	$ 41	$ 20

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Interest income	$ 20	$ 1	$ 18	$ 1	$ 18	$ 7	$ 9	$ 1
AFUDC equity	221	73	104	57	47	11	32	—
Post in-service equity returns	15	9	5	5	—	1	—	—
Nonoperating income, other	143	70	38	24	21	4	4	13
Other income and expense, net	$399	$153	$ 165	$ 87	$ 86	$ 23	$ 45	$ 14

	Year Ended December 31, 2017							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Interest income	$ 13	$ 2	$ 6	$ 2	$ 5	$ 6	$ 8	$ —
AFUDC equity	237	106	92	47	45	11	28	—
Post in-service equity returns	40	28	12	12	—	—	—	—
Nonoperating income, other	218	63	99	54	46	6	11	(11)
Other income and expense, net	$508	$199	$ 209	$115	$ 96	$ 23	$ 47	$ (11)

26. SUBSEQUENT EVENTS

For information on subsequent events related to the adoption of the new credit losses accounting standard, regulatory matters and debt and credit facilities, see Notes 1, 4 and 7, respectively.

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27. QUARTERLY FINANCIAL DATA (UNAUDITED)

DUKE ENERGY

Quarterly EPS amounts may not sum to the full-year total due to changes in the weighted average number of common shares outstanding and rounding.

(in millions, except per share data)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$6,163**	**$5,873**	**$6,940**	**$6,103**	**$25,079**
Operating income	**1,373**	**1,298**	**1,929**	**1,109**	**5,709**
Income from continuing operations	**893**	**748**	**1,323**	**614**	**3,578**
Loss from discontinued operations, net of tax	**—**	**—**	**—**	**(7)**	**(7)**
Net income	**893**	**748**	**1,323**	**607**	**3,571**
Net income available to Duke Energy Corporation common stockholders	**900**	**820**	**1,327**	**660**	**3,707**
Earnings per share:					
Income from continuing operations available to Duke Energy Corporation common stockholders Basic and diluted	**$ 1.24**	**$ 1.12**	**$ 1.82**	**$ 0.89**	**$ 5.07**
Loss from discontinued operations attributable to Duke Energy Corporation common stockholders Basic and diluted	**$ —**	**$ —**	**$ —**	**$ (0.01)**	**$ (0.01)**
Net income available to Duke Energy Corporation common stockholders Basic and diluted	**$ 1.24**	**$ 1.12**	**$ 1.82**	**$ 0.88**	**$ 5.06**
2018					
Operating revenues	$6,135	$5,643	$6,628	$6,115	$24,521
Operating income	1,256	979	1,579	871	4,685
Income from continuing operations	622	507	1,062	434	2,625
(Loss) Income from discontinued operations, net of tax	—	(5)	4	20	19
Net income	622	502	1,066	454	2,644
Net income attributable to Duke Energy Corporation	620	500	1,082	464	2,666
Earnings per share:					
Income from continuing operations attributable to Duke Energy Corporation common stockholders Basic and diluted	$ 0.88	$ 0.72	$ 1.51	$ 0.62	$ 3.73
(Loss) Income from discontinued operations attributable to Duke Energy Corporation common stockholders Basic and diluted	$ —	$ (0.01)	$ —	$ 0.03	$ 0.03
Net income attributable to Duke Energy Corporation common stockholders Basic and diluted	$ 0.88	$ 0.71	$ 1.51	$ 0.65	$ 3.76

The following table includes unusual or infrequently occurring items in each quarter during the two most recently completed fiscal years. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Impairment Charges (see Notes 4 and 13)	**$ —**	**$ —**	**$ 25**	**$ (14)**	**$ 11**
Total	**$ —**	**$ —**	**$ 25**	**$ (14)**	**$ 11**
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (17)	$ (20)	$ (16)	$ (31)	$ (84)
Regulatory and Legislative Impacts (see Note 4)	(86)	(179)	—	—	(265)
Sale of Retired Plant (see Note 3)	(107)	—	—	—	(107)
Impairment Charges (see Notes 4, 12 and 13)	(55)	—	(93)	(60)	(208)
Severance Charges (see Note 21)	—	—	—	(187)	(187)
Impacts of the Tax Act (see Note 24)	(76)	—	3	53	(20)
Total	$ (341)	$ (199)	$ (106)	$ (225)	$ (871)

DUKE ENERGY CAROLINAS

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 1,744**	**$ 1,713**	**$ 2,162**	**$ 1,776**	**$ 7,395**
Operating income	**435**	**451**	**793**	**347**	**2,026**
Net income	**293**	**301**	**590**	**219**	**1,403**
2018					
Operating revenues	$ 1,763	$ 1,672	$ 2,090	$ 1,775	$ 7,300
Operating income	482	224	713	241	1,660
Net income	323	117	496	135	1,071

The following table includes unusual or infrequently occurring items in each quarter during 2018. There were no unusual or infrequently occurring items for the year ended December 31, 2019. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (4)	$ (2)	$ (2)	$ (1)	$ (9)
Regulatory and Legislative Impacts (see Note 4)	(19)	(179)	—	—	(198)
Severance Charges (see Note 21)	—	—	—	(102)	(102)
Impacts of the Tax Act (see Note 24)	—	—	(1)	—	(1)
Total	$ (23)	$ (181)	$ (3)	$ (103)	$ (310)

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PROGRESS ENERGY

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 2,572**	**$ 2,744**	**$ 3,242**	**$ 2,644**	**$ 11,202**
Operating income	**488**	**580**	**786**	**447**	**2,301**
Net income	**248**	**329**	**521**	**229**	**1,327**
Net income attributable to Parent	**249**	**328**	**521**	**229**	**1,327**
2018					
Operating revenues	$ 2,576	$ 2,498	$ 3,045	$ 2,609	$ 10,728
Operating income	447	484	663	334	1,928
Net income	237	267	406	123	1,033
Net income attributable to Parent	235	265	404	123	1,027

The following table includes unusual or infrequently occurring items in each quarter during the two most recently completed fiscal years. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Impairment Charges (see Note 4)	**$ —**	**$ —**	**$ 25**	**$ 11**	**$ 36**
Total	**$ —**	**$ —**	**$ 25**	**$ 11**	**$ 36**
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (4)	$ (3)	$ (1)	$ (2)	$ (10)
Regulatory and Legislative Impacts (see Note 4)	(67)	—	—	—	(67)
Impairment Charges (see Note 4)	—	—	—	(60)	(60)
Severance Charges (see Note 21)	—	—	—	(69)	(69)
Impacts of the Tax Act (see Note 24)	(1)	—	(5)	(19)	(25)
Total	$ (72)	$ (3)	$ (6)	$ (150)	$ (231)

DUKE ENERGY PROGRESS

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 1,484**	**$ 1,387**	**$ 1,688**	**$ 1,398**	**$ 5,957**
Operating income	**300**	**259**	**373**	**236**	**1,168**
Net income	**203**	**169**	**278**	**155**	**805**
2018					
Operating revenues	$ 1,460	$ 1,291	$ 1,582	$ 1,366	$ 5,699
Operating income	269	233	330	227	1,059
Net income	177	139	216	135	667

The following table includes unusual or infrequently occurring items in each quarter during 2018. There were no unusual or infrequently occurring items for the year ended December 31, 2019. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (2)	$ (2)	$ (1)	$ (1)	$ (6)
Regulatory and Legislative Impacts (see Note 4)	(67)	—	—	—	(67)
Severance Charges (see Note 21)	—	—	—	(52)	(52)
Impacts of the Tax Act (see Note 24)	—	—	(4)	(15)	(19)
Total	$ (69)	$ (2)	$ (5)	$ (68)	$ (144)

DUKE ENERGY FLORIDA

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 1,086**	**$ 1,353**	**$ 1,548**	**$ 1,244**	**$ 5,231**
Operating income	**188**	**321**	**413**	**205**	**1,127**
Net income	**96**	**201**	**289**	**106**	**692**
2018					
Operating revenues	$ 1,115	$ 1,203	$ 1,462	$ 1,241	$ 5,021
Operating income	173	245	331	107	856
Net income	103	168	243	40	554

The following table includes unusual or infrequently occurring items in each quarter during the two most recently completed fiscal years. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Impairment Charges (see Note 4)	**$ —**	**$ —**	**$ 25**	**$ 11**	**$ 36**
Total	**$ —**	**$ —**	**$ 25**	**$ 11**	**$ 36**
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (2)	$ (1)	$ —	$ (1)	$ (4)
Impairment Charges (see Note 4)	—	—	—	(60)	(60)
Severance Charges (see Note 21)	—	—	—	(17)	(17)
Impacts of the Tax Act (see Note 24)	—	—	(2)	2	—
Total	$ (2)	$ (1)	$ (2)	$ (76)	$ (81)

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DUKE ENERGY OHIO

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 531**	**$ 433**	**$ 489**	**$ 487**	**$ 1,940**
Operating income	**104**	**74**	**108**	**78**	**364**
Net income	**69**	**47**	**74**	**48**	**238**
2018					
Operating revenues	$ 524	$ 459	$ 469	$ 505	$ 1,957
Operating (loss) income	(21)	77	139	93	288
Net (loss) income	(25)	46	100	55	176

The following table includes unusual or infrequently occurring items in each quarter during 2018. There were no unusual or infrequently occurring items for the year ended December 31, 2019. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (3)	$ (5)	$ —	$ (6)	$ (14)
Sale of Retired Plant (see Note 3)	(107)	—	—	—	(107)
Severance Charges (see Note 21)	—	—	—	(6)	(6)
Impacts of the Tax Act (see Note 24)	—	—	—	(2)	(2)
Total	$ (110)	$ (5)	$ —	$ (14)	$ (129)

DUKE ENERGY INDIANA

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 768**	**$ 714**	**$ 807**	**$ 715**	**$ 3,004**
Operating income	**169**	**148**	**235**	**133**	**685**
Net income	**110**	**97**	**156**	**73**	**436**
2018					
Operating revenues	$ 731	$ 738	$ 819	$ 771	$ 3,059
Operating income	168	169	173	133	643
Net income	100	98	119	76	393

The following table includes unusual or infrequently occurring items in each quarter during 2018. There were no unusual or infrequently occurring items for the year ended December 31, 2019. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ —	$ —	$ (2)	$ —	$ (2)
Severance Charges (see Note 21)	—	—	—	(7)	(7)
Total	$ —	$ —	$ (2)	$ (7)	$ (9)

PIEDMONT

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2019					
Operating revenues	**$ 579**	**$ 209**	**$ 168**	**$ 425**	**$ 1,381**
Operating income (loss)	**172**	**6**	**(13)**	**139**	**304**
Net income (loss)	**122**	**(7)**	**(18)**	**105**	**202**
2018					
Operating revenues	$ 553	$ 215	$ 172	$ 435	$ 1,375
Operating income (loss)	161	5	(19)	79	226
Net income (loss)	110	(8)	(21)	48	129

The following table includes unusual or infrequently occurring items in each quarter during 2018. There were no unusual or infrequently occurring items for the year ended December 31, 2019. All amounts discussed below are pretax.

(in millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2018					
Costs to Achieve Piedmont Merger (see Note 2)	$ (6)	$ (9)	$ (11)	$ (22)	$ (48)
Severance Charges (see Note 21)	—	—	—	(2)	(2)
Total	$ (6)	$ (9)	$ (11)	$ (24)	$ (50)

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ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None.

ITEM 9A. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed by the Duke Energy Registrants in the reports they file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified by the SEC rules and forms.

Disclosure controls and procedures include, without limitation, controls and procedures designed to provide reasonable assurance that information required to be disclosed by the Duke Energy Registrants in the reports they file or submit under the Exchange Act is accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

Under the supervision and with the participation of management, including the Chief Executive Officer and Chief Financial Officer, the Duke Energy Registrants have evaluated the effectiveness of their disclosure controls and procedures (as such term is defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) as of December 31, 2019, and, based upon this evaluation, the Chief Executive Officer and Chief Financial Officer have concluded that these controls and procedures are effective in providing reasonable assurance of compliance.

Changes in Internal Control Over Financial Reporting

Under the supervision and with the participation of management, including the Chief Executive Officer and Chief Financial Officer, the Duke Energy Registrants have evaluated changes in internal control over financial reporting (as such term is defined in Rules 13a-15 and 15d-15 under the Exchange Act) that occurred during the fiscal quarter ended December 31, 2019, and have concluded no change has materially affected, or is reasonably likely to materially affect, internal control over financial reporting.

Management's Annual Report on Internal Control Over Financial Reporting

The Duke Energy Registrants' management is responsible for establishing and maintaining an adequate system of internal control over financial reporting, as such term is defined in Exchange Act Rules 13a-15(f) and 15d-15(f). The Duke Energy Registrants' internal control system was designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes, in accordance with GAAP. Due to inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness of the internal control over financial reporting to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

The Duke Energy Registrants' management, including their Chief Executive Officer and Chief Financial Officer, has conducted an evaluation of the effectiveness of their internal control over financial reporting as of December 31, 2019, based on the framework in the Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on that evaluation, management concluded that its internal controls over financial reporting were effective as of December 31, 2019.

Deloitte & Touche LLP, Duke Energy's independent registered public accounting firm, has issued an attestation report on the effectiveness of Duke Energy's internal control over financial reporting, which is included herein. This report is not applicable to the Subsidiary Registrants as these companies are not accelerated or large accelerated filers.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholders and the Board of Directors of
Duke Energy Corporation

Opinion on Internal Control over Financial Reporting

We have audited the internal control over financial reporting of Duke Energy Corporation and subsidiaries (the "Company") as of December 31, 2019, based on criteria established in *Internal Control - Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2019, based on criteria established in *Internal Control - Integrated Framework (2013)* issued by COSO.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the consolidated financial statements as of and for the year ended December 31, 2019, of the Company and our report dated February 20, 2020, expressed an unqualified opinion on those financial statements.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying *Management's Annual Report on Internal Control Over Financial Reporting*. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ Deloitte & Touche LLP

Charlotte, North Carolina
February 20, 2020

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ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

Information regarding Duke Energy's Executive Officers is set forth in Part I, Item 1, "Business – Executive Officers of the Registrants," in this Annual Report on Form 10-K. Duke Energy will provide information that is responsive to the remainder of this Item 10 in its definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 10 by reference.

ITEM 11. EXECUTIVE COMPENSATION

Duke Energy will provide information that is responsive to this Item 11 in its definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 11 by reference.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

Equity Compensation Plan Information

The following table shows information as of December 31, 2019, about securities to be issued upon exercise of outstanding options, warrants and rights under Duke Energy's equity compensation plans, along with the weighted average exercise price of the outstanding options, warrants and rights and the number of securities remaining available for future issuance under the plans.

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted average exercise price of outstanding options, warrants and rights (b)[1]	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders	3,528,022[2]	n/a	5,248,541[3]
Equity compensation plans not approved by security holders	180,188[4]	n/a	n/a[5]
Total	3,708,210	n/a	5,248,541

(1) As of December 31, 2019, no options were outstanding under equity compensation plans.

(2) Includes RSUs and performance shares (assuming the maximum payout level) granted under the Duke Energy Corporation 2015 Long-Term Incentive Plan, as well as shares that could be payable with respect to certain compensation deferred under the Duke Energy Corporation Executive Savings Plan (Executive Savings Plan) or the Directors' Savings Plan.

(3) Includes shares remaining available for issuance pursuant to stock awards under the Duke Energy Corporation 2015 Long-Term Incentive Plan.

(4) Includes shares that could be payable with respect to certain compensation deferred under the Executive Savings Plan or the Duke Energy Corporation Directors' Savings Plan (Directors' Savings Plan), each of which is a non-qualified deferred compensation plan described in more detail below.

(5) The number of shares remaining available for future issuance under equity compensation plans not approved by security holders cannot be determined because it is based on the amount of future voluntary deferrals, if any, under the Executive Savings Plan and the Directors' Savings Plan.

Under the Executive Savings Plan, participants can elect to defer a portion of their base salary and short-term incentive compensation. Participants also receive a company matching contribution in excess of the contribution limits prescribed by the Internal Revenue Code under the Duke Energy Retirement Savings Plan, which is the 401(k) plan in which employees are generally eligible to participate. In general, payments are made following termination of employment or death in the form of a lump sum or installments, as selected by the participant. Participants may direct the deemed investment of base salary deferrals, short-term incentive compensation deferrals and matching contributions among investment options available under the Duke Energy Retirement Savings Plan, including the Duke Energy Common Stock Fund. Participants may change their investment elections on a daily basis. Deferrals of equity awards are credited with earnings and losses based on the performance of the Duke Energy Common Stock Fund. The benefits payable under the plan are unfunded and subject to the claims of Duke Energy's creditors.

Under the Directors' Savings Plan, outside directors may elect to defer all or a portion of their annual compensation, generally consisting of retainers. Deferred amounts are credited to an unfunded account, the balance of which is adjusted for the performance of phantom investment options, including the Duke Energy Common Stock Fund, as elected by the director, and generally are paid when the director terminates his or her service from the Board of Directors.

Duke Energy will provide additional information that is responsive to this Item 12 in its definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 12 by reference.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE

Duke Energy will provide information that is responsive to this Item 13 in its definitive proxy statement or in an amendment to this Annual Report not later than 120 days after the end of the fiscal year covered by this Annual Report. That information is incorporated in this Item 13 by reference.

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ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES

Deloitte provided professional services to the Duke Energy Registrants. The following tables present the Deloitte fees for services rendered to the Duke Energy Registrants during 2019 and 2018.

	Year Ended December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Types of Fees								
Audit Fees[a]	**$ 13.5**	**$ 4.6**	**$ 5.3**	**$ 3.1**	**$ 2.2**	**$ 0.9**	**$ 1.4**	**$ 0.8**
Audit-Related Fees[b]	**0.6**	**0.1**	**0.2**	**0.1**	**0.1**	**0.2**	—	—
Tax Fees[c]	**0.2**	**0.1**	**0.1**	—	—	—	—	—
Total Fees	**$ 14.3**	**$ 4.8**	**$ 5.6**	**$ 3.2**	**$ 2.3**	**$ 1.1**	**$ 1.4**	**$ 0.8**

	Year Ended December 31, 2018							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Types of Fees								
Audit Fees[a]	$ 14.0	$ 5.0	$ 5.5	$ 3.3	$ 2.2	$ 0.9	$ 1.4	$ 0.8
Audit-Related Fees[b]	0.4	—	0.1	—	0.1	—	—	—
Tax Fees[c]	0.6	0.2	0.2	0.1	0.1	—	0.1	0.1
Total Fees	$ 15.0	$ 5.2	$ 5.8	$ 3.4	$ 2.4	$ 0.9	$ 1.5	$ 0.9

(a) Audit Fees are fees billed, or expected to be billed, by Deloitte for professional services for the financial statement audits, audit of the Duke Energy Registrants' financial statements included in the Annual Report on Form 10-K, reviews of financial statements included in Quarterly Reports on Form 10-Q, and services associated with securities filings such as comfort letters and consents.

(b) Audit-Related Fees are fees billed, or expected to be billed, by Deloitte for assurance and related services that are reasonably related to the performance of an audit or review of financial statements, including statutory reporting requirements.

(c) Tax Fees are fees billed by Deloitte for tax return assistance and preparation, tax examination assistance and professional services related to tax planning and tax strategy.

To safeguard the continued independence of the independent auditor, the Audit Committee of Duke Energy adopted a policy that all services provided by the independent auditor require preapproval by the Audit Committee. Pursuant to the policy, certain audit services, audit-related services, tax services and other services have been specifically preapproved up to fee limits. In the event the cost of any of these services may exceed the fee limits, the Audit Committee must specifically approve the service. All services performed in 2019 and 2018 by the independent accountant were approved by the Audit Committee pursuant to the preapproval policy.

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ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

(a) Consolidated Financial Statements, Supplemental Financial Data and Supplemental Schedules included in Part II of this Annual Report are as follows:

Duke Energy Corporation

Consolidated Financial Statements
Consolidated Statements of Operations for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

Duke Energy Carolinas, LLC

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

Progress Energy, Inc.

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
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All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

Duke Energy Progress, LLC

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

Duke Energy Florida, LLC

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

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Duke Energy Ohio, Inc.

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

Duke Energy Indiana, LLC

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

Piedmont Natural Gas Company, Inc.

Consolidated Financial Statements
Consolidated Statements of Operations and Comprehensive Income for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Balance Sheets as of December 31, 2019, and 2018
Consolidated Statements of Cash Flows for the Years Ended December 31, 2019, 2018 and 2017
Consolidated Statements of Changes in Equity for the Years Ended December 31, 2019, 2018 and 2017
Notes to the Consolidated Financial Statements
Quarterly Financial Data, (unaudited, included in Note 27 to the Consolidated Financial Statements)
Report of Independent Registered Public Accounting Firm
All other schedules are omitted because they are not required, or because the required information is included in the Consolidated Financial Statements or Notes.

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EXHIBIT INDEX

Exhibits filed herewithin are designated by an asterisk (*). All exhibits not so designated are incorporated by reference to a prior filing, as indicated. Items constituting management contracts or compensatory plans or arrangements are designated by a double asterisk (**). The Company agrees to furnish upon request to the Commission a copy of any omitted schedules or exhibits upon request on all items designated by a triple asterisk (***).

Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
2.1	Agreement and Plan of Merger between Duke Energy Corporation, Diamond Acquisition Corporation and Progress Energy, Inc., dated as of January 8, 2011 (incorporated by reference to Exhibit 2.1 to Duke Energy Corporation's Current Report on Form 8-K filed on January 11, 2011, File No. 1-32853).	X		X					
2.2	Agreement and Plan of Merger between Piedmont Natural Gas Company, Duke Energy Corporation and Forest Subsidiary, Inc. (incorporated by reference to Exhibit 2.1 to Duke Energy Corporation's Current Report on Form 8-K filed on October 26, 2015, File No. 1-32853).	X							X
3.1	Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to Duke Energy Corporation's Current Report on Form 8-K filed on May 20, 2014, File No. 1-32853).	X							
3.2	Amended and Restated By-Laws of Duke Energy Corporation (incorporated by reference to Exhibit 3.1 to Duke Energy Corporation's Current Report on Form 8-K filed on January 4, 2016, File No. 1-32853).	X							
3.3	Articles of Organization including Articles of Conversion (incorporated by reference to Exhibit 3.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on April 7, 2006, File No. 1-4928).		X						
3.3.1	Amended Articles of Organization, effective October 1, 2006, (incorporated by reference to Exhibit 3.1 to Duke Energy Carolinas, LLC's Quarterly Report on Form 10-Q for the quarter ended September 30, 2006, filed on November 13, 2006, File No. 1-4928).		X						
3.4	Amended Articles of Incorporation of Duke Energy Ohio, Inc. (formerly The Cincinnati Gas & Electric Company), effective October 23, 1996, (incorporated by reference to Exhibit 3(a) to registrant's Quarterly Report on Form 10-Q for the quarter ended September 30, 1996, filed on November 13, 1996, File No. 1-1232).						X		
3.4.1	Amended Articles of Incorporation, effective September 19, 2006, (incorporated by reference to Exhibit 3.1 to Duke Energy Ohio, Inc.'s (formerly The Cincinnati Gas & Electric Company) Quarterly Report on Form 10-Q for the quarter ended September 30, 2006, filed on November 17, 2006, File No. 1-1232).						X		
3.5	Certificate of Conversion of Duke Energy Indiana, LLC (incorporated by reference to Exhibit 3.1 to registrant's Current Report on Form 8-K filed on January 4, 2016, File No. 1-3543).							X	
3.5.1	Articles of Entity Conversion of Duke Energy Indiana, LLC (incorporated by reference to Exhibit 3.2 to registrant's Current Report on Form 8-K filed on January 4, 2016, File No. 1-3543).							X	
3.5.2	Plan of Entity Conversion of Duke Energy Indiana, LLC (incorporated by reference to Exhibit 3.3 to registrant's Current Report on Form 8-K filed on January 4, 2016, File No. 1-3543).							X	
3.5.3	Articles of Organization of Duke Energy Indiana, LLC (incorporated by reference to Exhibit 3.4 to registrant's Current Report on Form 8-K filed on January 4, 2016, File No. 1-3543).							X	
3.5.4	Limited Liability Company Operating Agreement of Duke Energy Indiana, LLC (incorporated by reference to Exhibit 3.5 to registrant's Current Report on Form 8-K filed on January 4, 2016, File No. 1-3543).							X	
3.6	Limited Liability Company Operating Agreement of Duke Energy Carolinas, LLC (incorporated by reference to Exhibit 3.2 to registrant's Current Report on Form 8-K filed on April 7, 2006, File No. 1-4928).		X						

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
3.7	Regulations of Duke Energy Ohio, Inc. (formerly The Cincinnati Gas & Electric Company), effective July 23, 2003, (incorporated by reference to Exhibit 3.2 to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2003, filed on August 13, 2003, File No. 1-1232).						X		
3.8	Articles of Organization including Articles of Conversion for Duke Energy Progress, LLC (incorporated by reference to Exhibit 3.1 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3382).				X				
3.8.1	Plan of Conversion of Duke Energy Progress, Inc. (incorporated by reference to Exhibit 3.2 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3382).				X				
3.8.2	Limited Liability Company Operating Agreement of Duke Energy Progress, LLC (incorporated by reference to Exhibit 3.3 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3382).				X				
3.9	Amended and Restated Articles of Incorporation of Progress Energy, Inc. (formerly CP&L Energy, Inc.), effective June 15, 2000, (incorporated by reference to Exhibit 3(a)(1) to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2000, filed on August 14, 2000, File No. 1-3382).			X					
3.9.1	Articles of Amendment to the Amended and Restated Articles of Incorporation of Progress Energy, Inc. (formerly CP&L Energy, Inc.), effective December 4, 2000, (incorporated by reference to Exhibit 3(b)(1) to registrant's Annual Report on Form 10-K for the year ended December 31, 2001, filed on March 28, 2002, File No. 1-3382).			X					
3.9.2	Articles of Amendment to the Amended and Restated Articles of Incorporation of Progress Energy, Inc. (formerly CP&L Energy, Inc.), effective May 10, 2006, (incorporated by reference to Exhibit 3(a) to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2006, filed on August 9, 2006, File No. 1-15929).			X					
3.9.3	By-Laws of Progress Energy, Inc. (formerly CP&L Energy, Inc.), effective May 10, 2006, (incorporated by reference to Exhibit 3(b) to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2006, filed on August 9, 2006, File No. 1-15929).			X					
3.10	Articles of Conversion for Duke Energy Florida, LLC (incorporated by reference to Exhibit 3.4 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3274).					X			
3.10.1	Articles of Organization for Duke Energy Florida, LLC (incorporated by reference to Exhibit 3.5 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3274).					X			
3.10.2	Plan of Conversion of Duke Energy Florida, Inc. (incorporated by reference to Exhibit 3.6 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3274).					X			
3.10.3	Limited Liability Company Operating Agreement of Duke Energy Florida, LLC (incorporated by reference to Exhibit 3.7 to registrant's Current Report on Form 8-K filed on August 4, 2015, File No. 1-3274).					X			
3.11	Amended and Restated Articles of Incorporation of Piedmont Natural Gas Company, Inc., dated as of October 3, 2016 (incorporated by reference to Exhibit 3.1 to registrant's Annual Report on Form 10-K for the fiscal year ended October 31, 2016, filed on December 22, 2016, File No. 001-06196).								X
3.11.1	Bylaws of Piedmont Natural Gas Company, Inc., as amended and restated effective October 3, 2016 (incorporated by reference to Exhibit 3.2 to registrant's Current Report on Form 8-K filed on October 3, 2016, File No. 1-06196).								X
3.12	Certificate of Designations with respect to Series A Preferred Stock, dated March 28, 2019 (incorporated by reference to Exhibit 3.1 to Registrant's Current Report on Form 8-K filed on March 29, 2019, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
3.13	Certificate of Designation with respect to the Series B Preferred Stock, dated September 11, 2019 (incorporated by reference to Exhibit 3.1 to registrant's Current Report on Form 8-K filed on September 12, 2019, File No. 1-32853).	X							
3.14	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896,under the headings "Description of Common Stock," "Description of Preferred Stock," "Description of Depositary Shares," "Description of Stock Purchase Contracts and Stock Purchase Units," and "Description of Debt Securities").	X							
3.15	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896-01, under the heading "Description of Debt Securities").								X
3.16	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896-02, under the headings "Description of First Mortgage Bonds" and "Description of Debt Securities").				X				
3.17	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896-03, under the headings "Description of First Mortgage Bonds" and "Description of Unsecured Debt Securities").						X		
3.18	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896-04, under the headings "Description of First Mortgage Bonds" and "Description of Unsecured Debt Securities").							X	
3.19	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896-05, under the headings "Description of First Mortgage Bonds" and "Description of Debt Securities").					X			
3.20	Description of Registered Securities (incorporated by reference from the registrant's prospectus contained in Form S-3 filed on September 23, 2019, File No. 333-233896-06, under the headings "Description of First and Refunding Mortgage Bonds," "Description of Senior Notes," and "Description of Subordinate Notes").		X						
4.1	Indenture between Duke Energy Corporation and The Bank of New York Mellon Trust Company, N.A., as Trustee, dated as of June 3, 2008, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on June 16, 2008, File No. 1-32853).	X							
4.1.1	First Supplemental Indenture, dated as of June 16, 2008, (incorporated by reference to Exhibit 4.2 to Duke Energy Corporation's Current Report on Form 8-K filed on June 16, 2008, File No. 1-32853).	X							
4.1.2	Second Supplemental Indenture, dated as of January 26, 2009, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on January 26, 2009, File No. 1-32853).	X							
4.1.3	Third Supplemental Indenture, dated as of August 28, 2009, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on August 28, 2009, File No. 1-32853).	X							
4.1.4	Fourth Supplemental Indenture, dated as of March 25, 2010, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on March 25, 2010, File No. 1-32853).	X							
4.1.5	Fifth Supplemental Indenture, dated as of August 25, 2011, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on August 25, 2011, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.1.6	Sixth Supplemental Indenture, dated as of November 17, 2011, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on November 17, 2011, File No. 1-32853).	X							
4.1.7	Seventh Supplemental Indenture, dated as of August 16, 2012, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on August 16, 2012, File No. 1-32853).	X							
4.1.8	Eighth Supplemental Indenture, dated as of January 14, 2013, (incorporated by reference to Exhibit 2 to the Registration Statement of Form 8-A of the Company filed on January 14, 2013, File No. 1-32853).	X							
4.1.9	Ninth Supplemental Indenture, dated as of June 13, 2013, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on June 13, 2013, File No. 1-32853).	X							
4.1.10	Tenth Supplemental Indenture, dated as of October 11, 2013, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on October 11, 2013, File No. 1-32853).	X							
4.1.11	Eleventh Supplemental Indenture, dated as of April 4, 2014, (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Current Report on Form 8-K filed on April 4, 2014, File No. 1-32853).	X							
4.1.12	Twelfth Supplemental Indenture, dated as of November 19, 2015, (incorporated by reference to Exhibit 4.2 to Duke Energy Corporation's Current Report on Form 8-K filed on November 19, 2015, File No. 1-32853).	X							
4.1.13	Thirteenth Supplemental Indenture, dated as of April 18, 2016, to the indenture dated as of June 3, 2008, between Duke Energy Corporation and The Bank of New York Mellon Trust Company, N.A., as Trustee (incorporated by reference to Exhibit 4.1 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended March 31, 2016, filed on May 5, 2016, File No. 1-32853).	X							
4.1.14	Fourteenth Supplemental Indenture, dated as of August 12, 2016, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on August 12, 2016, File No. 1-32853).	X							
4.1.15	Fifteenth Supplemental Indenture, dated as of April 11, 2017 (incorporated by reference to Exhibit 4.2 to registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2017 filed on May 9, 2017, File No. 1-32853).	X							
4.1.16	Sixteenth Supplemental Indenture, dated as of June 13, 2017 (incorporated by reference to Exhibit 4.1 to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2017 filed on August 3, 2017, File No. 1-32853).	X							
4.1.17	Seventeenth Supplemental Indenture, dated as of August 10, 2017 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on August 10, 2017, File No. 1-32853).	X							
4.1.18	Eighteenth Supplemental Indenture, dated as of March 29, 2018 (incorporated by reference to Exhibit 4.2 to registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2018 filed on May 10, 2018, File No. 1-32853).	X							
4.1.19	Nineteenth Supplemental Indenture, dated as of May 16, 2018 (incorporated by reference to Exhibit 4.1 to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2018 filed on August 2, 2018, File No. 1-32853).	X							
4.1.20	Twentieth Supplemental Indenture (incorporated by reference to Exhibit 4.2 to registrant's Registration Statement on Form 8-A filed on September 17, 2018, File No. 1-32853).	X							
4.1.21	Twenty-First Supplemental Indenture (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on March 11, 2019, File no. 1-32853).	X							
4.1.22	Twenty-Second Supplemental Indenture, dated as of June 7, 2019 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on June 7, 2019, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.2	Senior Indenture between Duke Energy Carolinas, LLC and The Bank of New York Mellon Trust Company, N.A., as successor trustee to JPMorgan Chase Bank (formerly known as The Chase Manhattan Bank), dated as of September 1, 1998, (incorporated by reference to Exhibit 4-D-1 to registrant's Post-Effective Amendment No. 2 to Registration Statement on Form S-3 filed on April 7, 1999, File No. 333-14209).		X						
4.2.1	Fifteenth Supplemental Indenture, dated as of April 3, 2006, (incorporated by reference to Exhibit 4.4.1 to registrant's Registration Statement on Form S-3 filed on October 3, 2007, File No. 333-146483-03).		X						
4.2.2	Sixteenth Supplemental Indenture, dated as of June 5, 2007, (incorporated by reference to Exhibit 4.1 registrant's Current Report on Form 8-K filed on June 6, 2007, File No. 1-4928).		X						
4.3	First and Refunding Mortgage from Duke Energy Carolinas, LLC to The Bank of New York Mellon Trust Company, N.A., successor trustee to Guaranty Trust Company of New York, dated as of December 1, 1927, (incorporated by reference to Exhibit 7(a) to registrant's Form S-1, effective October 15, 1947, File No. 2-7224).		X						
4.3.1	Instrument of Resignation, Appointment and Acceptance among Duke Energy Carolinas, LLC, JPMorgan Chase Bank, N.A., as Trustee, and The Bank of New York Mellon Trust Company, N.A., as Successor Trustee, dated as of September 24, 2007, (incorporated by reference to Exhibit 4.6.1 to registrant's Registration Statement on Form S-3 filed on October 3, 2007, File No. 333-146483).		X						
4.3.2	Ninth Supplemental Indenture, dated as of February 1, 1949, (incorporated by reference to Exhibit 7(j) to registrant's Form S-1 filed on February 3, 1949, File No. 2-7808).		X						
4.3.3	Twentieth Supplemental Indenture, dated as of June 15, 1964, (incorporated by reference to Exhibit 4-B-20 to registrant's Form S-1 filed on August 23, 1966, File No. 2-25367).		X						
4.3.4	Twenty-third Supplemental Indenture, dated as of February 1, 1968, (incorporated by reference to Exhibit 2-B-26 to registrant's Form S-9 filed on January 21, 1969, File No. 2-31304).		X						
4.3.5	Sixtieth Supplemental Indenture, dated as of March 1, 1990, (incorporated by reference to Exhibit 4-B-61 to registrant's Annual Report on Form 10-K for the year ended December 31, 1990, File No.1-4928).		X						
4.3.6	Sixty-third Supplemental Indenture, dated as of July 1, 1991, (incorporated by reference to Exhibit 4-B-64 to registrant's Registration Statement on Form S-3 filed on February 13, 1992, File No. 33-45501).		X						
4.3.7	Eighty-fourth Supplemental Indenture, dated as of March 20, 2006, (incorporated by reference to Exhibit 4.6.9 to registrant's Registration Statement on Form S-3 filed on October 3, 2007, File No. 333-146483-03).		X						
4.3.8	Eighty-fifth Supplemental Indenture, dated as of January 10, 2008, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on January 11, 2008, File No.1-4928).		X						
4.3.9	Eighty-seventh Supplemental Indenture, dated as of April 14, 2008, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on April 15, 2008, File No.1-4928).		X						
4.3.10	Eighty-eighth Supplemental Indenture, dated as of November 17, 2008, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on November 20, 2008, File No.1-4928).		X						
4.3.11	Ninetieth Supplemental Indenture, dated as of November 19, 2009, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on November 19, 2009, File No.1-4928).		X						

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.3.12	Ninety-first Supplemental Indenture, dated as of June 7, 2010, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on June 7, 2010, File No.1-4928).		X						
4.3.13	Ninety-third Supplemental Indenture, dated as of May 19, 2011, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on May 19, 2011, File No.1-4928).		X						
4.3.14	Ninety-fourth Supplemental Indenture, dated as of December 8, 2011, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on December 8, 2011, File No.1-4928).		X						
4.3.15	Ninety-fifth Supplemental Indenture, dated as of September 21, 2012, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on September 21, 2012, File No.1-4928).		X						
4.3.16	Ninety-sixth Supplemental Indenture, dated as of March 12, 2015, between Duke Energy Carolinas, LLC and The Bank of New York Mellon Trust Company, N.A., as Trustee (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on March 12, 2015, File No. 1-4928).		X						
4.3.17	Ninety-seventh Supplemental Indenture, dated as of March 11, 2016, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on March 11, 2016, File No. 1-4928).		X						
4.3.18	Ninety-eighth Supplemental Indenture, dated as of November 17, 2016, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC's Current Report on Form 8-K filed on November 17, 2016, File No. 1-4928).		X						
4.3.19	Ninety-ninth Supplemental Indenture, dated as of November 14, 2017, (incorporated by reference to Exhibit 4.1 to Duke Energy Carolinas, LLC Current Report on Form 8-K filed on November 14, 2017, File No. 1-4928).		X						
4.3.20	One Hundredth Supplemental Indenture, dated as of March 1, 2018 (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on March 1, 2018, File No. 1-4928).		X						
4.3.21	One-Hundred and Second Supplemental Indenture, dated as of August 14, 2019 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on August 14, 2019, File No. 1-04928).		X						
4.4	Mortgage and Deed of Trust between Duke Energy Progress, Inc. (formerly Carolina Power & Light Company) and The Bank of New York Mellon (formerly Irving Trust Company) and Frederick G. Herbst (Tina D. Gonzalez, successor), as Trustees, dated as of May 1, 1940.				X				
4.4.1	First through Fifth Supplemental Indentures thereto (incorporated by reference to Exhibit 2(b), File No. 2-64189).				X				
4.4.2	Sixth Supplemental Indenture dated April 1, 1960 (incorporated by reference to Exhibit 2(b)-5, File No. 2-16210).				X				
4.4.3	Seventh Supplemental Indenture dated November 1, 1961 (incorporated by reference to Exhibit 2(b)-6, File No. 2-16210).				X				
4.4.4	Eighth Supplemental Indenture dated July 1, 1964 (incorporated by reference to Exhibit 4(b)-8, File No. 2-19118).				X				
4.4.5	Ninth Supplemental Indenture dated April 1, 1966 (incorporated by reference to Exhibit 4(b)-2, File No. 2-22439).				X				
4.4.6	Tenth Supplemental Indenture dated October 1, 1967 (incorporated by reference to Exhibit 4(b)-2, File No. 2-24624).				X				
4.4.7	Eleventh Supplemental Indenture dated October 1, 1968 (incorporated by reference to Exhibit 2(c), File No. 2-27297).				X				

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.4.8	Twelfth Supplemental Indenture dated January 1, 1970 (incorporated by reference to Exhibit 2(c), File No. 2-30172).				X				
4.4.9	Thirteenth Supplemental Indenture dated August 1, 1970 (incorporated by reference to Exhibit 2(c), File No. 2-35694).				X				
4.4.10	Fourteenth Supplemental Indenture dated January 1, 1971 (incorporated by reference to Exhibit 2(c), File No. 2-37505).				X				
4.4.11	Fifteenth Supplemental Indenture dated October 1, 1971 (incorporated by reference to Exhibit 2(c), File No. 2-39002).				X				
4.4.12	Sixteenth Supplemental Indenture dated May 1, 1972 (incorporated by reference to Exhibit 2(c), File No. 2-41738).				X				
4.4.13	Seventeenth Supplemental Indenture dated November 1, 1973 (incorporated by reference to Exhibit 2(c), File No. 2-43439).				X				
4.4.14	Eighteenth Supplemental Indenture dated (incorporated by reference to Exhibit 2(c), File No. 2-47751).				X				
4.4.15	Nineteenth Supplemental Indenture dated May 1, 1974 (incorporated by reference to Exhibit 2(c), File No. 2-49347).				X				
4.4.16	Twentieth Supplemental Indenture dated December 1, 1974 (incorporated by reference to Exhibit 2(c), File No. 2-53113).				X				
4.4.17	Twenty-first Supplemental Indenture dated April 15, 1975 (incorporated by reference to Exhibit 2(d), File No. 2-53113).				X				
4.4.18	Twenty-second Supplemental Indenture dated October 1, 1977 (incorporated by reference to Exhibit 2(c), File No. 2-59511).				X				
4.4.19	Twenty-third Supplemental Indenture dated June 1, 1978 (incorporated by reference to Exhibit 2(c), File No. 2-61611).				X				
4.4.20	Twenty-fourth Supplemental Indenture dated May 15, 1979 (incorporated by reference to Exhibit 2(d), File No. 2-64189).				X				
4.4.21	Twenty-fifth Supplemental Indenture dated November 1, 1979 (incorporated by reference to Exhibit 2(c), File No. 2-65514).				X				
4.4.22	Twenty-sixth Supplemental Indenture dated November 1, 1979 (incorporated by reference to Exhibit 2(c), File No. 2-66851).				X				
4.4.23	Twenty-seventh Supplemental Indenture dated April 1, 1980 (incorporated by reference to Exhibit 2 (d), File No. 2-66851).				X				
4.4.24	Twenty-eighth Supplemental Indenture dated October 1, 1980 (incorporated by reference to Exhibit 4(b)-1, File No. 2-81299).				X				
4.4.25	Twenty-ninth Supplemental Indenture dated October 1, 1980 (incorporated by reference to Exhibit 4(b)-2, File No. 2-81299).				X				
4.4.26	Thirtieth Supplemental Indenture dated December 1, 1982 (incorporated by reference to Exhibit 4(b)- 3, File No. 2-81299).				X				
4.4.27	Thirty-first Supplemental Indenture dated March 15, 1983 (incorporated by reference to Exhibit 4(c)-1, File No. 2-95505).				X				
4.4.28	Thirty-second Supplemental Indenture dated March 15, 1983 (incorporated by reference to Exhibit 4(c)-2, File No. 2-95505).				X				
4.4.29	Thirty-third Supplemental Indenture dated December 1, 1983 (incorporated by reference to Exhibit 4(c)-3, File No. 2-95505).				X				
4.4.30	Thirty-fourth Supplemental Indenture dated December 15, 1983 (incorporated by reference to Exhibit 4(c)-4, File No. 2-95505).				X				
4.4.31	Thirty-fifth Supplemental Indenture dated April 1, 1984 (incorporated by reference to Exhibit 4(c)-5, File No. 2-95505).				X				

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.4.32	Thirty-sixth Supplemental Indenture dated June 1, 1984 (incorporated by reference to Exhibit 4(c)-6, File No. 2-95505).				X				
4.4.33	Thirty-seventh Supplemental Indenture dated June 1, 1984 (incorporated by reference to Exhibit 4(c)-7, File No. 2-95505).				X				
4.4.34	Thirty-eighth Supplemental Indenture dated June 1, 1984 (incorporated by reference to Exhibit 4(c)- 8, File No. 2-95505).				X				
4.4.35	Thirty-ninth Supplemental Indenture dated April 1, 1985 (incorporated by reference to Exhibit 4(b), File No. 33-25560).				X				
4.4.36	Fortieth Supplemental Indenture dated October 1, 1985 (incorporated by reference to Exhibit 4(c), File No. 33-25560).				X				
4.4.37	Forty-first Supplemental Indenture dated March 1, 1986 (incorporated by reference to Exhibit 4(d), File No. 33-25560).				X				
4.4.38	Forty-second Supplemental Indenture dated July 1, 1986 (incorporated by reference to Exhibit 4(e), File No. 33-25560).				X				
4.4.39	Forty-third Supplemental Indenture dated January 1, 1987 (incorporated by reference to Exhibit 4(f), File No. 33-25560).				X				
4.4.40	Forty-fourth Supplemental Indenture dated December 1, 1987 (incorporated by reference to Exhibit 4(g), File No. 33-25560).				X				
4.4.41	Forty-fifth supplemental Indenture dated September 1, 1988 (incorporated by reference to Exhibit 4(h), File No. 33-25560).				X				
4.4.42	Forty-sixth Supplemental Indenture dated April 1, 1989 (incorporated by reference to Exhibit 4(b), File No. 33-33431).				X				
4.4.43	Forty-seventh Supplemental Indenture dated August 1, 1989 (incorporated by reference to Exhibit 4(c), File No. 33-33431).				X				
4.4.44	Forty-eighth Supplemental Indenture dated November 15, 1990 (incorporated by reference to Exhibit 4(b), File No. 33-38298).				X				
4.4.45	Forty-ninth Supplemental Indenture dated November 15, 1990 (incorporated by reference to Exhibit 4(c), File No. 33-38298).				X				
4.4.46	Fiftieth Supplemental Indenture dated February 15, 1991 (incorporated by reference to Exhibit 4(h), File No. 33-42869).				X				
4.4.47	Fifty-first Supplemental Indenture dated April 1, 1991 (incorporated by reference to Exhibit 4(i), File No. 33-42869).				X				
4.4.48	Fifty-second Supplemental Indenture dated September 15, 1991(incorporated by reference to Exhibit 4(e), File No. 33-48607).				X				
4.4.49	Fifty-third Supplemental Indenture dated January 1, 1992 (incorporated by reference to Exhibit 4(f), File No. 33-48607).				X				
4.4.50	Fifty-fourth Supplemental Indenture dated April 15, 1992 (incorporated by reference to Exhibit 4 (g), File No. 33-48607).				X				
4.4.51	Fifty-fifth Supplemental Indenture dated July 1, 1992 (incorporated by reference to Exhibit 4(e), File No. 33-55060).				X				
4.4.52	Fifty-sixth Supplemental Indenture dated October 1, 1992 (incorporated by reference to Exhibit 4(f), File No. 33-55060).				X				
4.4.53	Fifty-seventh Supplemental Indenture dated February 1, 1993 (incorporated by reference to Exhibit 4(e), File No. 33-60014).				X				
4.4.54	Fifty-eighth Supplemental Indenture dated March 1, 1993 (incorporated by reference to Exhibit 4(f), File No. 33-60014).				X				
4.4.55	Fifty-ninth Supplemental Indenture dated July 1, 1993 (incorporated by reference to Exhibit 4(a) to Post-Effective Amendment No. 1, File No. 33-38349).				X				

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.4.56	Sixtieth Supplemental Indenture dated July 1, 1993 (incorporated by reference to Exhibit 4(b) to Post-Effective Amendment No. 1, File No. 33-38349).				X				
4.4.57	Sixty-first Supplemental Indenture dated August 15, 1993 (incorporated by reference to Exhibit 4(e), File No. 33-50597).				X				
4.4.58	Sixty-second Supplemental Indenture dated January 15, 1994 (incorporated by reference to Exhibit 4 to Duke Energy Progress' Current Report on Form 8-K dated January 19, 1994, File No. 1-3382).				X				
4.4.59	Sixty-third Supplemental Indenture dated May 1, 1994 (incorporated by reference to Exhibit 4(f) for Duke Energy Progress' Form S-3, File No. 033-57835).				X				
4.4.60	Sixty-fourth Supplemental Indenture dated August 15, 1997 (incorporated by reference to Exhibit to Duke Energy Progress' Current Report on Form 8-K dated August 26, 1997, File No. 1-3382).				X				
4.4.61	Sixty-fifth Supplemental Indenture dated April 1, 1998 (incorporated by reference to Exhibit 4(b) for Duke Energy Progress' Registration Statement on Form S-3 filed December 18, 1998, File No. 333-69237).				X				
4.4.62	Sixty-sixth Supplemental Indenture dated March 1, 1999 (incorporated by reference to Exhibit 4(c) to Duke Energy Progress' Current Report on Form 8-K dated March 19, 1999, File No. 1-3382).				X				
4.4.63	Form of Carolina Power & Light Company First Mortgage Bond, 6.80% Series Due August 15, 2007 (incorporated by reference to Exhibit 4 to Duke Energy Progress' Form 10-Q for the period ended September 30, 1998, File No. 1-3382).				X				
4.4.64	Sixty-eighth Supplemental Indenture dated April 1, 2000 (incorporated by reference to Exhibit No. 4(b) to Duke Energy Progress' Current Report on Form 8-K dated April 20, 2000, File No. 1-3382).				X				
4.4.65	Sixty-ninth Supplemental Indenture dated June 1, 2000 (incorporated by reference to Exhibit No. 4b(2) to Duke Energy Progress' Annual Report on Form 10-K dated March 29, 2001, File No. 1-3382).				X				
4.4.66	Seventieth Supplemental Indenture dated July 1, 2000 (incorporated by reference to Exhibit 4b(3) to Duke Energy Progress' Annual Report on Form 10-K dated March 29, 2001, File No. 1-3382).				X				
4.4.67	Seventy-first Supplemental Indenture dated February 1, 2002 (incorporated by reference to Exhibit 4b(2) to Duke Energy Progress' Annual Report on Form 10-K dated March 28, 2002, File No. 1-3382 and 1-15929).				X				
4.4.68	Seventy-second Supplemental Indenture, dated as of September 1, 2003, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on September 12, 2003, File No. 1-3382).				X				
4.4.69	Seventy-third Supplemental Indenture, dated as of March 1, 2005, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on March 22, 2005, File No. 1-3382).				X				
4.4.70	Seventy-fourth Supplemental Indenture, dated as of November 1, 2005, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on November 30, 2005, File No. 1-3382).				X				
4.4.71	Seventy-fifth Supplemental Indenture, dated as of March 1, 2008, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on March 13, 2008, File No. 1-3382).				X				

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.4.72	Seventy-sixth Supplemental Indenture, dated as of January 1, 2009, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on January 15, 2009, File No. 1-3382).				X				
4.4.73	Seventy-seventh Supplemental Indenture, dated as of June 18, 2009, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on June 23, 2009, File No. 1-3382).				X				
4.4.74	Seventy-eighth Supplemental Indenture, dated as of September 1, 2011, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on September 15, 2011, File No. 1-3382).				X				
4.4.75	Seventy-ninth Supplemental Indenture, dated as of May 1, 2012, (incorporated by reference to Exhibit 4 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on May 18, 2012, File No. 1-3382).				X				
4.4.76	Eightieth Supplemental Indenture, dated as of March 1, 2013, (incorporated by reference to Exhibit 4.1 to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Current Report on Form 8-K filed on March 12, 2013, File No. 1-3382).				X				
4.4.77	Eighty-second Supplemental Indenture, dated as of March 1, 2014, between the Company and The Bank of New York Mellon (formerly Irving Trust Company) and Tina D. Gonzalez (successor to Frederick G. Herbst) and forms of global notes (incorporated by reference to Exhibit 4.1 to Duke Energy Progress, Inc.'s Current Report on Form 8-K filed on March 6, 2014, File No. 1-3382).				X				
4.4.78	Eighty-third Supplemental Indenture, dated as of November 1, 2014, between the Company and The Bank of New York Mellon (formerly Irving Trust Company) and Tina D. Gonzalez (successor to Frederick G. Herbst) and forms of global notes (incorporated by reference to Exhibit 4.1 to Duke Energy Progress, Inc.'s Current Report on Form 8-K filed on November 20, 2014, File No. 1-3382).				X				
4.4.79	Eighty-fifth Supplemental Indenture, dated as of August 1, 2015, (incorporated by reference to Exhibit 4.1 to Duke Energy Progress, LLC's Current Report on Form 8-K filed on August 13, 2015, File No. 1-3382).				X				
4.4.80	Eighty-sixth Supplemental Indenture, dated as of September 1, 2016, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on September 16, 2016, File No. 1-15929).				X				
4.4.81	Eighty-seventh Supplemental Indenture, dated as of September 1, 2017 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on September 8, 2017, File No. 1-3382).				X				
4.4.82	Eighty-Ninth Supplemental Indenture (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on March 7, 2019, File no. 1-3382).				X				
4.5	Indenture (for Debt Securities) between Duke Energy Progress, Inc. (formerly Carolina Power & Light Company) and The Bank of New York Mellon (successor in interest to The Chase Manhattan Bank), as Trustee (incorporated by reference to Exhibit 4(a) to registrant's Current Report on Form 8-K filed on November 5, 1999, File No. 1-3382).				X				
4.6	Indenture (for [Subordinated] Debt Securities) (open ended) (incorporated by reference to Exhibit 4(a)(2) to Duke Energy Progress, Inc.'s (formerly Carolina Power & Light Company (d/b/a Progress Energy Carolinas, Inc.)) Registration Statement on Form S-3 filed on November 18, 2008, File No. 333-155418).				X				

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.7	Indenture (for First Mortgage Bonds) between Duke Energy Florida, Inc. (formerly Florida Power Corporation) and The Bank of New York Mellon (as successor to Guaranty Trust Company of New York and The Florida National Bank of Jacksonville), as Trustee, dated as of January 1, 1944, (incorporated by reference to Exhibit B-18 to registrant's Form A-2, File No. 2-5293).					X			
4.7.1	Seventh Supplemental Indenture (incorporated by reference to Exhibit 4(b) to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation) Registration Statement on Form S-3 filed on September 27, 1991, File No. 33-16788).					X			
4.7.2	Eighth Supplemental Indenture (incorporated by reference to Exhibit 4(c) to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation) Registration Statement on Form S-3 filed on September 27, 1991, File No. 33-16788).					X			
4.7.3	Sixteenth Supplemental Indenture (incorporated by reference to Exhibit 4(d) to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation) Registration Statement on Form S-3 filed on September 27, 1991, File No. 33-16788).					X			
4.7.4	Twenty-ninth Supplemental Indenture (incorporated by reference to Exhibit 4(c) to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation) Registration Statement on Form S-3 filed on September 17, 1982, File No. 2-79832).					X			
4.7.5	Thirty-eighth Supplemental Indenture, dated as of July 25, 1994, (incorporated by reference to exhibit 4(f) to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation) Registration Statement on Form S-3 filed on August 29, 1994, File No. 33-55273).					X			
4.7.6	Forty-first Supplemental Indenture, dated as of February 1, 2003, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Duke Energy Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on February 21, 2003, File No. 1-3274).					X			
4.7.7	Forty-second Supplemental Indenture, dated as of April 1, 2003, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Quarterly Report on Form 10-Q for the quarter ended June 30, 2003, filed on August 11, 2003, File No. 1-3274).					X			
4.7.8	Forty-third Supplemental Indenture, dated as of November 1, 2003, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on November 21, 2003, File No. 1-3274).					X			
4.7.9	Forty-fourth Supplemental Indenture, dated as of August 1, 2004, (incorporated by reference to Exhibit 4(m) to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Annual Report on Form 10-K for the year ended December 31, 2004, filed on March 16, 2005, File No. 1-3274).					X			
4.7.10	Forty-sixth Supplemental Indenture, dated as of September 1, 2007, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on September 19, 2007, File No. 1-3274).					X			
4.7.11	Forty-seventh Supplemental Indenture, dated as of December 1, 2007, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on December 13, 2007, File No. 1-3274).					X			
4.7.12	Forty-eighth Supplemental Indenture, dated as of June 1, 2008, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on June 18, 2008, File No. 1-3274).					X			

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.7.13	Forty-ninth Supplemental Indenture, dated as of March 1, 2010, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on March 25, 2010, File No. 1-3274).					X			
4.7.14	Fiftieth Supplemental Indenture, dated as of August 11, 2011, (incorporated by reference to Exhibit 4 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on August 18, 2011, File No. 1-3274).					X			
4.7.15	Fifty-first Supplemental Indenture, dated as of November 1, 2012, (incorporated by reference to Exhibit 4.1 to Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Current Report on Form 8-K filed on November 20, 2012, File No. 1-3274).					X			
4.7.16	Fifty-third Supplemental Indenture, dated as of September 1, 2016, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on September 9, 2016, File No. 1-03274).					X			
4.7.17	Fifty-fifth Supplemental Indenture, dated as of June 1, 2018, (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on June 21, 2018, File No. 1-3274).					X			
4.7.18	Fifty-Sixth Supplemental Indenture, dated as of November 1, 2019 (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on November 26, 2019, File No. 1-3274).					X			
4.8	Indenture (for Debt Securities) between Duke Energy Florida, Inc. (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) and The Bank of New York Mellon Trust Company, National Association (successor in interest to J.P. Morgan Trust Company, National Association), as Trustee, dated as of December 7, 2005, (incorporated by reference to Exhibit 4(a) to registrant's Current Report on Form 8-K filed on December 13, 2005, File No. 1-3274).					X			
4.8.1	First Supplemental Indenture, dated as of December 12, 2017, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on December 12, 2017, File No. 1-03274).					X			
4.8.2	Second Supplemental Indenture, dated as of November 26, 2019 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on November 26, 2019, File No. 1-3274).					X			
4.9	Indenture (for [Subordinated] Debt Securities) (open ended) (incorporated by reference to Exhibit 4(a)(2) Duke Energy Florida, Inc.'s (formerly Florida Power Corporation (d/b/a Progress Energy Florida, Inc.)) Registration Statement on Form S-3 filed on November 18, 2008, File No. 333-155418).					X			
4.10	Original Indenture (Unsecured Debt Securities) between Duke Energy Ohio, Inc. (formerly The Cincinnati Gas & Electric Company) and The Bank of New York Mellon Trust Company, N.A., as Successor Trustee, dated as of May 15, 1995, (incorporated by reference to Exhibit 3 to registrant's Form 8-A filed on July 27, 1995, File No. 1-1232).						X		
4.10.1	First Supplemental Indenture, dated as of June 1, 1995, (incorporated by reference to Exhibit 4 B to Duke Energy Ohio, Inc.'s (formerly The Cincinnati Gas & Electric Company) Quarterly Report on Form 10-Q for the quarter ended June 30, 1995, filed on August 11, 1995, File No. 1-1232).						X		
4.10.2	Seventh Supplemental Indenture, dated as of June 15, 2003, (incorporated by reference to Exhibit 4.1 to Duke Energy Ohio, Inc.'s (formerly The Cincinnati Gas & Electric Company) Quarterly Report on Form 10-Q for the quarter ended June 30, 2003, filed on August 13, 2003, File No. 1-1232).						X		

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.11	Original Indenture (First Mortgage Bonds) between Duke Energy Ohio, Inc. (formerly The Cincinnati Gas & Electric Company) and The Bank of New York Mellon Trust Company, N.A., as Successor Trustee, dated as of August 1, 1936, (incorporated by reference to an exhibit to registrant's Registration Statement No. 2-2374).						X		
4.11.1	Fortieth Supplemental Indenture, dated as of March 23, 2009, (incorporated by reference to Exhibit 4.1 to Duke Energy Ohio, Inc.'s (formerly The Cincinnati Gas & Electric Company) Current Report on Form 8-K filed on March 24, 2009, File No. 1-1232).						X		
4.11.2	Forty-second Supplemental Indenture, dated as of September 6, 2013, (incorporated by reference to Exhibit 4.1 to Duke Energy Ohio, Inc.'s (formerly The Cincinnati Gas & Electric Company) Current Report on Form 8-K filed on September 6, 2013, File No. 1-1232).						X		
4.11.3	Forty-fourth Supplemental Indenture, dated as of June 23, 2016, (incorporated by reference to Exhibit 4.1 registrant's Current Report on Form 8-K filed on June 23, 2016, File No. 1-1232).						X		
4.11.4	Forty-fifth Supplemental Indenture, dated as of March 27, 2017 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on March 27,2017, File No. 1-01232).						X		
4.11.5	Forty-sixth Supplemental Indenture, dated as of January 8, 2019, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on January 8, 2019, File No. 1-1232).						X		
4.12	Indenture between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and The Bank of New York Mellon Trust Company, N.A., as Successor Trustee, dated as of November 15, 1996, (incorporated by reference to Exhibit 4(v) to the Cinergy Corp. Form 10-K for the year ended December 31, 1996, filed on March 27, 1997, File No. 1-11377).							X	
4.12.1	Third Supplemental Indenture, dated as of March 15, 1998, (incorporated by reference to Exhibit 4-w to Cinergy Corp.'s Annual Report on Form 10-K for the year ended December 31, 1997, filed on March 27, 1998, File No. 1-11377).							X	
4.12.2	Eighth Supplemental Indenture, dated as of September 23, 2003, (incorporated by reference to Exhibit 4.2 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Quarterly Report on Form 10-Q for the quarter ended September 30, 2003, filed on November 13, 2003, File No. 1-3543).							X	
4.12.3	Ninth Supplemental Indenture, dated as of October 21, 2005, (incorporated by reference to Exhibit 4.7.3 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Registration Statement on Form S-3 filed on September 29, 2010, File No. 333-169633).							X	
4.12.4	Tenth Supplemental Indenture, dated as of June 9, 2006, (incorporated by reference to Exhibit 4.1 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Current Report on Form 8-K filed on June 15, 2006, File No. 1-3543).							X	
4.13	Original Indenture (First Mortgage Bonds) between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and Deutsche Bank National Trust Company, as Successor Trustee, dated as of September 1, 1939, (filed as an exhibit in File No. 70-258).							X	
4.13.1	Tenth Supplemental Indenture, dated as of July 1, 1952, (filed as an exhibit in File No. 2-9687).							X	
4.13.2	Twenty-third Supplemental Indenture, dated as of January 1, 1977, (filed as an exhibit in File No. 2-57828).							X	
4.13.3	Twenty-fifth Supplemental Indenture, dated as of September 1, 1978, (filed as an exhibit in File No. 2-62543).							X	
4.13.4	Twenty-sixth Supplemental Indenture, dated as of September 1, 1978, (filed as an exhibit in File No. 2-62543).							X	

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.13.5	Thirtieth Supplemental Indenture, dated as of August 1, 1980, (filed as an exhibit in File No. 2-68562).							X	
4.13.6	Thirty-fifth Supplemental Indenture, dated as of March 30, 1984, (filed as an exhibit to registrant's Annual Report on Form 10-K for the year ended December 31, 1984, File No. 1-3543).							X	
4.13.7	Forty-sixth Supplemental Indenture, dated as of June 1, 1990, (filed as an exhibit to registrant's Annual Report on Form 10-K for the year ended December 31, 1991, File No. 1-3543).							X	
4.13.8	Forty-seventh Supplemental Indenture, dated as of July 15, 1991, (filed as an exhibit to registrant's Annual Report on Form 10-K for the year ended December 31, 1991, File No. 1-3543).							X	
4.13.9	Forty-eighth Supplemental Indenture, dated as of July 15, 1992, (filed as an exhibit to registrant's Annual Report on Form 10-K for the year ended December 31, 1992, File No. 1-3543).							X	
4.13.10	Fifty-second Supplemental Indenture, dated as of April 30, 1999, (incorporated by reference to Exhibit 4 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Quarterly Report on Form 10-Q for the quarter ended March 31, 1999, filed on May 13, 1999, File No. 1-3543).							X	
4.13.11	Fifty-seventh Supplemental Indenture, dated as of August 21, 2008, (incorporated by reference to Exhibit 4.1 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Current Report Form 8-K filed on August 21, 2008, File No. 1-3543).							X	
4.13.12	Fifty-eighth Supplemental Indenture, dated as of December 19, 2008, (incorporated by reference to Exhibit 4.8.12 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Registration Statement on Form S-3 filed on September 29, 2010, File No. 333-169633-02).							X	
4.13.13	Fifty-ninth Supplemental Indenture, dated as of March 23, 2009, (incorporated by reference to Exhibit 4.1 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Current Report on Form 8-K filed on March 24, 2009, File No. 1-3543).							X	
4.13.14	Sixtieth Supplemental Indenture, dated as of June 1, 2009, (incorporated by reference to Exhibit 4.8.14 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Registration Statement on Form S-3 filed on September 29, 2010, File No. 333-169633-02).							X	
4.13.15	Sixty-first Supplemental Indenture, dated as of October 1, 2009, (incorporated by reference to Exhibit 4.8.15 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Registration Statement on Form S-3 filed on September 29, 2010, File No. 333-169633-02).							X	
4.13.16	Sixty-second Supplemental Indenture, dated as of July 9, 2010, (incorporated by reference to Exhibit 4.1 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Current Report on Form 8-K filed on July 9, 2010, File No. 1-3543).							X	
4.13.17	Sixty-third Supplemental Indenture, dated as of September 23, 2010, (incorporated by reference to Exhibit 4.8.17 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Registration Statement on Form S-3 filed on September 29, 2010, File No. 333-169633-02).							X	
4.13.18	Sixty-fourth Supplemental Indenture, dated as of December 1, 2011, (incorporated by reference to Exhibit 4(d)(2)(xviii) to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Registration Statement on Form S-3 filed on September 30, 2013, File No. 333-191462-03).							X	
4.13.19	Sixty-fifth Supplemental Indenture, dated as of March 15, 2012, (incorporated by reference to Exhibit 4.1 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Current Report on Form 8-K filed on March 15, 2012, File No. 1-3543).							X	
4.13.20	Sixty-sixth Supplemental Indenture, dated as of July 11, 2013, (incorporated by reference to Exhibit 4.1 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Current Report on Form 8-K filed on July 11, 2013, File No. 1-3543).							X	

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.13.21	Sixty-seventh Supplemental Indenture, dated as of January 1, 2016, between Duke Energy Indiana, Inc. and Deutsche Bank National Trust Company, as Trustee, supplementing and amending the Indenture of Mortgage or Deed of Trust, dated September 1, 1939, between Duke Energy Indiana, Inc. and Deutsche Bank National Trust Company, as Trustee (incorporated by reference to Exhibit 4.2 to Duke Energy Indiana, LLC's (formerly PSI Energy, Inc.) Quarterly Report on Form 10-Q for the quarter ended March 31, 2016, filed on May 5, 2016, File No. 1-3543).							X	
4.13.22	Sixty-eighth Supplemental Indenture, dated as of May 12, 2016, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on May 12, 2016, File No. 1-3543).							X	
4.13.23	Sixty-Ninth Supplemental Indenture, dated as of September 27, 2019 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on September 27, 2019, File No. 1-3543).							X	
4.14	Repayment Agreement between Duke Energy Ohio, Inc. (formerly The Cincinnati Gas & Electric Company) and The Dayton Power and Light Company, dated as of December 23, 1992, (filed with registrant's Annual Report on Form 10-K for the year ended December 31, 1992, File No. 1-1232).						X		
4.15	Unsecured Promissory Note between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and the Rural Utilities Service, dated as of October 14, 1998, (incorporated by reference to Exhibit 4 to registrant's Annual Report on Form 10-K for the year ended December 31, 1998, filed on March 8, 1999, File No. 1-3543).							X	
4.16	6.302% Subordinated Note between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and Cinergy Corp., dated as of February 5, 2003, (incorporated by reference to Exhibit 4(yyy) to registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2003, filed on May 12,2003, File No. 1-3543).							X	
4.17	6.403% Subordinated Note between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and Cinergy Corp., dated as of February 5, 2003, (incorporated by reference to Exhibit 4(zzz) to registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2003, filed on May 12, 2003, File No. 1-3543).							X	
4.18	Contingent Value Obligation Agreement between Progress Energy, Inc. (formerly CP&L Energy, Inc.) and The Chase Manhattan Bank, as Trustee, dated as of November 30, 2000, (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on December 1, 2000, File No. 1-3382).			X					
4.19	Form of 3.47% Series A Senior Notes due July 16, 2027 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on March 29, 2012, File No. 1-06196).								X
4.20	Form of 3.57% Series B Senior Notes due July 16, 2027 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on March 29, 2012, File No. 1-06196).								X
4.21	Form of 4.65% Senior Notes due 2043 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on August 1, 2013, File No. 1-06196).								X
4.22	Form of 4.10% Senior Notes due 2034 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on September 18, 2014, File No. 1-06196).								X
4.23	Form of 3.60% Senior Notes due 2025 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on September 14, 2015, File No. 1-06196).								X
4.24	Form of 3.64% Senior Notes due 2046 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on July 28, 2016, File No. 1-06196).								X

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.25	Form of 4.24% Series B Senior Notes due June 6, 2021 (incorporated by reference to Exhibit 4.2 to registrant's Current Report on Form 8-K filed on May 12, 2011, File No. 1-06196).								X
4.26	Indenture, dated as of April 1, 1993, between Piedmont and The Bank of New York Mellon Trust Company, N.A. (as successor to Citibank, N.A.), Trustee (incorporated by reference to Exhibit 4.1 to registrant's Registration Statement on Form S-3 filed on May 16, 1995, File No. 33-59369).								X
4.26.1	Second Supplemental Indenture, dated as of June 15, 2003, between Piedmont and Citibank, N.A., Trustee (incorporated by reference to Exhibit 4.3 to registrant's Registration Statement on Form S-3 filed on June 19, 2003, File No. 333-106268).								X
4.26.2	Fourth Supplemental Indenture, dated as of May 6, 2011, between Piedmont Natural Gas Company, Inc. and The Bank of New York Mellon Trust Company, N.A., as trustee (incorporated by reference to Exhibit 4.2 to registrant's Registration Statement on Form S-3-ASR filed on July 7, 2011, File No. 333-175386).								X
4.26.3	Fifth Supplemental Indenture, dated August 1, 2013, between the Company and The Bank of New York Mellon Trust Company, N.A. (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on August 1, 2013, File No. 1-06196).								X
4.26.4	Sixth Supplemental Indenture, dated September 18, 2014, between the Company and The Bank of New York Mellon Trust Company, N.A. (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on September 18, 2014, File No. 1-06196).								X
4.26.5	Seventh Supplemental Indenture, dated September 14, 2015, between the Company and The Bank of New York Mellon Trust Company, N.A. (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on September 14, 2015, File No. 1-06196).								X
4.26.6	Eighth Supplemental Indenture, dated July 28, 2016, between the Company and The Bank of New York Mellon Trust Company, N.A. (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on July 28, 2016, File No. 1-06196).								X
4.26.7	Ninth Supplemental Indenture, dated as of May 24, 2019 (incorporated by reference to Exhibit 4.1 to registrant's Current Report on Form 8-K filed on May 24, 2019, File No. 1-6196).								X
4.27	Medium-Term Note, Series A, dated as of October 6, 1993 (incorporated by reference to Exhibit 4.8 to registrant's Annual Report on Form 10-K for the year ended October 31, 1993, File No. 1-06196).								X
4.28	Medium-Term Note, Series A, dated as of September 19, 1994 (incorporated by reference to Exhibit 4.9 to registrant's Annual Report on Form 10-K for the year ended October 31, 1994, File No. 1-06196).								X
4.29	Form of 6% Medium-Term Note, Series E, dated as of December 19, 2003 (incorporated by reference to Exhibit 99.2 to registrant's Current Report on Form 8-K filed on December 23, 2003, File No. 1-06196).								X
4.30	Form of Master Global Note (incorporated by reference to Exhibit 4.4 to registrant's Registration Statement on Form S-3 filed on April 30, 1997, File No. 333-26161).								X
4.31	Pricing Supplement of Medium-Term Notes, Series B, dated October 3, 1995 (incorporated by reference to Exhibit 4.10 to registrant's Annual Report on Form 10-K for the year ended October 31, 1995, File No. 1-06196).								X
4.32	Pricing Supplement of Medium-Term Notes, Series B, dated October 4, 1996 (incorporated by reference to Exhibit 4.11 to registrant's Annual Report on Form 10-K for the year ended October 31, 1996, File No. 1-06196).								X

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.33	Pricing Supplement of Medium-Term Notes, Series C, dated September 15, 1999 (incorporated by reference to Rule 424(b)(3) Pricing Supplement to Form S-3 Registration Statement Nos. 33-59369 and 333-26161).								X
4.34	Agreement of Resignation, Appointment and Acceptance dated as of March 29, 2007, by and among Piedmont Natural Gas Company, Inc., Citibank, N.A., and The Bank of New York Trust Company, N.A. (incorporated by reference to Exhibit 4.1 to registrant's Quarterly Report on Form 10-Q for the quarter ended April 30, 2007, filed on June 8, 2007, File No. 1-06196).								X
10.1	Agreements with Piedmont Electric Membership Corporation, Rutherford Electric Membership Corporation and Blue Ridge Electric Membership Corporation (incorporated by reference to Exhibit 10.15 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended June 30, 2006, filed on August 9, 2006, File No. 1-32853).		X						
10.2	Asset Purchase Agreement between Saluda River Electric Cooperative, Inc., as Seller, and Duke Energy Carolinas, LLC, as Purchaser, dated as of December 20, 2006, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on December 27, 2006, File No. 1-4928).		X						
10.3	Settlement between Duke Energy Corporation, Duke Energy Carolinas, LLC and the U.S. Department of Justice resolving Duke Energy's used nuclear fuel litigation against the U.S. Department of Energy, dated as of March 6, 2007, (incorporated by reference to Item 8.01 to registrant's Current Report on Form 8-K filed on March 12, 2007, File No. 1-4928).		X						
10.4	Letter Agreement between Georgia Natural Gas Company and Piedmont Energy Company dated February 12, 2016 (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on February 18, 2016, File No. 1-06196).								X
10.5	Assignment of Membership Interests dated as of October 3, 2016 between Piedmont ACP Company, LLC and Dominion Atlantic Coast Pipeline, LLC, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on October 7, 2016, File No. 1-06196).								X
10.6	Agreements between Piedmont Electric Membership Corporation, Rutherford Electric Membership Corporation and Blue Ridge Electric Membership Corporation (incorporated by reference to Exhibit 10.15 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended June 30, 2006 filed on August 9, 2006, File No. 1-32853).		X						
10.7	Conveyance and Assignment Agreement, dated as of October 3, 2016, by and between Piedmont Energy Company and Georgia Natural Gas Company (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on October 3, 2016, File No. 1-06196).								X
10.8	Engineering, Procurement and Construction Management Agreement between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and Bechtel Power Corporation, dated as of December 15, 2008, (incorporated by reference to Exhibit 10.16 to registrant's Annual Report on Form 10-K for the year ended December 31, 2008, filed on March 13, 2009, File No. 1-3543). (Portions of the exhibit have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment pursuant to Rule 24b-2 under the Securities Exchange Act of 1934, as amended.)							X	
10.9	Formation and Sale Agreement between Duke Ventures, LLC, Crescent Resources, LLC, Morgan Stanley Real Estate Fund V U.S. L.P., Morgan Stanley Real Estate Fund V Special U.S., L.P., Morgan Stanley Real Estate Investors V U.S., L.P., MSP Real Estate Fund V, L.P., and Morgan Stanley Strategic Investments, Inc., dated as of September 7, 2006, (incorporated by reference to Exhibit 10.3 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended September 30, 2006, filed on November 9, 2006, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.10	Operating Agreement of Pioneer Transmission, LLC (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended September 30, 2008, filed on November 7, 2008, File No. 1-32853).	X							
10.11**	Amended and Restated Duke Energy Corporation Directors' Saving Plan, dated as of January 1, 2014, (incorporated by reference to Exhibit 10.32 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2013, filed on February 28, 2014, File No. 1-32853).	X							
10.12	Engineering, Procurement and Construction Management Agreement between Duke Energy Indiana, LLC (formerly PSI Energy, Inc.) and Bechtel Power Corporation, dated as of December 15, 2008, (incorporated by reference to Item 1.01 to registrant's Current Report on Form 8-K filed on December 19, 2008, File Nos. 1-32853 and 1-3543). (Portions of the exhibit have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment pursuant to Rule 24b-2 under the Securities Exchange Act of 1934, as amended.)	X						X	
10.13**	Duke Energy Corporation Executive Severance Plan (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on January 13, 2011, File No. 1-32853).	X							
10.14	$6,000,000,000 Five-Year Credit Agreement between Duke Energy Corporation, Duke Energy Carolinas, LLC, Duke Energy Ohio, Inc., Duke Energy Indiana, LLC, Duke Energy Kentucky, Inc., Carolina Power and Light Company d/b/a Duke Energy Progress, Inc. and Florida Power Corporation, d/b/a Duke Energy Florida, Inc., as Borrowers, the lenders listed therein, Wells Fargo Bank, National Association, as Administrative Agent, Bank of America, N.A. and The Royal Bank of Scotland plc, as Co-Syndication Agents and Bank of China, New York Branch, Barclays Bank PLC, Citibank, N.A., Credit Suisse AG, Cayman Islands Branch, Industrial and Commercial Bank of China Limited, New York Branch, JPMorgan Chase Bank, N.A. and UBS Securities LLC, as Co-Documentation Agents, dated as of November 18, 2011, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on November 25, 2011, File Nos. 1-32853, 1-4928, 1-1232 and 1-3543).	X	X				X	X	
10.14.1	Amendment No. 1 and Consent between Duke Energy Corporation, Duke Energy Carolinas, LLC, Duke Energy Ohio, Inc., Duke Energy Indiana, LLC, Duke Energy Kentucky, Inc., Duke Energy Progress, Inc., Duke Energy Florida, Inc., and Wells Fargo Bank, National Association, dated as of December 18, 2013, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on December 23, 2013, File Nos. 1-32853, 1-4928, 1-3382, 1-3274, 1-1232 and 1-3543).	X	X		X	X	X	X	
10.14.2	Amendment No. 2 and Consent between Duke Energy Corporation, Duke Energy Carolinas, LLC, Duke Energy Ohio, Inc., Duke Energy Indiana, LLC, Duke Energy Kentucky, Inc., Duke Energy Progress, Inc., and Duke Energy Florida, Inc., the Lenders party hereto, the issuing Lenders party hereto, Wells Fargo Bank, National Association, as Administrative Agent and Swingline Lender, dated as of January 30, 2015, (incorporated by reference to Exhibit 10.1 of registrant's Current Report on Form 8-K filed on February 5, 2015, File Nos. 1-32853, 1-4928, 1-1232, 1-3543, 1-3382 and 1-3274).	X	X		X	X	X	X	
10.14.3	Amendment No. 3 and Consent, dated as of March 16, 2017, among the registrants, the Lenders party thereto, the issuing Lenders party thereto, and Wells Fargo Bank, National Association, as Administrative Agent and Swingline Lender (incorporated by reference to Exhibit 10.1 to registrants' Current Report on Form 8-K filed on March 17, 2017, File Nos. 1-32853, 1-04928, 1-03382, 1-03274, 1-01232, 1-03543, 1-06196).	X	X		X	X	X	X	X

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.14.4	Amendment No.4 and Consent, dated as of March 18, 2019, among Duke Energy Corporation, Duke Energy Carolinas, LLC, Duke Energy Ohio, Inc., Duke Energy Indiana, LLC, Duke Energy Kentucky, Inc., Duke Energy Progress, LLC, Duke Energy Florida, LLC, and Piedmont Natural Gas Company, Inc., the Lenders party thereto, the Issuing Lenders party thereto, and Wells Fargo Bank, National Association, as Administrative Agent and Swingline Lender (incorporated by reference to Exhibit 10.1 to Registrants' Current Report on Form 8-K filed on March 21, 2019, File nos. 1-32853. 1-4928, 1-3382, 1-3274, 1-1232, 1-3543, 1-6196).	X	X		X	X	X	X	X
10.15**	Duke Energy Corporation 2010 Long-Term Incentive Plan (incorporated by reference to Appendix A to registrant's Form DEF 14A filed on March 22, 2010, File No. 1-32853).	X							
10.15.1**	Amendment to Duke Energy Corporation 2010 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.3 to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2012, filed on August 8, 2012, File No. 1-32853).	X							
10.16**	Duke Energy Corporation 2015 Long-Term Incentive Plan (incorporated by reference to Appendix C to registrant's DEF 14A filed on March 26, 2015, File No. 1-32853).	X							
10.16.1**	Amendment to Duke Energy Corporation 2015 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.16.1 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2018, filed on February 28, 2019, File No. 1-32853).	X							
10.17**	Restricted Stock Unit Award Agreement (incorporated by reference to Exhibit 10.4 to registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2017 filed on May 9, 2017, File No. 1-32853).	X							
10.18**	Restricted Stock Unit Award Agreement (incorporated by reference to Exhibit 10.24 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2017 filed on February 21, 2018, File No. 1-32853).	X							
10.19**	Performance-Based Retention Award Agreement (incorporated by reference to Exhibit 10.2 to registrant's Current Report on Form 10-Q for the quarter ended March 31, 2017 filed on May 9, 2017, File No. 1-32853).	X							
10.20**	Performance Award Agreement (incorporated by reference to Exhibit 10.3 to registrant's Current Report on Form 10-Q for the quarter ended March 31, 2017 filed on May 9, 2017, File No. 1-32853).	X							
10.21**	Performance Award Agreement (incorporated by reference to Exhibit 10.27 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2017 filed on February 21, 2018, File No. 1-32853).	X							
10.22**	Performance Share Award Agreement (incorporated by reference to Exhibit 10.2 to Duke Energy Corporation's Current Report on Form 10-Q for the quarter ended March 31, 2019 filed on May 9, 2019, File No. 1-32853).	X							
10.23**	Restricted Stock Unit Award Agreement (incorporated by reference to Exhibit 10.3 to Duke Energy Corporation's Current Report on Form 10-Q for the quarter ended March 31, 2019 filed on May 9, 2019, File No. 1-32853).	X							
10.24	Settlement Agreement between Duke Energy Corporation, the North Carolina Utilities Commission Staff and the North Carolina Public Staff, dated as of November 28, 2012, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on November 29, 2012, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.25	Settlement Agreement between Duke Energy Corporation and the North Carolina Attorney General, dated as of December 3, 2012, (incorporated by reference Item 7.01 to registrant's Current Report on Form 8-K filed on December 3, 2012, File No. 1-32853).	X							
10.26	Settlement Agreement between Duke Energy Carolinas, LLC, Duke Energy Progress, LLC, and The North Carolina Department of Environmental Quality, dated as of December 31, 2019, (incorporated by reference to Exhibit 10.1 to registrants' Current Report on Form 8-K filed on January 2, 2020, File Nos. 1-4928, 1-3382).		X		X				
10.27**	Form of Change-in-Control Agreement (incorporated by reference to Exhibit 10.58 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2012, filed on March 1, 2013, File No. 1-32853).	X							
10.28**	Amended and Restated Duke Energy Corporation Executive Cash Balance Plan, dated as of January 1, 2014, (incorporated by reference to Exhibit 10.52 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2013, filed on February 28, 2014, File No. 1-32852).	X							
10.29	Purchase, Construction and Ownership Agreement, dated as of July 30, 1981, between Duke Energy Progress, Inc. (formerly Carolina Power & Light Company) and North Carolina Municipal Power Agency Number 3 and Exhibits, together with resolution, dated as of December 16, 1981, changing name to North Carolina Eastern Municipal Power Agency, amending letter, dated as of February 18, 1982, and amendment, dated as of February 24, 1982, (incorporated by reference to Exhibit 10(a) to registrant's File No. 33-25560).				X				
10.30	Operating and Fuel Agreement, dated as of July 30, 1981, between Duke Energy Progress, Inc. (formerly Carolina Power & Light Company) and North Carolina Municipal Power Agency Number 3 and Exhibits, together with resolution, dated as of December 16, 1981, changing name to North Carolina Eastern Municipal Power Agency, amending letters, dated as of August 21, 1981, and December 15, 1981, and amendment, dated as of February 24, 1982, (incorporated by reference to Exhibit 10(b) to registrant's File No. 33-25560).				X				
10.31	Power Coordination Agreement, dated as of July 30, 1981, between Duke Energy Progress, Inc. (formerly Carolina Power & Light Company) and North Carolina Municipal Power Agency Number 3 and Exhibits, together with resolution, dated as of December 16, 1981, changing name to North Carolina Eastern Municipal Power Agency and amending letter, dated as of January 29, 1982, (incorporated by reference to Exhibit 10(c) to registrant's File No. 33-25560).				X				
10.32	Amendment, dated as of December 16, 1982, to Purchase, Construction and Ownership Agreement, dated as of July 30, 1981, between Duke Energy Progress, Inc. (formerly Carolina Power & Light Company) and North Carolina Eastern Municipal Power Agency (incorporated by reference to Exhibit 10(d) to registrant's File No. 33-25560).				X				
10.33**	Progress Energy, Inc. 2007 Equity Incentive Plan (incorporated by reference to Exhibit C to registrant's Form DEF 14A filed on March 30, 2007, File No. 1-15929).			X					

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.34	Precedent and Related Agreements between Duke Energy Florida, Inc. (formerly Florida Power Corporation d/b/a Progress Energy Florida, Inc. ("PEF")), Southern Natural Gas Company, Florida Gas Transmission Company ("FGT"), and BG LNG Services, LLC ("BG"), including: a) Precedent Agreement between Southern Natural Gas Company and PEF, dated as of December 2, 2004; b) Gas Sale and Purchase Contract between BG and PEF, dated as of December 1, 2004; c) Interim Firm Transportation Service Agreement by and between FGT and PEF, dated as of December 2, 2004; d) Letter Agreement between FGT and PEF, dated as of December 2, 2004, and Firm Transportation Service Agreement between FGT and PEF to be entered into upon satisfaction of certain conditions precedent; e) Discount Agreement between FGT and PEF, dated as of December 2, 2004; f) Amendment to Gas Sale and Purchase Contract between BG and PEF, dated as of January 28, 2005; and g) Letter Agreement between FGT and PEF, dated as of January 31, 2005, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K/A filed on March 15, 2005, File Nos. 1-15929 and 1-3274). (Portions of the exhibit have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment pursuant to Rule 24b-2 under the Securities Exchange Act of 1934, as amended.)			X		X			
10.35	Engineering, Procurement and Construction Agreement between Duke Energy Florida, Inc. (formerly Florida Power Corporation d/b/a/ Progress Energy Florida, Inc.), as owner, and a consortium consisting of Westinghouse Electric Company LLC and Stone & Webster, Inc., as contractor, for a two-unit AP1000 Nuclear Power Plant, dated as of December 31, 2008, (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on March 2, 2009, File Nos. 1-15929 and 1-3274). (Portions of the exhibit have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment pursuant to Rule 24b-2 under the Securities Exchange Act of 1934, as amended.)			X		X			
10.36**	Employment Agreement between Duke Energy Corporation and Lynn J. Good, dated as of June 17, 2013, (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Current Report on Form 8-K filed on June 18, 2013, File No. 1-32853).	X							
10.36.1**	Amendment to Employment Agreement between Duke Energy Corporation and Lynn J. Good, dated as of June 25, 2015, (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Current Report on Form 8-K filed on June 29, 2015, File No. 1-32853).	X							
10.37**	Duke Energy Corporation Executive Short-Term Incentive Plan, effective February 25, 2013, (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Current Report on Form 8-K filed on May 7, 2013, File No. 1-32853).	X							
10.38**	Duke Energy Corporation 2017 Director Compensation Program Summary (incorporated by reference to Exhibit 10.3 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended June 30, 2017 filed on August 3, 2017, File No. 1-32853).	X							
10.39**	Amended and Restated Duke Energy Corporation Executive Savings Plan, dated as of January 1, 2014, (incorporated by reference to Exhibit 10.82 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2013, filed on February 28, 2014, File No. 1-32853).	X							
10.39.1	Amendment to Duke Energy Corporation Executive Savings Plan, effective as of January 1, 2014 (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended September 30, 2017, filed on November 3, 2017, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.40	Agreement between Duke Energy SAM, LLC, Duke Energy Ohio, Inc., Duke Energy Commercial Enterprise, Inc. and Dynegy Resource I, LLC, dated as of August 21, 2014, (incorporated by reference to Exhibit 10.61 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2014, filed on March 2, 2015, File No. 1-32853).	X					X		
10.41	Asset Purchase Agreement between Duke Energy Progress, Inc. and North Carolina Eastern Municipal Power Agency, dated as of September 5, 2014, (incorporated by reference to Exhibit 10.62 to Duke Energy Corporation's Annual Report on Form 10-K for the year ended December 31, 2014, filed on March 2, 2015, File No. 1-32853).	X			X				
10.42	Change in Control Agreement between Duke Energy Corporation and Lloyd M. Yates, dated as of April 30, 2014, (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Current Report on Form 8-K filed on May 6, 2014, File No. 1-32853).	X							
10.43	Accelerated Stock Repurchase Program executed by Goldman, Sachs & Co., and JPMorgan Chase Bank, N.A. on April 6, 2015, under an agreement with Duke Energy Corporation (incorporated by reference to Exhibit 10.1 to Duke Energy Corporation's Current Report on Form 8-K filed on April 6, 2015, File No. 1-32853).	X							
10.44	Plea Agreement between Duke Energy Corporation and the Court of the Eastern District of North Carolina in connection with the May 14, 2015, Dan River Grand Jury Settlement (incorporated by reference to Exhibit 10.3 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended June 30, 2015, filed on August 7, 2015, File No. 1-32853).	X							
10.45	Plea Agreement between Duke Energy Corporation and the Court of the Eastern District of North Carolina in connection with the May 14, 2015, Dan River Grand Jury Settlement (incorporated by reference to Exhibit 10.4 to Duke Energy Corporation's Quarterly Report on Form 10-Q for the quarter ended June 30, 2015, filed on August 7, 2015, File No. 1-32853).	X							
10.46	Purchase and Sale Agreement by and among Duke Energy International Group S.à.r.l., Duke Energy International Brazil Holdings S.à.r.l. and China Three Gorges (Luxembourg) Energy S.à.r.l., dated as of October 10, 2016, (incorporated by reference to Exhibit 2.1 to registrant's Current Report on Form 8-K filed on October 13, 2016, File No. 1-32853).	X							
10.47	Purchase and Sale Agreement by and among Duke Energy Brazil Holdings II, C.V., Duke Energy International Uruguay Investments SRL, Duke Energy International Group S.à.r.l., Duke Energy International España Holdings SL, Duke Energy International Investments No. 2 Ltd., ISQ Enerlam Aggregator, L.P., and Enerlam (UK) Holdings Ltd., dated as of October 10, 2016, (incorporated by reference to Exhibit 2.2. to registrant's Current Report on Form 8-K filed on October 13, 2016, File No. 1-32853).	X							
10.48**	Amended and Restated Employment Agreement, dated May 25, 2012, between Piedmont Natural Gas Company, Inc. and Franklin H. Yoho (incorporated by reference to Exhibits 10.1 and 10.2 to Piedmont Natural Gas Company, Inc.'s Quarterly Report on Form 10-Q for the quarter ended July 31, 2012, filed on September 7, 2012, File No. 1-06196).	X							
10.49**	Severance Agreements with Thomas E. Skains and Franklin H. Yoho, dated September 4, 2007, (incorporated by reference to Exhibits 10.2 and 10.2a to Piedmont Natural Gas Company, Inc's Quarterly Report on Form 10-Q for the quarter ended July 31, 2007, filed on September 7, 2007, File No. 1-06196).	X							
10.50**	Piedmont Natural Gas Company, Inc. Incentive Compensation Plan (incorporated by reference to Exhibit 10.64 to registrant's Annual Report on Form 10-K for the year ended December 31, 2016 filed on February 24, 2017, File No. 1-32853).	X							

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.50.1**	First Amendment to Piedmont Natural Gas Company, Inc. Incentive Compensation Plan (incorporated by reference to Exhibit 4.2 to registrant's Registration Statement on Form S-8 filed on October 3, 2016, File No. 1-32853).	X							
10.51**	Waiver of Certain Rights to Terminate for Good Reason between Duke Energy Corporation and Franklin H. Yoho (incorporated by reference to Exhibit 10.66 to registrant's Annual Report on Form 10-K for the year ended December 31, 2016 filed on February 24, 2017, File No. 1-32853).	X							
10.52**	Notice of Non-Renewal of Employment Agreement between Duke Energy Corporation and Franklin H. Yoho (incorporated by reference to Exhibit 10.67 to registrant's Annual Report on Form 10-K for the year ended December 31, 2016 filed on February 24, 2017, File No. 1-32853).	X							
10.53**	Retention Award Agreement, dated as of October 24, 2015, between Duke Energy Corporation and Franklin H. Yoho (incorporated by reference to Exhibit 10.68 to registrant's Annual Report on Form 10-K for the year ended December 31, 2016 filed on February 24, 2017, File No. 1-32853).	X							
*10.54**	Consulting Agreement, dated as of October 4, 2019, between Duke Energy Corporation and Franklin H. Yoho.	X							
10.55	$1,000,000,000 Credit Agreement, dated as of June 14, 2017, among Duke Energy Corporation, the lenders listed therein, The Bank of Nova Scotia, as Administrative Agent, PNC Bank, National Association, Sumitomo Mitsui Banking Corporation and TD Bank, N.A., as CO-Syndication Agents, and Bank of China, New York Branch, BNP Paribas, Santander Bank, N.A. and U.S. Bank National Association, as Co-Documentation Agents (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on June 14, 2017, File No. 1-32853).	X							
10.56	$1,000,000,000 Credit Agreement, dated as of May 15, 2019, among Duke Energy Corporation, the Lenders party thereto, The Bank of Nova Scotia, as Administrative Agent, PNC Bank, National Association, Sumitomo Mitsui Banking Corporation and TD Bank, N.A., as Co-Syndication Agents, and Bank of China, New York Branch, BNP Paribas, Santander Bank, N.A., and U.S. Bank, National Association, as Co-Documentation Agents (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on May 16, 2019, File No. 1-32853).	X							
10.57	Note Purchase Agreement, dated as of May 6, 2011, among Piedmont Natural Gas Company, Inc. and the Purchasers party thereto (incorporated by reference to Exhibit 10 to registrant's Current Report on Form 8-K filed on May 12, 2011, File No. 1-06196).								X
10.58	Amended and Restated Limited Liability Company Agreement of Constitution Pipeline Company, LLC dated April 9, 2012, by and among Williams Partners Operating LLC and Cabot Pipeline Holdings LLC (incorporated by reference to Exhibit 10.1 to registrant's Quarterly Report on Form 10-Q for the quarter ended January 31, 2013, filed on March 6, 2013, File No. 1-06196).								X
10.58.1	First Amendment to Amended and Restated Limited Liability Company Agreement of Constitution Pipeline Company, LLC, dated as of November 9, 2012, by and among Constitution Pipeline Company, LLC, Williams Partners Operating LLC, Cabot Pipeline Holdings LLC, and Piedmont Constitution Pipeline Company, LLC (incorporated by reference to Exhibit 10.2 to registrant's Quarterly Report on Form 10-Q for the quarter ended January 31, 2013, filed on March 6, 2013, File No. 1-06196).								X
10.58.2	Second Amendment to Amended and Restated Limited Liability Company Agreement of Constitution Pipeline Company, LLC, dated as of May 29, 2013, by and among Constitution Pipeline Company, LLC, Williams Partners Operating LLC, Cabot Pipeline Holdings LLC, Piedmont Constitution Pipeline Company, LLC, and Capitol Energy Ventures Corp. (incorporated by reference to Exhibit 99.1 to registrant's Current Report on Form 8-K filed on September 4, 2013, File No. 1-06196).								X

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
10.59	Second Amended and Restated Limited Liability Company Agreement of SouthStar Energy Services LLC, dated as of September 1, 2013, by and between Georgia Natural Gas Company and Piedmont Energy Company (incorporated by reference to Exhibit 10.39 to registrant's Annual Report on Form 10-K for the year ended October 31, 2013, filed on December 23, 2013, File No. 1-06196).								X
10.60	Limited Liability Company Agreement of Atlantic Coast Pipeline, LLC, dated as of September 2, 2014, by and between Dominion Atlantic Coast Pipeline, LLC, Duke Energy ACP, LLC, Piedmont ACP Company, LLC, and Maple Enterprise Holdings, Inc. (incorporated by reference to Exhibit 10.35 to registrant's Annual Report on Form 10-K for the year ended October 31, 2014, filed on December 23, 2014, File No. 1-06196).								X
10.61	Engineering, Procurement and Construction Agreement between Duke Energy Business Services, LLC, as agent for and on behalf of Piedmont Natural Gas Company Inc. and Matrix Service, Inc., dated as of April 30, 2019 (incorporated by reference to Exhibit 10.1 to registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2019, filed on August 6, 2019, File No. 1-06196). (Portions of the exhibit have been omitted for confidentiality.)								X
10.62	Decommissioning Services Agreement between Duke Energy Florida, LLC, and ADP CR3, LLC, and ADP SF1, LLC (incorporated by reference to Exhibit 10.3 to registrants' Quarterly Report on Form 10-Q for the quarter ended June 30, 2019, Filed on August 6, 2019, File No. 2-5293). (Portions of the exhibit have been omitted for confidentiality.)					X			
10.63	Form of Forward Sale Agreement (incorporated by reference to Exhibit 10.1 to registrant's Current Report on Form 8-K filed on November 8, 2019, File No. 1-32853).	X							
*10.64	Lease Agreement dated as of December 23, 2019, between the registrant and CGA 525 South Tryon TIC 1, LLC, a Delaware limited liability company, CGA 525 South Tryon TIC 2, LLC, a Delaware limited liability company, and CK 525 South Tryon TIC, LLC, a Delaware limited liability company.		X						
*10.65	Construction Agency Agreement dated as of December 23, 2019, between the registrant and CGA 525 South Tryon TIC 1, LLC, a Delaware limited liability company, CGA 525 South Tryon TIC 2, LLC, a Delaware limited liability company, and CK 525 South Tryon TIC, LLC, a Delaware limited liability company.		X						
*21	List of Subsidiaries	X							
*23.1.1	Consent of Independent Registered Public Accounting Firm.	X							
*23.1.2	Consent of Independent Registered Public Accounting Firm.		X						
*23.1.3	Consent of Independent Registered Public Accounting Firm.				X				
*23.1.4	Consent of Independent Registered Public Accounting Firm.					X			
*23.1.5	Consent of Independent Registered Public Accounting Firm.						X		
*23.1.6	Consent of Independent Registered Public Accounting Firm.							X	
*23.1.7	Consent of Independent Registered Public Accounting Firm.								X
*24.1	Power of attorney authorizing Lynn J. Good and others to sign the Annual Report on behalf of the registrant and certain of its directors and officers.	X							
*24.2	Certified copy of resolution of the Board of Directors of the registrant authorizing power of attorney.	X							
*31.1.1	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	X							
*31.1.2	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.		X						

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
*31.1.3	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.			X					
*31.1.4	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X				
*31.1.5	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X			
*31.1.6	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.						X		
*31.1.7	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.							X	
*31.1.8	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.								X
*31.2.1	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	X							
*31.2.2	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.		X						
*31.2.3	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.			X					
*31.2.4	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X				
*31.2.5	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X			
*31.2.6	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.						X		
*31.2.7	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.							X	
*31.2.8	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.								X
*32.1.1	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.	X							
*32.1.2	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.		X						
*32.1.3	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.			X					
*32.1.4	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X				
*32.1.5	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.					X			
*32.1.6	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.						X		
*32.1.7	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.							X	
*32.1.8	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.								X
*32.2.1	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.	X							
*32.2.2	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.		X						

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Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
*32.2.3	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.			X					
*32.2.4	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X				
*32.2.5	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.					X			
*32.2.6	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.						X		
*32.2.7	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.							X	
*32.2.8	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.								X
*101.INS	XBRL Instance Document (this does not appear in the Interactive Data File because it's XBRL tags are embedded within the Inline XBRL document).	X	X	X	X	X	X	X	X
*101.SCH	XBRL Taxonomy Extension Schema Document	X	X	X	X	X	X	X	X
*101.CAL	XBRL Taxonomy Calculation Linkbase Document	X	X	X	X	X	X	X	X
*101.LAB	XBRL Taxonomy Label Linkbase Document	X	X	X	X	X	X	X	X
*101.PRE	XBRL Taxonomy Presentation Linkbase Document	X	X	X	X	X	X	X	X
*101.DEF	XBRL Taxonomy Definition Linkbase Document	X	X	X	X	X	X	X	X

The total amount of securities of each respective registrant or its subsidiaries authorized under any instrument with respect to long-term debt not filed as an exhibit does not exceed 10% of the total assets of such registrant and its subsidiaries on a consolidated basis. Each registrant agrees, upon request of the SEC, to furnish copies of any or all of such instruments to it.

2021 Settlement-Updated MFR F Schedules-000263

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

DUKE ENERGY CORPORATION
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chairman, President and Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chairman, President and Chief Executive Officer (Principal Executive Officer and Director)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

Michael G. Browning*	William E. Kennard*
Annette K. Clayton*	E. Marie McKee*
Theodore F. Craver, Jr.*	Charles W. Moorman IV*
Robert M. Davis*	Marya M. Rose*
Daniel R. DiMicco*	Carlos A. Saladrigas*
Nicholas C. Fanandakis*	Thomas E. Skains*
Lynn J. Good*	William E. Webster, Jr.*
John T. Herron*	

Steven K. Young, by signing his name hereto, does hereby sign this document on behalf of the registrant and on behalf of each of the above-named persons previously indicated by asterisk (*) pursuant to a power of attorney duly executed by the registrant and such persons, filed with the Securities and Exchange Commission as an exhibit hereto.

By: /s/ STEVEN K. YOUNG
Attorney-In-Fact

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000264

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

DUKE ENERGY CAROLINAS, LLC
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ LYNN J. GOOD
Lynn J. Good

/s/ DHIAA M. JAMIL
Dhiaa M. Jamil

/s/ JULIA S. JANSON
Julia S. Janson

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000265

PART IV

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

PROGRESS ENERGY, INC.
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ KODWO GHARTEY-TAGOE
Kodwo Ghartey-Tagoe

/s/ LYNN J. GOOD
Lynn J. Good

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000266

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

DUKE ENERGY PROGRESS, LLC
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ DOUGLAS F ESAMANN
Douglas F Esamann

/s/ KODWO GHARTEY-TAGOE
Kodwo Ghartey-Tagoe

/s/ LYNN J. GOOD
Lynn J. Good

/s/ DHIAA M. JAMIL
Dhiaa M. Jamil

/s/ JULIA S. JANSON
Julia S. Janson

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000267

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

DUKE ENERGY FLORIDA, LLC
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ DOUGLAS F ESAMANN
Douglas F Esamann

/s/ KODWO GHARTEY-TAGOE
Kodwo Ghartey-Tagoe

/s/ LYNN J. GOOD
Lynn J. Good

/s/ DHIAA M. JAMIL
Dhiaa M. Jamil

/s/ JULIA S. JANSON
Julia S. Janson

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000268

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

DUKE ENERGY OHIO, INC.
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ DOUGLAS F ESAMANN
Douglas F Esamann

/s/ LYNN J. GOOD
Lynn J. Good

/s/ DHIAA M. JAMIL
Dhiaa M. Jamil

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000269

PART IV

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

DUKE ENERGY INDIANA, LLC
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ DOUGLAS F ESAMANN
Douglas F Esamann

/s/ KELLEY A. KARN
Kelley A. Karn

/s/ STAN PINEGAR
Stan Pinegar

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000270

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 20, 2020

PIEDMONT NATURAL GAS COMPANY, INC.
(Registrant)

By: /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

(i) /s/ LYNN J. GOOD
Lynn J. Good
Chief Executive Officer (Principal Executive Officer)

(ii) /s/ STEVEN K. YOUNG
Steven K. Young
Executive Vice President and Chief Financial Officer (Principal Financial Officer)

(iii) /s/ DWIGHT L. JACOBS
Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller (Principal Accounting Officer)

(iv) Directors:

/s/ DOUGLAS F ESAMANN
Douglas F Esamann

/s/ LYNN J. GOOD
Lynn J. Good

/s/ DHIAA M. JAMIL
Dhiaa M. Jamil

Date: February 20, 2020

2021 Settlement-Updated MFR F Schedules-000271

*BUILDING A **SMARTER** ENERGY FUTURE®*

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a copy of the most recent Form 10-K annual report to the Securities and Exchange Commission and all Form 10-Q quarterly reports filed subsequent to the filing of the latest 10. subsequent to the filing of the latest 10-K.

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2029

Witness: Dirr

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1									
2									
3	See Schedule F-1 attachment for a copy of Duke Energy Florida, LLC's most recent 10-K report filed with the SEC.								
4	Attached are Duke Energy Florida, LLC's 2020 quarter 1 and quarter 2 Form 10-Q quarterly reports.								
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Supporting Schedules: F-1

Recap Schedules:

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q/A

Amendment No. 1

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the quarterly period ended March 31, 2020

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the transition period from _____to_____

Commission file number	Registrant, State of Incorporation or Organization, Address of Principal Executive Offices and Telephone Number	IRS Employer Identification Number
1-32853	**DUKE ENERGY CORPORATION** (a Delaware corporation) 550 South Tryon Street Charlotte, North Carolina 28202-1803 704-382-3853	20-2777218
1-4928	**DUKE ENERGY CAROLINAS, LLC** (a North Carolina limited liability company) 526 South Church Street Charlotte, North Carolina 28202-1803 704-382-3853	56-0205520
1-15929	**PROGRESS ENERGY, INC.** (a North Carolina corporation) 410 South W lmington Street Raleigh, North Carolina 27601-1748 704-382-3853	56-2155481
1-3382	**DUKE ENERGY PROGRESS, LLC** (a North Carolina limited liability company) 410 South W lmington Street Raleigh, North Carolina 27601-1748 704-382-3853	56-0165465
1-3274	**DUKE ENERGY FLORIDA, LLC** (a Florida limited liability company) 299 First Avenue North St. Petersburg, Florida 33701 704-382-3853	59-0247770
1-1232	**DUKE ENERGY OHIO, INC.** (an Ohio corporation) 139 East Fourth Street Cincinnati, Ohio 45202 704-382-3853	31-0240030
1-3543	**DUKE ENERGY INDIANA, LLC** (an Indiana limited liab lity company) 1000 East Main Street Plainfield, Indiana 46168 704-382-3853	35-0594457
1-6196	**PIEDMONT NATURAL GAS COMPANY, INC.** (a North Carolina corporation) 4720 Piedmont Row Drive Charlotte, North Carolina 28210 704-364-3120	56-0556998

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

Registrant	Title of each class	Trading symbols	Name of each exchange on which registered
Duke Energy	Common Stock, $0.001 par value	DUK	New York Stock Exchange LLC
Duke Energy	5.125% Junior Subordinated Debentures due January 15, 2073	DUKH	New York Stock Exchange LLC
Duke Energy	5.625% Junior Subordinated Debentures due September 15, 2078	DUKB	New York Stock Exchange LLC
Duke Energy	Depos tary Shares, each representing a 1/1,000th interest in a share of 5.75% Series A Cumulative Redeemable Perpetual Preferred Stock, par value $0.001 per share	DUK PR A	New York Stock Exchange LLC

Indicate by check mark whether the registrant (1) has filed all reports required to be f led by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Duke Energy Corporation (Duke Energy)	Yes ☒	No ☐	Duke Energy Florida, LLC (Duke Energy Florida)	Yes ☒	No ☐
Duke Energy Carolinas, LLC (Duke Energy Carolinas)	Yes ☒	No ☐	Duke Energy Ohio, Inc. (Duke Energy Ohio)	Yes ☒	No ☐
Progress Energy, Inc. (Progress Energy)	Yes ☒	No ☐	Duke Energy Indiana, LLC (Duke Energy Indiana)	Yes ☒	No ☐
Duke Energy Progress, LLC (Duke Energy Progress)	Yes ☒	No ☐	Piedmont Natural Gas Company, Inc. (Piedmont)	Yes ☒	No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data F le required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to subm t such files).

Duke Energy	Yes ☒	No ☐	Duke Energy Florida	Yes ☒	No ☐
Duke Energy Carolinas	Yes ☒	No ☐	Duke Energy Ohio	Yes ☒	No ☐
Progress Energy	Yes ☒	No ☐	Duke Energy Indiana	Yes ☒	No ☐
Duke Energy Progress	Yes ☒	No ☐	Piedmont	Yes ☒	No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated f ler, a non-accelerated f ler, a smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated f ler,” “smaller reporting company” and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Duke Energy	Large accelerated f ler ☒	Accelerated f ler ☐	Non-accelerated filer ☐	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Carolinas	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Progress Energy	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Progress	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Florida	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Ohio	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Indiana	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Piedmont	Large accelerated f ler ☐	Accelerated f ler ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Duke Energy	Yes ☐	No ☒	Duke Energy Florida	Yes ☐	No ☒
Duke Energy Carolinas	Yes ☐	No ☒	Duke Energy Ohio	Yes ☐	No ☒
Progress Energy	Yes ☐	No ☒	Duke Energy Indiana	Yes ☐	No ☒
Duke Energy Progress	Yes ☐	No ☒	Piedmont	Yes ☐	No ☒

Number of shares of common stock outstanding at Apr l 30, 2020:

Registrant	Description	Shares
Duke Energy	Common stock, $0.001 par value	734,852,539

This combined Form 10-Q/A is filed separately by eight registrants: Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont (collectively the Duke Energy Registrants). Information contained herein relating to any individual registrant is f led by such registrant solely on its own behalf. Each registrant makes no representation as to information relating exclusively to the other registrants.

EXPLANATORY NOTE

Duke Energy Corporation and its subsidiaries (collectively, the “Company”) filed its Quarterly Report on Form 10-Q for the quarter ended March 31, 2020 (the “Original Filing”) with the U.S. Secur ties and Exchange Commission (the “SEC”) on May 12, 2020. The Company is filing this Amendment No. 1 (the “Amendment”) to ts Original Filing solely to add this Explanatory Note which was inadvertently omitted from the Original Filing.

As previously disclosed in the Company’s Current Report on Form 8-K f led with the SEC on May 8, 2020 (the “Form 8-K”), and in accordance w th the SEC’s “Order Under Section 36 of the Secur ties Exchange Act of 1934 Modifying Exemptions From the Reporting and Proxy Delivery Requirements for Public Companies," dated March 25, 2020 (Release No. 34-88465) (the “Order”), the Company (i) relied on the relief provided by the Order in connection with the f ling of the Original F ling and (ii) the delay in the Original Filing was necess tated by the additional time required by our workforce, who are largely working remotely during the COVID-19 pandemic, to complete the processes necessary for our internal controls. In addition, as required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the Company is including in this Amendment certifications from its Chief Executive Officer and Chief Financial Officer as required by Rule 13a-14(a) or Rule 15d-14(a) under the Exchange Act as exhib ts to this Amendment. Because no financial statements have been included in this Amendment and this Amendment does not contain or amend any disclosure w th respect to Items 307 and 308 of Regulation S-K, paragraphs 3, 4 and 5 of the certifications have been om tted. We are not including the certifications under Section 906 of the Sarbanes-Oxley Act of 2002 as no financial statements are being filed w th this Amendment.

This Amendment has not been updated for events or information subsequent to the f ling date of the Original F ling and should be read in conjunction with the Original Filing and Duke Energy’s other filings w th the SEC. Except as described above, no other changes have been made in the Amendment to modify or update the other disclosures in or exh bits filed or furnished w th the Original Filing. Material events may have occurred subsequent to the filing of the Original Filing that are not reflected in this Amendment.

ITEM 6. EXHIBITS

Exhibits filed herein are designated by an asterisk (*).

Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
*31.1.1	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	X							
*31.1.2	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.		X						
*31.1.3	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.			X					
*31.1.4	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X				
*31.1.5	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X			
*31.1.6	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.						X		
*31.1.7	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.							X	
*31.1.8	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.								X
*31.2.1	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	X							
*31.2.2	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.		X						
*31.2.3	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.			X					
*31.2.4	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X				
*31.2.5	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X			
*31.2.6	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.						X		
*31.2.7	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.							X	
*31.2.8	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.								X
*101.INS	XBRL Instance Document (this does not appear in the Interactive Data F le because its XBRL tags are embedded within the Inline XBRL document).	X	X	X	X	X	X	X	X
*101.SCH	XBRL Taxonomy Extension Schema Document.	X	X	X	X	X	X	X	X
*101.CAL	XBRL Taxonomy Calculation Linkbase Document.	X	X	X	X	X	X	X	X
*101.LAB	XBRL Taxonomy Label Linkbase Document.	X	X	X	X	X	X	X	X
*101.PRE	XBRL Taxonomy Presentation Linkbase Document.	X	X	X	X	X	X	X	X
*101.DEF	XBRL Taxonomy Definition Linkbase Document.	X	X	X	X	X	X	X	X
*104	Cover Page Interactive Data F le (formatted in Inline XBRL and contained in Exhib t 101).	X	X	X	X	X	X	X	X

SIGNATURES

Pursuant to the requirements of the Secur ties Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned thereunto duly authorized.

DUKE ENERGY CORPORATION
DUKE ENERGY CAROLINAS, LLC
PROGRESS ENERGY, INC.
DUKE ENERGY PROGRESS, LLC
DUKE ENERGY FLORIDA, LLC
DUKE ENERGY OHIO, INC.
DUKE ENERGY INDIANA, LLC
PIEDMONT NATURAL GAS COMPANY, INC.

Executive Vice President and Chief Financial Officer (Principal Financial Officer)

Date: June 2, 2020

/s/ DWIGHT L. JACOBS

Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer, Tax and Controller
(Principal Accounting Officer)

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Corporation; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chair, President and
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Carolinas, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Progress Energy, Inc.; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Progress, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Florida, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Ohio, Inc.; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Indiana, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Lynn J. Good, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Piedmont Natural Gas Company, Inc.; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ LYNN J. GOOD

Lynn J. Good
Chief Executive Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Corporation; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Carolinas, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Progress Energy, Inc.; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Progress, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Florida, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Ohio, Inc.;

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report;

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Duke Energy Indiana, LLC; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven K. Young, certify that:

1) I have reviewed this quarterly report on Form 10-Q/A of Piedmont Natural Gas Company, Inc.; and

2) Based on my knowledge, this report does not contain any untrue statement of a material fact or om t to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading w th respect to the period covered by this report.

Date: June 2, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2020

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _____to_____

Commission file number	Registrant, State of Incorporation or Organization, Address of Principal Executive Offices and Telephone Number	IRS Employer Identification Number
1-32853	**DUKE ENERGY CORPORATION** (a Delaware corporation) 550 South Tryon Street Charlotte, North Carolina 28202-1803 704-382-3853	20-2777218
1-4928	**DUKE ENERGY CAROLINAS, LLC** (a North Carolina limited liability company) 526 South Church Street Charlotte, North Carolina 28202-1803 704-382-3853	56-0205520
1-15929	**PROGRESS ENERGY, INC.** (a North Carolina corporation) 410 South Wilmington Street Raleigh, North Carolina 27601-1748 704-382-3853	56-2155481
1-3382	**DUKE ENERGY PROGRESS, LLC** (a North Carolina limited liability company) 410 South Wilmington Street Raleigh, North Carolina 27601-1748 704-382-3853	56-0165465
1-3274	**DUKE ENERGY FLORIDA, LLC** (a Florida limited liability company) 299 First Avenue North St. Petersburg, Florida 33701 704-382-3853	59-0247770
1-1232	**DUKE ENERGY OHIO, INC.** (an Ohio corporation) 139 East Fourth Street Cincinnati, Ohio 45202 704-382-3853	31-0240030
1-3543	**DUKE ENERGY INDIANA, LLC** (an Indiana limited liability company) 1000 East Main Street Plainfield, Indiana 46168 704-382-3853	35-0594457
1-6196	**PIEDMONT NATURAL GAS COMPANY, INC.** (a North Carolina corporation) 4720 Piedmont Row Drive Charlotte, North Carolina 28210 704-364-3120	56-0556998

2021 Settlement Updated MFR E Schedules 000295

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

Registrant	Title of each class	Trading symbols	Name of each exchange on which registered
Duke Energy	Common Stock, $0.001 par value	DUK	New York Stock Exchange LLC
Duke Energy	5.125% Junior Subordinated Debentures due January 15, 2073	DUKH	New York Stock Exchange LLC
Duke Energy	5.625% Junior Subordinated Debentures due September 15, 2078	DUKB	New York Stock Exchange LLC
Duke Energy	Depositary Shares, each representing a 1/1,000th interest in a share of 5.75% Series A Cumulative Redeemable Perpetual Preferred Stock, par value $0.001 per share	DUK PR A	New York Stock Exchange LLC

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Duke Energy Corporation (Duke Energy)	Yes ☒ No ☐	Duke Energy Florida, LLC (Duke Energy Florida)	Yes ☒ No ☐
Duke Energy Carolinas, LLC (Duke Energy Carolinas)	Yes ☒ No ☐	Duke Energy Ohio, Inc. (Duke Energy Ohio)	Yes ☒ No ☐
Progress Energy, Inc. (Progress Energy)	Yes ☒ No ☐	Duke Energy Indiana, LLC (Duke Energy Indiana)	Yes ☒ No ☐
Duke Energy Progress, LLC (Duke Energy Progress)	Yes ☒ No ☐	Piedmont Natural Gas Company, Inc. (Piedmont)	Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

Duke Energy	Yes ☒ No ☐	Duke Energy Florida	Yes ☒ No ☐
Duke Energy Carolinas	Yes ☒ No ☐	Duke Energy Ohio	Yes ☒ No ☐
Progress Energy	Yes ☒ No ☐	Duke Energy Indiana	Yes ☒ No ☐
Duke Energy Progress	Yes ☒ No ☐	Piedmont	Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Duke Energy	Large accelerated filer ☒	Accelerated filer ☐	Non-accelerated filer ☐	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Carolinas	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Progress Energy	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Progress	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Florida	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Ohio	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Duke Energy Indiana	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐
Piedmont	Large accelerated filer ☐	Accelerated filer ☐	Non-accelerated filer ☒	Smaller reporting company ☐	Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Duke Energy	Yes ☐ No ☒	Duke Energy Florida	Yes ☐ No ☒
Duke Energy Carolinas	Yes ☐ No ☒	Duke Energy Ohio	Yes ☐ No ☒
Progress Energy	Yes ☐ No ☒	Duke Energy Indiana	Yes ☐ No ☒
Duke Energy Progress	Yes ☐ No ☒	Piedmont	Yes ☐ No ☒

Number of shares of common stock outstanding at July 31, 2020:

Registrant	Description	Shares
Duke Energy	Common stock, $0.001 par value	735,432,137

This combined Form 10-Q is filed separately by eight registrants: Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont (collectively the Duke Energy Registrants). Information contained herein relating to any individual registrant is filed by such registrant solely on its own behalf. Each registrant makes no representation as to information relating exclusively to the other registrants.

Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont meet the conditions set forth in General Instructions H(1)(a) and (b) of Form 10-Q and are therefore filing this form with the reduced disclosure format specified in General Instructions H(2) of Form 10-Q.

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

This document includes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Forward-looking statements are based on management's beliefs and assumptions and can often be identified by terms and phrases that include "anticipate," "believe," "intend," "estimate," "expect," "continue," "should," "could," "may," "plan," "project," "predict," "will," "potential," "forecast," "target," "guidance," "outlook" or other similar terminology. Various factors may cause actual results to be materially different than the suggested outcomes within forward-looking statements; accordingly, there is no assurance that such results will be realized. These factors include, but are not limited to:

- The impact of the COVID-19 pandemic;
- State, federal and foreign legislative and regulatory initiatives, including costs of compliance with existing and future environmental requirements, including those related to climate change, as well as rulings that affect cost and investment recovery or have an impact on rate structures or market prices;
- The extent and timing of costs and liabilities to comply with federal and state laws, regulations and legal requirements related to coal ash remediation, including amounts for required closure of certain ash impoundments, are uncertain and difficult to estimate;
- The ability to recover eligible costs, including amounts associated with coal ash impoundment retirement obligations and costs related to significant weather events, and to earn an adequate return on investment through rate case proceedings and the regulatory process;
- The costs of decommissioning nuclear facilities could prove to be more extensive than amounts estimated and all costs may not be fully recoverable through the regulatory process;
- Costs and effects of legal and administrative proceedings, settlements, investigations and claims;
- Industrial, commercial and residential growth or decline in service territories or customer bases resulting from sustained downturns of the economy and the economic health of our service territories or variations in customer usage patterns, including energy efficiency efforts and use of alternative energy sources, such as self-generation and distributed generation technologies;
- Federal and state regulations, laws and other efforts designed to promote and expand the use of energy efficiency measures and distributed generation technologies, such as private solar and battery storage, in Duke Energy service territories could result in customers leaving the electric distr bution system, excess generation resources as well as stranded costs;
- Advancements in technology;
- Additional competition in electric and natural gas markets and continued industry consolidation;
- The influence of weather and other natural phenomena on operations, including the economic, operational and other effects of severe storms, hurricanes, droughts, earthquakes and tornadoes, including extreme weather associated with climate change;
- The ability to successfully operate electric generating facilities and deliver electricity to customers including direct or indirect effects to the company resulting from an incident that affects the United States electric grid or generating resources;
- The ability to obtain the necessary permits and approvals and to complete necessary or desirable pipeline expansion or infrastructure projects in our natural gas business;
- Operational interruptions to our natural gas distribution and transmission activities;
- The availability of adequate interstate pipeline transportation capacity and natural gas supply;
- The impact on facilities and business from a terrorist attack, cybersecurity threats, data security breaches, operational accidents, information technology failures or other catastrophic events, such as fires, explosions, pandemic health events or other similar occurrences;
- The inherent risks associated with the operation of nuclear facilities, including environmental, health, safety, regulatory and financial risks, including the financial stability of third-party service providers;
- The timing and extent of changes in commodity prices and interest rates and the ability to recover such costs through the regulatory process, where appropriate, and their impact on liquidity positions and the value of underlying assets;
- The results of financing efforts, including the ability to obtain financing on favorable terms, which can be affected by various factors, including credit ratings, interest rate fluctuations, compliance with debt covenants and conditions and general market and economic conditions;
- Credit ratings of the Duke Energy Registrants may be different from what is expected;
- Declines in the market prices of equity and fixed-income securities and resultant cash funding requirements for defined benefit pension plans, other post-retirement benefit plans and nuclear decommissioning trust funds;
- Construction and development risks associated with the completion of the Duke Energy Registrants' capital investment projects, including risks related to financing, obtaining and complying with terms of permits, meeting construction budgets and schedules and satisfying operating and environmental performance standards, as well as the ability to recover costs from customers in a timely manner, or at all;
- Changes in rules for regional transmission organizations, including changes in rate designs and new and evolving capacity markets, and risks related to obligations created by the default of other participants;
- The ability to control operation and maintenance costs;
- The level of creditworthiness of counterparties to transactions;
- The ability to obtain adequate insurance at acceptable costs;
- Employee workforce factors, including the potential inability to attract and retain key personnel;

- The ability of subsidiaries to pay dividends or distributions to Duke Energy Corporation holding company (the Parent);
- The performance of projects undertaken by our nonregulated businesses and the success of efforts to invest in and develop new opportunities;
- The effect of accounting pronouncements issued periodically by accounting standard-setting bodies;
- The impact of United States tax legislation to our financial condition, results of operations or cash flows and our credit ratings;
- The impacts from potential impairments of goodwill or equity method investment carrying values; and
- The ability to implement our business strategy, including enhancing existing technology systems.

Additional risks and uncertainties are identified and discussed in the Duke Energy Registrants' reports filed with the SEC and available at the SEC's website at sec.gov. In light of these risks, uncertainties and assumptions, the events described in the forward-looking statements might not occur or might occur to a different extent or at a different time than described. Forward-looking statements speak only as of the date they are made and the Duke Energy Registrants expressly disclaim an obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Glossary of Terms

The following terms or acronyms used in this Form 10-Q are defined below:

Term or Acronym	Definition
2013 Settlement	Revised and Restated Stipulation and Settlement Agreement approved in November 2013 among Duke Energy Florida, the Florida OPC and other customer representatives
2017 Settlement	Second Revised and Restated Settlement Agreement in 2017 among Duke Energy Florida, the Florida OPC and other customer representatives, which replaces and supplants the 2013 Settlement
ACP	Atlantic Coast Pipeline, LLC, a limited liability company owned by Dominion Energy, Inc. and Duke Energy
ACP pipeline	The approximately 600-mile canceled interstate natural gas pipeline
AFS	Available for Sale
AFUDC	Allowance for funds used during construction
AMT	Alternative Minimum Tax
ARO	Asset retirement obligations
Bison	Bison Insurance Company Limited
CC	Combined Cycle
CCR	Coal Combustion Residuals
CARES Act	Coronavirus Aid, Relief and Economic Security Act
Coal Ash Act	North Carolina Coal Ash Management Act of 2014
the Company	Duke Energy Corporation and its subsidiaries
Constitution	Constitution Pipeline Company, LLC
COVID-19	Coronavirus Disease 2019
CRC	Cinergy Receivables Company, LLC
Crystal River Unit 3	Crystal River Unit 3 Nuclear Plant
DEFPF	Duke Energy Florida Project Finance, LLC
DEFR	Duke Energy Florida Receivables, LLC
DEPR	Duke Energy Progress Receivables, LLC
DERF	Duke Energy Receivables Finance Company, LLC
Duke Energy	Duke Energy Corporation (collectively with its subsidiaries)
Duke Energy Ohio	Duke Energy Ohio, Inc.
Duke Energy Progress	Duke Energy Progress, LLC
Duke Energy Carolinas	Duke Energy Carolinas, LLC
Duke Energy Florida	Duke Energy Florida, LLC
Duke Energy Indiana	Duke Energy Indiana, LLC
Duke Energy Kentucky	Duke Energy Kentucky, Inc.
Duke Energy Registrants	Duke Energy, Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont
EDIT	Excess deferred income tax
EPA	U.S. Environmental Protection Agency
EPS	Earnings Per Share
ESP	Electric Security Plan
ETR	Effective tax rate
Exchange Act	Securities Exchange Act of 1934

FERC	Federal Energy Regulatory Commission
FPSC	Florida Public Service Commission
FTR	Financial transmission rights
GAAP	Generally accepted accounting principles in the U.S.
GAAP Reported Earnings (Loss)	Net Income (Loss) Available to Duke Energy Corporation Common Stockholders
GAAP Reported Earnings (Loss) Per Share	Basic Earnings (Loss) Per Share Available to Duke Energy Corporation common stockholders
GWh	Gigawatt-hours
IGCC	Integrated Gasification Combined Cycle
IMR	Integrity Management Rider
IRS	Internal Revenue Service
Investment Trusts	NDTF investments and grantor trusts of Duke Energy Progress, Duke Energy Florida and Duke Energy Indiana
IURC	Indiana Utility Regulatory Commission
KPSC	Kentucky Public Service Commission
LLC	Limited Liability Company
MGP	Manufactured gas plant
MMBtu	Million British Thermal Unit
MW	Megawatt
MWh	Megawatt-hour
NCUC	North Carolina Utilities Commission
NDTF	Nuclear decommissioning trust funds
NPNS	Normal purchase/normal sale
OPEB	Other Post-Retirement Benefit Obligations
ORS	South Carolina Office of Regulatory Staff
OVEC	Ohio Valley Electric Corporation
Piedmont	Piedmont Natural Gas Company, Inc.
PPA	Purchase Power Agreement
Progress Energy	Progress Energy, Inc.
PSCSC	Public Service Commission of South Carolina
PUCO	Public Utilities Commission of Ohio
Subsidiary Registrants	Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont
the Tax Act	Tax Cuts and Jobs Act
TPUC	Tennessee Public Utility Commission
U.S.	United States
VIE	Variable Interest Entity
WACC	Weighted Average Cost of Capital

ITEM 1. FINANCIAL STATEMENTS

DUKE ENERGY CORPORATION
Condensed Consolidated Statements of Operations
(Unaudited)

(in millions, except per share amounts)	Three Months Ended June 30, 2020	Three Months Ended June 30, 2019	Six Months Ended June 30, 2020	Six Months Ended June 30, 2019
Operating Revenues				
Regulated electric	**$ 4,963**	$ 5,423	**$ 10,087**	$ 10,708
Regulated natural gas	**263**	280	**901**	1,008
Nonregulated electric and other	**195**	170	**382**	320
Total operating revenues	**5,421**	5,873	**11,370**	12,036
Operating Expenses				
Fuel used in electric generation and purchased power	**1,349**	1,641	**2,796**	3,250
Cost of natural gas	**59**	76	**258**	403
Operation, maintenance and other	**1,353**	1,434	**2,692**	2,853
Depreciation and amortization	**1,150**	1,089	**2,280**	2,178
Property and other taxes	**334**	334	**679**	677
Impairment charges	**6**	4	**8**	4
Total operating expenses	**4,251**	4,578	**8,713**	9,365
Gains on Sales of Other Assets and Other, net	**7**	3	**8**	—
Operating Income	**1,177**	1,298	**2,665**	2,671
Other Income and Expenses				
Equity in (losses) earnings of unconsolidated affiliates	**(1,968)**	44	**(1,924)**	87
Other income and expenses, net	**137**	89	**183**	204
Total other income and expenses	**(1,831)**	133	**(1,741)**	291
Interest Expense	**554**	542	**1,105**	1,085
(Loss) Income Before Income Taxes	**(1,208)**	889	**(181)**	1,877
Income Tax (Benefit) Expense	**(316)**	141	**(179)**	236
Net (Loss) Income	**(892)**	748	**(2)**	1,641
Add: Net Loss Attributable to Noncontrolling Interests	**90**	84	**138**	91
Net (Loss) Income Attributable to Duke Energy Corporation	**(802)**	832	**136**	1,732
Less: Preferred Dividends	**15**	12	**54**	12
Net (Loss) Income Available to Duke Energy Corporation Common Stockholders	**$ (817)**	$ 820	**$ 82**	$ 1,720
Earnings (Loss) Per Share – Basic and Diluted				
Net (loss) income available to Duke Energy Corporation common stockholders				
Basic and Diluted	**$ (1.13)**	$ 1.12	**$ 0.11**	$ 2.36
Weighted average shares outstanding				
Basic	**735**	728	**734**	728
Diluted	**735**	728	**735**	728

See Notes to Condensed Consolidated Financial Statements

2021 Settlement Updated MFR F Schedules-000303

DUKE ENERGY CORPORATION
Condensed Consolidated Statements of Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Net (Loss) Income	**$ (892)**	$ 748	**$ (2)**	$ 1,641
Other Comprehensive Loss, net of tax[(a)]				
Pension and OPEB adjustments	**(1)**	3	**—**	3
Net unrealized gains (losses) on cash flow hedges	**5**	(29)	**(76)**	(46)
Reclassification into earnings from cash flow hedges	**2**	2	**4**	3
Unrealized gains on available-for-sale securities	**6**	4	**7**	8
Other Comprehensive Income (Loss), net of tax	**12**	(20)	**(65)**	(32)
Comprehensive (Loss) Income	**(880)**	728	**(67)**	1,609
Add: Comprehensive Loss Attributable to Noncontrolling Interests	**88**	84	**150**	91
Comprehensive (Loss) Income Attributable to Duke Energy	**(792)**	812	**83**	1,700
Less: Preferred Dividends	**15**	12	**54**	12
Comprehensive (Loss) Income Available to Duke Energy Corporation Common Stockholders	**$ (807)**	$ 800	**$ 29**	$ 1,688

(a) Net of income tax impacts of approximately $20 million and $10 million for the six months ended June 30, 2020, and 2019, respectively. All other periods presented include immaterial income tax impacts.

DUKE ENERGY CORPORATION
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	$ 341	$ 311
Receivables (net of allowance for doubtful accounts of $23 at 2020 and $22 at 2019)	753	1,066
Receivables of VIEs (net of allowance for doubtful accounts of $79 at 2020 and $54 at 2019)	2,049	1,994
Inventory	3,289	3,232
Regulatory assets (includes $53 at 2020 and $52 at 2019 related to VIEs)	1,774	1,796
Other (includes $260 at 2020 and $242 at 2019 related to VIEs)	1,031	764
Total current assets	9,237	9,163
Property, Plant and Equipment		
Cost	151,592	147,654
Accumulated depreciation and amortization	(47,295)	(45,773)
Generation facilities to be retired, net	28	246
Net property, plant and equipment	104,325	102,127
Other Noncurrent Assets		
Goodwill	19,303	19,303
Regulatory assets (includes $969 at 2020 and $989 at 2019 related to VIEs)	13,285	13,222
Nuclear decommissioning trust funds	8,000	8,140
Operating lease right-of-use assets, net	1,580	1,658
Investments in equity method unconsolidated affiliates	861	1,936
Other (includes $85 at 2020 and $110 at 2019 related to VIEs)	3,458	3,289
Total other noncurrent assets	46,487	47,548
Total Assets	$ 160,049	$ 158,838
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	$ 2,398	$ 3,487
Notes payable and commercial paper	4,785	3,135
Taxes accrued	657	392
Interest accrued	569	565
Current maturities of long-term debt (includes $462 at 2020 and $216 at 2019 related to VIEs)	3,756	3,141
Asset retirement obligations	729	881
Regulatory liabilities	898	784
Other	2,898	2,367
Total current liabilities	16,690	14,752
Long-Term Debt (includes $3,643 at 2020 and $3,997 at 2019 related to VIEs)	56,143	54,985
Other Noncurrent Liabilities		
Deferred income taxes	8,979	8,878
Asset retirement obligations	12,539	12,437
Regulatory liabilities	14,553	15,264
Operating lease liabilities	1,377	1,432
Accrued pension and other post-retirement benefit costs	911	934
Investment tax credits	683	624
Other (includes $251 at 2020 and $228 at 2019 related to VIEs)	1,563	1,581
Total other noncurrent liabilities	40,605	41,150
Commitments and Contingencies		
Equity		
Preferred stock, Series A, $0.001 par value, 40 million depositary shares authorized and outstanding at 2020 and 2019	973	973
Preferred stock, Series B, $0.001 par value, 1 million shares authorized and outstanding at 2020 and 2019	989	989
Common stock, $0.001 par value, 2 billion shares authorized; 735 million shares outstanding at 2020 and 733 million shares outstanding at 2019	1	1
Additional paid-in capital	40,997	40,881
Retained earnings	2,707	4,108
Accumulated other comprehensive loss	(183)	(130)
Total Duke Energy Corporation stockholders' equity	45,484	46,822
Noncontrolling interests	1,127	1,129
Total equity	46,611	47,951
Total Liabilities and Equity	$ 160,049	$ 158,838

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY CORPORATION
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (loss) income	**$ (2)**	$ 1,641
Adjustments to reconcile net (loss) income to net cash provided by operating activities:		
Depreciation, amortization and accretion (including amortization of nuclear fuel)	**2,651**	2,483
Equity in losses (earnings) of unconsolidated affiliates	**1,924**	(87)
Equity component of AFUDC	**(76)**	(67)
Gains on sales of other assets	**(8)**	—
Impairment charges	**8**	4
Deferred income taxes	**105**	527
Payments for asset retirement obligations	**(287)**	(336)
Provision for rate refunds	**(12)**	57
(Increase) decrease in		
Net realized and unrealized mark-to-market and hedging transactions	**(24)**	(11)
Receivables	**281**	304
Inventory	**(56)**	(110)
Other current assets	**(124)**	(265)
Increase (decrease) in		
Accounts payable	**(638)**	(700)
Taxes accrued	**273**	(56)
Other current liabilities	**(344)**	(378)
Other assets	**(193)**	(1)
Other liabilities	**(121)**	51
Net cash provided by operating activities	**3,357**	3,056
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(5,103)**	(5,465)
Contributions to equity method investments	**(164)**	(162)
Purchases of debt and equity securities	**(3,818)**	(2,316)
Proceeds from sales and maturities of debt and equity securities	**3,755**	2,302
Other	**(141)**	(147)
Net cash used in investing activities	**(5,471)**	(5,788)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the:		
Issuance of long-term debt	**3,788**	4,622
Issuance of preferred stock	**—**	973
Issuance of common stock	**57**	27
Payments for the redemption of long-term debt	**(1,951)**	(2,155)
Proceeds from the issuance of short-term debt with original maturities greater than 90 days	**1,866**	240
Payments for the redemption of short-term debt with original maturities greater than 90 days	**(113)**	(299)
Notes payable and commercial paper	**(129)**	383
Contr butions from noncontrolling interests	**163**	193
Dividends paid	**(1,391)**	(1,312)
Other	**(108)**	(50)
Net cash provided by financing activities	**2,182**	2,622
Net increase (decrease) in cash, cash equivalents and restricted cash	**68**	(110)
Cash, cash equivalents and restricted cash at beginning of period	**573**	591
Cash, cash equivalents and restricted cash at end of period	**$ 641**	$ 481
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 945**	$ 917
Non-cash dividends	**54**	54

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY CORPORATION
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

	Three Months Ended June 30, 2019 and 2020										
						Accumulated Other Comprehensive (Loss) Income					
(in millions)	Preferred Stock	Common Stock Shares	Common Stock	Additional Paid-in Capital	Retained Earnings	Net Gains (Losses) on Cash Flow Hedges	Net Unrealized (Losses) Gains on Available-for-Sale-Securities	Pension and OPEB Adjustments	Total Duke Energy Corporation Stockholders' Equity	Noncontrolling Interests	Total Equity
Balance at March 31, 2019	$ 974	728	$ 1	$ 40,823	$ 3,360	$ (36)	$ —	$ (92)	$ 45,030	$ 15	$ 45,045
Net income (loss)	—	—	—	—	820	—	—	—	820	(84)	736
Other comprehensive (loss) income	—	—	—	—	—	(27)	4	3	(20)	—	(20)
Preferred stock issuances, net of issuance costs	(1)	—	—	—	—	—	—	—	(1)	—	(1)
Common stock issuances, including dividend reinvestment and employee benefits	—	—	—	61	—	—	—	—	61	—	61
Common stock dividends	—	—	—	—	(678)	—	—	—	(678)	—	(678)
Contr bution from noncontrolling interest in subsidiaries[(a)]	—	—	—	—	—	—	—	—	—	193	193
Distributions to noncontrolling interest in subsidiaries	—	—	—	—	—	—	—	—	—	(1)	(1)
Other	—	—	—	1	—	—	—	—	1	(4)	(3)
Balance at June 30, 2019	$ 973	728	$ 1	$ 40,885	$ 3,502	$ (63)	$ 4	$ (89)	$ 45,213	$ 119	$ 45,332
Balance at March 31, 2020	$ 1,962	735	$ 1	$ 40,930	$ 4,221	$ (116)	$ 4	$ (81)	$ 46,921	$ 1,162	$ 48,083
Net income (loss)	**—**	**—**	**—**	**—**	**(817)**	**—**	**—**	**—**	**(817)**	**(90)**	**(907)**
Other comprehensive (loss) income	**—**	**—**	**—**	**—**	**—**	**5**	**6**	**(1)**	**10**	**2**	**12**
Common stock issuances, including dividend reinvestment and employee benefits	**—**	**—**	**—**	**66**	**—**	**—**	**—**	**—**	**66**	**—**	**66**
Common stock dividends	**—**	**—**	**—**	**—**	**(696)**	**—**	**—**	**—**	**(696)**	**—**	**(696)**
Contr bution from noncontrolling interest in subsidiaries[(a)]	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**60**	**60**
Distributions to noncontrolling interest in subsidiaries	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**(7)**	**(7)**
Other	**—**	**—**	**—**	**1**	**(1)**	**—**	**—**	**—**	**—**	**—**	**—**
Balance at June 30, 2020	**$ 1,962**	**735**	**$ 1**	**$ 40,997**	**$ 2,707**	**$ (111)**	**$ 10**	**$ (82)**	**$ 45,484**	**$ 1,127**	**$ 46,611**

See Notes to Condensed Consolidated Financial Statements

2021 Settlement Updated MFR F Schedules-000307

Six Months Ended June 30, 2019 and 2020												
						Accumulated Other Comprehensive (Loss) Income						
(in millions)	Preferred Stock	Common Stock Shares	Common Stock	Additional Paid-in Capital	Retained Earnings	Net Losses on Cash Flow Hedges	Net Unrealized (Losses) Gains on Available-for-Sale-Securities	Pension and OPEB Adjustments	Total Duke Energy Corporation Stockholders' Equity	Noncontrolling Interests	Total Equity
Balance at December 31, 2018	$ —	727	$ 1	$ 40,795	$ 3,113	$ (14)	$ (3)	$ (75)	$ 43,817	$ 17	$ 43,834
Net income (loss)	—	—	—	—	1,720	—	—	—	1,720	(91)	1,629
Other comprehensive (loss) income	—	—	—	—	—	(43)	8	3	(32)	—	(32)
Preferred stock, Series A, issuances, net of issuance costs[b]	973	—	—	—	—	—	—	—	973	—	973
Common stock issuances, including dividend reinvestment and employee benefits	—	1	—	89	—	—	—	—	89	—	89
Common stock dividends	—	—	—	—	(1,354)	—	—	—	(1,354)	—	(1,354)
Contr butions from noncontrolling interest in subsidiaries[a]	—	—	—	—	—	—	—	—	—	193	193
Distributions to noncontrolling interest in subsidiaries	—	—	—	—	—	—	—	—	—	(1)	(1)
Other[c]	—	—	—	1	23	(6)	(1)	(17)	—	1	1
Balance at June 30, 2019	$ 973	728	$ 1	$ 40,885	$ 3,502	$ (63)	$ 4	$ (89)	$ 45,213	$ 119	$ 45,332
Balance at December 31, 2019	$ 1,962	733	$ 1	$ 40,881	$ 4,108	$ (51)	$ 3	$ (82)	$ 46,822	$ 1,129	$ 47,951
Net income (loss)	**—**	**—**	**—**	**—**	**82**	**—**	**—**	**—**	**82**	**(138)**	**(56)**
Other comprehensive (loss) income	**—**	**—**	**—**	**—**	**—**	**(60)**	**7**	**—**	**(53)**	**(12)**	**(65)**
Common stock issuances, including dividend reinvestment and employee benefits	**—**	**2**	**—**	**116**	**—**	**—**	**—**	**—**	**116**	**—**	**116**
Common stock dividends	**—**	**—**	**—**	**—**	**(1,391)**	**—**	**—**	**—**	**(1,391)**	**—**	**(1,391)**
Contr butions from noncontrolling interest in subsidiaries[a]	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**163**	**163**
Distributions to noncontrolling interest in subsidiaries	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**(14)**	**(14)**
Other[d]	**—**	**—**	**—**	**—**	**(92)**	**—**	**—**	**—**	**(92)**	**(1)**	**(93)**
Balance at June 30, 2020	**$ 1,962**	**735**	**$ 1**	**$ 40,997**	**$ 2,707**	**$ (111)**	**$ 10**	**$ (82)**	**$ 45,484**	**$ 1,127**	**$ 46,611**

(a) Relates to tax equity financing activity in the Commercial Renewables segment.
(b) Duke Energy issued 40 million depositary shares of preferred stock, Series A.
(c) Amounts in Retained Earnings and Accumulated Other Comprehensive (Loss) Income primarily represent impacts to accumulated other comprehensive income due to implementation of a new accounting standard related to Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income.
(d) Amounts in Retained earnings primarily represent impacts due to implementation of a new accounting standard related to Current Estimated Credit Losses. See Note 1 for additional discussion.

2021 Settlement Updated MFR F Schedules-000308

DUKE ENERGY CAROLINAS, LLC
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

(in millions)	Three Months Ended June 30, 2020	Three Months Ended June 30, 2019	Six Months Ended June 30, 2020	Six Months Ended June 30, 2019
Operating Revenues	**$ 1,610**	$ 1,713	**$ 3,358**	$ 3,457
Operating Expenses				
Fuel used in electric generation and purchased power	**376**	395	**829**	867
Operation, maintenance and other	**430**	441	**816**	881
Depreciation and amortization	**375**	346	**718**	663
Property and other taxes	**75**	75	**156**	155
Impairment charges	**—**	5	**2**	5
Total operating expenses	**1,256**	1,262	**2,521**	2,571
Losses on Sales of Other Assets and Other, net	**(1)**	—	**—**	—
Operating Income	**353**	451	**837**	886
Other Income and Expenses, net	**43**	41	**86**	72
Interest Expense	**125**	117	**248**	227
Income Before Income Taxes	**271**	375	**675**	731
Income Tax Expense	**37**	74	**102**	137
Net Income and Comprehensive Income	**$ 234**	$ 301	**$ 573**	$ 594

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY CAROLINAS, LLC
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 24**	$ 18
Receivables (net of allowance for doubtful accounts of $1 at 2020 and $3 at 2019)	**255**	324
Receivables of VIEs (net of allowance for doubtful accounts of $13 at 2020 and $7 at 2019)	**675**	642
Receivables from affiliated companies	**78**	114
Inventory	**1,080**	996
Regulatory assets	**490**	550
Other	**19**	21
Total current assets	**2,621**	2,665
Property, Plant and Equipment		
Cost	**50,068**	48,922
Accumulated depreciation and amortization	**(17,098)**	(16,525)
Net property, plant and equipment	**32,970**	32,397
Other Noncurrent Assets		
Regulatory assets	**3,440**	3,360
Nuclear decommissioning trust funds	**4,265**	4,359
Operating lease right-of-use assets, net	**125**	123
Other	**1,158**	1,149
Total other noncurrent assets	**8,988**	8,991
Total Assets	**$ 44,579**	$ 44,053
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 615**	$ 954
Accounts payable to affiliated companies	**147**	210
Notes payable to affiliated companies	**131**	29
Taxes accrued	**166**	46
Interest accrued	**127**	115
Current maturities of long-term debt	**508**	458
Asset retirement obligations	**194**	206
Regulatory liabilities	**293**	255
Other	**488**	611
Total current liabilities	**2,669**	2,884
Long-Term Debt	**11,713**	11,142
Long-Term Debt Payable to Affiliated Companies	**300**	300
Other Noncurrent Liabilities		
Deferred income taxes	**4,004**	3,921
Asset retirement obligations	**5,566**	5,528
Regulatory liabilities	**6,232**	6,423
Operating lease liabilities	**106**	102
Accrued pension and other post-retirement benefit costs	**77**	84
Investment tax credits	**229**	231
Other	**611**	627
Total other noncurrent liabilities	**16,825**	16,916
Commitments and Contingencies		
Equity		
Member's equity	**13,079**	12,818
Accumulated other comprehensive loss	**(7)**	(7)
Total equity	**13,072**	12,811
Total Liabilities and Equity	**$ 44,579**	$ 44,053

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY CAROLINAS, LLC
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 573**	$ 594
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization (including amortization of nuclear fuel)	**854**	804
Equity component of AFUDC	**(29)**	(21)
Impairment charges	**2**	5
Deferred income taxes	**31**	54
Payments for asset retirement obligations	**(86)**	(131)
Provision for rate refunds	**2**	35
(Increase) decrease in		
Net realized and unrealized mark-to-market and hedging transactions	**—**	(8)
Receivables	**40**	83
Receivables from affiliated companies	**36**	81
Inventory	**(84)**	(77)
Other current assets	**170**	(133)
Increase (decrease) in		
Accounts payable	**(249)**	(282)
Accounts payable to affiliated companies	**(63)**	(41)
Taxes accrued	**120**	38
Other current liabilities	**(134)**	(71)
Other assets	**(83)**	87
Other liabilities	**(35)**	(18)
Net cash provided by operating activities	**1,065**	999
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(1,271)**	(1,357)
Purchases of debt and equity securities	**(1,017)**	(1,114)
Proceeds from sales and maturities of debt and equity securities	**1,017**	1,114
Other	**(73)**	(46)
Net cash used in investing activities	**(1,344)**	(1,403)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**938**	25
Payments for the redemption of long-term debt	**(454)**	(3)
Notes payable to affiliated companies	**102**	365
Distributions to parent	**(300)**	—
Other	**(1)**	(1)
Net cash provided by financing activities	**285**	386
Net increase (decrease) in cash and cash equivalents	**6**	(18)
Cash and cash equivalents at beginning of period	**18**	33
Cash and cash equivalents at end of period	**$ 24**	$ 15
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 256**	$ 252

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY CAROLINAS, LLC
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

	Three Months Ended June 30, 2019 and 2020		
		Accumulated Other Comprehensive Loss	
(in millions)	Member's Equity	Net Losses on Cash Flow Hedges	Total Equity
Balance at March 31, 2019	$ 11,982	$ (7)	$ 11,975
Net income	301	—	301
Balance at June 30, 2019	$ 12,283	$ (7)	$ 12,276
Balance at March 31, 2020	$ 12,844	$ (7)	$ 12,837
Net income	**234**	**—**	**234**
Other	**1**	**—**	**1**
Balance at June 30, 2020	**$ 13,079**	**$ (7)**	**$ 13,072**

	Six Months Ended June 30, 2019 and 2020		
		Accumulated Other Comprehensive Loss	
(in millions)	Member's Equity	Net Losses on Cash Flow Hedges	Total Equity
Balance at December 31, 2018	$ 11,689	$ (6)	$ 11,683
Net income	594	—	594
Other	—	(1)	(1)
Balance at June 30, 2019	$ 12,283	$ (7)	$ 12,276
Balance at December 31, 2019	$ 12,818	$ (7)	$ 12,811
Net income	**573**	**—**	**573**
Distributions to parent	**(300)**	**—**	**(300)**
Other[(a)]	**(12)**	**—**	**(12)**
Balance at June 30, 2020	**$ 13,079**	**$ (7)**	**$ 13,072**

(a) Amounts primarily represent impacts due to implementation of a new accounting standard related to Current Estimated Credit Losses. See Note 1 for additional discussion.

PROGRESS ENERGY, INC.
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Operating Revenues	**$ 2,498**	$ 2,744	**$ 4,920**	$ 5,316
Operating Expenses				
Fuel used in electric generation and purchased power	**777**	988	**1,540**	1,913
Operation, maintenance and other	**589**	606	**1,143**	1,173
Depreciation and amortization	**432**	426	**884**	881
Property and other taxes	**137**	143	**272**	280
Total operating expenses	**1,935**	2,163	**3,839**	4,247
Gains (Losses) on Sales of Other Assets and Other, net	**7**	(1)	**6**	(1)
Operating Income	**570**	580	**1,087**	1,068
Other Income and Expenses, net	**33**	34	**65**	65
Interest Expense	**199**	219	**405**	438
Income Before Income Taxes	**404**	395	**747**	695
Income Tax Expense	**60**	66	**120**	118
Net Income	**344**	329	**627**	577
Less: Net Income Attributable to Noncontrolling Interests	**—**	1	**—**	—
Net Income Attributable to Parent	**$ 344**	$ 328	**$ 627**	$ 577
Net Income	**$ 344**	$ 329	**$ 627**	$ 577
Other Comprehensive Income, net of tax				
Pension and OPEB adjustments	**1**	1	**1**	2
Net unrealized gains on cash flow hedges	**1**	1	**2**	3
Unrealized (losses) gains on available-for-sale securities	**(1)**	1	**—**	1
Other Comprehensive Income, net of tax	**1**	3	**3**	6
Comprehensive Income	**345**	332	**630**	583
Less: Comprehensive Income Attributable to Noncontrolling Interests	**—**	1	**—**	—
Comprehensive Income Attributable to Parent	**$ 345**	$ 331	**$ 630**	$ 583

See Notes to Condensed Consolidated Financial Statements

PROGRESS ENERGY, INC.
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	$ 78	$ 48
Receivables (net of allowance for doubtful accounts of $9 at 2020 and $7 at 2019)	153	220
Receivables of VIEs (net of allowance for doubtful accounts of $20 at 2020 and $9 at 2019)	920	830
Receivables from affiliated companies	42	76
Notes receivable from affiliated companies	—	164
Inventory	1,466	1,423
Regulatory assets (includes $53 at 2020 and $52 at 2019 related to VIEs)	957	946
Other (includes $32 at 2020 and $39 at 2019 related to VIEs)	145	210
Total current assets	3,761	3,917
Property, Plant and Equipment		
Cost	56,420	55,070
Accumulated depreciation and amortization	(17,704)	(17,159)
Generation facilities to be retired, net	28	246
Net property, plant and equipment	38,744	38,157
Other Noncurrent Assets		
Goodwill	3,655	3,655
Regulatory assets (includes $969 at 2020 and $989 at 2019 related to VIEs)	6,308	6,346
Nuclear decommissioning trust funds	3,734	3,782
Operating lease right-of-use assets, net	737	788
Other	1,164	1,049
Total other noncurrent assets	15,598	15,620
Total Assets	$ 58,103	$ 57,694
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	$ 675	$ 1,104
Accounts payable to affiliated companies	222	310
Notes payable to affiliated companies	2,373	1,821
Taxes accrued	201	46
Interest accrued	213	228
Current maturities of long-term debt (includes $304 at 2020 and $54 at 2019 related to VIEs)	1,829	1,577
Asset retirement obligations	357	485
Regulatory liabilities	388	330
Other	847	902
Total current liabilities	7,105	6,803
Long-Term Debt (includes $1,361 at 2020 and $1,632 at 2019 related to VIEs)	17,625	17,907
Long-Term Debt Payable to Affiliated Companies	150	150
Other Noncurrent Liabilities		
Deferred income taxes	4,560	4,462
Asset retirement obligations	6,038	5,986
Regulatory liabilities	4,813	5,225
Operating lease liabilities	662	697
Accrued pension and other post-retirement benefit costs	480	488
Other	449	383
Total other noncurrent liabilities	17,002	17,241
Commitments and Contingencies		
Equity		
Common Stock, $0.01 par value, 100 shares authorized and outstanding at 2020 and 2019	—	—
Additional paid-in capital	9,143	9,143
Retained earnings	7,090	6,465
Accumulated other comprehensive loss	(15)	(18)
Total Progress Energy, Inc. stockholders' equity	16,218	15,590
Noncontrolling interests	3	3
Total equity	16,221	15,593
Total Liabilities and Equity	$ 58,103	$ 57,694

See Notes to Condensed Consolidated Financial Statements

PROGRESS ENERGY, INC.
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 627**	$ 577
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation, amortization and accretion (including amortization of nuclear fuel)	**1,118**	1,061
Equity component of AFUDC	**(24)**	(31)
(Gains) Losses on sales of other assets	**(6)**	1
Deferred income taxes	**94**	126
Payments for asset retirement obligations	**(173)**	(183)
Provision for rate refunds	**2**	10
(Increase) decrease in		
Net realized and unrealized mark-to-market and hedging transactions	**(22)**	(1)
Receivables	**(15)**	(42)
Receivables from affiliated companies	**34**	119
Inventory	**(42)**	(26)
Other current assets	**102**	114
Increase (decrease) in		
Accounts payable	**(238)**	(196)
Accounts payable to affiliated companies	**(88)**	(125)
Taxes accrued	**155**	82
Other current liabilities	**(64)**	(162)
Other assets	**(51)**	(82)
Other liabilities	**(97)**	24
Net cash provided by operating activities	**1,312**	1,266
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(1,812)**	(1,988)
Purchases of debt and equity securities	**(2,602)**	(1,094)
Proceeds from sales and maturities of debt and equity securities	**2,588**	1,089
Notes receivable from affiliated companies	**164**	—
Other	**(81)**	(59)
Net cash used in investing activities	**(1,743)**	(2,052)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**514**	1,295
Payments for the redemption of long-term debt	**(550)**	(1,188)
Notes payable to affiliated companies	**552**	685
Other	**—**	2
Net cash provided by financing activities	**516**	794
Net increase in cash, cash equivalents and restricted cash	**85**	8
Cash, cash equivalents and restricted cash at beginning of period	**126**	112
Cash, cash equivalents and restricted cash at end of period	**$ 211**	$ 120
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 287**	$ 278

See Notes to Condensed Consolidated Financial Statements

PROGRESS ENERGY, INC.
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

	Three Months Ended June 30, 2019 and 2020								
			Accumulated Other Comprehensive (Loss) Income						
(in millions)	Additional Paid-in Capital	Retained Earnings	Net Gains (Losses) on Cash Flow Hedges	Net Unrealized Gains (Losses) on Available-for-Sale Securities	Pension and OPEB Adjustments	Total Progress Energy, Inc. Stockholders' Equity	Noncontrolling Interests	Total Equity
Balance at March 31, 2019	$ 9,143	$ 5,386	$ (14)	$ (1)	$ (8)	$ 14,506	$ 2	$ 14,508
Net income	—	328	—	—	—	328	1	329
Other comprehensive income	—	—	1	1	1	3	—	3
Other	—	1	—	—	(1)	—	(1)	(1)
Balance at June 30, 2019	$ 9,143	$ 5,715	$ (13)	$ —	$ (8)	$ 14,837	$ 2	$ 14,839
Balance at March 31, 2020	$ 9,143	$ 6,747	$ (9)	$ —	$ (7)	$ 15,874	$ 3	$ 15,877
Net income	**—**	**344**	**—**	**—**	**—**	**344**	**—**	**344**
Other comprehensive income	**—**	**—**	**1**	**(1)**	**1**	**1**	**—**	**1**
Distributions to noncontrolling interests	**—**	**—**	**—**	**—**	**—**	**—**	**(1)**	**(1)**
Other	**—**	**(1)**	**—**	**—**	**—**	**(1)**	**1**	**—**
Balance at June 30, 2020	**$ 9,143**	**$ 7,090**	**$ (8)**	**$ (1)**	**$ (6)**	**$ 16,218**	**$ 3**	**$ 16,221**

	Six Months Ended June 30, 2019 and 2020							
			Accumulated Other Comprehensive Loss					
	Additional Paid-in Capital	Retained Earnings	Net Gains (Losses) on Cash Flow Hedges	Net Unrealized Losses on Available-for-Sale Securities	Pension and OPEB Adjustments	Total Progress Energy, Inc. Stockholders' Equity	Noncontrolling Interests	Total Equity
Balance at December 31, 2018	$ 9,143	$ 5,131	$ (12)	$ (1)	$ (7)	$ 14,254	$ 3	$ 14,257
Net income	—	577	—	—	—	577	—	577
Other comprehensive income	—	—	3	1	2	6	—	6
Other[(a)]	—	7	(4)	—	(3)	—	(1)	(1)
Balance at June 30, 2019	$ 9,143	$ 5,715	$ (13)	$ —	$ (8)	$ 14,837	$ 2	$ 14,839
Balance at December 31, 2019	$ 9,143	$ 6,465	$ (10)	$ (1)	$ (7)	$ 15,590	$ 3	$ 15,593
Net income	**—**	**627**	**—**	**—**	**—**	**627**	**—**	**627**
Other comprehensive income	**—**	**—**	**2**	**—**	**1**	**3**	**—**	**3**
Distributions to noncontrolling interests	**—**	**—**	**—**	**—**	**—**	**—**	**(1)**	**(1)**
Other	**—**	**(2)**	**—**	**—**	**—**	**(2)**	**1**	**(1)**
Balance at June 30, 2020	**$ 9,143**	**$ 7,090**	**$ (8)**	**$ (1)**	**$ (6)**	**$ 16,218**	**$ 3**	**$ 16,221**

(a) Amounts in Retained Earnings and Accumulated Other Comprehensive (Loss) Income primarily represent impacts to accumulated other comprehensive income due to implementation of a new accounting standard related to Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income.

See Notes to Condensed Consolidated Financial Statements

2021 Settlement Updated MFR F Schedules-000316

DUKE ENERGY PROGRESS, LLC
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Operating Revenues	**$ 1,243**	$ 1,387	**$ 2,581**	$ 2,871
Operating Expenses				
Fuel used in electric generation and purchased power	**395**	479	**800**	994
Operation, maintenance and other	**317**	357	**622**	692
Depreciation and amortization	**257**	251	**544**	541
Property and other taxes	**44**	41	**91**	85
Total operating expenses	**1,013**	1,128	**2,057**	2,312
Gains on Sales of Other Assets and Other, net	**6**	—	**5**	—
Operating Income	**236**	259	**529**	559
Other Income and Expenses, net	**19**	24	**41**	48
Interest Expense	**68**	81	**137**	158
Income Before Income Taxes	**187**	202	**433**	449
Income Tax Expense	**26**	33	**68**	77
Net Income and Comprehensive Income	**$ 161**	$ 169	**$ 365**	$ 372

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY PROGRESS, LLC
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	$ 51	$ 22
Receivables (net of allowance for doubtful accounts of $4 at 2020 and $3 at 2019)	77	123
Receivables of VIEs (net of allowance for doubtful accounts of $10 at 2020 and $5 at 2019)	451	489
Receivables from affiliated companies	42	52
Inventory	980	934
Regulatory assets	526	526
Other	37	60
Total current assets	2,164	2,206
Property, Plant and Equipment		
Cost	35,120	34,603
Accumulated depreciation and amortization	(12,303)	(11,915)
Generation facilities to be retired, net	28	246
Net property, plant and equipment	22,845	22,934
Other Noncurrent Assets		
Regulatory assets	4,448	4,152
Nuclear decommissioning trust funds	3,023	3,047
Operating lease right-of-use assets, net	367	387
Other	688	651
Total other noncurrent assets	8,526	8,237
Total Assets	$ 33,535	$ 33,377
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	$ 287	$ 629
Accounts payable to affiliated companies	153	203
Notes payable to affiliated companies	257	66
Taxes accrued	88	17
Interest accrued	102	110
Current maturities of long-term debt	1,006	1,006
Asset retirement obligations	357	485
Regulatory liabilities	306	236
Other	468	478
Total current liabilities	3,024	3,230
Long-Term Debt	7,907	7,902
Long-Term Debt Payable to Affiliated Companies	150	150
Other Noncurrent Liabilities		
Deferred income taxes	2,485	2,388
Asset retirement obligations	5,457	5,408
Regulatory liabilities	4,087	4,232
Operating lease liabilities	339	354
Accrued pension and other post-retirement benefit costs	237	238
Investment tax credits	134	137
Other	105	92
Total other noncurrent liabilities	12,844	12,849
Commitments and Contingencies		
Equity		
Member's Equity	9,610	9,246
Total Liabilities and Equity	$ 33,535	$ 33,377

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY PROGRESS, LLC
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 365**	$ 372
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization (including amortization of nuclear fuel)	**635**	634
Equity component of AFUDC	**(19)**	(28)
Gains on sales of other assets	**(6)**	—
Deferred income taxes	**60**	26
Payments for asset retirement obligations	**(164)**	(166)
Provision for rate refunds	**2**	10
(Increase) decrease in		
Net realized and unrealized mark-to-market and hedging transactions	**(5)**	(5)
Receivables	**96**	58
Receivables from affiliated companies	**10**	(17)
Inventory	**(46)**	(26)
Other current assets	**87**	115
Increase (decrease) in		
Accounts payable	**(260)**	(223)
Accounts payable to affiliated companies	**(50)**	(96)
Taxes accrued	**71**	53
Other current liabilities	**(16)**	(74)
Other assets	**(86)**	(3)
Other liabilities	**(5)**	25
Net cash provided by operating activities	**669**	655
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(795)**	(1,115)
Purchases of debt and equity securities	**(569)**	(473)
Proceeds from sales and maturities of debt and equity securities	**548**	458
Other	**(21)**	(20)
Net cash used in investing activities	**(837)**	(1,150)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**20**	1,270
Payments for the redemption of long-term debt	**(13)**	(602)
Notes payable to affiliated companies	**191**	(167)
Other	**(1)**	(1)
Net cash provided by financing activities	**197**	500
Net increase in cash and cash equivalents	**29**	5
Cash and cash equivalents at beginning of period	**22**	23
Cash and cash equivalents at end of period	**$ 51**	$ 28
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 95**	$ 112

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY PROGRESS, LLC
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

(in millions)	Three Months Ended June 30, 2019 and 2020 Member's Equity
Balance at March 31, 2019	$ 8,644
Net income	169
Balance at June 30, 2019	$ 8,813
Balance at March 31, 2020	$ 9,450
Net income	**161**
Other	**(1)**
Balance at June 30, 2020	**$ 9,610**

(in millions)	Six Months Ended June 30, 2019 and 2020 Member's Equity
Balance at December 31, 2018	$ 8,441
Net income	372
Balance at June 30, 2019	$ 8,813
Balance at December 31, 2019	$ 9,246
Net income	**365**
Other	**(1)**
Balance at June 30, 2020	**$ 9,610**

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY FLORIDA, LLC
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Operating Revenues	**$ 1,250**	$ 1,353	**$ 2,330**	$ 2,439
Operating Expenses				
Fuel used in electric generation and purchased power	**382**	509	**740**	919
Operation, maintenance and other	**269**	244	**514**	474
Depreciation and amortization	**175**	175	**340**	340
Property and other taxes	**92**	103	**180**	196
Total operating expenses	**918**	1,031	**1,774**	1,929
Losses on Sales of Other Assets and Other, net	**—**	(1)	**—**	(1)
Operating Income	**332**	321	**556**	509
Other Income and Expenses, net	**15**	12	**25**	25
Interest Expense	**80**	83	**164**	165
Income Before Income Taxes	**267**	250	**417**	369
Income Tax Expense	**51**	49	**81**	72
Net Income	**$ 216**	$ 201	**$ 336**	$ 297
Other Comprehensive Income, net of tax				
Unrealized (losses) gains on available-for-sale securities	**(1)**	—	**—**	1
Comprehensive Income	**$ 215**	$ 201	**$ 336**	$ 298

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY FLORIDA, LLC
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	$ 20	$ 17
Receivables (net of allowance for doubtful accounts of $5 at 2020 and $3 at 2019)	72	96
Receivables of VIEs (net of allowance for doubtful accounts of $9 at 2020 and $4 at 2019)	469	341
Receivables from affiliated companies	2	—
Notes receivable from affiliated companies	—	173
Inventory	486	489
Regulatory assets (includes $53 at 2020 and $52 at 2019 related to VIEs)	432	419
Other (includes $32 at 2020 and $39 at 2019 related to VIEs)	44	58
Total current assets	1,525	1,593
Property, Plant and Equipment		
Cost	21,290	20,457
Accumulated depreciation and amortization	(5,394)	(5,236)
Net property, plant and equipment	15,896	15,221
Other Noncurrent Assets		
Regulatory assets (includes $969 at 2020 and $989 at 2019 related to VIEs)	1,860	2,194
Nuclear decommissioning trust funds	711	734
Operating lease right-of-use assets, net	370	401
Other	327	311
Total other noncurrent assets	3,268	3,640
Total Assets	$ 20,689	$ 20,454
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	$ 388	$ 474
Accounts payable to affiliated companies	80	131
Notes payable to affiliated companies	232	—
Taxes accrued	177	43
Interest accrued	67	75
Current maturities of long-term debt (includes $304 at 2020 and $54 at 2019 related to VIEs)	323	571
Regulatory liabilities	82	94
Other	372	415
Total current liabilities	1,721	1,803
Long-Term Debt (includes $1,028 at 2020 and $1,307 at 2019 related to VIEs)	7,628	7,416
Other Noncurrent Liabilities		
Deferred income taxes	2,181	2,179
Asset retirement obligations	581	578
Regulatory liabilities	726	993
Operating lease liabilities	323	343
Accrued pension and other post-retirement benefit costs	211	218
Other	194	136
Total other noncurrent liabilities	4,216	4,447
Commitments and Contingencies		
Equity		
Member's equity	7,125	6,789
Accumulated other comprehensive loss	(1)	(1)
Total equity	7,124	6,788
Total Liabilities and Equity	$ 20,689	$ 20,454

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY FLORIDA, LLC
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 336**	$ 297
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation, amortization and accretion	**478**	423
Equity component of AFUDC	**(6)**	(2)
Losses on sales of other assets	**—**	1
Deferred income taxes	**37**	82
Payments for asset retirement obligations	**(9)**	(17)
(Increase) decrease in		
Net realized and unrealized mark-to-market and hedging transactions	**(20)**	2
Receivables	**(110)**	(101)
Receivables from affiliated companies	**(2)**	10
Inventory	**4**	1
Other current assets	**(11)**	8
Increase (decrease) in		
Accounts payable	**23**	27
Accounts payable to affiliated companies	**(51)**	(29)
Taxes accrued	**134**	74
Other current liabilities	**(50)**	(80)
Other assets	**37**	(77)
Other liabilities	**(91)**	(8)
Net cash provided by operating activities	**699**	611
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(1,016)**	(873)
Purchases of debt and equity securities	**(2,033)**	(621)
Proceeds from sales and maturities of debt and equity securities	**2,040**	631
Notes receivable from affiliated companies	**173**	—
Other	**(60)**	(37)
Net cash used in investing activities	**(896)**	(900)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**495**	25
Payments for the redemption of long-term debt	**(537)**	(136)
Notes payable to affiliated companies	**232**	369
Other	**2**	3
Net cash provided by financing activities	**192**	261
Net decrease in cash, cash equivalents and restricted cash	**(5)**	(28)
Cash, cash equivalents and restricted cash at beginning of period	**56**	75
Cash, cash equivalents and restricted cash at end of period	**$ 51**	$ 47
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 192**	$ 166

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY FLORIDA, LLC
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

	Three Months Ended June 30, 2019 and 2020		
		Accumulated Other Comprehensive Income (Loss)	
(in millions)	**Member's Equity**	**Net Unrealized Gains (Losses) on Available-for-Sale Securities**	**Total Equity**
Balance at March 31, 2019	$ 6,193	$ (1)	$ 6,192
Net income	201	—	201
Balance at June 30, 2019	$ 6,394	$ (1)	$ 6,393
Balance at March 31, 2020	$ 6,909	$ —	$ 6,909
Net income	**216**	**—**	**216**
Other comprehensive income	**—**	**(1)**	**(1)**
Balance at June 30, 2020	**$ 7,125**	**$ (1)**	**$ 7,124**

	Six Months Ended June 30, 2019 and 2020		
		Accumulated Other Comprehensive Income (Loss)	
(in millions)	**Member's Equity**	**Net Unrealized Gains on Available-for-Sale Securities**	**Total Equity**
Balance at December 31, 2018	$ 6,097	$ (2)	$ 6,095
Net income	297	—	297
Other comprehensive income	—	1	1
Balance at June 30, 2019	$ 6,394	$ (1)	$ 6,393
Balance at December 31, 2019	$ 6,789	$ (1)	$ 6,788
Net income	**336**	**—**	**336**
Balance at June 30, 2020	**$ 7,125**	**$ (1)**	**$ 7,124**

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY OHIO, INC.
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Operating Revenues				
Regulated electric	**$ 330**	$ 336	**$ 676**	$ 691
Regulated natural gas	**93**	97	**245**	273
Total operating revenues	**423**	433	**921**	964
Operating Expenses				
Fuel used in electric generation and purchased power	**77**	86	**164**	179
Cost of natural gas	**6**	10	**43**	64
Operation, maintenance and other	**95**	123	**218**	255
Depreciation and amortization	**68**	66	**136**	130
Property and other taxes	**78**	74	**161**	158
Total operating expenses	**324**	359	**722**	786
Operating Income	**99**	74	**199**	178
Other Income and Expenses, net	**4**	6	**7**	15
Interest Expense	**25**	24	**49**	54
Income Before Income Taxes	**78**	56	**157**	139
Income Tax Expense	**12**	9	**26**	23
Net Income and Comprehensive Income	**$ 66**	$ 47	**$ 131**	$ 116

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY OHIO, INC.
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	$ 8	$ 17
Receivables (net of allowance for doubtful accounts of $5 at 2020 and $4 at 2019)	83	84
Receivables from affiliated companies	47	92
Notes receivable from affiliated companies	35	—
Inventory	129	135
Regulatory assets	32	49
Other	14	21
Total current assets	348	398
Property, Plant and Equipment		
Cost	10,591	10,241
Accumulated depreciation and amortization	(2,923)	(2,843)
Net property, plant and equipment	7,668	7,398
Other Noncurrent Assets		
Goodwill	920	920
Regulatory assets	593	549
Operating lease right-of-use assets, net	21	21
Other	59	52
Total other noncurrent assets	1,593	1,542
Total Assets	$ 9,609	$ 9,338
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	$ 249	$ 288
Accounts payable to affiliated companies	58	68
Notes payable to affiliated companies	79	312
Taxes accrued	210	219
Interest accrued	31	30
Asset retirement obligations	5	1
Regulatory liabilities	69	64
Other	71	75
Total current liabilities	772	1,057
Long-Term Debt	2,994	2,594
Long-Term Debt Payable to Affiliated Companies	25	25
Other Noncurrent Liabilities		
Deferred income taxes	958	922
Asset retirement obligations	77	79
Regulatory liabilities	751	763
Operating lease liabilities	20	21
Accrued pension and other post-retirement benefit costs	102	100
Other	96	94
Total other noncurrent liabilities	2,004	1,979
Commitments and Contingencies		
Equity		
Common Stock, $8.50 par value, 120 million shares authorized; 90 million shares outstanding at 2020 and 2019	762	762
Additional paid-in capital	2,776	2,776
Retained earnings	276	145
Total equity	3,814	3,683
Total Liabilities and Equity	$ 9,609	$ 9,338

2021 Settlement Updated MFR F Schedules-000326

DUKE ENERGY OHIO, INC.
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 131**	$ 116
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	**138**	132
Equity component of AFUDC	**(2)**	(7)
Deferred income taxes	**24**	45
Payments for asset retirement obligations	**—**	(5)
Provision for rate refunds	**6**	3
(Increase) decrease in		
Receivables	**2**	24
Receivables from affiliated companies	**45**	64
Inventory	**6**	2
Other current assets	**8**	(13)
Increase (decrease) in		
Accounts payable	**(22)**	(44)
Accounts payable to affiliated companies	**(10)**	—
Taxes accrued	**(9)**	(67)
Other current liabilities	**2**	2
Other assets	**(24)**	(18)
Other liabilities	**(3)**	(15)
Net cash provided by operating activities	**292**	219
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(403)**	(473)
Notes receivable from affiliated companies	**(35)**	—
Other	**(27)**	(31)
Net cash used in investing activities	**(465)**	(504)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**397**	794
Payments for the redemption of long-term debt	**—**	(451)
Notes payable to affiliated companies	**(233)**	(71)
Net cash provided by financing activities	**164**	272
Net decrease in cash and cash equivalents	**(9)**	(13)
Cash and cash equivalents at beginning of period	**17**	21
Cash and cash equivalents at end of period	**$ 8**	$ 8
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 94**	$ 93

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY OHIO, INC.
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

	Three Months Ended June 30, 2019 and 2020			
(in millions)	**Common Stock**	**Additional Paid-in Capital**	**Retained Earnings (Deficit)**	**Total Equity**
Balance at March 31, 2019	$ 762	$ 2,776	$ (24)	$ 3,514
Net income	—	—	47	47
Balance at June 30, 2019	$ 762	$ 2,776	$ 23	$ 3,561
Balance at March 31, 2020	$ 762	$ 2,776	$ 210	$ 3,748
Net income	**—**	**—**	**66**	**66**
Balance at June 30, 2020	**$ 762**	**$ 2,776**	**$ 276**	**$ 3,814**

	Six Months Ended June 30, 2019 and 2020			
(in millions)	**Common Stock**	**Additional Paid-in Capital**	**Retained Earnings (Deficit)**	**Total Equity**
Balance at December 31, 2018	$ 762	$ 2,776	$ (93)	$ 3,445
Net income	—	—	116	116
Balance at June 30, 2019	$ 762	$ 2,776	$ 23	$ 3,561
Balance at December 31, 2019	$ 762	$ 2,776	$ 145	$ 3,683
Net income	**—**	**—**	**131**	**131**
Balance at June 30, 2020	**$ 762**	**$ 2,776**	**$ 276**	**$ 3,814**

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY INDIANA, LLC
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Operating Revenues	**$ 617**	$ 714	**$ 1,309**	$ 1,482
Operating Expenses				
Fuel used in electric generation and purchased power	**161**	229	**355**	486
Operation, maintenance and other	**171**	188	**357**	377
Depreciation and amortization	**134**	132	**266**	263
Property and other taxes	**20**	20	**42**	39
Total operating expenses	**486**	569	**1,020**	1,165
Gains on Sales of Other Assets and Other, net	**—**	3	**—**	—
Operating Income	**131**	148	**289**	317
Other Income and Expenses, net	**9**	8	**19**	27
Interest Expense	**42**	28	**85**	71
Income Before Income Taxes	**98**	128	**223**	273
Income Tax Expense	**17**	31	**43**	66
Net Income and Comprehensive Income	**$ 81**	$ 97	**$ 180**	$ 207

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY INDIANA, LLC
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Cash and cash equivalents	**$ 16**	$ 25
Receivables (net of allowance for doubtful accounts of $3 at 2020 and 2019)	**44**	60
Receivables from affiliated companies	**59**	79
Notes receivable from affiliated companies	**425**	—
Inventory	**489**	517
Regulatory assets	**90**	90
Other	**45**	60
Total current assets	**1,168**	831
Property, Plant and Equipment		
Cost	**16,736**	16,305
Accumulated depreciation and amortization	**(5,472)**	(5,233)
Net property, plant and equipment	**11,264**	11,072
Other Noncurrent Assets		
Regulatory assets	**1,113**	1,082
Operating lease right-of-use assets, net	**56**	57
Other	**251**	234
Total other noncurrent assets	**1,420**	1,373
Total Assets	**$ 13,852**	$ 13,276
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 204**	$ 201
Accounts payable to affiliated companies	**74**	87
Notes payable to affiliated companies	**—**	30
Taxes accrued	**46**	49
Interest accrued	**64**	58
Current maturities of long-term debt	**503**	503
Asset retirement obligations	**172**	189
Regulatory liabilities	**51**	55
Other	**104**	112
Total current liabilities	**1,218**	1,284
Long-Term Debt	**3,950**	3,404
Long-Term Debt Payable to Affiliated Companies	**150**	150
Other Noncurrent Liabilities		
Deferred income taxes	**1,195**	1,150
Asset retirement obligations	**643**	643
Regulatory liabilities	**1,655**	1,685
Operating lease liabilities	**54**	55
Accrued pension and other post-retirement benefit costs	**150**	148
Investment tax credits	**170**	164
Other	**12**	18
Total other noncurrent liabilities	**3,879**	3,863
Commitments and Contingencies		
Equity		
Member's Equity	**4,655**	4,575
Total Liabilities and Equity	**$ 13,852**	$ 13,276

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY INDIANA, LLC
Condensed Consolidated Statements of Cash Flows
(Unaudited)

(in millions)	Six Months Ended June 30, 2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 180**	$ 207
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation, amortization and accretion	**267**	265
Equity component of AFUDC	**(12)**	(9)
Deferred income taxes	**38**	60
Payments for asset retirement obligations	**(28)**	(17)
(Increase) decrease in		
Receivables	**19**	5
Receivables from affiliated companies	**20**	39
Inventory	**28**	(41)
Other current assets	**13**	48
Increase (decrease) in		
Accounts payable	**22**	26
Accounts payable to affiliated companies	**(13)**	(17)
Taxes accrued	**4**	(18)
Other current liabilities	**(22)**	(13)
Other assets	**(29)**	(33)
Other liabilities	**(6)**	15
Net cash provided by operating activities	**481**	517
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(456)**	(443)
Purchases of debt and equity securities	**(14)**	(14)
Proceeds from sales and maturities of debt and equity securities	**7**	11
Notes receivable from affiliated companies	**(425)**	—
Other	**(16)**	(21)
Net cash used in investing activities	**(904)**	(467)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**544**	—
Payments for the redemption of long-term debt	**—**	(60)
Notes payable to affiliated companies	**(30)**	(2)
Distributions to parent	**(100)**	—
Net cash provided by (used in) financing activities	**414**	(62)
Net decrease in cash and cash equivalents	**(9)**	(12)
Cash and cash equivalents at beginning of period	**25**	24
Cash and cash equivalents at end of period	**$ 16**	$ 12
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 83**	$ 84

See Notes to Condensed Consolidated Financial Statements

DUKE ENERGY INDIANA, LLC
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

(in millions)	Three Months Ended June 30, 2019 and 2020 Member's Equity
Balance at March 31, 2019	$ 4,449
Net income	97
Balance at June 30, 2019	$ 4,546
Balance at March 31, 2020	$ 4,674
Net income	**81**
Distributions to parent	**(100)**
Balance at June 30, 2020	**$ 4,655**

(in millions)	Six Months Ended June 30, 2019 and 2020 Member's Equity
Balance at December 31, 2018	$ 4,339
Net income	207
Balance at June 30, 2019	$ 4,546
Balance at December 31, 2019	$ 4,575
Net income	**180**
Distributions to parent	**(100)**
Balance at June 30, 2020	**$ 4,655**

See Notes to Condensed Consolidated Financial Statements

PIEDMONT NATURAL GAS COMPANY, INC.
Condensed Consolidated Statements of Operations and Comprehensive Income
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Operating Revenues	**$ 197**	$ 209	**$ 709**	$ 788
Operating Expenses				
Cost of natural gas	**53**	65	**215**	338
Operation, maintenance and other	**79**	83	**159**	163
Depreciation and amortization	**43**	42	**88**	84
Property and other taxes	**12**	13	**24**	25
Total operating expenses	**187**	203	**486**	610
Operating Income	**10**	6	**223**	178
Other Income and Expenses, net	**16**	6	**28**	12
Interest Expense	**33**	21	**60**	43
(Loss) Income Before Income Taxes	**(7)**	(9)	**191**	147
Income Tax (Benefit) Expense	**(9)**	(2)	**11**	32
Net Income (Loss) and Comprehensive Income (Loss)	**$ 2**	$ (7)	**$ 180**	$ 115

See Notes to Condensed Consolidated Financial Statements

PIEDMONT NATURAL GAS COMPANY, INC.
Condensed Consolidated Balance Sheets
(Unaudited)

(in millions)	June 30, 2020	December 31, 2019
ASSETS		
Current Assets		
Receivables (net of allowance for doubtful accounts of $6 at 2020 and 2019)	**$ 102**	$ 241
Receivables from affiliated companies	**14**	10
Inventory	**29**	72
Regulatory assets	**118**	73
Other	**54**	28
Total current assets	**317**	424
Property, Plant and Equipment		
Cost	**8,701**	8,446
Accumulated depreciation and amortization	**(1,715)**	(1,681)
Net property, plant and equipment	**6,986**	6,765
Other Noncurrent Assets		
Goodwill	**49**	49
Regulatory assets	**280**	290
Operating lease right-of-use assets, net	**22**	24
Investments in equity method unconsolidated affiliates	**85**	83
Other	**278**	121
Total other noncurrent assets	**714**	567
Total Assets	**$ 8,017**	$ 7,756
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable	**$ 138**	$ 215
Accounts payable to affiliated companies	**36**	3
Notes payable to affiliated companies	**200**	476
Taxes accrued	**28**	24
Interest accrued	**34**	33
Current maturities of long-term debt	**160**	—
Regulatory liabilities	**97**	81
Other	**56**	67
Total current liabilities	**749**	899
Long-Term Debt	**2,619**	2,384
Other Noncurrent Liabilities		
Deferred income taxes	**763**	708
Asset retirement obligations	**17**	17
Regulatory liabilities	**1,078**	1,131
Operating lease liabilities	**21**	23
Accrued pension and other post-retirement benefit costs	**7**	3
Other	**141**	148
Total other noncurrent liabilities	**2,027**	2,030
Commitments and Contingencies		
Equity		
Common stock, no par value: 100 shares authorized and outstanding at 2020 and 2019	**1,310**	1,310
Retained earnings	**1,312**	1,133
Total equity	**2,622**	2,443
Total Liabilities and Equity	**$ 8,017**	$ 7,756

See Notes to Condensed Consolidated Financial Statements

PIEDMONT NATURAL GAS COMPANY, INC.
Condensed Consolidated Statements of Cash Flows
(Unaudited)

	Six Months Ended June 30,	
(in millions)	**2020**	**2019**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**$ 180**	$ 115
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	**89**	85
Equity component of AFUDC	**(9)**	—
Deferred income taxes	**17**	40
Equity in earnings from unconsolidated affiliates	**(4)**	(4)
Provision for rate refunds	**(24)**	9
(Increase) decrease in		
Receivables	**154**	168
Receivables from affiliated companies	**(4)**	5
Inventory	**42**	37
Other current assets	**(69)**	(17)
Increase (decrease) in		
Accounts payable	**(68)**	(70)
Accounts payable to affiliated companies	**33**	14
Taxes accrued	**5**	(61)
Other current liabilities	**(4)**	10
Other assets	**(13)**	(9)
Other liabilities	**7**	(2)
Net cash provided by operating activities	**332**	320
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	**(438)**	(480)
Contr butions to equity method investments	**—**	(16)
Notes receivable from affiliated companies	**—**	(16)
Other	**(11)**	(6)
Net cash used in investing activities	**(449)**	(518)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from the issuance of long-term debt	**394**	596
Payments for the redemption of long-term debt	**—**	(350)
Notes payable to affiliated companies	**(277)**	(198)
Capital contributions from parent	**—**	150
Net cash provided by financing activities	**117**	198
Net increase in cash and cash equivalents	**—**	—
Cash and cash equivalents at beginning of period	**—**	—
Cash and cash equivalents at end of period	**$ —**	$ —
Supplemental Disclosures:		
Significant non-cash transactions:		
Accrued capital expenditures	**$ 98**	$ 115

See Notes to Condensed Consolidated Financial Statements

PIEDMONT NATURAL GAS COMPANY, INC.
Condensed Consolidated Statements of Changes in Equity
(Unaudited)

	Three Months Ended June 30, 2019 and 2020		
(in millions)	**Common Stock**	**Retained Earnings**	**Total Equity**
Balance at March 31, 2019	$ 1,160	$ 1,053	$ 2,213
Net loss	—	(7)	(7)
Contr bution from parent	150	—	150
Balance at June 30, 2019	$ 1,310	$ 1,046	$ 2,356
Balance at March 31, 2020	$ 1,310	$ 1,310	$ 2,620
Net income	**—**	**2**	**2**
Balance at June 30, 2020	**$ 1,310**	**$ 1,312**	**$ 2,622**

	Six Months Ended June 30, 2019 and 2020		
(in millions)	**Common Stock**	**Retained Earnings**	**Total Equity**
Balance at December 31, 2018	$ 1,160	$ 931	$ 2,091
Net income	—	115	115
Contr bution from parent	150	—	150
Balance at June 30, 2019	$ 1,310	$ 1,046	$ 2,356
Balance at December 31, 2019	$ 1,310	$ 1,133	$ 2,443
Net income	**—**	**180**	**180**
Other	**—**	**(1)**	**(1)**
Balance at June 30, 2020	**$ 1,310**	**$ 1,312**	**$ 2,622**

See Notes to Condensed Consolidated Financial Statements

Index to Combined Notes to Condensed Consolidated Financial Statements

The unaudited notes to the Condensed Consolidated Financial Statements that follow are a combined presentation. The following list indicates the registrants to which the footnotes apply.

	Applicable Notes															
Registrant	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Duke Energy	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•
Duke Energy Carolinas	•	•	•	•	•		•	•	•	•	•	•		•	•	•
Progress Energy	•	•	•	•	•	•	•	•	•	•	•	•		•	•	•
Duke Energy Progress	•	•	•	•	•		•	•	•	•	•	•		•	•	•
Duke Energy Florida	•	•	•	•	•		•	•	•	•	•	•		•	•	•
Duke Energy Ohio	•	•	•	•	•	•	•	•		•	•	•		•	•	•
Duke Energy Indiana	•	•	•	•	•		•	•	•	•	•	•		•	•	•
Piedmont	•	•	•	•	•	•	•	•		•		•		•	•	•

Tables within the notes may not sum across due to (i) Progress Energy's consolidation of Duke Energy Progress, Duke Energy Florida and other subsidiaries that are not registrants and (ii) subsidiaries that are not registrants but included in the consolidated Duke Energy balances.

1. ORGANIZATION AND BASIS OF PRESENTATION

BASIS OF PRESENTATION

These Condensed Consolidated Financial Statements have been prepared in accordance with GAAP for interim financial information and with the instructions to Form 10-Q and Regulation S-X. Accordingly, these Condensed Consolidated Financial Statements do not include all information and notes required by GAAP for annual financial statements and should be read in conjunction with the Consolidated Financial Statements in the Duke Energy Registrants' combined Annual Report on Form 10-K for the year ended December 31, 2019.

The information in these combined notes relates to each of the Duke Energy Registrants as noted in the Index to Combined Notes to Condensed Consolidated Financial Statements. However, none of the registrants make any representations as to information related solely to Duke Energy or the subsidiaries of Duke Energy other than itself.

These Condensed Consolidated Financial Statements, in the opinion of the respective companies' management, reflect all normal recurring adjustments necessary to fairly present the financial position and results of operations of each of the Duke Energy Registrants. Amounts reported in Duke Energy's interim Condensed Consolidated Statements of Operations and each of the Subsidiary Registrants' interim Condensed Consolidated Statements of Operations and Comprehensive Income are not necessarily indicative of amounts expected for the respective annual periods due to effects of seasonal temperature variations on energy consumption, regulatory rulings, timing of maintenance on electric generating units, changes in mark-to-market valuations, changing commodity prices and other factors.

In preparing financial statements that conform to GAAP, management must make estimates and assumptions that affect the reported amounts of assets and liabilities, the reported amounts of revenues and expenses and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

BASIS OF CONSOLIDATION

These Condensed Consolidated Financial Statements include, after eliminating intercompany transactions and balances, the accounts of the Duke Energy Registrants and subsidiaries or VIEs where the respective Duke Energy Registrants have control. See Note 11 for additional information on VIEs. These Condensed Consolidated Financial Statements also reflect the Duke Energy Registrants' proportionate share of certain jointly owned generation and transmission facilities.

COVID-19

The COVID-19 pandemic is having a significant impact on global health and economic environments. In March 2020, the World Health Organization declared COVID-19 a global pandemic, and President Trump proclaimed that the COVID-19 outbreak in the United States constitutes a national emergency. The extent to which the COVID-19 pandemic will impact the Duke Energy Registrants during 2020 and beyond is uncertain, and the Duke Energy Registrants are monitoring developments closely. The company incurred approximately $34 million and $40 million of incremental COVID-19 costs for the three and six months ended June 30, 2020, respectively, included in Operation, maintenance and other on the Condensed Consolidated Statements of Operations. These costs were primarily bad debt expense, personal protective equipment and cleaning supplies. Further the company experienced approximately another $25 million of waived late payment fees for the three and six months ended June 30, 2020. See Notes 3, 5, 11, 12 and 15 for additional information as well as steps taken to mitigate the impacts to our business and customers from the COVID-19 pandemic.

OTHER CURRENT ASSETS

Included in Other within Current Assets on the Piedmont Condensed Consolidated Balance Sheets are income taxes receivable of $22 million and $14 million as of June 30, 2020, and December 31, 2019, respectively, and prepaid assets of $19 million and $3 million as of June 30, 2020, and December 31, 2019, respectively. The income taxes receivable relates to increases of net operating losses for Piedmont and intercompany tax settlements. The prepaid assets relate to natural gas storage injections and inventory transfers classified as prepaid assets until winter season when the gas is moved to Inventory on the Piedmont Condensed Consolidated Balance Sheets under certain agreements.

OTHER CURRENT LIABILITIES

During the second quarter of 2020, Duke Energy recorded a current liability related to the abandonment of ACP within Current Liabilities in the Gas Utilities and Infrastructure segment. The liability represents Duke Energy's obligation to fund ACP's obligations of outstanding debt and satisfy ARO requirements to restore construction sites. As a result, Liabilities associated with unconsolidated affiliates is $920 million, and exceeds 5% of Total current liabilities on the Duke Energy Condensed Consolidated Balance Sheets as of June 30, 2020. See Notes 3, 4 and 11 for further information.

NONCONTROLLING INTEREST

Duke Energy maintains a controlling financial interest in certain less than wholly owned nonregulated subsidiaries. As a result, Duke Energy consolidates these subsidiaries and presents the third-party investors' portion of Duke Energy's net income (loss), net assets and comprehensive income (loss) as noncontrolling interest. Noncontrolling interest is included as a component of equity on the Condensed Consolidated Balance Sheet.

Several operating agreements of Duke Energy's subsidiaries with noncontrolling interest are subject to allocations of earnings, tax attributes and cash flows in accordance with contractual agreements that vary throughout the lives of the subsidiaries. Therefore, Duke Energy and the other investors' (the owners) interests in the subsidiaries are not fixed, and the subsidiaries apply the Hypothetical Liquidation at Book Value (HLBV) method in allocating income or loss and other comprehensive income or loss (all measured on a pretax basis) to the owners. The HLBV method measures the amounts that each owner would hypothetically claim at each balance sheet reporting date, including tax benefits realized by the owners over the IRS recapture period, upon a hypothetical liquidation of the subsidiary at the net book value of its underlying assets. The change in the amount that each owner would hypothetically receive at the reporting date compared to the amount it would have received on the previous reporting date represents the amount of income or loss allocated to each owner for the reporting period. The following table presents cash received for the sale of noncontrolling interest to tax equity members and allocated losses to noncontrolling tax equity members utilizing the HLBV method for the three and six months ended June 30, 2020, and 2019.

	Three Months Ended		Six Months Ended	
(in millions)	**June 30, 2020**	**June 30, 2019**	**June 30, 2020**	**June 30, 2019**
Cash received for the sale of noncontrolling interest to tax equity members	**$ 60**	$ 187	**$ 163**	$ 193
Allocated losses to noncontrolling tax equity members utilizing the HLBV method	**79**	83	**128**	90

Other operating agreements of Duke Energy's subsidiaries with noncontrolling interest allocate profit and loss based on their pro rata shares of the ownership interest in the respective subsidiary. Therefore, Duke Energy allocates net income or loss and other comprehensive income or loss of these subsidiaries to the owners based on their pro rata shares.

CASH, CASH EQUIVALENTS AND RESTRICTED CASH

Duke Energy, Progress Energy and Duke Energy Florida have restricted cash balances related primarily to collateral assets, escrow deposits and VIEs. See Notes 9 and 11 for additional information. Restricted cash amounts are included in Other within Current Assets and Other Noncurrent Assets on the Condensed Consolidated Balance Sheets. The following table presents the components of cash, cash equivalents and restricted cash included in the Condensed Consolidated Balance Sheets.

	June 30, 2020			December 31, 2019		
	Duke Energy	**Progress Energy**	**Duke Energy Florida**	**Duke Energy**	**Progress Energy**	**Duke Energy Florida**
Current Assets						
Cash and cash equivalents	**$ 341**	**$ 78**	**$ 20**	$ 311	$ 48	$ 17
Other	**193**	**31**	**31**	222	39	39
Other Noncurrent Assets						
Other	**107**	**102**	**—**	40	39	—
Total cash, cash equivalents and restricted cash	**$ 641**	**$ 211**	**$ 51**	$ 573	$ 126	$ 56

INVENTORY

Provisions for inventory write-offs were not material at June 30, 2020, and December 31, 2019. The components of inventory are presented in the tables below.

	June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Materials and supplies	$ 2,220	$ 769	$ 1,014	$ 682	$ 333	$ 83	$ 254	$ 5
Coal	776	271	257	189	68	13	234	—
Natural gas, oil and other fuel	293	40	195	109	85	33	1	24
Total inventory	$ 3,289	$ 1,080	$ 1,466	$ 980	$ 486	$ 129	$ 489	$ 29

	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Materials and supplies	$ 2,297	$ 768	$ 1,038	$ 686	$ 351	$ 79	$ 318	$ 5
Coal	586	187	186	138	48	15	198	—
Natural gas, oil and other fuel	349	41	199	110	90	41	1	67
Total inventory	$ 3,232	$ 996	$ 1,423	$ 934	$ 489	$ 135	$ 517	$ 72

NEW ACCOUNTING STANDARDS

The following new accounting standard was adopted by the Duke Energy Registrants in 2020.

Current Expected Credit Losses. In June 2016, the Financial Accounting Standards Board (FASB) issued new accounting guidance for credit losses. Duke Energy adopted the new accounting guidance for credit losses effective January 1, 2020, using the modified retrospective method of adoption, which does not require restatement of prior year results. Duke Energy did not adopt any practical expedients.

Duke Energy recognizes allowances for credit losses based on management's estimate of losses expected to be incurred over the lives of certain assets or guarantees. Management monitors credit quality, changes in expected credit losses and the appropriateness of the allowance for credit losses on a forward-looking basis. Management reviews the risk of loss periodically as part of the existing assessment of collectability of receivables.

Duke Energy reviews the credit quality of its counterparties as part of its regular risk management process and requires credit enhancements, such as deposits or letters of credit, as appropriate and as allowed by regulators.

Duke Energy recorded cumulative effects of changes in accounting principles related to the adoption of new credit loss standard, for allowances for credit losses of trade and other receivables, insurance receivables and financial guarantees. These amounts are included in the Condensed Consolidated Balance Sheets in Receivables, Receivables of VIEs, Other Noncurrent Assets and Other Noncurrent Liabilities. See Notes 4 and 12 for more information.

Duke Energy recorded an adjustment for the cumulative effect of a change in accounting principle due to the adoption of this standard on January 1, 2020, as shown in the table below:

	January 1, 2020					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Piedmont
Total pretax impact to Retained Earnings	$ 120	$ 16	$ 2	$ 1	$ 1	$ 1

The following new accounting standard has been issued but not yet adopted by the Duke Energy Registrants as of June 30, 2020.

Reference Rate Reform. In March 2020, the FASB issued new accounting guidance for reference rate reform. This guidance is elective and provides expedients to facilitate financial reporting for the anticipated transition away from the London Inter-bank Offered Rate (LIBOR) and other interbank reference rates by the end of 2021. The optional expedients are effective for modification of existing contracts or new arrangements executed between March 12, 2020, through December 31, 2022.

Duke Energy has variable-rate debt and manages interest rate risk by entering into financial contracts including interest rate swaps that are generally indexed to LIBOR. Impacted financial arrangements extending beyond 2021 may require contractual amendment or termination to fully adapt to a post-LIBOR environment. Duke Energy is assessing these financial arrangements and is evaluating the use of optional expedients outlined in the new accounting guidance. Alternative index provisions are also being assessed and incorporated into new financial arrangements that extend beyond 2021. The full outcome of the transition away from LIBOR cannot be determined at this time, but is not expected to have a material impact on the financial statements.

2. BUSINESS SEGMENTS

Duke Energy

Duke Energy's segment structure includes the following segments: Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables. The Electric Utilities and Infrastructure segment primarily includes Duke Energy's regulated electric utilities in the Carolinas, Florida and the Midwest. The Gas Utilities and Infrastructure segment includes Piedmont, Duke Energy's natural gas local distribution companies in Ohio and Kentucky, and Duke Energy's natural gas storage and midstream pipeline investments.

The Commercial Renewables segment is primarily comprised of nonregulated utility-scale wind and solar generation assets located throughout the U.S. In 2020, Duke Energy evaluated recoverability of a renewable merchant plant located in the Electric Reliability Council of Texas West market due to declining market pricing and declining long-term forecasted energy prices, primarily driven by lower forecasted natural gas prices. Duke Energy determined that the asset was not impaired because the carrying value of $155 million approximates the aggregate estimated future cash flows and therefore further testing was not required. A continued decline in energy market pricing would likely result in a future impairment. Duke Energy retained 51% ownership interest in this facility following the 2019 transaction to sell a minority interest in certain renewable assets.

The remainder of Duke Energy’s operations is presented as Other, which is primarily comprised of interest expense on holding company debt, unallocated corporate costs, Duke Energy’s wholly owned captive insurance company, Bison, and Duke Energy's interest in National Methanol Company.

Business segment information is presented in the following tables. Segment assets presented exclude intercompany assets.

	Three Months Ended June 30, 2020						
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated revenues	$ 5,026	$ 265	$ 123	$ 5,414	$ 7	$ —	$ 5,421
Intersegment revenues	8	24	—	32	19	(51)	—
Total revenues	$ 5,034	$ 289	$ 123	$ 5,446	$ 26	$ (51)	$ 5,421
Segment income (loss)[a]	$ 753	$ (1,576)	$ 90	$ (733)	$ (84)	$ —	$ (817)
Less: Noncontrolling interests[c]							90
Add: Preferred stock dividend							15
Net Loss							$ (892)
Segment assets	$ 136,724	$ 13,072	$ 6,386	$ 156,182	$ 3,874	$ (7)	$ 160,049

	Three Months Ended June 30, 2019						
(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated revenues	$ 5,467	$ 282	$ 118	$ 5,867	$ 6	$ —	$ 5,873
Intersegment revenues	8	24	—	32	19	(51)	—
Total revenues	$ 5,475	$ 306	$ 118	$ 5,899	$ 25	$ (51)	$ 5,873
Segment income (loss)	$ 809	$ 40	$ 86	$ 935	$ (115)	$ —	$ 820
Less: Noncontrolling interests[c]							84
Add: Preferred stock dividend							12
Net Income							$ 748

(in millions)	Six Months Ended June 30, 2020						
	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated revenues	$ 10,200	$ 905	$ 252	$ 11,357	$ 13	$ —	$ 11,370
Intersegment revenues	17	48	—	65	36	(101)	—
Total revenues	$ 10,217	$ 953	$ 252	$ 11,422	$ 49	$ (101)	$ 11,370
Segment income (loss)[a][b]	$ 1,458	$ (1,327)	$ 147	$ 278	$ (196)	$ —	$ 82
Less: Noncontrolling interests[c]							138
Add: Preferred stock dividend							54
Net Loss							$ (2)

(in millions)	Six Months Ended June 30, 2019						
	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total Reportable Segments	Other	Eliminations	Total
Unaffiliated revenues	$ 10,788	$ 1,014	$ 224	$ 12,026	$ 10	$ —	$ 12,036
Intersegment revenues	16	48	—	64	36	(100)	—
Total revenues	$ 10,804	$ 1,062	$ 224	$ 12,090	$ 46	$ (100)	$ 12,036
Segment income (loss)	$ 1,559	$ 266	$ 99	$ 1,924	$ (204)	$ —	$ 1,720
Less: Noncontrolling interests[c]							91
Add: Preferred stock dividend							12
Net Income							$ 1,641

(a) Gas Utilities and Infrastructure includes $2.0 billion of pretax costs related to the abandonment of its ACP investment recorded within Equity in (losses) earnings of unconsolidated affiliates on the Condensed Consolidated Statements of Operations. See Notes 1, 3 and Note 11 for additional information.

(b) Other includes a $98 million reversal, included in Operations, maintenance and other on the Condensed Consolidated Statements of Operations, of 2018 severance costs due to the partial settlement of the Duke Energy Carolina's 2019 North Carolina rate case. See Note 3 for additional information.

(c) Includes the allocation of losses to noncontrolling tax equity members. See Note 1 for additional information.

Duke Energy Ohio

Duke Energy Ohio has two reportable segments, Electric Utilities and Infrastructure and Gas Utilities and Infrastructure. The remainder of Duke Energy Ohio's operations is presented as Other.

(in millions)	Three Months Ended June 30, 2020					
	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Eliminations	Total
Total revenues	$ 330	$ 93	$ 423	$ —	$ —	$ 423
Segment income/Net (loss) income	$ 44	$ 23	$ 67	$ (1)	$ —	$ 66
Segment assets	$ 6,378	$ 3,213	$ 9,591	$ 26	$ (8)	$ 9,609

(in millions)	Three Months Ended June 30, 2019				
	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Total
Total revenues	$ 336	$ 97	$ 433	$ —	$ 433
Segment income/Net (loss) income	$ 31	$ 17	$ 48	$ (1)	$ 47

(in millions)	Six Months Ended June 30, 2020 Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Total
Total revenues	$ 676	$ 245	$ 921	$ —	$ 921
Segment income/Net (loss) income	$ 74	$ 59	$ 133	$ (2)	$ 131

(in millions)	Six Months Ended June 30, 2019 Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Total Reportable Segments	Other	Total
Total revenues	$ 691	$ 273	$ 964	$ —	$ 964
Segment income/Net (loss) income	$ 67	$ 52	$ 119	$ (3)	$ 116

3. REGULATORY MATTERS

RATE-RELATED INFORMATION

The NCUC, PSCSC, FPSC, IURC, PUCO, TPUC and KPSC approve rates for retail electric and natural gas services within their states. The FERC approves rates for electric sales to wholesale customers served under cost-based rates (excluding Ohio and Indiana), as well as sales of transmission service. The FERC also regulates certification and siting of new interstate natural gas pipeline projects.

Duke Energy Carolinas and Duke Energy Progress

COVID-19 Filings

North Carolina

On March 10, 2020, Governor Roy Cooper issued Executive Order No. 116 declaring a state of emergency due to the COVID-19 pandemic. On March 19, 2020, the NCUC issued an order directing that utilities under its jurisdiction suspend disconnections for nonpayment of utility bills during the state of emergency (as defined by Executive Order No. 116) and allow for customers to enter into payment arrangements to pay off arrearages accumulated during the state of emergency after the end of the state of emergency. Additionally, to help mitigate the financial impacts of the COVID-19 pandemic on their customers, on March 19, 2020, Duke Energy Carolinas and Duke Energy Progress filed a request with the NCUC seeking authorization to waive: (1) any late payment charges incurred by a residential or nonresidential customer, effective March 21, 2020; (2) the application of fees for checks returned for insufficient funds for residential and nonresidential customers; (3) the reconnection charge when a residential or nonresidential customer seeks to have service restored for those customers whose service was recently disconnected for nonpayment and to work with customers regarding the other requirements to restore service, including re-establishment of credit; and (4) the fees and charges associated with the use of credit cards or debit cards to pay residential electric utility bills, effective March 21, 2020. The NCUC granted the companies' request on March 20, 2020.

On March 31, 2020, the governor issued Executive Order No. 124, which, in addition to requiring the steps in the NCUC order noted above, stated that nothing in Executive Order No. 124 shall relieve a customer of its obligation to pay bills for receipt of utility services provided. Executive Order No. 124 remains in effect for 60 days unless otherwise rescinded or replaced with a superseding Executive Order. On May 30, 2020, the governor issued Executive Order No. 142, which extended effective period for Executive Order No. 124 to July 29, 2020. Executive Order No. 142 was not extended.

On July 10, 2020, Duke Energy Carolinas and Duke Energy Progress filed a petition with the NCUC for clarification regarding when they may begin working with customers on establishing payment arrangements for arrears accumulated since March 13, 2020. On July 29, 2020, the NCUC issued its Order Lifting Disconnection Moratorium and Allowing Collection of Arrearages Pursuant to Special Repayment Plans. The order contained the following: 1) public utilities may resume customer disconnections due to nonpayment for bills first rendered on or after September 1, 2020, after appropriate notice; 2) the late fee moratorium will continue through the end of the state of emergency or until further order of the commission; 3) Duke Energy utilities may reinstate fees for checks returned for insufficient funds as well as transaction fees for use of credit cards or debit cards for bills first rendered on or after September 1, 2020; and 4) no sooner than September 1, 2020, the collection of past-due or delinquent accounts accrued up to and including August 31, 2020, may proceed subject to conditions.

Duke Energy Carolinas and Duke Energy Progress filed a joint petition on August 7, 2020, with the NCUC for deferral treatment of incremental costs and waived customer fees due to the COVID-19 pandemic. Duke Energy Carolinas and Duke Energy Progress cannot predict the outcome of this matter.

South Carolina

On March 13, 2020, Governor Henry McMaster issued Executive Order No. 2020-08 declaring a state of emergency due to the COVID-19 pandemic. The governor also issued a letter on March 14, 2020, to the ORS Executive Director regarding the suspension of disconnection of essential utility services for nonpayment. On March 18, 2020, the PSCSC issued an order approving such waivers, and also approved waivers for regulations related to late fees and reconnect fees. The PSCSC's order also required utilities to track the financial impacts of actions taken pursuant to such waivers for poss ble reporting to the PSCSC.

On April 30, 2020, the ORS requested the PSCSC grant a waiver of the applicable regulations to allow customers the flexibility to obtain deferred payment plans longer than six months for past-due amounts. On May 5, 2020, Duke Energy Carolinas and Duke Energy Progress filed responsive comments stating that while utility bills will remain due, Duke Energy Carolinas and Duke Energy Progress do not plan to immediately reinstitute disconnection upon the expiration of the state of emergency and intend to work through a potential grace period as economic recovery begins. Duke Energy Carolinas and Duke Energy Progress also concurred with the observation of the ORS that reduced usage is impacting the fixed-cost recovery and revenue assumptions included in rates. Those costs include not only ongoing operational and financing costs necessary to serve customers, but also the borrowings necessary to support extended payment arrangements that will be an important part of emerging from the COVID-19 pandemic. Duke Energy Carolinas and Duke Energy Progress will continue to track such costs, lost revenues and potential cost savings for future evaluation by the PSCSC.

Additionally, on May 8, 2020, the ORS filed a motion for the PSCSC to solicit comments from utilities and interested stakeholders regarding measures to be taken to mitigate impacts of COVID-19 on utility customers and require recordkeeping. In a detailed motion, the ORS specifically asked the PSCSC to: (1) solicit input from utilities regarding the temporary mitigation measures to address COVID-19; (2) request utilities to inform the PSCSC of the plans utilities have to return to normalized operations; (3) require utilities to track revenue impacts, incremental costs and savings related to COVID-19 and file the findings with the PSCSC on a quarterly basis; and (4) include any other matters that the PSCSC believes should be addressed. On May 14, 2020, the PSCSC adopted the ORS' motion.

On May 13, 2020, the ORS filed a letter with the PSCSC that included a request from Governor McMaster that utilities proceed with developing and implementing plans for phasing in normal business operations. On May 14, 2020, the PSCSC conditionally vacated the regulation waivers regarding termination of service and suspension of disconnect fees. Prior to termination, utilities are to refer past-due customers to local organizations for assistance and/or deferred payment arrangements. Duke Energy Carolinas and Duke Energy Progress filed a report on June 30, 2020, as required by PSCSC order, reporting revenue impact, costs and savings related to COVID-19 to date. Duke Energy Carolinas and Duke Energy Progress are evaluating a filing with the PSCSC for deferral treatment of incremental costs and waived customer fees due to the COVID-19 pandemic. Duke Energy Carolinas and Duke Energy Progress cannot predict the outcome of this matter.

Duke Energy Carolinas

2017 North Carolina Rate Case

On August 25, 2017, Duke Energy Carolinas filed an application with the NCUC for a rate increase for retail customers of approximately $647 million. On February 28, 2018, Duke Energy Carolinas and the North Carolina Public Staff (Public Staff) filed an Agreement and Stipulation of Partial Settlement resolving certain portions of the proceeding. Terms of the settlement included a return on equity of 9.9% and a capital structure of 52% equity and 48% debt. On June 22, 2018, the NCUC issued an order approving the Stipulation of Partial Settlement and requiring a revenue reduction.

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The North Carolina Attorney General and other parties separately filed Notices of Appeal to the North Carolina Supreme Court. On August 8, 2018, the Public Staff filed a Notice of Cross Appeal to the North Carolina Supreme Court. On November 29, 2018, the North Carolina Attorney General's Office filed a motion with the North Carolina Supreme Court requesting the court consolidate the Duke Energy Carolinas and Duke Energy Progress appeals and enter an order adopting the parties' proposed briefing schedule as set out in the filing. On November 29, 2018, the North Carolina Supreme Court adopted a schedule for briefing set forth in the motion to consolidate the Duke Energy Carolinas and Duke Energy Progress appeals. Appellant briefs were filed on April 26, 2019. The Appellee response briefs were filed on September 25, 2019. Oral arguments before the North Carolina Supreme Court were held on March 11, 2020. Duke Energy Carolinas cannot predict the outcome of this matter.

2019 North Carolina Rate Case

On September 30, 2019, Duke Energy Carolinas filed an application with the NCUC for a net rate increase for retail customers of approximately $291 million, which represented an approximate 6% increase in annual base revenues. The gross rate case revenue increase request was $445 million, which was offset by an EDIT rider of $154 million to return to customers North Carolina and federal EDIT resulting from recent reductions in corporate tax rates. The request for a rate increase was driven by major capital investments subsequent to the previous base rate case, coal ash pond closure costs, accelerated coal plant depreciation and deferred 2018 storm costs. Duke Energy Carolinas requested rates be effective no later than August 1, 2020. The NCUC established a procedural schedule with an evidentiary hearing to begin on March 23, 2020. On March 16, 2020, in consideration of public health and safety as a result of the COVID-19 pandemic, Duke Energy Carolinas filed a motion with the NCUC seeking a suspension of the procedural schedule in the rate case, including issuing discovery requests, and postponement of the evidentiary hearing for 60 days. Also on March 16, 2020, the NCUC issued an Order Postponing Hearing and Addressing Procedural Matters, which postponed the evidentiary hearing until further order by the commission.

On March 25, 2020, Duke Energy Carolinas and the Public Staff filed an Agreement and Stipulation of Partial Settlement, which is subject to review and approval of the NCUC, resolving certain issues in the base rate proceeding. Major components of the settlement included:

- Removal of deferred storm costs from the rate case;
- Filing a petition seeking to securitize the deferred storm costs within 120 days of a commission order in this rate case regarding the reasonableness and prudency of the storm costs;
- Agreement of certain assumptions to demonstrate the quantifiable benefits to customers of a securitization financing; and
- Agreement on certain accounting matters, including recovery of employee incentives, severance, aviation costs and executive compensation.

On May 6, 2020, Duke Energy Carolinas, Duke Energy Progress and the Public Staff filed a joint motion requesting that the NCUC issue an order scheduling one consolidated evidentiary hearing to consider the companies' applications for net rate increases. On June 17, 2020, the NCUC issued an order adopting procedures for the expert witness hearings to take place in three phases: 1) a hearing on issues common to both rate cases conducted remotely; 2) a hearing on Duke Energy Carolinas specific rate case issues conducted in person, followed immediately by; 3) a hearing on Duke Energy Progress specific rate case issues conducted in person. On July 24, 2020, Duke Energy Carolinas filed its request for approval of its notice to customers required to implement temporary rates. On July 27, 2020, Duke Energy Carolinas filed a joint motion with Duke Energy Progress and the Public Staff notifying the commission that the parties reached a joint partial settlement with the Public Staff and requesting a postponement of the evidentiary hearing until August 24, 2020. The NCUC granted the joint motion on July 27, 2020. Also on July 27, 2020, Duke Energy Carolinas filed a letter stating that it intended to update its temporary rates calculation to reflect the terms of the partial settlement.

On July 31, 2020, Duke Energy Carolinas and the Public Staff filed a Second Agreement and Stipulation of Partial Settlement (Second Partial Settlement), which is subject to review and approval of the NCUC, resolving certain remaining issues in the base rate proceeding. Major components of the Second Partial Settlement included:

- A return on equity of 9.6% and a capital structure of 52% equity and 48% debt;
- Agreement on amortization over a five-year period for unprotected federal EDIT flowbacks to customers;
- Agreement on the inclusion of plant in service and other revenue requirement updates through May 31, 2020, subject to Public Staff review. Annual revenue requirement associated with the May 31 update is estimated at $45 million; and
- Settlement on certain grid deferral projects of $0.8 billion and agreement to withdraw Duke Energy Carolinas' request for deferral of remaining grid projects of $0.5 billion.

The remaining items to be litigated at hearing include recovery of deferred coal ash compliance costs that are subject to asset retirement obligation accounting, implementation of new depreciation rates and amortization of the hydro station sale. As a result of the additional settlement terms, the NCUC ordered the Duke Energy Carolinas and Duke Energy Progress remote, consolidated evidentiary hearing to be delayed until August 24, 2020.

On August 4, 2020, Duke Energy Carolinas, filed an amended motion for approval of its amended notice to customers, seeking to exercise its statutory right to implement temporary rates subject to refund on or after August 24, 2020. The revenue requirement to be recovered, subject to refund, through the temporary rates is based on and consistent with the base rate component of the Second Partial Settlement with the Public Staff and excludes the items to be litigated noted above. Duke Energy Carolinas will not begin the amortization or implementation of these items until a final order is issued in the rate case and new base rates are implemented. These items will also be excluded when determining whether a refund of amounts collected through these temporary rates is needed. In addition, Duke Energy Carolinas also seeks authorization to place a temporary decrement EDIT Rider into effect, concurrent with the temporary base rate change. The temporary rate changes are not final rates and remain subject to the NCUC's determination of the just and reasonable rates to be charged by Duke Energy Carolinas on a permanent basis. The NCUC approved the August 4, 2020 amended temporary rates motion on August 6, 2020.

Duke Energy Carolinas expects the NCUC to issue an order on its net rate increase by the end of the year. Duke Energy Carolinas cannot predict the outcome of this matter.

2018 South Carolina Rate Case

On November 8, 2018, Duke Energy Carolinas filed an application with the PSCSC for a rate increase for retail customers of approximately $168 million.

After hearings in March 2019, the PSCSC issued an order on May 21, 2019, which included a return on equity of 9.5% and a capital structure of 53% equity and 47% debt. The order also included the following material components:

- Approval of cancellation of the Lee Nuclear Project, with Duke Energy Carolinas maintaining the Combined Operating License;
- Approval of recovery of $125 million (South Carolina retail portion) of Lee Nuclear Project development costs (including AFUDC through December 2017) over a 12-year period, but denial of a return on the deferred balance of costs;
- Approval of recovery of $96 million of coal ash costs over a five-year period with a return at Duke Energy Carolinas' WACC;
- Denial of recovery of $115 million of certain coal ash costs deemed to be related to the Coal Ash Act and incremental to the federal CCR rule;
- Approval of a $66 million decrease to base rates to reflect the change in ongoing tax expense, primarily the reduction in the federal income tax rate from 35% to 21%;
- Approval of a $45 million decrease through the EDIT Rider to return EDIT resulting from the federal tax rate change and deferred revenues since January 2018 related to the change, to be returned in accordance with the Average Rate Assumption Method (ARAM) for protected EDIT, over a 20-year period for unprotected EDIT associated with Property, Plant and Equipment, over a five-year period for unprotected EDIT not associated with Property, Plant and Equipment and over a five-year period for the deferred revenues; and
- Approval of a $17 million decrease through the EDIT Rider related to reductions in the North Carolina state income tax rate from 6.9% to 2.5% to be returned over a five-year period.

As a result of the order, revised customer rates were effective June 1, 2019. On May 31, 2019, Duke Energy Carolinas filed a Petition for Rehearing or Reconsideration of that order contending substantial rights of Duke Energy Carolinas were prejudiced by unlawful, arbitrary and capricious rulings by the commission on certain issues presented in the proceeding. On June 19, 2019, the PSCSC issued a Directive denying Duke Energy Carolinas' request to rehear or reconsider the commission's rulings on certain issues presented in the proceeding including coal ash remediation and disposal costs, return on equity and the recovery of a return on deferred operation and maintenance expenses. An order detailing the commission's decision in the Directive was issued on October 18, 2019. Duke Energy Carolinas filed a notice of appeal on November 15, 2019, with the Supreme Court of South Carolina. On November 20, 2019, the South Carolina Energy Users Committee filed a Notice of Appeal and the ORS filed a Notice of Cross Appeal with the Supreme Court of South Carolina. On February 12, 2020, Duke Energy Carolinas and the ORS filed a joint motion to extend briefing schedule deadlines, which was approved by the Supreme Court of South Carolina on February 20, 2020. On March 10, 2020, the ORS filed a consent motion requesting withdrawal of their appeal, which was granted by the Supreme Court of South Carolina on April 30, 2020. Initial briefs were filed on April 21, 2020, which included the South Carolina Energy User's Committee brief arguing that the PSCSC erred in allowing Duke Energy Carolinas' recovery of costs related to the Lee Nuclear Station. Response briefs were filed on July 6, 2020, and reply briefs are due on August 11, 2020. Based on legal analysis and the filing of the appeal, Duke Energy Carolinas has not recorded an adjustment for its deferred coal ash costs. Duke Energy Carolinas cannot predict the outcome of this matter.

Duke Energy Progress

2017 North Carolina Rate Case

On June 1, 2017, Duke Energy Progress filed an application with the NCUC for a rate increase for retail customers of approximately $477 million, which was subsequently adjusted to $420 million. On November 22, 2017, Duke Energy Progress and the Public Staff filed an Agreement and Stipulation of Partial Settlement resolving certain portions of the proceeding. Terms of the settlement included a return on equity of 9.9% and a capital structure of 52% equity and 48% debt. On February 23, 2018, the NCUC issued an order approving the stipulation. The Public Staff, the North Carolina Attorney General and the Sierra Club filed notes of appeal to the North Carolina Supreme Court.

On November 29, 2018, the North Carolina Attorney General's Office filed a motion with the North Carolina Supreme Court requesting the court consolidate the Duke Energy Progress and Duke Energy Carolinas appeals and enter an order adopting the parties' proposed briefing schedule as set out in the filing. Appellant briefs were filed on April 26, 2019. The Appellee response briefs were filed on September 25, 2019. Oral arguments before the North Carolina Supreme Court were held on March 11, 2020. Duke Energy Progress cannot predict the outcome of this matter.

2019 North Carolina Rate Case

On October 30, 2019, Duke Energy Progress filed an application with the NCUC for a net rate increase for retail customers of approximately $464 million, which represented an approximate 12.3% increase in annual base revenues. The gross rate case revenue increase request was $586 million, which was offset by riders of $122 million, primarily an EDIT rider of $120 million to return to customers North Carolina and federal EDIT resulting from recent reductions in corporate tax rates. The request for rate increase was driven by major capital investments subsequent to the previous base rate case, coal ash pond closure costs, accelerated coal plant depreciation and deferred 2018 storm costs. Duke Energy Progress seeks to defer and recover incremental Hurricane Dorian storm costs in this proceeding and requests rates be effective no later than September 1, 2020. As a result of the COVID-19 pandemic, on March 24, 2020, the NCUC suspended the procedural schedule and postponed the previously scheduled evidentiary hearing on this matter indefinitely. On April 7, 2020, the NCUC issued an order partially resuming the procedural schedule requiring intervenors to file direct testimony on April 13, 2020. Public Staff filed supplemental direct testimony on April 23, 2020. Duke Energy Progress filed rebuttal testimony on May 4, 2020.

On June 2, 2020, Duke Energy Progress and the Public Staff filed an Agreement and Stipulation of Partial Settlement, which is subject to review and approval of the NCUC, resolving certain issues in the base rate proceeding. Major components of the settlement included:

- Removal of deferred storm costs from the rate case;
- Filing a petition seeking to securitize the deferred storm costs within 120 days of a commission order in this rate case regarding the reasonableness and prudency of the storm costs;
- Agreement of certain assumptions to demonstrate the quantifiable benefits to customers of a securitization financing;
- Agreement that the Asheville CC project is complete and in service and agreement on the amount to be included in rate base; and
- Agreement on certain accounting matters, including recovery of employee incentives, severance, aviation costs and executive compensation.

On May 6, 2020, Duke Energy Progress, Duke Energy Carolinas and the Public Staff filed a joint motion requesting that the NCUC issue an order scheduling one consolidated evidentiary hearing to consider the companies' applications for net rate increases. On June 17, 2020, the NCUC issued an order adopting procedures for the expert witness hearings to take place in three phases: 1) a hearing on issues common to both rate cases conducted remotely; 2) a hearing on Duke Energy Carolinas specific rate case issues conducted in person, followed immediately by; 3) a hearing on Duke Energy Progress specific rate case issues conducted in person. On July 27, 2020, Duke Energy Progress filed a joint motion with Duke Energy Carolinas and the Public Staff notifying the commission that the parties reached a joint partial settlement with the Public Staff and requesting a postponement of the evidentiary hearing until August 24, 2020. The NCUC granted the joint motion on July 27, 2020.

On July 31, 2020, Duke Energy Progress and the Public Staff filed a Second Agreement and Stipulation of Partial Settlement (Second Partial Settlement), which is subject to review and approval of the NCUC, resolving certain remaining issues in the base rate proceeding. Major components of the Second Partial Settlement included:

- A return on equity of 9.6% and a capital structure of 52% equity and 48% debt;
- Agreement on amortization over a five-year period for unprotected federal EDIT flowbacks to customers;
- Agreement on the inclusion of plant in service and other revenue requirement updates through May 31, 2020, subject to Public Staff review. Annual revenue requirement associated with the May 31 update is estimated at $25 million; and
- Settlement on certain grid deferral projects of $0.5 billion and agreement to withdraw Duke Energy Progress' request for deferral of remaining grid projects of $0.5 billion.

The remaining items to be litigated at hearing include recovery of deferred coal ash compliance costs that are subject to asset retirement obligation accounting and implementation of new depreciation rates. As a result of the additional settlement terms, the NCUC ordered the Duke Energy Progress and Duke Energy Carolinas remote, consolidated evidentiary hearing to be delayed until August 24, 2020.

On August 7, 2020, Duke Energy Progress filed a motion for approval of notice required to implement temporary rates, seeking to exercise its statutory right to implement temporary rates subject to refund on or after September 1, 2020. The revenue requirement to be recovered subject to refund through the temporary rates is based on and consistent with the terms of the base rate component of the settlement agreements with the Public Staff and excludes items to be litigated noted above. Duke Energy Progress will not begin the amortization or implementation of these items until a final determination is issued in the rate case and new base rates are implemented. These items will also be excluded when determining whether a refund of amounts collected through these temporary rates is needed. In addition, Duke Energy Progress also seeks authorization to place a temporary decrement EDIT Rider into effect, concurrent with the temporary base rate change. The temporary rate changes are not final rates and remain subject to the NCUC's determination of the just and reasonable rates to be charged by Duke Energy Progress on a permanent basis.

Duke Energy Progress expects the NCUC to issue an order on its net rate increase by the end of the year. Duke Energy Progress cannot predict the outcome of this matter.

Hurricane Dorian

Hurricane Dorian reached the Carolinas in September 2019 as a Category 2 hurricane making landfall within Duke Energy Progress’ service territory. Total estimated incremental operation and maintenance expenses incurred to repair and restore the system are approximately $165 million with an additional $4 million in capital investments made for restoration efforts. Approximately $139 million and $179 million of the operation and maintenance expenses are deferred in Regulatory assets within Other Noncurrent Assets on the Condensed Consolidated Balance Sheets as of June 30, 2020, and December 31, 2019, respectively. A request for an accounting order to defer incremental storm costs associated with Hurricane Dorian was included in Duke Energy Progress' October 30, 2019, general rate case filing with the NCUC. Terms of the June 2, 2020, Agreement and Stipulation of Partial Settlement removed incremental storm costs from the general rate case. A petition seeking to securitize these costs will be filed within 120 days of an NCUC order in the general rate case. Duke Energy Progress cannot predict the outcome of this matter.

On February 7, 2020, a petition was filed with the PSCSC in the 2019 storm deferrals docket requesting deferral of approximately $22 million in operation and maintenance expenses to an existing storm deferral balance previously approved by the PSCSC. The PSCSC voted to approve the request on March 4, 2020, and issued a final order on April 7, 2020. On July 1, 2020, Duke Energy Progress filed a supplemental true up reducing the actual costs to $17 million.

2018 South Carolina Rate Case

On November 8, 2018, Duke Energy Progress filed an application with the PSCSC for a rate increase for retail customers of approximately $59 million.

After hearings in April 2019, the PSCSC issued an order on May 21, 2019, which included a return on equity of 9.5% and a capital structure of 53% equity and 47% debt. The order also included the following material components:

- Approval of recovery of $4 million of coal ash costs over a five-year period with a return at Duke Energy Progress' WACC;
- Denial of recovery of $65 million of certain coal ash costs deemed to be related to the Coal Ash Act and incremental to the federal CCR rule;
- Approval of a $17 million decrease to base rates to reflect the change in ongoing tax expense, primarily the reduction in the federal income tax rate from 35% to 21%;
- Approval of a $12 million decrease through the EDIT Tax Savings Rider resulting from the federal tax rate change and deferred revenues since January 2018 related to the change, to be returned in accordance with ARAM for protected EDIT, over a 20-year period for unprotected EDIT associated with Property, Plant and Equipment, over a five-year period for unprotected EDIT not associated with Property, Plant and Equipment and over a three-year period for the deferred revenues; and
- Approval of a $12 million increase due to the expiration of EDIT related to reductions in the North Carolina state income tax rate from 6.9% to 2.5%.

As a result of the order, revised customer rates were effective June 1, 2019. On May 31, 2019, Duke Energy Progress filed a Petition for Rehearing or Reconsideration of that order contending substantial rights of Duke Energy Progress were prejudiced by unlawful, arbitrary and capricious rulings by the commission on certain issues presented in the proceeding. On June 19, 2019, the PSCSC issued a Directive denying Duke Energy Progress' request to rehear or reconsider the commission's rulings on certain issues presented in the proceeding including coal ash remediation and disposal costs, return on equity and the recovery of a return on deferred operation and maintenance expenses, but allowing additional litigation-related costs. As a result of the Directive allowing litigation-related costs, customer rates were revised effective July 1, 2019. An order detailing the commission's decision in the Directive was issued on October 18, 2019. Duke Energy Progress filed a notice of appeal on November 15, 2019, with the Supreme Court of South Carolina. The ORS filed a Notice of Cross Appeal on November 20, 2019. On February 12, 2020, Duke Energy Progress and the ORS filed a joint motion to extend briefing schedule deadlines, which was approved by the Supreme Court of South Carolina on February 20, 2020. On March 10, 2020, the ORS filed a consent motion requesting withdrawal of their appeal, which was granted by the Supreme Court of South Carolina on April 30, 2020. Initial briefs were filed on April 21, 2020. Response briefs were filed on July 6, 2020, and reply briefs are due on August 11, 2020. Based on legal analysis and the filing of the appeal, Duke Energy Progress has not recorded an adjustment for its deferred coal ash costs. Duke Energy Progress cannot predict the outcome of this matter.

Western Carolinas Modernization Plan

Duke Energy Progress retired the 376-MW Asheville coal-fired plant on January 29, 2020, at which time the net book value, including associated ash basin closure costs, of $214 million was transferred from Generation facilities to be retired, net to Regulatory assets within Current Assets and Other Noncurrent Assets on the Condensed Consolidated Balance Sheets.

On December 27, 2019, Asheville Combined Cycle Unit 5 Combustion Turbine and Unit 6 Steam Turbine Generator and the common systems that serve combined cycle units went into commercial operation. Duke Energy Progress placed the Unit 7 Combustion Turbine into commercial operation in simple-cycle mode on January 15, 2020. The Unit 8 Steam Turbine Generator went into commercial operation on April 5, 2020. On June 2, 2020, Duke Energy Progress filed a request with the PSCSC for an accounting order for the deferral of post-in-service costs incurred in connection with the addition of the Asheville combined cycle generating plant. The petition requested the PSCSC issue an accounting order authorizing Duke Energy Progress to defer post-in-service costs including the Asheville combined cycle’s depreciation expense, property taxes, incremental O&M and carrying costs at WACC of approximately $8 million annually. On June 17, 2020, the PSCSC voted to approve the petition and issued its final order on July 6, 2020.

On October 8, 2018, Duke Energy Progress filed an application with the NCUC for a CPCN to construct the Hot Springs Microgrid Solar and Battery Storage Facility, which was approved with certain conditions on May 10, 2019. A hearing to update the NCUC on the status of the project was held on March 5, 2020. Construction began in May 2020 with commercial operation expected to begin in December 2020.

FERC Return on Equity Complaint

On October 11, 2019, North Carolina Eastern Municipal Power Agency (NCEMPA) filed a complaint at the FERC against Duke Energy Progress pursuant to Section 206 of the Federal Power Act (FPA). Duke Energy Progress provides NCEMPA with service under the Full Requirements Power Purchase Agreement (FRPPA). The complaint alleges that the 11% stated return on equity (ROE) component contained in the FRPPA’s demand formula rate is unjust and unreasonable. On July 16, 2020, the FERC set this matter for hearing and settlement judge procedures and established a refund effective date of October 11, 2019. In its order setting the matter for settlement, the FERC allowed for variation to the base transmission-related ROE methodology developed in Order No. 569-A, through the introduction of “specific facts and circumstances” involving the parties to this case. It is Duke Energy Progress’ view that, in consideration of the specific facts and circumstances of risks under the provisions of the FRPPA, the stated 11% ROE applied to NCEMPA’s metered billing demand is just and reasonable. Duke Energy Progress cannot predict the outcome of this matter.

Duke Energy Florida

COVID-19 Filings

On March 1, 2020, Governor Ron DeSantis issued Executive Order No. 20-51 directing the State Health Officer of Florida to declare a public health emergency in Florida related to the COVID-19 pandemic. The governor then issued a second Executive Order No. 20-52 on March 9, 2020, in which he declared a state of emergency in Florida and directed the Director of the Division of Emergency Management to implement the state’s Comprehensive Emergency Management Plan. The governor issued additional Executive Orders – Nos. 2020-68, 2020-69, 2020-71, 2020-72 and 2020-83 – in response to the ongoing health care emergency that, among other things, suspended the in-person public meeting requirements for state agencies and local governments and directed the state surgeon general to issue public health advisories to limit potential exposure to COVID-19, advising against gatherings of 10 or more persons. On March 19, 2020, Duke Energy Florida filed a request to modify its tariff to allow it to waive late fees for customers, and on April 6, 2020, the FPSC issued an order approving the request. Duke Energy Florida had already voluntarily waived reconnect fees and credit card fees, and is not disconnecting customers for nonpayment. On April 2, 2020, Duke Energy Florida filed a petition with the FPSC to accelerate a $78 million fuel cost refund to customers in the month of May 2020. Typically, the refund would be made over the course of 2021. The FPSC approved the petition on April 28, 2020.

Storm Restoration Cost Recovery

Duke Energy Florida filed a petition with the FPSC on April 30, 2019, to recover $223 million of estimated retail incremental storm restoration costs for Hurricane Michael, consistent with the provisions in the 2017 Settlement, and the FPSC approved the petition on June 11, 2019. The FPSC also approved allowing Duke Energy Florida to use the tax savings resulting from the Tax Act to recover these storm costs in lieu of implementing a storm surcharge. Approved storm costs are currently expected to be fully recovered by approximately year-end 2021. On November 22, 2019, Duke Energy Florida filed a petition for approval of actual retail recoverable storm restoration costs related to Hurricane Michael in the amount of $191 million plus interest. On May 19, 2020, Duke Energy Florida filed a supplemental true up reducing the actual retail recoverable storm restoration costs related to Hurricane Michael by approximately $3 million, resulting in a total request to recover $188 million actual retail recoverable storm restoration costs, plus interest. An Order Establishing Procedure was issued on January 30, 2020, and hearings are scheduled to begin September 15, 2020. Approximately $163 million and $204 million of these costs are included in Regulatory assets within Current Assets and Other Noncurrent Assets on the Condensed Consolidated Balance Sheets as of June 30, 2020, and December 31, 2019, respectively. Duke Energy Florida cannot predict the outcome of this matter.

Duke Energy Florida filed a petition with the FPSC on December 19, 2019, to recover $169 million of estimated retail incremental storm restoration costs for Hurricane Dorian, consistent with the provisions in the 2017 Settlement and the FPSC approved the petition on February 24, 2020. Approved storm costs are currently expected to be recovered over a 12-month period with rates effective in March 2020 and subject to true up. The final actual amount will be filed later in 2020 and the FPSC will hold a hearing to determine the final amount of incremental costs. Approximately $95 million and $167 million of these costs are included in Regulatory assets within Current Assets and Other Noncurrent Assets on the Condensed Consolidated Balance Sheets as of June 30, 2020, and December 31, 2019, respectively, representing recoverable costs under the FPSC's storm rule and Duke Energy Florida's OATT formula rates. Duke Energy Florida cannot predict the outcome of this matter.

Clean Energy Connection

On July 1, 2020, Duke Energy Florida petitioned the FPSC for approval of a voluntary solar program. The program consists of 10 new solar generating facilities with combined capacity of approximately 750 MW. The program allows participants to support cost effective solar development in Florida. Participants will pay a subscription fee based on per kilowatt-subscriptions and receive a credit on their bill based on the generation associated with their portion of the solar portfolio. The estimated cost of the 10 new solar generation facilities is approximately $1 billion over the next four years, and this investment will be included in base rates offset by the revenue from the subscription fees. The credits will be included for recovery in the fuel cost recovery clause. Duke Energy Florida cannot predict the outcome of this matter.

Crystal River Unit 3 Accelerated Decommissioning Filing

On May 29, 2019, Duke Energy Florida entered into a Decommissioning Services Agreement for the accelerated decommissioning of the Crystal River Unit 3 nuclear power station located in Citrus County, Florida, with ADP CR3, LLC and ADP SF1, LLC, each of which is a wholly owned subsidiary of Accelerated Decommissioning Partners, LLC, a joint venture between NorthStar Group Services, Inc. and Orano USA LLC. Closing of this agreement is contingent upon the approval of the U.S. Nuclear Regulatory Commission (NRC), which was received on April 1, 2020, and FPSC. If approved, the decommissioning will be accelerated starting in 2020 and continuing through 2027, rather than the expected time frame under SAFSTOR of starting in 2067 and ending in 2074. Duke Energy Florida expects that the assets of the Nuclear Decommissioning Trust Fund will be sufficient to cover the contract price. On July 10, 2019, Duke Energy Florida petitioned the FPSC for approval of the agreement. The FPSC held the hearing on July 7-9, 2020, and is expected to vote on the petition at its August 18 Agenda Conference. Duke Energy Florida cannot predict the outcome of this matter.

Storm Protection Plan

On April 10, 2020, Duke Energy Florida filed its initial Storm Protection Plan (SPP) with the FPSC. The SPP outlines storm protection programs over a 10-year planning period intended to enhance the existing infrastructure for the purpose of reducing restoration costs and reducing outage times associated with extreme weather conditions therefore improving overall service reliability. The FPSC will hold a hearing to determine whether to approve, deny, or approve the SPP with modifications beginning on August 10, 2020. On July 31, 2020, Duke Energy Florida entered into a settlement with certain intervenors in support of this filing. Duke Energy Florida cannot predict the outcome of this matter.

Duke Energy Ohio

Duke Energy Ohio COVID-19 Filing

In response to the COVID-19 pandemic, on March 9, 2020, Governor Mike DeWine issued Executive Order No. 2020-01D declaring a state of emergency in the state of Ohio. The PUCO issued an order directing utilities to cease disconnections for nonpayment and waive late payment and reconnection fees and to minimize direct customer contact. The PUCO also directed utilities to maintain flexible payment plans and tariff interpretations to assist customers during this crisis and to seek any regulatory waivers, if necessary. In response, Duke Energy Ohio has ceased all disconnections except for safety-related concerns and is waiving late payment and reconnection fees. On March 19, 2020, Duke Energy Ohio filed its compliance plan with the PUCO and sought waiver of several regulations to minimize direct customer contact. On May 4, 2020, Duke Energy Ohio filed a motion to suspend payment rules to enable proactive outreach to residential customers offering additional options for managing their utility bills. PUCO found the proposal to address the state of emergency and the accompanying waivers reasonable and directed Duke Energy Ohio to work with the PUCO Staff on a comprehensive plan for resumption of activities and operations, to be filed 45 days before resumption of activities. The transition plan was filed on June 26, 2020, and approved by the PUCO on July 29, 2020.

On April 16, 2020, Duke Energy Ohio filed an application for a Reasonable Arrangement to temporarily lower the minimum bill for demand-metered commercial and industrial customers. On June 17, 2020, the PUCO denied Duke Energy Ohio's application for a reasonable arrangement and ordered the Duke Energy Ohio to work with the PUCO Staff on payment arrangements for impacted nonresidential customers.

On May 11, 2020, Duke Energy Ohio filed with the PUCO a request seeking deferral of incremental costs incurred, as well as specific miscellaneous lost revenues using existing bad debts and uncollectible riders already in place for both electric and natural gas operations. Duke Energy Ohio would subsequently file for rider recovery at a later date. On June 17, 2020, the PUCO approved Duke Energy Ohio's deferral application. The commission denied the accrual of carrying costs and ordered Duke Energy Ohio to also track potential savings experienced as a result of COVID-19.

Duke Energy Kentucky COVID-19

In response to the COVID-19 pandemic, on March 6, 2020, Governor Andy Beshear issued Executive Order No. 2020-215 declaring a state of emergency in the commonwealth of Kentucky. The KPSC issued an order directing utilities to cease disconnections for nonpayment and waive late payment. The KPSC also directed utilities to maintain flex ble payment plans and tariff interpretations to assist customers during this crisis and to seek any regulatory waivers if necessary. In response, Duke Energy Kentucky has ceased all disconnections except for safety-related concerns and is waiving late payment and reconnection fees. On June 23, 2020, the KPSC issued data requests to all jurisdictional utilities seeking information on customer bill impacts, arrearages, bad debt and incremental costs and savings due to COVID-19. Responses were filed on July 21, 2020. Duke Energy Kentucky cannot predict the outcome of this matter.

2017 Electric Security Plan Filing

On June 1, 2017, Duke Energy Ohio filed with the PUCO a request for a standard service offer in the form of an ESP. On April 13, 2018, Duke Energy Ohio, along with certain intervenors, filed a Stipulation and Recommendation (Stipulation) with the PUCO resolving that the term of the ESP would be from June 1, 2018, to May 31, 2025, and included continuation of market-based customer rates through competitive procurement processes for generation, continuation and expansion of existing rider mechanisms and approved new rider mechanisms relating to costs incurred to enhance the customer experience and transform the grid and a service reliability rider for vegetation management. On September 13, 2019, and September 16, 2019, Interstate Gas Supply/Retail Supply Association and the Ohio Consumers' Counsel (OCC), respectively, filed appeals to the Supreme Court of Ohio claiming the PUCO's order was in error. On March 13, 2020, the Supreme Court of Ohio dismissed OCC's appeal. On April 22, 2020, the Supreme Court of Ohio dismissed all remaining appeals of the PUCO's December 19, 2018 order approving the stipulation. The case has been resolved.

Electric Base Rate Case

Duke Energy Ohio filed with the PUCO an electric distribution base rate case application and supporting testimony in March 2017. Duke Energy Ohio requested an estimated annual increase of approximately $15 million and a return on equity of 10.4%. On April 13, 2018, Duke Energy Ohio, along with certain intervenors, filed the Stipulation with the PUCO including a $19 million decrease in annual base distr bution revenue with a return on equity unchanged from the current rate of 9.84% based upon a capital structure of 50.75% equity and 49.25% debt. Upon approval of new rates, Duke Energy Ohio's rider for recovering its initial SmartGrid implementation ended as these costs would be recovered through base rates. The Stipulation also renewed 14 existing riders, some of which were included in the company's ESP, and added two new riders including the Enhanced Service Reliability Rider to recover vegetation management costs not included in base rates, up to $10 million per year (operation and maintenance only) and the Power Future Initiatives Rider (formerly PowerForward Rider) to recover costs incurred to enhance the customer experience and further transform the grid (operation and maintenance and capital). In addition to the changes in revenue attributable to the Stipulation, Duke Energy Ohio's capital-related riders, including the Distribution Capital Investments Rider, began to reflect the lower federal income tax rate associated with the Tax Act with updates to customers' bills beginning April 1, 2018. This change reduced electric revenue by approximately $20 million on an annualized basis. On December 19, 2018, the PUCO approved the Stipulation without material modification. New base rates were implemented effective January 2, 2019. On September 13, 2019, and September 16, 2019, Interstate Gas Supply/Retail Supply Association and the OCC, respectively, filed appeals to the Supreme Court of Ohio claiming the PUCO's order was in error. On March 13, 2020, the Supreme Court of Ohio dismissed OCC's appeal. On April 22, 2020, the Supreme Court of Ohio dismissed all remaining appeals of the PUCO's December 19, 2018 order approving the stipulation. The case has been resolved.

Ohio Valley Electric Corporation

On March 31, 2017, Duke Energy Ohio filed for approval to adjust its existing Rider PSR to pass through net costs related to its contractual entitlement to capacity and energy from the generating assets owned by OVEC. Duke Energy Ohio sought deferral authority for net costs incurred from April 1, 2017, until the new rates under Rider PSR were put into effect. On April 13, 2018, Duke Energy Ohio, along with certain intervenors, filed a Stipulation with the PUCO resolving numerous issues including those related to Rider PSR. The Stipulation activated Rider PSR for recovery of net costs incurred from January 1, 2018, through May 2025. On December 19, 2018, the PUCO approved the Stipulation without material modification. The PSR rider became effective April 1, 2019. On September 13, 2019, and September 16, 2019, Interstate Gas Supply/Retail Supply Association and the OCC filed appeals to the Supreme Court of Ohio claiming the PUCO's order was in error. On March 13, 2020, the Supreme Court of Ohio dismissed OCC's appeal. On April 22, 2020, the Supreme Court of Ohio dismissed all remaining appeals of the PUCO's December 19, 2018 order approving the stipulation. The case has been resolved.

On July 23, 2019, House Bill 6 (HB6) was signed into law that became effective January 1, 2020. Among other things, the bill allows for funding of two nuclear generating facilities located in Northern Ohio through a charge on utility bills owned by Energy Harbor (f/k/a FirstEnergy Solutions), repeal of energy efficiency mandates, and recovery of prudently incurred costs, net of any revenues, for Ohio investor-owned utilities that are participants under the OVEC power agreement. The recovery shall be through a non-bypassable rider that is to replace any existing recovery mechanism approved by the PUCO and will remain in place through 2030. The amounts recoverable from customers will be subject to an annual cap, with incremental costs that exceed such cap eligible for deferral and recovery subject to review. See Note 13 for additional discussion of Duke Energy Ohio's ownership interest in OVEC. In July 2020, legislation to repeal HB 6 has been proposed in both the Ohio House and Senate. Duke Energy Ohio cannot predict the outcome of this matter.

Energy Efficiency Cost Recovery

On March 28, 2014, Duke Energy Ohio filed an application for recovery of program costs, lost distr bution revenue and performance incentives related to its energy efficiency and peak demand reduction programs. The PUCO approved Duke Energy Ohio's application but found that Duke Energy Ohio was not permitted to use banked energy savings from previous years in order to calculate the amount of allowed incentive. This conclusion represented a change to the cost recovery mechanism that had been agreed upon by intervenors and approved by the PUCO in previous cases. The PUCO granted the applications for rehearing filed by Duke Energy Ohio and an intervenor. On January 6, 2016, Duke Energy Ohio and the PUCO Staff entered into a stipulation, pending the PUCO's approval, to resolve issues related to performance incentives and the PUCO Staff audit of 2013 costs, among other issues. In December 2015, based upon the stipulation, Duke Energy Ohio re-established approximately $20 million of the revenues that had been previously reversed. On October 26, 2016, the PUCO issued an order approving the stipulation without modification. On February 26, 2020, the PUCO issued an order directing utilities to wind down their demand-side management programs by September 30, 2020, and to terminate the programs by December 31, 2020, in response to changes in Ohio law that eliminated Ohio's energy efficiency mandates. On March 27, 2020, Duke Energy Ohio filed an Application for Rehearing seeking clarification on the final true up and reconciliation process after 2020. On April 22, 2020, the PUCO granted rehearing for further consideration.

On June 8, 2020, Duke Energy Ohio filed an application to implement a voluntary energy efficiency program portfolio to commence on January 1, 2021. The application proposes a mechanism for recovery of program costs, lost margins and a shared savings incentive mechanism similar to those previously approved by the PUCO. On June 17, 2020, the PUCO, on its own motion, struck Duke Energy Ohio's proposal to include a shared savings mechanism in its plan finding such incentives are not permissible or supportable under Ohio law. On June 26, 2020, Duke Energy Ohio withdrew its application.

Natural Gas Pipeline Extension

Duke Energy Ohio is proposing to install a new natural gas pipeline (the Central Corridor Project) in its Ohio service territory to increase system reliability and enable the retirement of older infrastructure. Duke Energy Ohio currently estimates the pipeline development costs and construction activities will range from $163 million to $245 million in direct costs (excluding overheads and AFUDC) and that construction of the pipeline extension is expected to be completed before the 2021/2022 winter season. An evidentiary hearing for a Certificate of Environmental Compat bility and Public Need concluded on April 11, 2019. Briefs were filed on May 13, 2019, and reply briefs were filed on June 10, 2019. On November 21, 2019, the OPSB approved Duke Energy Ohio's application subject to 41 conditions on construction. Applications for rehearing were filed by several stakeholders on December 23, 2019, arguing that the OPSB approval was incorrect. On February 20, 2020, the OPSB denied the rehearing requests. On April 15, 2020, Joint Appellants filed a notice of appeal at the Supreme Court of Ohio of the OPSB's decision approving Duke Energy Ohio's Central Corridor application. On June 4, 2020, the OPSB filed a motion to dismiss claims raised by one of the Joint Appellants and to suspend the briefing schedule while the court considers the motion to dismiss. On August 5, 2020, the Supreme Court of Ohio dismissed one of the Joint Appellants from the appeal and established a new briefing schedule, with appellants' briefs due in 20 days. Duke Energy Ohio cannot predict the outcome of this matter.

MGP Cost Recovery

As part of its 2012 natural gas base rate case, Duke Energy Ohio has approval to defer and recover costs related to environmental remediation at two sites (East End and West End) that housed former MGP operations. Duke Energy Ohio has made annual applications for recovery of these deferred costs. Duke Energy Ohio has collected approximately $55 million in environmental remediation costs between 2009 through 2012 through Rider MGP, which is currently suspended. Duke Energy Ohio has made annual applications with the PUCO to recover its incremental remediation costs consistent with the PUCO's directive in Duke Energy Ohio's 2012 natural gas rate case. To date, the PUCO has not ruled on Duke Energy Ohio's annual applications for the calendar years 2013 through 2017. On September 28, 2018, the staff of the PUCO issued a report recommending a disallowance of approximately $12 million of the $26 million in MGP remediation costs incurred between 2013 through 2017 that staff believes are not eligible for recovery. Staff interprets the PUCO's 2012 Order granting Duke Energy Ohio recovery of MGP remediation as limiting the recovery to work directly on the East End and West End sites. On October 30, 2018, Duke Energy Ohio filed reply comments objecting to the staff's recommendations and explaining, among other things, the obligation Duke Energy Ohio has under Ohio law to remediate all areas impacted by the former MGPs and not just physical property that housed the former plants and equipment. On March 29, 2019, Duke Energy Ohio filed its annual application to recover incremental remediation expense for the calendar year 2018 seeking recovery of approximately $20 million in remediation costs. On July 12, 2019, the staff recommended a disallowance of approximately $11 million for work that staff believes occurred in areas not authorized for recovery. Additionally, staff recommended that any discussion pertaining to Duke Energy Ohio's recovery of ongoing MGP costs should be directly tied to or netted against insurance proceeds collected by Duke Energy Ohio. An evidentiary hearing concluded on November 21, 2019. Initial briefs were filed on January 17, 2020, and reply briefs were filed on February 14, 2020. Duke Energy Ohio cannot predict the outcome of this matter.

On March 31, 2020, Duke Energy Ohio filed its annual application to recover incremental remediation expense for the calendar year 2019 seeking recovery of approximately $39 million in remediation costs incurred during 2019. On July 23, 2020, the staff recommended a disallowance of approximately $4 million for work the staff believes occurred in areas not authorized for recovery. Additionally, the staff recommended insurance proceeds, net of litigation costs and attorney fees, should be reimbursed to customers and not be held by Duke Energy Ohio until all investigation and remediation is complete. Duke Energy Ohio cannot predict the outcome of this matter.

The 2012 PUCO order also contained conditional deadlines for completing the MGP environmental investigation and the deferral of remediation costs at the MGP sites. Subsequent to the order, the deadline was extended to December 31, 2019. On May 10, 2019, Duke Energy Ohio filed an application requesting a continuation of its existing deferral authority for MGP remediation and investigation that must occur after December 31, 2019. On September 13, 2019, intervenor comments were filed opposing Duke Energy Ohio's request for continuation of existing deferral authority and on October 2, 2019, Duke Energy Ohio filed reply comments. Duke Energy Ohio cannot predict the outcome of this matter.

Duke Energy Kentucky Electric Base Rate Case

On September 3, 2019, Duke Energy Kentucky filed a rate case with the KPSC requesting an increase in electric base rates of approximately $46 million. On January 31, 2020, Duke Energy Kentucky filed rebuttal testimony updating its rate increase calculations to approximately $44 million. Hearings concluded on February 20, 2020, and briefing was completed March 20, 2020. On April 27, 2020, the KPSC issued its decision approving a $24 million increase for Duke Energy Kentucky with a 9.25% return on equity. The KPSC denied Duke Energy Kentucky's major storm deferral mechanism and EV and battery storage pilots. The KPSC approved Duke Energy Kentucky's Green Source Advantage tariff. New customer rates were effective on May 1, 2020. On May 18, 2020, Duke Energy Kentucky filed its motion for rehearing and on June 4, 2020, the motion was granted in part and denied in part by the KPSC. On August 6, 2020, Duke Energy Kentucky submitted a letter to the commission submitting the case for decision without hearing. On August 6, 2020, the Kentucky Attorney General also filed a letter requesting to submit the rehearing case for decision without hearing. The Attorney General's letter also stated that the commission's reduction to the company's forecasted capital in its initial order was overstated and should be corrected, resulting in an approximate $5 million increase in the company's revenue requirement. Duke Energy Kentucky cannot predict the outcome of this matter.

Duke Energy Indiana

COVID-19

In response to the COVID-19 pandemic, on March 6, 2020, Governor Eric Holcomb issued Executive Order No. 20-02, which by law expired in 30 days unless extended, declaring a public health disaster emergency in the state of Indiana. Subsequently, the governor issued Executive Orders Nos. 20-17, 20-25, 20-30 and 20-34, each renewing the public health disaster emergency declaration for an additional 30 days, which is currently extended through September 2, 2020. All other Executive Orders issued since March 6, 2020, (Nos. 20-04 – 20-16) were renewed for the same 30-day period, provided they were supplements to Executive Order No. 20-02. Executive Order No. 20-05 was issued on March 19, 2020, requiring utilities in the state to suspend disconnections of utility service. Duke Energy Indiana had already voluntarily suspended all disconnections and is waiving late payment fees and check return fees. The utility is also waiving credit card fees for residential customers.

On May 8, 2020, Duke Energy Indiana, along with other Indiana utilities, filed a request with the IURC for approval of deferral treatment for costs and revenue reductions associated with the COVID-19 pandemic. The utilities requested initial deferral approval in July 2020, with individual subdockets for each utility to be established for consideration of utility-specific cost and revenue impacts, cost recovery timing and customer payment plans. On June 29, 2020, the IURC issued an order in Phase 1 wherein it extended the disconnection moratorium for jurisdictional utilities until August 14, 2020, along with requiring six month payment arrangements, waiver of late fees, reconnection fees, convenience fees and deposits. The IURC permitted jurisdictional utilities to use regulatory accounting for any impacts associated with the prohibition on utility disconnections, waiver or exclusion of certain utility fees (i.e., late fees, convenience fees, deposits, and reconnection fees), the use of expanded payment arrangements to aid customers, and for COVID-19 related uncollect ble and incremental bad debt expense. The IURC did not permit recovery of lost revenues due to load reduction or carrying costs. In Phase 2 filings, individual utilities may choose to request regulatory accounting for other COVID-19 related operation and maintenance costs wherein evidence of the impact of any costs or offsetting savings can be presented and considered in an evidentiary hearing. Duke Energy Indiana cannot predict the outcome of this matter.

2019 Indiana Rate Case

On July 2, 2019, Duke Energy Indiana filed a general rate case with the IURC for a rate increase for retail customers of approximately $395 million. The rebuttal case, filed on December 4, 2019, updated the requested revenue requirement to result in a 15.6% or $396 million average retail rate increase, including the impacts of the Utility Receipts Tax. Hearings concluded on February 7, 2020. On June 29, 2020, the IURC issued the order in the rate case approving a revenue increase of $146 million before certain adjustments and ratemaking refinements. The order provided for an overall cost of capital of 5.7% based on a 9.7% return on equity and a 53% equity component of the capital structure, and approved Duke Energy Indiana's requested forecasted rate base of $10.2 billion as of December 31, 2020, including the Edwardsport IGCC Plant. The IURC reduced Duke Energy Indiana's request by slightly more than $200 million, when accounting for the utility receipts tax and other adjustments. Approximately 50% of the reduction is due to a prospective change in depreciation and use of regulatory asset for the end-of-life inventory at retired generating plants, approximately 20% is due to the approved 9.7% return on equity versus requested 10.4% and approximately 20% is related to miscellaneous earnings neutral adjustments. The rates were effective July 30, 2020. Several groups filed notices of appeal of the IURC order on July 29, 2020. Duke Energy Indiana cannot predict the outcome of this matter.

2020 Indiana Coal Ash Recovery Case

In Duke Energy Indiana's rate case, the IURC approved coal ash basin closure costs expended through 2018 including financing costs as a regulatory asset and included in rate base. The IURC opened a subdocket to deal with the post-2018 coal ash related expenditures. Duke Energy Indiana filed testimony on April 15, 2020, in the coal ash subdocket requesting recovery for the post-2018 coal ash basin closure costs for plans that have been approved by the Indiana Department of Environmental Management as well as continuing deferral, with carrying costs, on the balance. An evidentiary hearing is scheduled to begin on September 14, 2020, and an order is expected in the first quarter of 2021. Duke Energy Indiana cannot predict the outcome of this matter.

Piedmont

COVID-19 Filings

North Carolina

On March 10, 2020, Governor Roy Cooper issued Executive Order No. 116 declaring a state of emergency due to the COVID-19 pandemic. On March 19, 2020, the NCUC issued on order directing that utilities under its jurisdiction suspend disconnections for nonpayment of utility bills during the state of emergency (as defined by Executive Order No. 116) and allow for customers to enter into payment arrangements to pay off arrearages accumulated during the state of emergency after the end of the state of emergency. Additionally, to help mitigate the financial impacts of the COVID-19 pandemic on their customers, on March 19, 2020, Piedmont filed a request with the NCUC seeking authorization to waive: (1) any late payment charges incurred by a residential or nonresidential customer, effective March 21, 2020; (2) the application of fees for checks returned for insufficient funds for residential and nonresidential customers; (3) the reconnection charge when a residential or nonresidential customer seeks to have service restored for those customers whose service was recently disconnected for nonpayment and to work with customers regarding the other requirements to restore service, including re-establishment of credit; and (4) the fees and charges associated with the use of credit cards or debit cards to pay residential electric utility bills, effective March 21, 2020. The NCUC granted Piedmont's request on March 20, 2020.

On March 31, 2020, the governor issued Executive Order No. 124, which, in addition to requiring the steps in the NCUC order noted above, stated that nothing in Executive Order No. 124 shall relieve a customer of its obligation to pay bills for receipt of utility services provided. Executive Order No. 124 remains in effect for 60 days unless otherwise rescinded or replaced with a superseding Executive Order. On May 30, 2020, the governor issued Executive Order No. 142, which extended effective period for Executive Order No. 124 to July 29, 2020. Executive Order No. 142 was not extended.

On July 10, 2020, Piedmont filed a petition with the NCUC for clarification regarding when they may begin working with customers on establishing payment arrangements for arrears accumulated since March 13, 2020. On July 29, 2020, the NCUC issued its Order Lifting Disconnection Moratorium and Allowing Collection of Arrearages Pursuant to Special Repayment Plans. The order contained the following: 1) public utilities may resume customer disconnections due to nonpayment for bills first rendered on or after September 1, 2020, after appropriate notice; 2) the late fee moratorium will continue through the end of the state of emergency or until further order of the commission; 3) Duke Energy utilities may reinstate fees for checks returned for insufficient funds as well as transaction fees for use of credit cards or debit cards for bills first rendered on or after September 1, 2020; and 4) no sooner than September 1, 2020, the collection of past due or delinquent accounts accrued up to and including August 31, 2020, may proceed subject to conditions. Piedmont cannot predict the outcome of this matter.

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South Carolina

On March 13, 2020, Governor Henry McMaster issued Executive Order No. 2020-08 declaring a state of emergency due to the COVID-19 pandemic. The governor also issued a letter on March 14, 2020, to the ORS Executive Director regarding the suspension of disconnection of essential utility services for nonpayment. On March 18, 2020, the PSCSC issued an order approving such waivers, and also approved waivers for regulations related to late fees and reconnect fees. The PSCSC's order also required utilities to track the financial impacts of actions taken pursuant to such waivers for poss ble reporting to the PSCSC.

On April 30, 2020, the ORS requested the PSCSC grant a waiver of the applicable regulations to allow customers the flexibility to obtain deferred payment plans longer than six months for past-due amounts. On May 5, 2020, Piedmont filed responsive comments stating that while utility bills will remain due, Piedmont does not plan to immediately reinstitute disconnection upon the expiration of the state of emergency and intends to work through a potential grace period as economic recovery begins. Piedmont also concurred with the observation of the ORS that reduced usage is impacting the fixed-cost recovery and revenue assumptions included in rates. Those costs include not only ongoing operational and financing costs necessary to serve customers, but also the borrowings necessary to support extended payment arrangements that will be an important part of emerging from the COVID-19 pandemic. Piedmont will continue to track such costs, lost revenues and potential cost savings for future evaluation by the PSCSC.

Additionally, on May 8, 2020, the ORS filed a motion for the PSCSC to solicit comments from utilities and interested stakeholders regarding measures to be taken to mitigate impacts of COVID-19 on utility customers and require recordkeeping. In a detailed motion, the ORS specifically asked the PSCSC to: (1) solicit input from utilities regarding the temporary mitigation measures to address COVID-19; (2) request utilities to inform the PSCSC of the plans utilities have to return to normalized operations; (3) require utilities to track revenue impacts, incremental costs and savings related to COVID-19 and file the findings with the PSCSC on a quarterly basis; and (4) include any other matters that the PSCSC believes should be addressed. On May 14, 2020, the PSCSC adopted the ORS' motion.

On May 13, 2020, the ORS filed a letter with the PSCSC that included a request from Governor McMaster that utilities proceed with developing and implementing plans for phasing in normal business operations. On May 14, 2020, the PSCSC conditionally vacated the regulation waivers regarding termination of service and suspension of disconnect fees. Prior to termination, utilities are to refer past-due customers to local organizations for assistance and/or deferred payment arrangements. Piedmont filed a report on June 30, 2020, as required by PSCSC order, reporting revenue impact, costs and savings related to COVID-19 to date. Piedmont cannot predict the outcome of this matter.

Tennessee

On March 12, 2020, Governor Bill Lee issued Executive Order No. 14 declaring a state of emergency due to the COVID-19 pandemic. In an effort to help mitigate the financial impacts of the COVID-19 pandemic on their customers, on March 20, 2020, Piedmont filed a request with the TPUC seeking authorization to waive, effective March 21, 2020: (1) any late payment charges incurred by a residential or nonresidential customer; (2) the application of fees for checks returned for insufficient funds for residential and nonresidential customers; and (3) the reconnection charge when a residential or nonresidential customer seeks to have service restored for those customers whose service was recently disconnected for nonpayment and to work with customers regarding the other requirements to restore service, including re-establishment of credit. The TPUC granted Piedmont's request by Order issued March 31,2020. The Order also stated that customers were not relieved of their obligation to pay for utility services received.

2020 Tennessee Rate Case

On July 2, 2020, Piedmont filed an application with the TPUC, its first general rate case in Tennessee in nine years, for a rate increase for retail customers of approximately $30 million, which represents an approximate 15% increase in annual revenues. The rate increase is driven by significant infrastructure upgrade investments since its previous rate case. Approximately half of the plant additions being added to rate base are categories of capital investment not covered under the IMR mechanism, which was approved in 2013. An evidentiary hearing is expected to be scheduled for fall 2020, and a decision and revised customer rates are expected to become effective January 1, 2021. Piedmont cannot predict the outcome of this matter.

OTHER REGULATORY MATTERS

Atlantic Coast Pipeline, LLC

On September 2, 2014, Duke Energy, Dominion Energy, Inc. (Dominion), Piedmont and Southern Company Gas announced the formation of Atlantic Coast Pipeline, LLC (ACP) to build and own the proposed Atlantic Coast Pipeline (ACP pipeline), an approximately 600-mile interstate natural gas pipeline running from West Virginia to North Carolina. The ACP pipeline was designed to meet, in part, the needs identified by Duke Energy Carolinas, Duke Energy Progress and Piedmont. Dominion would have been responsible for building and operating the ACP pipeline and holds a leading ownership percentage in ACP of 53%, following the purchase in March 2020 of Southern Company Gas' 5% ownership interest. Duke Energy owns a 47% interest, which is accounted for as an equity method investment through its Gas Utilities and Infrastructure segment.

On April 15, 2020, the United States District Court for the District of Montana granted partial summary judgment in favor of the plaintiffs in Northern Plains Resource Council v. U.S. Army Corps of Engineers (USACE) (Northern Plains), vacating USACE's Nationwide Permit 12 (NWP 12) and remanding it to USACE for consultation under the Endangered Species Act (ESA) of 1973. In Northern Plains, the court ruled that NWP 12 was unlawful because USACE did not consult under the ESA with the U.S. Fish and Wildlife Service and/or National Marine Fisheries Service prior to NWP 12's reissuance in 2017. Because NWP 12 has been vacated and its application enjoined, USACE currently has suspended verification of any new or pending applications under NWP 12 until further court action clarifies the situation.

On May 28, 2020, the U.S. Court of Appeals for the Ninth Circuit issued a ruling that limited the NWP 12 vacatur to energy infrastructure projects. In July 2020, the Supreme Court of the United States issued an order allowing other new oil and gas pipeline projects to use the NWP 12 process pending appeal to the U.S. Court of Appeals for the Ninth Circuit; however, that did not decrease the uncertainty associated with an eventual ruling. Together, these rulings indicated that the timeline to reinstate the necessary water crossing permits for ACP would likely cause further delays and cost increases.

On July 5, 2020, Dominion announced a sale of substantially all of its gas transmission and storage segment assets, operations core to the ACP pipeline project.

As a result of the uncertainty created by the NWP 12 rulings, the potential impact on the cost and schedule for the project, the ongoing legal challenges and the risk of additional legal challenges and delays through the construction period and Dominion's decision to sell substantially all of its gas transmission and storage segment assets, Duke Energy's Board of Directors and management decided that it was not prudent to continue to invest in the project. On July 5, 2020, Duke Energy and Dominion announced the cancellation of the ACP pipeline.

As a result, Duke Energy recorded a pretax charge to earnings of approximately $2.0 billion for the three months and six months ended June 30, 2020, within Equity in (losses) earnings of unconsolidated affiliates on the Duke Energy Condensed Consolidated Statements of Operations. The tax benefit associated with this abandonment was $374 million and is recorded in Income Tax (Benefit) Expense on the Duke Energy Condensed Consolidated Statements of Operations. Additional charges of less than $100 million are expected to be recorded within the next 12 months as ACP incurs obligations to exit operations.

As part of the pretax charge to earnings of approximately $2.0 billion, Duke Energy established a $920 million current liability related to the abandonment of ACP within Current Liabilities in the Gas Utilities and Infrastructure segment. The liability represents Duke Energy's obligation of approximately $860 million to fund ACP's outstanding debt and approximately $60 million to satisfy ARO requirements to restore construction sites.

See Notes 1, 4 and 11 for additional information regarding this transaction.

Potential Coal Plant Retirements

The Subsidiary Registrants periodically file integrated resource plans (IRPs) with their state regulatory commissions. The IRPs provide a view of forecasted energy needs over a long term (10 to 20 years) and options being considered to meet those needs. IRPs filed by the Subsidiary Registrants included planning assumptions to potentially retire certain coal-fired generating facilities in North Carolina and Indiana earlier than their current estimated useful lives. Duke Energy continues to evaluate the potential need to retire these coal-fired generating facilities earlier than the current estimated useful lives and plans to seek regulatory recovery for amounts that would not be otherwise recovered when any of these assets are retired.

The table below contains the net carrying value of generating facilities planned for retirement or included in recent IRPs as evaluated for potential retirement. Dollar amounts in the table below are included in Net property, plant and equipment on the Condensed Consolidated Balance Sheets as of June 30, 2020, and exclude capitalized asset retirement costs.

	Capacity (in MW)	Remaining Net Book Value (in millions)
Duke Energy Carolinas		
Allen Steam Station Units 1-3[(a)]	**585**	**$ 145**
Duke Energy Indiana		
Gallagher Units 2 and 4[(b)]	**280**	**116**
Gibson Units 1-5[(c)]	**3,132**	**1,690**
Cayuga Units 1-2[(c)]	**1,005**	**953**
Total Duke Energy	**5,002**	**$ 2,904**

(a) Duke Energy Carolinas will retire Allen Steam Station units 1 through 3 by December 31, 2024, as part of the resolution of a lawsuit involving alleged New Source Review violations.

(b) Duke Energy Indiana committed to either retire or stop burning coal at Gallagher units 2 and 4 by December 31, 2022, as part of the 2016 settlement of Edwardsport IGCC matters.

(c) On July 1, 2019, Duke Energy Indiana filed its 2018 IRP with the IURC. The 2018 IRP included scenarios evaluating the potential retirement of coal-fired generating units at Gibson and Cayuga. The rate case filed July 2, 2019, included proposed depreciation rates reflecting retirement dates from 2026 to 2038. These updated retirement dates were approved by the IURC as part of the rate case order issued on June 29, 2020.

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Duke Energy continues to evaluate the potential need to retire generating facilities earlier than the current estimated useful lives, and plans to seek regulatory recovery, as necessary, for amounts that would not be otherwise recovered when any of these assets are retired. However, such recovery, including recovery of carrying costs on remaining book values, could be subject to future approvals and therefore cannot be assured.

Duke Energy Carolinas and Duke Energy Progress are evaluating the potential for coal-fired generating unit retirements with a net carrying value of approximately $693 million and $1.2 billion, respectively, included in Net property, plant and equipment on the Condensed Consolidated Balance Sheets as of June 30, 2020.

4. COMMITMENTS AND CONTINGENCIES

ENVIRONMENTAL

The Duke Energy Registrants are subject to federal, state and local regulations regarding air and water quality, hazardous and solid waste disposal, coal ash and other environmental matters. These regulations can be changed from time to time, imposing new obligations on the Duke Energy Registrants. The following environmental matters impact all Duke Energy Registrants.

Remediation Activities

In addition to AROs recorded as a result of various environmental regulations, the Duke Energy Registrants are responsible for environmental remediation at various sites. These include certain properties that are part of ongoing operations and sites formerly owned or used by Duke Energy entities. These sites are in various stages of investigation, remediation and monitoring. Managed in conjunction with relevant federal, state and local agencies, remediation activities vary based upon site conditions and location, remediation requirements, complexity and sharing of responsibility. If remediation activities involve joint and several liability provisions, strict liability, or cost recovery or contr bution actions, the Duke Energy Registrants could potentially be held responsible for environmental impacts caused by other potentially responsible parties and may also benefit from insurance policies or contractual indemnities that cover some or all cleanup costs. Liabilities are recorded when losses become probable and are reasonably estimable. The total costs that may be incurred cannot be estimated because the extent of environmental impact, allocation among potentially responsible parties, remediation alternatives and/or regulatory decisions have not yet been determined at all sites. Additional costs associated with remediation activities are l kely to be incurred in the future and could be significant. Costs are typically expensed as Operation, maintenance and other on the Condensed Consolidated Statements of Operations unless regulatory recovery of the costs is deemed probable.

The following table contains information regarding reserves for probable and estimable costs related to the various environmental sites. These reserves are recorded in Accounts Payable within Current Liabilities and Other within Other Noncurrent Liabilities on the Condensed Consolidated Balance Sheets.

(in millions)	June 30, 2020	December 31, 2019
Reserves for Environmental Remediation		
Duke Energy	**$ 55**	$ 58
Duke Energy Carolinas	**10**	11
Progress Energy	**14**	16
Duke Energy Progress	**5**	4
Duke Energy Florida	**8**	9
Duke Energy Ohio	**19**	19
Duke Energy Indiana	**5**	4
Piedmont	**7**	8

Additional losses in excess of recorded reserves that could be incurred for the stages of investigation, remediation and monitoring for environmental sites that have been evaluated at this time are not material except as presented in the table below.

(in millions)	
Duke Energy	$ 59
Duke Energy Carolinas	11
Duke Energy Ohio	42

LITIGATION

Duke Energy Carolinas and Duke Energy Progress

Coal Ash Insurance Coverage Litigation

In March 2017, Duke Energy Carolinas and Duke Energy Progress filed a civil action in North Carolina Business Court against various insurance providers. The lawsuit seeks payment for coal ash-related liabilities covered by third-party liability insurance policies. The insurance policies were issued between 1971 and 1986 and provide third-party liability insurance for property damage. The civil action seeks damages for breach of contract and indemnification for costs arising from the Coal Ash Act and the EPA CCR rule at 15 coal-fired plants in North Carolina and South Carolina. In February and March 2020, the court heard arguments on numerous cross motions filed by the parties to seek legal determinations concerning several insurance related defenses raised by the insurance providers. On June 5, 2020, the court issued four rulings in favor of Duke Energy's legal positions in the coal ash recovery litigation proceedings. Due to COVID-19, the court has issued a new scheduling order and the trial is now scheduled for January 2022. Duke Energy Carolinas and Duke Energy Progress cannot predict the outcome of this matter.

Duke Energy Carolinas

Asbestos-related Injuries and Damages Claims

Duke Energy Carolinas has experienced numerous claims for indemnification and medical cost reimbursement related to asbestos exposure. These claims relate to damages for bodily injuries alleged to have arisen from exposure to or use of asbestos in connection with construction and maintenance activities conducted on its electric generation plants prior to 1985. As of June 30, 2020, there were 118 asserted claims for non-malignant cases with cumulative relief sought of up to $27 million, and 59 asserted claims for malignant cases with cumulative relief sought of up to $20 million. Based on Duke Energy Carolinas' experience, it is expected that the ultimate resolution of most of these claims likely will be less than the amount claimed.

Duke Energy Carolinas has recognized asbestos-related reserves of $590 million at June 30, 2020, and $604 million at December 31, 2019. These reserves are classified in Other within Other Noncurrent Liabilities and Other within Current Liabilities on the Condensed Consolidated Balance Sheets. These reserves are based upon Duke Energy Carolinas' best estimate for current and future asbestos claims through 2039 and are recorded on an undiscounted basis. In light of the uncertainties inherent in a longer-term forecast, management does not believe they can reasonably estimate the indemnity and medical costs that might be incurred after 2039 related to such potential claims. It is possible Duke Energy Carolinas may incur asbestos liabilities in excess of the recorded reserves.

Duke Energy Carolinas has third-party insurance to cover certain losses related to asbestos-related injuries and damages above an aggregate self-insured retention. Duke Energy Carolinas' cumulative payments began to exceed the self-insured retention in 2008. Future payments up to the policy limit will be reimbursed by the third-party insurance carrier. The insurance policy limit for potential future insurance recoveries indemnification and medical cost claim payments is $747 million in excess of the self-insured retention. Receivables for insurance recoveries were $742 million at June 30, 2020, and December 31, 2019. These amounts are classified in Other within Other Noncurrent Assets and Receivables within Current Assets on the Condensed Consolidated Balance Sheets. Duke Energy Carolinas is not aware of any uncertainties regarding the legal sufficiency of insurance claims. Duke Energy Carolinas believes the insurance recovery asset is probable of recovery as the insurance carrier continues to have a strong financial strength rating.

Duke Energy Progress and Duke Energy Florida

Spent Nuclear Fuel Matters

On June 18, 2018, Duke Energy Progress and Duke Energy Florida sued the U.S. in the U.S. Court of Federal Claims for damages incurred for the period 2014 through 2018. The lawsuit claimed the Department of Energy breached a contract in failing to accept spent nuclear fuel under the Nuclear Waste Policy Act of 1982 and asserted damages for the cost of on-site storage in the amount of $100 million and $203 million for Duke Energy Progress and Duke Energy Florida, respectively. Discovery is ongoing and a trial is expected to occur in 2021.

Duke Energy Florida

Power Purchase Dispute Arbitration

Duke Energy Florida, on behalf of its customers, entered into a power purchase contract for the purchase of firm capacity and energy from a qualified facility. Duke Energy Florida determined the qualified facility did not perform in accordance with the power purchase contract, and Duke Energy Florida terminated the power purchase contract. The qualified facility counterparty filed a confidential American Arbitration Association (AAA) arbitration demand, challenging the termination of the power purchase contract and seeking damages. Duke Energy Florida denies liability and is vigorously defending the arbitration claim. The final arbitration hearing is scheduled for December 2020. Duke Energy Florida cannot predict the outcome of this matter.

Duke Energy Indiana

Coal Ash Basin Closure Plan Appeal

On January 27, 2020, Hoosier Environmental Council filed a Petition for Administrative Review with the Indiana Office of Environmental Adjudication (the court) challenging the Indiana Department of Environmental Management's December 10, 2019, partial approval of Duke Energy Indiana's ash pond closure plan. On March 11, 2020, Duke Energy Indiana filed a Motion to Dismiss. On May 5, 2020, the court entered an order denying that motion. The parties are engaged in discovery and a hearing is scheduled for February 22, 2021. Duke Energy Indiana cannot predict the outcome of this matter.

Other Litigation and Legal Proceedings

The Duke Energy Registrants are involved in other legal, tax and regulatory proceedings arising in the ordinary course of business, some of which involve significant amounts. The Duke Energy Registrants believe the final disposition of these proceedings will not have a material effect on their results of operations, cash flows or financial position.

The table below presents recorded reserves based on management's best estimate of probable loss for legal matters, excluding asbestos-related reserves discussed above. Reserves are classified on the Condensed Consolidated Balance Sheets in Other within Other Noncurrent Liabilities and Other within Current Liabilities. The reasonably possible range of loss in excess of recorded reserves is not material, other than as described above.

(in millions)	June 30, 2020	December 31, 2019
Reserves for Legal Matters		
Duke Energy	**$ 60**	$ 62
Duke Energy Carolinas	**3**	2
Progress Energy	**52**	55
Duke Energy Progress	**9**	12
Duke Energy Florida	**23**	22
Piedmont	**1**	1

OTHER COMMITMENTS AND CONTINGENCIES

General

As part of their normal business, the Duke Energy Registrants are party to various financial guarantees, performance guarantees and other contractual commitments to extend guarantees of credit and other assistance to various subsidiaries, investees and other third parties. These guarantees involve elements of performance and credit risk, which are not fully recognized on the Condensed Consolidated Balance Sheets and have uncapped maximum potential payments. However, the Duke Energy Registrants do not believe these guarantees will have a material effect on their results of operations, cash flows or financial position.

In addition, the Duke Energy Registrants enter into various fixed-price, noncancelable commitments to purchase or sell power or natural gas, take-or-pay arrangements, transportation, or throughput agreements and other contracts that may or may not be recognized on their respective Condensed Consolidated Balance Sheets. Some of these arrangements may be recognized at fair value on their respective Condensed Consolidated Balance Sheets if such contracts meet the definition of a derivative and the NPNS exception does not apply. In most cases, the Duke Energy Registrants' purchase obligation contracts contain provisions for price adjustments, minimum purchase levels and other financial commitments.

As descr bed in Note 1, Duke Energy adopted the new guidance for credit losses effective January 1, 2020, using the modified retrospective method of adoption, which does not require restatement of prior year reported results. The reserve for credit losses for insurance receivables based on adoption of the new standard is $15 million for Duke Energy and Duke Energy Carolinas as of June 30, 2020. Insurance receivables are evaluated based on the risk of default and the historical losses, current conditions and expected conditions around collectability. Management evaluates the risk of default annually based on payment history, credit rating and changes in the risk of default from credit agencies.

As of June 30, 2020, Duke Energy recognized $860 million related to the guarantees of ACP's outstanding debt of which $95 million was previously recognized due the adoption of new guidance for credit losses effective January 1, 2020. This reserve is included within Other current liabilities on the Condensed Consolidated Balance Sheets. See Notes 1, 3 and 11 for more information. The remaining reserve for credit losses for financial guarantees of $4 million as of June 30, 2020, is included within Other noncurrent liabilities on the Duke Energy's Condensed Consolidated Balance Sheets. Management considers financial guarantees for evaluation under this standard based on the anticipated amount outstanding at the time of default. The reserve for credit losses is based on the evaluation of the contingent components of financial guarantees. Management evaluates the risk of default, exposure and length of time remaining in the period for each contract.

5. DEBT AND CREDIT FACILITIES

SUMMARY OF SIGNIFICANT DEBT ISSUANCES

The following table summarizes significant debt issuances (in millions).

			Six Months Ended June 30, 2020						
Issuance Date	Maturity Date	Interest Rate	Duke Energy	Duke Energy (Parent)	Duke Energy Carolinas	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unsecured Debt									
May 2020[a]	Jun 2030	2.450%	**$ 500**	**$ 500**	$ —	$ —	$ —	$ —	**$ —**
May 2020[b]	Jun 2050	3.350%	**400**	**—**	**—**	**—**	**—**	**—**	**400**
First Mortgage Bonds									
January 2020[c]	Feb 2030	2.450%	**500**	**—**	**500**	**—**	**—**	**—**	**—**
January 2020[c]	Aug 2049	3.200%	**400**	**—**	**400**	**—**	**—**	**—**	**—**
March 2020[d]	Apr 2050	2.750%	**550**	**—**	**—**	**—**	**—**	**550**	**—**
May 2020[b]	Jun 2030	2.125%	**400**	**—**	**—**	**—**	**400**	**—**	**—**
June 2020[b]	Jun 2030	1.750%	**500**	**—**	**—**	**500**	**—**	**—**	**—**
Total issuances			**$ 3,250**	**$ 500**	**$ 900**	**$ 500**	**$ 400**	**$ 550**	**$ 400**

(a) Debt issued to repay $500 million borrowing made under Duke Energy (Parent) revolving credit facility in March 2020, and for general corporate purposes.
(b) Debt issued to repay short-term debt and for general corporate purposes.
(c) Debt issued to repay at maturity $450 million first mortgage bonds due June 2020 and for general corporate purposes.
(d) Debt issued to repay at maturity $500 million first mortgage bonds due July 2020 and to pay down short-term debt.

CURRENT MATURITIES OF LONG-TERM DEBT

The following table shows the significant components of Current Maturities of Long-Term Debt on the Condensed Consolidated Balance Sheets. The Duke Energy Registrants currently anticipate satisfying these obligations with cash on hand and proceeds from additional borrowings.

(in millions)	Maturity Date	Interest Rate	June 30, 2020
Unsecured Debt			
Duke Energy Progress	December 2020	0.986% [(a)]	$ 700
Progress Energy, Inc	January 2021	4.400%	500
Duke Energy (Parent)	May 2021	0.924% [(a)]	500
Piedmont	June 2021	4.240%	160
Secured Debt			
Duke Energy Florida	April 2021	1.384% [(a)]	250
First Mortgage Bonds			
Duke Energy Indiana	July 2020	3.750%	500
Duke Energy Progress	September 2020	0.498% [(a)]	300
Duke Energy Carolinas	June 2021	3.900%	500
Other[(b)]			346
Current maturities of long-term debt			$ 3,756

(a) Debt has a floating interest rate.
(b) Includes finance lease obligations, amortizing debt and small bullet maturities.

AVAILABLE CREDIT FACILITIES

Master Credit Facility

In March 2020, Duke Energy amended its existing $8 billion Master Credit Facility to extend the termination date to March 2025. The Duke Energy Registrants, excluding Progress Energy, have borrowing capacity under the Master Credit Facility up to a specified sublimit for each borrower. Duke Energy has the unilateral ability at any time to increase or decrease the borrowing sublimits of each borrower, subject to a maximum sublimit for each borrower. The amount available under the Master Credit Facility has been reduced to backstop issuances of commercial paper, certain letters of credit and variable-rate demand tax-exempt bonds that may be put to the Duke Energy Registrants at the option of the holder.

The table below includes the current borrowing sublimits and available capacity under these credit facilities.

	June 30, 2020							
(in millions)	Duke Energy	Duke Energy (Parent)	Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Facility size[(a)]	$ 8,000	$ 2,650	$ 1,500	$ 1,250	$ 800	$ 600	$ 600	$ 600
Reduction to backstop issuances								
Commercial paper[(b)]	(2,480)	(1,248)	(389)	(323)	(156)	(79)	(150)	(135)
Outstanding letters of credit	(47)	(40)	(3)	(2)	—	—	—	(2)
Tax-exempt bonds	(81)	—	—	—	—	—	(81)	—
Available capacity under the Master Credit Facility	$ 5,392	$ 1,362	$ 1,108	$ 925	$ 644	$ 521	$ 369	$ 463

(a) Represents the sublimit of each borrower.
(b) Duke Energy issued $625 million of commercial paper and loaned the proceeds through the money pool to Duke Energy Carolinas, Duke Energy Progress, Duke Energy Ohio and Duke Energy Indiana. The balances are classified as Long-Term Debt Payable to Affiliated Companies on the Condensed Consolidated Balance Sheets.

Term Loan Facility

In response to market volatility and ongoing liquidity impacts from COVID-19, in March 2020, Duke Energy (Parent) entered into a $1.5 billion, 364-day Term Loan Credit Agreement, borrowing the full $1.5 billion available on March 19, 2020. The term loan contains a provision for increasing the amount available for borrowing by up to $500 million. Duke Energy (Parent) exercised this provision on March 27, 2020, borrowing an additional $188 million. Proceeds were used to reduce outstanding commercial paper and for general corporate purposes. Refer to Note 1 for additional information on the COVID-19 pandemic.

Other Credit Facilities

(in millions)	June 30, 2020	
	Facility size	Amount drawn
Duke Energy (Parent) Three-Year Revolving Credit Facility[(a)]	$ 1,000	$ 500
Duke Energy Progress Term Loan Facility	700	700

(a) In March 2020, Duke Energy (Parent) drew down the remaining $500 million. In May 2020, Duke Energy (Parent) repaid $500 million with proceeds of May 2020 unsecured debt issuance.

6. GOODWILL

Duke Energy

The following table presents the goodwill by reportable segment included on Duke Energy's Condensed Consolidated Balance Sheets at June 30, 2020, and December 31, 2019.

(in millions)	Electric Utilities and Infrastructure	Gas Utilities and Infrastructure	Commercial Renewables	Total
Goodwill balance	$ 17,379	$ 1,924	$ 122	$ 19,425
Accumulated impairment charges	—	—	(122)	(122)
Goodwill, adjusted for accumulated impairment charges	$ 17,379	$ 1,924	$ —	$ 19,303

Duke Energy Ohio

Duke Energy Ohio's Goodwill balance of $920 million, allocated $596 million to Electric Utilities and Infrastructure and $324 million to Gas Utilities and Infrastructure, is presented net of accumulated impairment charges of $216 million on the Condensed Consolidated Balance Sheets at June 30, 2020, and December 31, 2019.

Progress Energy

Progress Energy's Goodwill is included in the Electric Utilities and Infrastructure segment and there are no accumulated impairment charges.

Piedmont

Piedmont's Goodwill is included in the Gas Utilities and Infrastructure segment and there are no accumulated impairment charges.

7. RELATED PARTY TRANSACTIONS

The Subsidiary Registrants engage in related party transactions in accordance with applicable state and federal commission regulations. Refer to the Condensed Consolidated Balance Sheets of the Subsidiary Registrants for balances due to or due from related parties. Material amounts related to transactions with related parties included on the Condensed Consolidated Statements of Operations and Comprehensive Income are presented in the following table.

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	**2020**	**2019**	**2020**	**2019**
Duke Energy Carolinas				
Corporate governance and shared service expenses[(a)]	**$ 196**	$ 197	**$ 330**	$ 409
Indemnification coverages[(b)]	**5**	5	**10**	10
Joint Dispatch Agreement (JDA) revenue[(c)]	**3**	17	**10**	40
JDA expense[(c)]	**20**	20	**44**	113
Intercompany natural gas purchases[(d)]	**10**	3	**16**	7
Progress Energy				
Corporate governance and shared service expenses[(a)]	**$ 189**	$ 183	**$ 335**	$ 359
Indemnification coverages[(b)]	**9**	10	**18**	19
JDA revenue[(c)]	**20**	20	**44**	113
JDA expense[(c)]	**3**	17	**10**	40
Intercompany natural gas purchases[(d)]	**19**	19	**38**	38
Duke Energy Progress				
Corporate governance and shared service expenses[(a)]	**$ 113**	$ 108	**$ 188**	$ 214
Indemnification coverages[(b)]	**5**	4	**9**	8
JDA revenue[(c)]	**20**	20	**44**	113
JDA expense[(c)]	**3**	17	**10**	40
Intercompany natural gas purchases[(d)]	**19**	19	**38**	38
Duke Energy Florida				
Corporate governance and shared service expenses[(a)]	**$ 76**	$ 75	**$ 147**	$ 145
Indemnification coverages[(b)]	**4**	6	**9**	11
Duke Energy Ohio				
Corporate governance and shared service expenses[(a)]	**$ 77**	$ 83	**$ 161**	$ 168
Indemnification coverages[(b)]	**1**	1	**2**	2
Duke Energy Indiana				
Corporate governance and shared service expenses[(a)]	**$ 92**	$ 93	**$ 198**	$ 190
Indemnification coverages[(b)]	**2**	1	**4**	3
Piedmont				
Corporate governance and shared service expenses[(a)]	**$ 37**	$ 37	**$ 71**	$ 69
Indemnification coverages[(b)]	**—**	—	**1**	1
Intercompany natural gas sales[(d)]	**29**	22	**54**	45
Natural gas storage and transportation costs[(e)]	**6**	6	**12**	11

(a) The Subsidiary Registrants are charged their proportionate share of corporate governance and other shared services costs, primarily related to human resources, employee benefits, information technology, legal and accounting fees, as well as other third-party costs. These amounts are primarily recorded in Operation, maintenance and other on the Condensed Consolidated Statements of Operations and Comprehensive Income.

(b) The Subsidiary Registrants incur expenses related to certain indemnification coverages through Bison, Duke Energy's wholly owned captive insurance subsidiary. These expenses are recorded in Operation, maintenance and other on the Condensed Consolidated Statements of Operations and Comprehensive Income.

(c) Duke Energy Carolinas and Duke Energy Progress participate in a JDA, which allows the collective dispatch of power plants between the service territories to reduce customer rates. Revenues from the sale of power and expenses from the purchase of power pursuant to the JDA are recorded in Operating Revenues and Fuel used in electric generation and purchased power, respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Income.

(d) Piedmont provides long-term natural gas delivery service to certain Duke Energy Carolinas and Duke Energy Progress natural gas-fired generation facilities. Piedmont records the sales in Operating revenues, and Duke Energy Carolinas and Duke Energy Progress record the related purchases as a component of Fuel used in electric generation and purchased power on their respective Condensed Consolidated Statements of Operations and Comprehensive Income.

(e) Piedmont has related party transactions as a customer of its equity method investments in Pine Needle LNG Company, LLC, Hardy Storage Company, LLC and Cardinal Pipeline Company, LLC natural gas storage and transportation facilities. These expenses are included in Cost of natural gas on Piedmont's Condensed Consolidated Statements of Operations and Comprehensive Income.

In addition to the amounts presented above, the Subsidiary Registrants have other affiliate transactions, including rental of office space, participation in a money pool arrangement, other operational transactions, such as pipeline lease arrangements, and their proportionate share of certain charged expenses. These transactions of the Subsidiary Registrants are incurred in the ordinary course of business and are eliminated in consolidation.

As discussed in Note 11, certain trade receivables have been sold by Duke Energy Ohio and Duke Energy Indiana to CRC, an affiliate formed by a subsidiary of Duke Energy. The proceeds obtained from the sales of receivables are largely cash but do include a subordinated note from CRC for a portion of the purchase price.

Intercompany Income Taxes

Duke Energy and the Subsidiary Registrants file a consolidated federal income tax return and other state and jurisdictional returns. The Subsidiary Registrants have a tax sharing agreement with Duke Energy for the allocation of consolidated tax liabilities and benefits. Income taxes recorded represent amounts the Subsidiary Registrants would incur as separate C-Corporations. The following table includes the balance of intercompany income tax receivables and payables for the Subsidiary Registrants.

(in millions)	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
June 30, 2020							
Intercompany income tax receivable	**$ —**	**$ 63**	**$ —**	**$ —**	**$ —**	**$ 10**	**$ 23**
Intercompany income tax payable	**19**	**—**	**7**	**51**	**1**	**—**	**—**
December 31, 2019							
Intercompany income tax receivable	$ —	$ 125	$ 28	$ —	$ 9	$ 28	$ 13
Intercompany income tax payable	5	—	—	2	—	—	—

8. DERIVATIVES AND HEDGING

The Duke Energy Registrants use commodity and interest rate contracts to manage commodity price risk and interest rate risk. The primary use of commodity derivatives is to hedge the generation portfolio against changes in the prices of electricity and natural gas. Piedmont enters into natural gas supply contracts to provide diversification, reliability and natural gas cost benefits to its customers. Interest rate derivatives are used to manage interest rate risk associated with borrowings.

All derivative instruments not identified as NPNS are recorded at fair value as assets or liabilities on the Condensed Consolidated Balance Sheets. Cash collateral related to derivative instruments executed under master netting arrangements is offset against the collateralized derivatives on the Condensed Consolidated Balance Sheets. The cash impacts of settled derivatives are recorded as operating activities on the Condensed Consolidated Statements of Cash Flows.

INTEREST RATE RISK

The Duke Energy Registrants are exposed to changes in interest rates as a result of their issuance or anticipated issuance of variable-rate and fixed-rate debt and commercial paper. Interest rate risk is managed by limiting variable-rate exposures to a percentage of total debt and by monitoring changes in interest rates. To manage risk associated with changes in interest rates, the Duke Energy Registrants may enter into interest rate swaps, U.S. Treasury lock agreements and other financial contracts. In anticipation of certain fixed-rate debt issuances, a series of forward-starting interest rate swaps or Treasury locks may be executed to lock in components of current market interest rates. These instruments are later terminated prior to or upon the issuance of the corresponding debt.

Cash Flow Hedges

For a derivative designated as hedging the exposure to variable cash flows of a future transaction, referred to as a cash flow hedge, the effective portion of the derivative's gain or loss is initially reported as a component of other comprehensive income and subsequently reclassified into earnings once the future transaction impacts earnings. Amounts for interest rate contracts are reclassified to earnings as interest expense over the term of the related debt. Gains and losses reclassified out of accumulated other comprehensive income (loss) for the three and six months ended June 30, 2020, and 2019, were not material. Duke Energy's interest rate derivatives designated as hedges include interest rate swaps used to hedge existing debt within the Commercial Renewables business and forward-starting interest rate swaps not accounted for under regulatory accounting.

Undesignated Contracts

Undesignated contracts primarily include contracts not designated as a hedge because they are accounted for under regulatory accounting or contracts that do not qualify for hedge accounting.

Duke Energy’s interest rate swaps for its regulated operations employ regulatory accounting. With regulatory accounting, the mark-to-market gains or losses on the swaps are deferred as regulatory liabilities or regulatory assets, respectively. Regulatory assets and liabilities are amortized consistent with the treatment of the related costs in the ratemaking process. The accrual of interest on the swaps is recorded as Interest Expense on the Duke Energy Registrant's Condensed Consolidated Statements of Operations and Comprehensive Income.

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The following table shows notional amounts of outstanding derivatives related to interest rate risk.

	June 30, 2020					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio
Cash flow hedges	$ 650	$ —	$ —	$ —	$ —	$ —
Undesignated contracts	1,477	400	1,050	1,050	—	27
Total notional amount[(a)]	$ 2,127	$ 400	$ 1,050	$ 1,050	$ —	$ 27

	December 31, 2019					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio
Cash flow hedges	$ 993	$ —	$ —	$ —	$ —	$ —
Undesignated contracts	1,277	450	800	250	550	27
Total notional amount[(a)]	$ 2,270	$ 450	$ 800	$ 250	$ 550	$ 27

(a) Duke Energy includes amounts related to consolidated VIEs of $650 million in cash flow hedges as of June 30, 2020, and $693 million in cash flow hedges as of December 31, 2019.

COMMODITY PRICE RISK

The Duke Energy Registrants are exposed to the impact of changes in the prices of electricity purchased and sold in bulk power markets and coal and natural gas purchases, including Piedmont's natural gas supply contracts. Exposure to commodity price risk is influenced by a number of factors including the term of contracts, the liquidity of markets and delivery locations. For the Subsidiary Registrants, bulk power electricity and coal and natural gas purchases flow through fuel adjustment clauses, formula-based contracts or other cost-sharing mechanisms. Differences between the costs included in rates and the incurred costs, including undesignated derivative contracts, are largely deferred as regulatory assets or regulatory liabilities. Piedmont policies allow for the use of financial instruments to hedge commodity price risks. The strategy and objective of these hedging programs are to use the financial instruments to reduce natural gas costs volatility for customers.

Volumes

The tables below include volumes of outstanding commodity derivatives. Amounts disclosed represent the absolute value of notional volumes of commodity contracts excluding NPNS. The Duke Energy Registrants have netted contractual amounts where offsetting purchase and sale contracts exist with identical delivery locations and times of delivery. Where all commodity positions are perfectly offset, no quantities are shown.

	June 30, 2020						
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electricity (GWh)	28,179	—	—	—	4,405	23,774	—
Natural gas (millions of dekatherms)	707	147	165	165	—	4	391

	December 31, 2019						
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electricity (GWh)	15,858	—	—	—	1,887	13,971	—
Natural gas (millions of dekatherms)	704	130	160	160	—	3	411

U.S. EQUITY SECURITIES RISK

In May 2019, Duke Energy Florida entered into a Decommissioning Services Agreement for the accelerated decommissioning of Crystal River Unit 3 with ADP CR3, LLC and ADP SF1, LLC. See Note 3 for additional information on the accelerated decommissioning. Duke Energy Florida executed U.S. equity option collars within the NDTF in May 2019, to preserve the U.S. equity portfolio value in the Duke Energy Florida NDTF in the event the accelerated decommissioning is approved. The Duke Energy Florida NDTF liquidated the options in April 2020, and received proceeds of approximately $7 million.

LOCATION AND FAIR VALUE OF DERIVATIVE ASSETS AND LIABILITIES RECOGNIZED ON THE CONDENSED CONSOLIDATED BALANCE SHEETS

The following tables show the fair value and balance sheet location of derivative instruments. Although derivatives subject to master netting arrangements are netted on the Condensed Consolidated Balance Sheets, the fair values presented below are shown gross and cash collateral on the derivatives has not been netted against the fair values shown.

Derivative Assets	June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 20	$ 2	$ 1	$ 1	$ —	$ 3	$ 10	$ 4
Noncurrent	7	5	2	2	—	—	—	—
Total Derivative Assets – Commodity Contracts	$ 27	$ 7	$ 3	$ 3	$ —	$ 3	$ 10	$ 4
Interest Rate Contracts								
Not Designated as Hedging Instruments								
Current	$ 3	$ —	$ 3	$ 3	$ —	$ —	$ —	$ —
Noncurrent	2	—	2	2	—	—	—	—
Total Derivative Assets – Interest Rate Contracts	$ 5	$ —	$ 5	$ 5	$ —	$ —	$ —	$ —
Total Derivative Assets	$ 32	$ 7	$ 8	$ 8	$ —	$ 3	$ 10	$ 4

Derivative Liabilities	June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 55	$ 29	$ 17	$ 17	$ —	$ —	$ 1	$ 7
Noncurrent	138	8	32	16	—	—	—	98
Total Derivative Liabilities – Commodity Contracts	$ 193	$ 37	$ 49	$ 33	$ —	$ —	$ 1	$ 105
Interest Rate Contracts								
Designated as Hedging Instruments								
Current	$ 14	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Noncurrent	56	—	—	—	—	—	—	—
Not Designated as Hedging Instruments								
Current	68	20	48	48	—	1	—	—
Noncurrent	30	—	24	24	—	6	—	—
Total Derivative Liabilities – Interest Rate Contracts	$ 168	$ 20	$ 72	$ 72	$ —	$ 7	$ —	$ —
Total Derivative Liabilities	$ 361	$ 57	$ 121	$ 105	$ —	$ 7	$ 1	$ 105

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Derivative Assets	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 17	$ —	$ —	$ —	$ —	$ 3	$ 13	$ 1
Noncurrent	1	—	—	—	—	1	—	—
Total Derivative Assets – Commodity Contracts	$ 18	$ —	$ —	$ —	$ —	$ 4	$ 13	$ 1
Interest Rate Contracts								
Not Designated as Hedging Instruments								
Current	6	—	6	—	6	—	—	—
Total Derivative Assets – Interest Rate Contracts	$ 6	$ —	$ 6	$ —	$ 6	$ —	$ —	$ —
Equity Securities Contracts								
Not Designated as Hedging Instruments								
Current	1	—	1	—	1	—	—	—
Total Derivative Assets – Equity Securities Contracts	$ 1	$ —	$ 1	$ —	$ 1	$ —	$ —	$ —
Total Derivative Assets	$ 25	$ —	$ 7	$ —	$ 7	$ 4	$ 13	$ 1

Derivative Liabilities	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Commodity Contracts								
Not Designated as Hedging Instruments								
Current	$ 67	$ 33	$ 26	$ 26	$ —	$ —	$ 1	$ 7
Noncurrent	156	10	37	22	—	—	—	110
Total Derivative Liabilities – Commodity Contracts	$ 223	$ 43	$ 63	$ 48	$ —	$ —	$ 1	$ 117
Interest Rate Contracts								
Designated as Hedging Instruments								
Current	$ 19	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Noncurrent	21	—	—	—	—	—	—	—
Not Designated as Hedging Instruments								
Current	8	6	1	1	—	1	—	—
Noncurrent	5	—	—	—	—	5	—	—
Total Derivative Liabilities – Interest Rate Contracts	$ 53	$ 6	$ 1	$ 1	$ —	$ 6	$ —	$ —
Equity Securities Contracts								
Not Designated as Hedging Instruments								
Current	24	—	24	—	24	—	—	—
Total Derivative Liabilities – Equity Securities Contracts	$ 24	$ —	$ 24	$ —	$ 24	$ —	$ —	$ —
Total Derivative Liabilities	$ 300	$ 49	$ 88	$ 49	$ 24	$ 6	$ 1	$ 117

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OFFSETTING ASSETS AND LIABILITIES

The following tables present the line items on the Condensed Consolidated Balance Sheets where derivatives are reported. Substantially all of Duke Energy's outstanding derivative contracts are subject to enforceable master netting arrangements. The gross amounts offset in the tables below show the effect of these netting arrangements on financial position, and include collateral posted to offset the net position. The amounts shown are calculated by counterparty. Accounts receivable or accounts payable may also be available to offset exposures in the event of bankruptcy. These amounts are not included in the tables below.

Derivative Assets	June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	$ 23	$ 2	$ 4	$ 4	$ —	$ 3	$ 10	$ 4
Gross amounts offset	(3)	(2)	(1)	(1)	—	—	—	—
Net amounts presented in Current Assets: Other	$ 20	$ —	$ 3	$ 3	$ —	$ 3	$ 10	$ 4
Noncurrent								
Gross amounts recognized	$ 9	$ 5	$ 4	$ 4	$ —	$ —	$ —	$ —
Gross amounts offset	(4)	(2)	(2)	(2)	—	—	—	—
Net amounts presented in Other Noncurrent Assets: Other	$ 5	$ 3	$ 2	$ 2	$ —	$ —	$ —	$ —

Derivative Liabilities	June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	$ 137	$ 49	$ 65	$ 65	$ —	$ 1	$ 1	$ 7
Gross amounts offset	(3)	(2)	(1)	(1)	—	—	—	—
Net amounts presented in Current Liabilities: Other	$ 134	$ 47	$ 64	$ 64	$ —	$ 1	$ 1	$ 7
Noncurrent								
Gross amounts recognized	$ 224	$ 8	$ 56	$ 40	$ —	$ 6	$ —	$ 98
Gross amounts offset	(4)	(2)	(2)	(2)	—	—	—	—
Net amounts presented in Other Noncurrent Liabilities: Other	$ 220	$ 6	$ 54	$ 38	$ —	$ 6	$ —	$ 98

Derivative Assets	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	$ 24	$ —	$ 7	$ —	$ 7	$ 3	$ 13	$ 1
Gross amounts offset	(1)	—	(1)	—	(1)	—	—	—
Net amounts presented in Current Assets: Other	$ 23	$ —	$ 6	$ —	$ 6	$ 3	$ 13	$ 1
Noncurrent								
Gross amounts recognized	$ 1	$ —	$ —	$ —	$ —	$ 1	$ —	$ —
Gross amounts offset	—	—	—	—	—	—	—	—
Net amounts presented in Other Noncurrent Assets: Other	$ 1	$ —	$ —	$ —	$ —	$ 1	$ —	$ —

Derivative Liabilities	December 31, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Current								
Gross amounts recognized	$ 118	$ 39	$ 51	$ 27	$ 24	$ 1	$ 1	$ 7
Gross amounts offset	(24)	—	(24)	—	(24)	—	—	—
Net amounts presented in Current Liabilities: Other	$ 94	$ 39	$ 27	$ 27	$ —	$ 1	$ 1	$ 7
Noncurrent								
Gross amounts recognized	$ 182	$ 10	$ 37	$ 22	$ —	$ 5	$ —	$ 110
Gross amounts offset	—	—	—	—	—	—	—	—
Net amounts presented in Other Noncurrent Liabilities: Other	$ 182	$ 10	$ 37	$ 22	$ —	$ 5	$ —	$ 110

OBJECTIVE CREDIT CONTINGENT FEATURES

Certain derivative contracts contain objective credit contingent features. These features include the requirement to post cash collateral or letters of credit if specific events occur, such as a credit rating downgrade below investment grade. The following tables show information with respect to derivative contracts that are in a net liability position and contain objective credit-risk-related payment provisions.

	June 30, 2020			
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress
Aggregate fair value of derivatives in a net liability position	**$ 63**	**$ 29**	**$ 34**	**$ 34**
Fair value of collateral already posted	**—**	**—**	**—**	**—**
Additional cash collateral or letters of credit in the event credit-risk-related contingent features were triggered	**63**	**29**	**34**	**34**

	December 31, 2019			
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress
Aggregate fair value of derivatives in a net liability position	$ 79	$ 35	$ 44	$ 44
Fair value of collateral already posted	—	—	—	—
Additional cash collateral or letters of credit in the event credit-risk-related contingent features were triggered	79	35	44	44

The Duke Energy Registrants have elected to offset cash collateral and fair values of derivatives. For amounts to be netted, the derivative and cash collateral must be executed with the same counterparty under the same master netting arrangement.

9. INVESTMENTS IN DEBT AND EQUITY SECURITIES

Duke Energy's investments in debt and equity securities are primarily comprised of investments held in (i) the NDTF at Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida, (ii) the grantor trusts at Duke Energy Progress, Duke Energy Florida and Duke Energy Indiana related to OPEB plans and (iii) Bison. The Duke Energy Registrants classify investments in debt securities as AFS and investments in equity securities as fair value through net income (FV-NI).

For investments in debt securities classified as AFS, the unrealized gains and losses are included in other comprehensive income until realized, at which time they are reported through net income. For investments in equity securities classified as FV-NI, both realized and unrealized gains and losses are reported through net income. Substantially all of Duke Energy's investments in debt and equity securities qualify for regulatory accounting, and accordingly, all associated realized and unrealized gains and losses on these investments are deferred as a regulatory asset or liability.

Duke Energy classifies the majority of investments in debt and equity securities as long term, unless otherwise noted.

Investment Trusts

The investments within the Investment Trusts are managed by independent investment managers with discretion to buy, sell and invest pursuant to the objectives set forth by the investment manager agreements and trust agreements. The Duke Energy Registrants have limited oversight of the day-to-day management of these investments. As a result, the ability to hold investments in unrealized loss positions is outside the control of the Duke Energy Registrants. Accordingly, all unrealized losses associated with debt securities within the Investment Trusts are recognized immediately and deferred to regulatory accounts where appropriate.

Other AFS Securities

Unrealized gains and losses on all other AFS securities are included in other comprehensive income until realized, unless it is determined the carrying value of an investment has a credit loss. The Duke Energy Registrants analyze all investment holdings each reporting period to determine whether a decline in fair value is related to a credit loss. If a credit loss exists, the unrealized credit loss is included in earnings. There were no material credit losses as of June 30, 2020, and December 31, 2019.

Other Investments amounts are recorded in Other within Other Noncurrent Assets on the Condensed Consolidated Balance Sheets.

DUKE ENERGY

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	June 30, 2020			December 31, 2019		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 731**	$ —	$ —	$ 101
Equity securities	**3,034**	**92**	**5,039**	3,523	55	5,661
Corporate debt securities	**66**	**2**	**806**	37	1	603
Municipal bonds	**18**	**1**	**417**	13	—	368
U.S. government bonds	**62**	**—**	**813**	33	1	1,256
Other debt securities	**9**	**1**	**194**	3	—	141
Total NDTF Investments	**$ 3,189**	**$ 96**	**$ 8,000**	$ 3,609	$ 57	$ 8,130
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 113**	$ —	$ —	$ 52
Equity securities	**51**	**—**	**116**	57	—	122
Corporate debt securities	**8**	**—**	**125**	3	—	67
Municipal bonds	**5**	**1**	**103**	4	—	94
U.S. government bonds	**3**	**—**	**40**	2	—	41
Other debt securities	**1**	**1**	**34**	—	—	56
Total Other Investments	**$ 68**	**$ 2**	**$ 531**	$ 66	$ —	$ 432
Total Investments	**$ 3,257**	**$ 98**	**$ 8,531**	$ 3,675	$ 57	$ 8,562

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the three and six months ended June 30, 2020, and 2019, were as follows.

	Three Months Ended		Six Months Ended	
(in millions)	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
FV-NI:				
Realized gains	**$ 302**	$ 66	**$ 325**	$ 101
Realized losses	**67**	63	**132**	93
AFS:				
Realized gains	**27**	47	**47**	57
Realized losses	**13**	36	**19**	47

DUKE ENERGY CAROLINAS

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	June 30, 2020			December 31, 2019		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 30**	$ —	$ —	$ 21
Equity securities	**1,796**	**47**	**2,989**	1,914	8	3,154
Corporate debt securities	**41**	**2**	**519**	21	1	361
Municipal bonds	**6**	**—**	**133**	3	—	96
U.S. government bonds	**30**	**—**	**399**	16	1	578
Other debt securities	**7**	**1**	**188**	3	—	137
Total NDTF Investments	**$ 1,880**	**$ 50**	**$ 4,258**	$ 1,957	$ 10	$ 4,347

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the three and six months ended June 30, 2020, and 2019, were as follows.

	Three Months Ended		Six Months Ended	
(in millions)	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
FV-NI:				
Realized gains	**$ 27**	$ 44	**$ 36**	$ 67
Realized losses	**25**	48	**70**	69
AFS:				
Realized gains	**18**	16	**30**	25
Realized losses	**8**	11	**13**	21

PROGRESS ENERGY

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	June 30, 2020			December 31, 2019		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 701**	$ —	$ —	$ 80
Equity securities	**1,238**	**45**	**2,050**	1,609	47	2,507
Corporate debt securities	**25**	**—**	**287**	16	—	242
Municipal bonds	**12**	**1**	**284**	10	—	272
U.S. government bonds	**32**	**—**	**414**	17	—	678
Other debt securities	**2**	**—**	**6**	—	—	4
Total NDTF Investments	**$ 1,309**	**$ 46**	**$ 3,742**	$ 1,652	$ 47	$ 3,783
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 108**	$ —	$ —	$ 49
Municipal bonds	**4**	**—**	**52**	3	—	51
Total Other Investments	**$ 4**	**$ —**	**$ 160**	$ 3	$ —	$ 100
Total Investments	**$ 1,313**	**$ 46**	**$ 3,902**	$ 1,655	$ 47	$ 3,883

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the three and six months ended June 30, 2020, and 2019, were as follows.

	Three Months Ended		Six Months Ended	
(in millions)	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
FV-NI:				
Realized gains	**$ 275**	$ 22	**$ 289**	$ 34
Realized losses	**42**	15	**62**	24
AFS:				
Realized gains	**6**	30	**11**	31
Realized losses	**4**	25	**5**	26

DUKE ENERGY PROGRESS

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	June 30, 2020			December 31, 2019		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 63**	$ —	$ —	$ 53
Equity securities	**1,176**	**45**	**1,977**	1,258	21	2,077
Corporate debt securities	**25**	**—**	**287**	16	—	242
Municipal bonds	**12**	**1**	**284**	10	—	272
U.S. government bonds	**32**	**—**	**414**	16	—	403
Other debt securities	**2**	**—**	**6**	—	—	4
Total NDTF Investments	**$ 1,247**	**$ 46**	**$ 3,031**	$ 1,300	$ 21	$ 3,051
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 1**	$ —	$ —	$ 2
Total Other Investments	**$ —**	**$ —**	**$ 1**	$ —	$ —	$ 2
Total Investments	**$ 1,247**	**$ 46**	**$ 3,032**	$ 1,300	$ 21	$ 3,053

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the three and six months ended June 30, 2020, and 2019, were as follows.

	Three Months Ended		Six Months Ended	
(in millions)	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
FV-NI:				
Realized gains	**$ 26**	$ 7	**$ 40**	$ 17
Realized losses	**27**	7	**47**	15
AFS:				
Realized gains	**6**	1	**11**	2
Realized losses	**4**	1	**5**	2

DUKE ENERGY FLORIDA

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are classified as FV-NI and debt investments are classified as AFS.

	June 30, 2020			December 31, 2019		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
NDTF						
Cash and cash equivalents	**$ —**	**$ —**	**$ 638**	$ —	$ —	$ 27
Equity securities	**62**	**—**	**73**	351	26	430
U.S. government bonds	**—**	**—**	**—**	1	—	275
Total NDTF Investments[(a)]	**$ 62**	**$ —**	**$ 711**	$ 352	$ 26	$ 732
Other Investments						
Cash and cash equivalents	**$ —**	**$ —**	**$ 2**	$ —	$ —	$ 4
Municipal bonds	**4**	**—**	**52**	3	—	51
Total Other Investments	**$ 4**	**$ —**	**$ 54**	$ 3	$ —	$ 55
Total Investments	**$ 66**	**$ —**	**$ 765**	$ 355	$ 26	$ 787

(a) During the six months ended June 30, 2020, Duke Energy Florida continued to receive reimbursements from the NDTF for costs related to ongoing decommissioning activity of Crystal River Unit 3.

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the three and six months ended June 30, 2020, and 2019, were as follows.

	Three Months Ended		Six Months Ended	
(in millions)	June 30, 2020	June 30, 2019	June 30, 2020	June 30, 2019
FV-NI:				
Realized gains	**$ 249**	$ 15	**$ 249**	$ 17
Realized losses	**15**	8	**15**	9
AFS:				
Realized gains	**—**	29	**—**	29
Realized losses	**—**	24	**—**	24

DUKE ENERGY INDIANA

The following table presents the estimated fair value of investments in debt and equity securities; equity investments are measured at FV-NI and debt investments are classified as AFS.

	June 30, 2020			December 31, 2019		
(in millions)	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value	Gross Unrealized Holding Gains	Gross Unrealized Holding Losses	Estimated Fair Value
Investments						
Equity securities	**$ 39**	**$ —**	**$ 77**	$ 43	$ —	$ 81
Corporate debt securities	**—**	**—**	**3**	—	—	6
Municipal bonds	**1**	**1**	**39**	1	—	36
U.S. government bonds	**—**	**—**	**3**	—	—	2
Total Investments	**$ 40**	**$ 1**	**$ 122**	$ 44	$ —	$ 125

Realized gains and losses, which were determined on a specific identification basis, from sales of FV-NI and AFS securities for the three and six months ended June 30, 2020, and 2019, were immaterial.

DEBT SECURITY MATURITIES

The table below summarizes the maturity date for debt securities.

	June 30, 2020					
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Indiana
Due in one year or less	$ 63	$ 19	$ 30	$ 28	$ 2	$ 3
Due after one through five years	563	254	244	235	9	15
Due after five through 10 years	587	270	226	219	7	9
Due after 10 years	1,319	696	543	509	34	18
Total	$ 2,532	$ 1,239	$ 1,043	$ 991	$ 52	$ 45

10. FAIR VALUE MEASUREMENTS

Fair value is the exchange price to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. The fair value definition focuses on an exit price versus the acquisition cost. Fair value measurements use market data or assumptions market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs may be readily observable, corroborated by market data or generally unobservable. Valuation techniques maximize the use of observable inputs and minimize use of unobservable inputs. A midmarket pricing convention (the midpoint price between bid and ask prices) is permitted for use as a practical expedient.

Fair value measurements are classified in three levels based on the fair value hierarchy as defined by GAAP. Certain investments are not categorized within the fair value hierarchy. These investments are measured at fair value using the net asset value (NAV) per share practical expedient. The NAV is derived based on the investment cost, less any impairment, plus or minus changes resulting from observable price changes for an identical or similar investment of the same issuer.

Fair value accounting guidance permits entities to elect to measure certain financial instruments that are not required to be accounted for at fair value, such as equity method investments or the company's own debt, at fair value. The Duke Energy Registrants have not elected to record any of these items at fair value.

Valuation methods of the primary fair value measurements disclosed below are as follows.

Investments in equity securities

The majority of investments in equity securities are valued using Level 1 measurements. Investments in equity securities are typically valued at the closing price in the principal active market as of the last business day of the quarter. Principal active markets for equity prices include published exchanges such as the New York Stock Exchange and Nasdaq Stock Market. Foreign equity prices are translated from their trading currency using the currency exchange rate in effect at the close of the principal active market. There was no after-hours market activity that was required to be reflected in the reported fair value measurements.

Investments in debt securities

Most investments in debt securities are valued using Level 2 measurements because the valuations use interest rate curves and credit spreads applied to the terms of the debt instrument (maturity and coupon interest rate) and consider the counterparty credit rating. If the market for a particular fixed-income security is relatively inactive or illiquid, the measurement is Level 3.

Commodity derivatives

Commodity derivatives with clearinghouses are classified as Level 1. If forward price curves are not observable for the full term of the contract and the unobservable period had more than an insignificant impact on the valuation, the commodity derivative is classified as Level 3. In isolation, increases (decreases) in natural gas forward prices result in favorable (unfavorable) fair value adjustments for natural gas purchase contracts; and increases (decreases) in electricity forward prices result in unfavorable (favorable) fair value adjustments for electricity sales contracts. Duke Energy regularly evaluates and validates pricing inputs used to estimate the fair value of natural gas commodity contracts by a market participant price verification procedure. This procedure provides a comparison of internal forward commodity curves to market participant generated curves.

Interest rate derivatives

Most over-the-counter interest rate contract derivatives are valued using financial models that utilize observable inputs for similar instruments and are classified as Level 2. Inputs include forward interest rate curves, notional amounts, interest rates and credit quality of the counterparties.

Other fair value considerations

See Note 12 in Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2019, for a discussion of the valuation of goodwill and intangible assets.

DUKE ENERGY

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets. Derivative amounts in the tables below for all Duke Energy Registrants exclude cash collateral, which is disclosed in Note 8. See Note 9 for additional information related to investments by major security type for the Duke Energy Registrants.

	June 30, 2020				
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Level 3**	**Not Categorized**
NDTF cash and cash equivalents	**$ 731**	**$ 731**	**$ —**	**$ —**	**$ —**
NDTF equity securities	**5,039**	**4,991**	**—**	**—**	**48**
NDTF debt securities	**2,230**	**336**	**1,894**	**—**	**—**
Other equity securities	**116**	**116**	**—**	**—**	**—**
Other debt securities	**302**	**36**	**266**	**—**	**—**
Other cash and cash equivalents	**113**	**113**	**—**	**—**	**—**
Derivative assets	**32**	**4**	**15**	**13**	**—**
Total assets	**8,563**	**6,327**	**2,175**	**13**	**48**
Derivative liabilities	**(361)**	**(1)**	**(255)**	**(105)**	**—**
Net assets (liabilities)	**$ 8,202**	**$ 6,326**	**$ 1,920**	**$ (92)**	**$ 48**

	December 31, 2019				
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Level 3**	**Not Categorized**
NDTF cash and cash equivalents	$ 101	$ 101	$ —	$ —	$ —
NDTF equity securities	5,684	5,633	—	—	51
NDTF debt securities	2,368	725	1,643	—	—
Other equity securities	122	122	—	—	—
Other debt securities	258	39	219	—	—
Other cash and cash equivalents	52	52	—	—	—
Derivative assets	25	3	7	15	—
Total assets	8,610	6,675	1,869	15	51
NDTF equity security contracts	(23)	—	(23)	—	—
Derivative liabilities	(277)	(15)	(145)	(117)	—
Net assets (liabilities)	$ 8,310	$ 6,660	$ 1,701	$ (102)	$ 51

The following tables provide reconciliations of beginning and ending balances of assets and liabilities measured at fair value using Level 3 measurements.

	Derivatives (net)			
	Three Months Ended June 30,		**Six Months Ended June 30,**	
(in millions)	**2020**	**2019**	**2020**	**2019**
Balance at beginning of period	**$ (88)**	$ (115)	**$ (102)**	$ (113)
Purchases, sales, issuances and settlements:				
Purchases	**14**	38	**14**	38
Settlements	**(6)**	(11)	**(15)**	(23)
Total (losses) gains included on the Condensed Consolidated Balance Sheet	**(12)**	9	**11**	19
Balance at end of period	**$ (92)**	$ (79)	**$ (92)**	$ (79)

DUKE ENERGY CAROLINAS

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets.

	June 30, 2020			
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Not Categorized**
NDTF cash and cash equivalents	**$ 30**	**$ 30**	**$ —**	**$ —**
NDTF equity securities	**2,989**	**2,941**	**—**	**48**
NDTF debt securities	**1,239**	**125**	**1,114**	**—**
Derivative assets	**7**	**—**	**7**	**—**
Total assets	**4,265**	**3,096**	**1,121**	**48**
Derivative liabilities	**(57)**	**—**	**(57)**	**—**
Net assets	**$ 4,208**	**$ 3,096**	**$ 1,064**	**$ 48**

	December 31, 2019			
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Not Categorized**
NDTF cash and cash equivalents	$ 21	$ 21	$ —	$ —
NDTF equity securities	3,154	3,103	—	51
NDTF debt securities	1,172	206	966	—
Total assets	4,347	3,330	966	51
Derivative liabilities	(49)	—	(49)	—
Net assets	$ 4,298	$ 3,330	$ 917	$ 51

PROGRESS ENERGY

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets.

	June 30, 2020			December 31, 2019		
(in millions)	**Total Fair Value**	**Level 1**	**Level 2**	**Total Fair Value**	**Level 1**	**Level 2**
NDTF cash and cash equivalents	**$ 701**	**$ 701**	**$ —**	$ 80	$ 80	$ —
NDTF equity securities	**2,050**	**2,050**	**—**	2,530	2,530	—
NDTF debt securities	**991**	**211**	**780**	1,196	519	677
Other debt securities	**52**	**—**	**52**	51	—	51
Other cash and cash equivalents	**108**	**108**	**—**	49	49	—
Derivative assets	**8**	**—**	**8**	7	—	7
Total assets	**3,910**	**3,070**	**840**	3,913	3,178	735
NDTF equity security contracts	**—**	**—**	**—**	(23)	—	(23)
Derivative liabilities	**(121)**	**—**	**(121)**	(65)	—	(65)
Net assets	**$ 3,789**	**$ 3,070**	**$ 719**	$ 3,825	$ 3,178	$ 647

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DUKE ENERGY PROGRESS

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets.

	June 30, 2020			December 31, 2019		
(in millions)	Total Fair Value	Level 1	Level 2	Total Fair Value	Level 1	Level 2
NTDF cash and cash equivalents	$ 63	$ 63	$ —	$ 53	$ 53	$ —
NDTF equity securities	1,977	1,977	—	2,077	2,077	—
NDTF debt securities	991	211	780	921	244	677
Other cash and cash equivalents	1	1	—	2	2	—
Derivative assets	8	—	8	—	—	—
Total assets	3,040	2,252	788	3,053	2,376	677
Derivative liabilities	(105)	—	(105)	(49)	—	(49)
Net assets	$ 2,935	$ 2,252	$ 683	$ 3,004	$ 2,376	$ 628

DUKE ENERGY FLORIDA

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets.

	June 30, 2020			December 31, 2019		
(in millions)	Total Fair Value	Level 1	Level 2	Total Fair Value	Level 1	Level 2
NDTF cash and cash equivalents	$ 638	$ 638	$ —	$ 27	$ 27	$ —
NDTF equity securities	73	73	—	453	453	—
NDTF debt securities	—	—	—	275	275	—
Other debt securities	52	—	52	51	—	51
Other cash and cash equivalents	2	2	—	4	4	—
Derivative assets	—	—	—	7	—	7
Total assets	765	713	52	817	759	58
NDTF equity security contracts	—	—	—	(23)	—	(23)
Derivative liabilities	—	—	—	(1)	—	(1)
Net assets	$ 765	$ 713	$ 52	$ 793	$ 759	$ 34

DUKE ENERGY OHIO

The recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets were not material at June 30, 2020, and December 31, 2019.

DUKE ENERGY INDIANA

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets.

	June 30, 2020				December 31, 2019			
(in millions)	Total Fair Value	Level 1	Level 2	Level 3	Total Fair Value	Level 1	Level 2	Level 3
Other equity securities	$ 77	$ 77	$ —	$ —	$ 81	$ 81	$ —	$ —
Other debt securities	45	—	45	—	44	—	44	—
Derivative assets	10	—	—	10	13	2	—	11
Total assets	$ 132	$ 77	$ 45	$ 10	$ 138	$ 83	$ 44	$ 11
Derivative liabilities	(1)	(1)	—	—	(1)	(1)	—	—
Net assets	$ 131	$ 76	$ 45	$ 10	$ 137	$ 82	$ 44	$ 11

The following table provides a reconciliation of beginning and ending balances of assets and liabilities measured at fair value using Level 3 measurements.

	Derivatives (net)			
	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	2020	2019	2020	2019
Balance at beginning of period	$ 2	$ 5	$ 11	$ 22
Purchases, sales, issuances and settlements:				
Purchases	10	29	10	29
Settlements	(4)	(9)	(10)	(19)
Total gains (losses) included on the Condensed Consolidated Balance Sheet	2	3	(1)	(4)
Balance at end of period	$ 10	$ 28	$ 10	$ 28

PIEDMONT

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Condensed Consolidated Balance Sheets.

	June 30, 2020			December 31, 2019		
(in millions)	Total Fair Value	Level 1	Level 3	Total Fair Value	Level 1	Level 3
Derivative assets	$ 4	$ 4	$ —	$ 1	$ 1	$ —
Derivative liabilities	(105)	—	(105)	(117)	—	(117)
Net (liabilities) assets	$ (101)	$ 4	$ (105)	$ (116)	$ 1	$ (117)

The following table provides a reconciliation of beginning and ending balances of assets and liabilities measured at fair value using Level 3 measurements.

	Derivatives (net)			
	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	2020	2019	2020	2019
Balance at beginning of period	$ (91)	$ (121)	$ (117)	$ (141)
Total gains and settlements	(14)	7	12	27
Balance at end of period	$ (105)	$ (114)	$ (105)	$ (114)

QUANTITATIVE INFORMATION ABOUT UNOBSERVABLE INPUTS

The following tables include quantitative information about the Duke Energy Registrants' derivatives classified as Level 3.

	June 30, 2020				
Investment Type	Fair Value (in millions)	Valuation Technique	Unobservable Input	Range	Weighted Average Range
Duke Energy Ohio					
FTRs	**$ 3**	RTO auction pricing	FTR price – per MWh	**$ 0.23 - $ 1.45**	**$ 0.69**
Duke Energy Indiana					
FTRs	**10**	RTO auction pricing	FTR price – per MWh	**(1.03) - 6.19**	**0.71**
Piedmont					
Natural gas contracts	**(105)**	Discounted cash flow	Forward natural gas curves – price per MMBtu	**1.73 - 2.39**	**2.01**
Duke Energy					
Total Level 3 derivatives	**$ (92)**				

	December 31, 2019				
Investment Type	Fair Value (in millions)	Valuation Technique	Unobservable Input	Range	Weighted Average Range
Duke Energy Ohio					
FTRs	$ 4	RTO auction pricing	FTR price – per MWh	$ 0.59 - $ 3.47	$ 2.07
Duke Energy Indiana					
FTRs	11	RTO auction pricing	FTR price – per MWh	(0.66) - 9.24	1.15
Piedmont					
Natural gas contracts	(117)	Discounted cash flow	Forward natural gas curves – price per MMBtu	1.59 - 2.46	1.91
Duke Energy					
Total Level 3 derivatives	$ (102)				

OTHER FAIR VALUE DISCLOSURES

The fair value and book value of long-term debt, including current maturities, is summarized in the following table. Estimates determined are not necessarily indicative of amounts that could have been settled in current markets. Fair value of long-term debt uses Level 2 measurements.

	June 30, 2020		December 31, 2019	
(in millions)	Book Value	Fair Value	Book Value	Fair Value
Duke Energy[(a)]	**$ 59,899**	**$ 68,428**	$ 58,126	$ 63,062
Duke Energy Carolinas	**12,521**	**15,046**	11,900	13,516
Progress Energy	**19,604**	**23,476**	19,634	22,291
Duke Energy Progress	**9,063**	**10,506**	9,058	9,934
Duke Energy Florida	**7,951**	**9,655**	7,987	9,131
Duke Energy Ohio	**3,019**	**3,551**	2,619	2,964
Duke Energy Indiana	**4,603**	**5,617**	4,057	4,800
Piedmont	**2,779**	**3,289**	2,384	2,642

(a) Book value of long-term debt includes $1.4 billion at June 30, 2020, and $1.5 billion at December 31, 2019, of unamortized debt discount and premium, net of purchase accounting adjustments related to the mergers with Progress Energy and Piedmont that are excluded from fair value of long-term debt.

At both June 30, 2020, and December 31, 2019, fair value of cash and cash equivalents, accounts and notes receivable, accounts payable, notes payable and commercial paper and nonrecourse notes payable of VIEs are not materially different from their carrying amounts because of the short-term nature of these instruments and/or because the stated rates approximate market rates.

11. VARIABLE INTEREST ENTITIES

CONSOLIDATED VIEs

The obligations of the consolidated VIEs discussed in the following paragraphs are nonrecourse to the Duke Energy Registrants. The registrants have no requirement to provide liquidity to, purchase assets of or guarantee performance of these VIEs unless noted in the following paragraphs.

No financial support was provided to any of the consolidated VIEs during the six months ended June 30, 2020, and the year ended December 31, 2019, or is expected to be provided in the future that was not previously contractually required.

Receivables Financing – DERF/DEPR/DEFR

DERF, DEPR and DEFR are bankruptcy remote, special purpose subsidiaries of Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida, respectively. DERF, DEPR and DEFR are wholly owned LLCs with separate legal existence from their parent companies, and their assets are not generally available to creditors of their parent companies. On a revolving basis, DERF, DEPR and DEFR buy certain accounts receivable arising from the sale of electricity and related services from their parent companies.

DERF, DEPR and DEFR borrow amounts under credit facilities to buy these receivables. Borrowing availability from the credit facilities is limited to the amount of qualified receivables purchased which generally exclude receivables past due more than a predetermined number of days and reserves for expected past-due balances. The sole source of funds to satisfy the related debt obligations is cash collections from the receivables. Amounts borrowed under the credit facilities for DERF and DEPR are reflected on the Condensed Consolidated Balance Sheets as Long-Term Debt. Amounts borrowed under the credit facilities for DEFR are reflected on the Condensed Consolidated Balance Sheets as Current maturities of long-term debt.

Due to the COVID-19 pandemic, as described in Note 1, the Duke Energy Registrants suspended customer disconnections for nonpayment. The full impact of COVID-19 and the Duke Energy Registrant's related response on customers' ability to pay for service is uncertain. However, the level of past-due receivables at Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida have increased significantly during the COVID-19 pandemic, and it is reasonably possible eventual write-offs of customer receivables may increase over current estimates. In the second quarter of 2020, DERF, DEPR and DEFR executed amendments to their credit facilities to manage the impact of past-due receivables resulting from the suspension of customer disconnections from COVID-19. See Note 3 for information about COVID-19 filings with state utility commissions.

The most significant activity that impacts the economic performance of DERF, DEPR and DEFR are the decisions made to manage delinquent receivables. Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida are considered the primary beneficiaries and consolidate DERF, DEPR and DEFR, respectively, as they make those decisions.

Receivables Financing – CRC

CRC is a bankruptcy remote, special purpose entity indirectly owned by Duke Energy. On a revolving basis, CRC buys certain accounts receivable arising from the sale of electricity, natural gas and related services from Duke Energy Ohio and Duke Energy Indiana. CRC borrows amounts under a credit facility to buy the receivables from Duke Energy Ohio and Duke Energy Indiana. Borrowing availability from the credit facility is limited to the amount of qualified receivables sold to CRC which generally exclude receivables past due more than a predetermined number of days and reserves for expected past-due balances. The sole source of funds to satisfy the related debt obligation is cash collections from the receivables. Amounts borrowed under the credit facility are reflected on Duke Energy's Condensed Consolidated Balance Sheets as Long-Term Debt.

The proceeds Duke Energy Ohio and Duke Energy Indiana receive from the sale of receivables to CRC are approximately 75% cash and 25% in the form of a subordinated note from CRC. The subordinated note is a retained interest in the receivables sold. Depending on collection experience, additional equity infusions to CRC may be required by Duke Energy to maintain a minimum equity balance of $3 million.

Due to the COVID-19 pandemic, as described in Note 1, the Duke Energy Registrants suspended customer disconnections for nonpayment. The full impact of COVID-19 and the Duke Energy Registrant's related response on customers' ability to pay for service is uncertain. However, the level of past-due receivables at Duke Energy Ohio and Duke Energy Indiana have increased significantly during the COVID-19 pandemic, and it is reasonably possible eventual write-offs of customer receivables may increase over current estimates. In July of 2020, CRC executed an amendment to its credit facility to manage the impact of past-due receivables resulting from the suspension of customer disconnections from COVID-19. See Note 3 for information about COVID-19 filings with state utility commissions.

CRC is considered a VIE because (i) equity capitalization is insufficient to support its operations, (ii) power to direct the activities that most significantly impact the economic performance of the entity is not held by the equity holder and (iii) deficiencies in net worth of CRC are funded by Duke Energy. The most significant activities that impact the economic performance of CRC are decisions made to manage delinquent receivables. Duke Energy is considered the primary beneficiary and consolidates CRC as it makes these decisions. Neither Duke Energy Ohio nor Duke Energy Indiana consolidate CRC.

Receivables Financing – Credit Facilities

The following table summarizes the amounts and expiration dates of the credit facilities and associated restricted receivables described above.

	Duke Energy			
		Duke Energy Carolinas	Duke Energy Progress	Duke Energy Florida
(in millions)	CRC	DERF	DEPR	DEFR
Expiration date	February 2023	December 2022	April 2023	April 2021
Credit facility amount	$ 350	$ 475	$ 350	$ 250
Amounts borrowed at June 30, 2020	**350**	**475**	**333**	**250**
Amounts borrowed at December 31, 2019	350	474	325	250
Restricted Receivables at June 30, 2020	**454**	**675**	**451**	**463**
Restricted Receivables at December 31, 2019	522	642	489	336

Nuclear Asset-Recovery Bonds – DEFPF

DEFPF is a bankruptcy remote, wholly owned special purpose subsidiary of Duke Energy Florida. DEFPF was formed in 2016 for the sole purpose of issuing nuclear asset-recovery bonds to finance Duke Energy Florida's unrecovered regulatory asset related to Crystal River Unit 3.

In 2016, DEFPF issued senior secured bonds and used the proceeds to acquire nuclear asset-recovery property from Duke Energy Florida. The nuclear asset-recovery property acquired includes the right to impose, bill, collect and adjust a non-bypassable nuclear asset-recovery charge from all Duke Energy Florida retail customers until the bonds are paid in full and all financing costs have been recovered. The nuclear asset-recovery bonds are secured by the nuclear asset-recovery property and cash collections from the nuclear asset-recovery charges are the sole source of funds to satisfy the debt obligation. The bondholders have no recourse to Duke Energy Florida.

DEFPF is considered a VIE primarily because the equity capitalization is insufficient to support its operations. Duke Energy Florida has the power to direct the significant activities of the VIE as described above and therefore Duke Energy Florida is considered the primary beneficiary and consolidates DEFPF.

The following table summarizes the impact of DEFPF on Duke Energy Florida's Condensed Consolidated Balance Sheets.

(in millions)	June 30, 2020	December 31, 2019
Receivables of VIEs	**$ 6**	$ 5
Regulatory Assets: Current	**53**	52
Current Assets: Other	**32**	39
Other Noncurrent Assets: Regulatory assets	**969**	989
Current Liabilities: Other	**10**	10
Current maturities of long-term debt	**54**	54
Long-Term Debt	**1,028**	1,057

Commercial Renewables

Certain of Duke Energy's renewable energy facilities are VIEs due to Duke Energy issuing guarantees for debt service and operations and maintenance reserves in support of debt financings. Assets are restricted and cannot be pledged as collateral or sold to third parties without prior approval of debt holders. Additionally, Duke Energy has VIEs associated with tax equity arrangements entered into with third-party investors in order to finance the cost of renewable assets eligible for tax credits. The activities that most significantly impacted the economic performance of these renewable energy facilities were decisions associated with siting, negotiating PPAs and Engineering, Procurement and Construction agreements, and decisions associated with ongoing operations and maintenance-related activities. Duke Energy is considered the primary beneficiary and consolidates the entities as it is responsible for all of these decisions.

The table below presents material balances reported on Duke Energy's Condensed Consolidated Balance Sheets related to Commercial Renewables VIEs.

(in millions)	June 30, 2020	December 31, 2019
Current Assets: Other	**$ 228**	$ 203
Property, Plant and Equipment: Cost	**6,198**	5,747
Accumulated depreciation and amortization	**(1,145)**	(1,041)
Other Noncurrent Assets: Other	**75**	106
Current maturities of long-term debt	**158**	162
Long-Term Debt	**1,457**	1,541
Other Noncurrent Liabilities: AROs	**144**	127
Other Noncurrent Liabilities: Other	**251**	228

NON-CONSOLIDATED VIEs

The following tables summarize the impact of non-consolidated VIEs on the Condensed Consolidated Balance Sheets.

	June 30, 2020					
	Duke Energy				Duke	Duke
(in millions)	Pipeline Investments	Commercial Renewables	Other VIEs	Total	Energy Ohio	Energy Indiana
Receivables from affiliated companies	$ —	$ (1)	$ —	$ (1)	$ 34	$ 49
Investments in equity method unconsolidated affiliates	—	413	1	414	—	—
Deferred tax asset	439	—	—	439	—	—
Total assets	$ 439	$ 412	$ 1	$ 852	$ 34	$ 49
Taxes accrued	9	—	—	9	—	—
Other current liabilities	920	—	4	924	—	—
Other noncurrent liabilities	—	—	10	10	—	—
Total liabilities	$ 929	$ —	$ 14	$ 943	$ —	$ —
Net (liabilities) assets	$ (490)	$ 412	$ (13)	$ (91)	$ 34	$ 49

	December 31, 2019					
	Duke Energy				Duke	Duke
(in millions)	Pipeline Investments	Commercial Renewables	Other VIEs	Total	Energy Ohio	Energy Indiana
Receivables from affiliated companies	$ —	$ (1)	$ —	$ (1)	$ 64	$ 77
Investments in equity method unconsolidated affiliates	1,179	300	—	1,479	—	—
Total assets	$ 1,179	$ 299	$ —	$ 1,478	$ 64	$ 77
Taxes accrued	(1)	—	—	(1)	—	—
Other current liabilities	—	—	4	4	—	—
Deferred income taxes	59	—	—	59	—	—
Other noncurrent liabilities	—	—	11	11	—	—
Total liabilities	$ 58	$ —	$ 15	$ 73	$ —	$ —
Net assets (liabilities)	$ 1,121	$ 299	$ (15)	$ 1,405	$ 64	$ 77

The Duke Energy Registrants are not aware of any situations where the maximum exposure to loss significantly exceeds the carrying values shown above except for the PPA with OVEC, which is discussed below, and future exit costs associated with the abandonment of the investment in ACP, as discussed below.

Pipeline Investments

Duke Energy has investments in various joint ventures to construct and operate pipeline projects. These entities are considered VIEs due to having insufficient equity to finance their own activities without subordinated financial support. Duke Energy does not have the power to direct the activities that most significantly impact the economic performance, the obligation to absorb losses or the right to receive benefits of these VIEs and therefore does not consolidate these entities.

On July 5, 2020, Duke Energy determined that it would no longer invest in the construction of the ACP pipeline. See Notes 1, 3 and 4 for further information regarding this transaction.

For the three and six months ended June 30, 2020, the ACP investment is considered a significant subsidiary because its income exceeds 20% of Duke Energy's income. The table below presents unaudited summarized financial information for ACP.

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	2020	2019	2020	2019
Net (Loss) Income	$ (4,414)	$ 61	$ (4,342)	$ 114

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The table below presents Duke Energy's ownership interest and investment balances in these joint ventures.

Entity Name	Ownership Interest	VIE Investment Amount (in millions) June 30, 2020	December 31, 2019
ACP[a]	47%	**$ (920)**	$ 1,179
Constitution[b]	24%	**—**	—
Total		**$ (920)**	$ 1,179

(a) During the quarter ended June 30, 2020, Duke Energy abandoned its investment in ACP as described above. The current liability related to the abandonment of ACP represents Duke Energy's obligation to fund ACP's obligations. See Notes 1, 3 and 4 for more information.

(b) During the year ended December 31, 2019, Duke Energy recorded an other-than-temporary impairment related to Constitution. This charge resulted in the full write-down of Duke Energy's investment in Constitution.

Commercial Renewables

Duke Energy has investments in various renewable energy project entities. Some of these entities are VIEs due to Duke Energy issuing guarantees for debt service and operations and maintenance reserves in support of debt financings. Duke Energy does not consolidate these VIEs because power to direct and control key activities is shared jointly by Duke Energy and other owners.

Other

In 2019, Duke Energy acquired a majority ownership in a portfolio of distributed fuel cell projects from Bloom Energy Corporation. Duke Energy is not the primary beneficiary of the assets within the portfolio and does not consolidate the assets in the portfolio.

OVEC

Duke Energy Ohio's 9% ownership interest in OVEC is considered a non-consolidated VIE due to OVEC having insufficient equity to finance its activities without subordinated financial support. The activities that most significantly impact OVEC's economic performance include fuel strategy and supply activities and decisions associated with ongoing operations and maintenance-related activities. Duke Energy Ohio does not have the unilateral power to direct these activities, and therefore, does not consolidate OVEC.

As a counterparty to an Inter-Company Power Agreement (ICPA), Duke Energy Ohio has a contractual arrangement to receive entitlements to capacity and energy from OVEC's power plants through June 2040 commensurate with its power participation ratio, which is equivalent to Duke Energy Ohio's ownership interest. Costs, including fuel, operating expenses, fixed costs, debt amortization and interest expense, are allocated to counterparties to the ICPA based on their power participation ratio. The value of the ICPA is subject to variability due to fluctuation in power prices and changes in OVEC's cost of business. On March 31, 2018, FirstEnergy Solutions Corp (FES), a subsidiary of FirstEnergy Corp. and an ICPA counterparty with a power participation ratio of 4.85%, filed for Chapter 11 bankruptcy, which could increase costs allocated to the counterparties. On July 31, 2018, the bankruptcy court rejected the FES ICPA, which means OVEC is an unsecured creditor in the FES bankruptcy proceeding. In addition, certain proposed environmental rulemaking could result in future increased OVEC cost allocations. In July 2020, legislation was proposed to repeal HB 6. Duke Energy cannot predict the outcome in this matter. See Note 3 for additional information.

CRC

See discussion under Consolidated VIEs for additional information related to CRC.

Amounts included in Receivables from affiliated companies in the above table for Duke Energy Ohio and Duke Energy Indiana reflect their retained interest in receivables sold to CRC. These subordinated notes held by Duke Energy Ohio and Duke Energy Indiana are stated at fair value.

The following table shows the gross and net receivables sold.

(in millions)	Duke Energy Ohio June 30, 2020	December 31, 2019	Duke Energy Indiana June 30, 2020	December 31, 2019
Receivables sold	**$ 221**	$ 253	**$ 280**	$ 307
Less: Retained interests	**34**	64	**49**	77
Net receivables sold	**$ 187**	$ 189	**$ 231**	$ 230

The following table shows sales and cash flows related to receivables sold.

	Duke Energy Ohio				Duke Energy Indiana			
	Three Months Ended June 30,		Six Months Ended June 30,		Three Months Ended June 30,		Six Months Ended June 30,	
(in millions)	2020	2019	2020	2019	2020	2019	2020	2019
Sales								
Receivables sold	**$ 429**	$ 429	**$ 966**	$ 1,004	**$ 583**	$ 676	**$ 1,230**	$ 1,410
Loss recognized on sale	**2**	3	**6**	7	**2**	4	**6**	9
Cash flows								
Cash proceeds from receivables sold	**$ 431**	$ 448	**$ 990**	$ 1,045	**$ 580**	$ 680	**$ 1,252**	$ 1,438
Return received on retained interests	**—**	2	**2**	4	**1**	2	**3**	5

Cash flows from sales of receivables are reflected within Cash Flows From Operating Activities on Duke Energy Ohio's and Duke Energy Indiana's Condensed Consolidated Statements of Cash Flows.

12. REVENUE

Duke Energy earns substantially all of its revenues through its reportable segments, Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables.

Electric Utilities and Infrastructure

Electric Utilities and Infrastructure earns the majority of its revenues through retail and wholesale electric service through the generation, transmission, distribution and sale of electricity. Duke Energy generally provides retail and wholesale electric service customers with their full electric load requirements or with supplemental load requirements when the customer has other sources of electricity.

The majority of wholesale revenues are full requirements contracts where the customers purchase the substantial majority of their energy needs and do not have a fixed quantity of contractually required energy or capacity. As such, related forecasted revenues are considered optional purchases. Supplemental requirements contracts that include contracted blocks of energy and capacity at contractually fixed prices have the following estimated remaining performance obligations:

	Remaining Performance Obligations						
(in millions)	2020	2021	2022	2023	2024	Thereafter	Total
Progress Energy	**$ 58**	$ 92	$ 94	$ 44	$ 45	$ 58	$ 391
Duke Energy Progress	**4**	8	8	8	8	—	36
Duke Energy Florida	**54**	84	86	36	37	58	355
Duke Energy Indiana	**5**	5	—	—	—	—	10

Revenues for block sales are recognized monthly as energy is delivered and stand-ready service is provided, consistent with invoiced amounts and unbilled estimates.

Gas Utilities and Infrastructure

Gas Utilities and Infrastructure earns its revenues through retail and wholesale natural gas service through the transportation, distr bution and sale of natural gas. Duke Energy generally provides retail and wholesale natural gas service customers with all natural gas load requirements. Additionally, while natural gas can be stored, substantially all natural gas provided by Duke Energy is consumed by customers simultaneously with receipt of delivery.

Fixed-capacity payments under long-term contracts for the Gas Utilities and Infrastructure segment include minimum margin contracts and supply arrangements with municipalities and power generation facilities. Revenues for related sales are recognized monthly as natural gas is delivered and stand-ready service is provided, consistent with invoiced amounts and unbilled estimates. Estimated remaining performance obligations are as follows:

	Remaining Performance Obligations						
(in millions)	2020	2021	2022	2023	2024	Thereafter	Total
Piedmont	**$ 34**	$ 65	$ 64	$ 61	$ 58	$ 376	$ 658

Commercial Renewables

Commercial Renewables earns the majority of its revenues through long-term PPAs and generally sells all of its wind and solar facility output, electricity and Renewable Energy Certificates (RECs) to customers. The majority of these PPAs have historically been accounted for as leases. For PPAs that are not accounted for as leases, the delivery of electricity and the delivery of RECs are considered separate performance obligations.

Other

The remainder of Duke Energy's operations is presented as Other, which does not include material revenues from contracts with customers.

Disaggregated Revenues

Disaggregated revenues are presented as follows:

	Three Months Ended June 30, 2020							
(in millions) By market or type of customer	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electric Utilities and Infrastructure								
Residential	$ 2,249	$ 677	$ 1,173	$ 460	$ 713	$ 169	$ 231	$ —
General	1,379	507	611	298	313	103	161	—
Industrial	658	260	212	154	58	33	152	—
Wholesale	435	101	285	240	45	5	44	—
Other revenues	284	62	191	70	121	19	25	—
Total Electric Utilities and Infrastructure revenue from contracts with customers	$ 5,005	$ 1,607	$ 2,472	$ 1,222	$ 1,250	$ 329	$ 613	$ —
Gas Utilities and Infrastructure								
Residential	$ 157	$ —	$ —	$ —	$ —	$ 62	$ —	$ 96
Commercial	75	—	—	—	—	23	—	52
Industrial	27	—	—	—	—	3	—	22
Power Generation	—	—	—	—	—	—	—	6
Other revenues	12	—	—	—	—	3	—	11
Total Gas Utilities and Infrastructure revenue from contracts with customers	$ 271	$ —	$ —	$ —	$ —	$ 91	$ —	$ 187
Commercial Renewables								
Revenue from contracts with customers	$ 55	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Other								
Revenue from contracts with customers	$ 7	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Total revenue from contracts with customers	$ 5,338	$ 1,607	$ 2,472	$ 1,222	$ 1,250	$ 420	$ 613	$ 187
Other revenue sources[(a)]	$ 83	$ 3	$ 26	$ 21	$ —	$ 3	$ 4	$ 10
Total revenues	$ 5,421	$ 1,610	$ 2,498	$ 1,243	$ 1,250	$ 423	$ 617	$ 197

(a) Other revenue sources include revenues from leases, derivatives and alternative revenue programs that are not considered revenues from contracts with customers. Alternative revenue programs in certain jurisdictions include regulatory mechanisms that periodically adjust for over or under collection of related revenues.

(in millions) By market or type of customer	Three Months Ended June 30, 2019							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electric Utilities and Infrastructure								
Residential	$ 2,304	$ 679	$ 1,243	$ 496	$ 747	$ 159	$ 225	$ —
General	1,584	531	750	339	411	105	197	—
Industrial	759	289	231	164	67	36	201	—
Wholesale	527	109	351	309	42	9	59	—
Other revenues	187	68	99	44	55	25	27	—
Total Electric Utilities and Infrastructure revenue from contracts with customers	$ 5,361	$ 1,676	$ 2,674	$ 1,352	$ 1,322	$ 334	$ 709	$ —
Gas Utilities and Infrastructure								
Residential	$ 146	$ —	$ —	$ —	$ —	$ 64	$ —	$ 82
Commercial	85	—	—	—	—	26	—	59
Industrial	29	—	—	—	—	3	—	24
Power Generation	—	—	—	—	—	—	—	13
Other revenues	22	—	—	—	—	2	—	19
Total Gas Utilities and Infrastructure revenue from contracts with customers	$ 282	$ —	$ —	$ —	$ —	$ 95	$ —	$ 197
Commercial Renewables								
Revenue from contracts with customers	$ 46	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Other								
Revenue from contracts with customers	$ 6	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Total revenue from contracts with customers	$ 5,695	$ 1,676	$ 2,674	$ 1,352	$ 1,322	$ 429	$ 709	$ 197
Other revenue sources[(a)]	$ 178	$ 37	$ 70	$ 35	$ 31	$ 4	$ 5	$ 12
Total revenues	$ 5,873	$ 1,713	$ 2,744	$ 1,387	$ 1,353	$ 433	$ 714	$ 209

(a) Other revenue sources include revenues from leases, derivatives and alternative revenue programs that are not considered revenues from contracts with customers. Alternative revenue programs in certain jurisdictions include regulatory mechanisms that periodically adjust for over or under collection of related revenues.

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(in millions) By market or type of customer	Six Months Ended June 30, 2020							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electric Utilities and Infrastructure								
Residential	$ 4,515	$ 1,433	$ 2,242	$ 962	$ 1,280	$ 345	$ 496	$ —
General	2,887	1,056	1,275	617	658	217	342	—
Industrial	1,351	529	428	308	120	68	327	—
Wholesale	932	215	606	519	87	12	99	—
Other revenues	475	122	309	133	176	39	41	—
Total Electric Utilities and Infrastructure revenue from contracts with customers	$ 10,160	$ 3,355	$ 4,860	$ 2,539	$ 2,321	$ 681	$ 1,305	$ —
Gas Utilities and Infrastructure								
Residential	$ 519	$ —	$ —	$ —	$ —	$ 159	$ —	$ 360
Commercial	244	—	—	—	—	66	—	178
Industrial	68	—	—	—	—	9	—	58
Power Generation	—	—	—	—	—	—	—	17
Other revenues	42	—	—	—	—	9	—	35
Total Gas Utilities and Infrastructure revenue from contracts with customers	$ 873	$ —	$ —	$ —	$ —	$ 243	$ —	$ 648
Commercial Renewables								
Revenue from contracts with customers	$ 113	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Other								
Revenue from contracts with customers	$ 13	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Total Revenue from contracts with customers	$ 11,159	$ 3,355	$ 4,860	$ 2,539	$ 2,321	$ 924	$ 1,305	$ 648
Other revenue sources[(a)]	$ 211	$ 3	$ 60	$ 42	$ 9	$ (3)	$ 4	$ 61
Total revenues	$ 11,370	$ 3,358	$ 4,920	$ 2,581	$ 2,330	$ 921	$ 1,309	$ 709

(a) Other revenue sources include revenues from leases, derivatives and alternative revenue programs that are not considered revenues from contracts with customers. Alternative revenue programs in certain jurisdictions include regulatory mechanisms that periodically adjust for over or under collection of related revenues.

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(in millions) By market or type of customer	Six Months Ended June 30, 2019							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Electric Utilities and Infrastructure								
Residential	$ 4,674	$ 1,439	$ 2,357	$ 1,032	$ 1,325	$ 348	$ 531	$ —
General	3,011	1,027	1,382	645	737	208	394	—
Industrial	1,470	555	453	325	128	69	391	—
Wholesale	1,068	228	704	624	80	23	113	—
Other revenues	359	146	271	169	102	41	44	—
Total Electric Utilities and Infrastructure revenue from contracts with customers	$ 10,582	$ 3,395	$ 5,167	$ 2,795	$ 2,372	$ 689	$ 1,473	$ —
Gas Utilities and Infrastructure								
Residential	$ 560	$ —	$ —	$ —	$ —	$ 176	$ —	$ 384
Commercial	291	—	—	—	—	75	—	216
Industrial	77	—	—	—	—	10	—	66
Power Generation	—	—	—	—	—	—	—	26
Other revenues	85	—	—	—	—	10	—	75
Total Gas Utilities and Infrastructure revenue from contracts with customers	$ 1,013	$ —	$ —	$ —	$ —	$ 271	$ —	$ 767
Commercial Renewables								
Revenue from contracts with customers	$ 88	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Other								
Revenue from contracts with customers	$ 10	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Total Revenue from contracts with customers	$ 11,693	$ 3,395	$ 5,167	$ 2,795	$ 2,372	$ 960	$ 1,473	$ 767
Other revenue sources[(a)]	$ 343	$ 62	$ 149	$ 76	$ 67	$ 4	$ 9	$ 21
Total revenues	$ 12,036	$ 3,457	$ 5,316	$ 2,871	$ 2,439	$ 964	$ 1,482	$ 788

(a) Other revenue sources include revenues from leases, derivatives and alternative revenue programs that are not considered revenues from contracts with customers. Alternative revenue programs in certain jurisdictions include regulatory mechanisms that periodically adjust for over or under collection of related revenues.

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As descr bed in Note 1, Duke Energy adopted the new guidance for credit losses effective January 1, 2020, using the modified retrospective method of adoption, which does not require restatement of prior year reported results. The following table presents the reserve for credit losses for trade and other receivables based on adoption of the new standard.

	Three Months Ended June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Balance at March 31, 2020	$ 89	$ 11	$ 20	$ 9	$ 11	$ 5	$ 3	$ 9
Write-Offs	(9)	(3)	(3)	(3)	—	—	—	(4)
Credit Loss Expense	15	6	12	8	3	—	—	1
Other Adjustments	7	—	—	—	—	—	—	—
Balance at June 30, 2020	**$ 102**	**$ 14**	**$ 29**	**$ 14**	**$ 14**	**$ 5**	**$ 3**	**$ 6**

	Six Months Ended June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Balance at December 31, 2019	$ 76	$ 10	$ 16	$ 8	$ 7	$ 4	$ 3	$ 6
Cumulative Change in Accounting Principle	5	1	2	1	1	—	—	1
Write-Offs	(19)	(6)	(7)	(5)	(2)	—	—	(5)
Credit Loss Expense	33	9	18	10	8	1	—	4
Other Adjustments	7	—	—	—	—	—	—	—
Balance at June 30, 2020	**$ 102**	**$ 14**	**$ 29**	**$ 14**	**$ 14**	**$ 5**	**$ 3**	**$ 6**

Trade and other receivables are evaluated based on an estimate of the risk of loss over the life of the receivable and current and historical conditions using supportable assumptions. Management evaluates the risk of loss for trade and other receivables by comparing the historical write-off amounts to total revenue over a specified period. Historical loss rates are adjusted due to the impact of current conditions, including the impacts of COVID-19, as well as forecasted conditions over a reasonable time period. The calculated write-off rate can be applied to the receivable balance for which an established reserve does not already exist. Management reviews the assumptions and risk of loss periodically for trade and other receivables. Due to the COVID-19 pandemic, as described in Note 1, the Duke Energy Registrants suspended customer disconnections for nonpayment. The specific actions taken by each Duke Energy Registrant are described in Note 3. The impact of COVID-19 and Duke Energy's related response on customers' ability to pay for service is uncertain, and it is reasonably possible eventual write-offs of customer receivables may increase over current estimates.

The aging of trade receivables is presented in the table below. Duke Energy considers receivables greater than 30 days outstanding past due.

	June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Unbilled Receivables	**$ 829**	**$ 332**	**$ 274**	**$ 137**	**$ 137**	**$ 1**	**$ 7**	**$ 6**
0-30 days	**1,624**	**470**	**685**	**336**	**344**	**48**	**28**	**73**
30-60 days	**152**	**49**	**56**	**28**	**28**	**6**	**1**	**6**
60-90 days	**90**	**29**	**34**	**17**	**17**	**4**	**1**	**5**
90+ days	**209**	**64**	**53**	**24**	**29**	**29**	**10**	**18**
Trade and Other Receivables	**$ 2,904**	**$ 944**	**$ 1,102**	**$ 542**	**$ 555**	**$ 88**	**$ 47**	**$ 108**

UNBILLED REVENUE

Unbilled revenues are recognized by applying customer billing rates to the estimated volumes of energy or natural gas delivered but not yet billed. Unbilled revenues can vary significantly from period to period as a result of seasonality, weather, customer usage patterns, customer mix, average price in effect for customer classes, timing of rendering customer bills and meter reading schedules and the impact of weather normalization or margin decoupling mechanisms.

Unbilled revenues are included within Receivables and Receivables of VIEs on the Condensed Consolidated Balance Sheets as shown in the following table.

(in millions)	June 30, 2020	December 31, 2019
Duke Energy	$ 829	$ 843
Duke Energy Carolinas	332	298
Progress Energy	274	217
Duke Energy Progress	137	122
Duke Energy Florida	137	95
Duke Energy Ohio	1	1
Duke Energy Indiana	7	16
Piedmont	6	78

Additionally, Duke Energy Ohio and Duke Energy Indiana sell, on a revolving basis, nearly all of their retail accounts receivable, including receivables for unbilled revenues, to an affiliate, CRC, and account for the transfers of receivables as sales. Accordingly, the receivables sold are not reflected on the Condensed Consolidated Balance Sheets of Duke Energy Ohio and Duke Energy Indiana. See Note 11 for further information. These receivables for unbilled revenues are shown in the table below.

(in millions)	June 30, 2020	December 31, 2019
Duke Energy Ohio	$ 68	$ 82
Duke Energy Indiana	106	115

13. STOCKHOLDERS' EQUITY

Basic EPS is computed by dividing net income available to Duke Energy common stockholders, as adjusted for distributed and undistributed earnings allocated to participating securities, by the weighted average number of common shares outstanding during the period. Diluted EPS is computed by dividing net income available to Duke Energy common stockholders, as adjusted for distributed and undistributed earnings allocated to participating securities, by the diluted weighted average number of common shares outstanding during the period. Diluted EPS reflects the potential dilution that could occur if securities or other agreements to issue common stock, such as stock options and equity forward sale agreements, were exercised or settled. Duke Energy's participating securities are restricted stock units that are entitled to dividends declared on Duke Energy common stock during the restricted stock unit's vesting periods. Dividends declared on preferred stock are recorded on the Condensed Consolidated Statements of Operations as a reduction of net income to arrive at net income available to Duke Energy common stockholders. Dividends accumulated on preferred stock are an adjustment to net income used in the calculation of basic and diluted EPS.

The following table presents Duke Energy's basic and diluted EPS calculations, the weighted average number of common shares outstanding and common and preferred share dividends declared.

	Three Months Ended June 30,		Six Months Ended June 30,	
(in millions, except per share amounts)	2020	2019	2020	2019
Net (loss) income available to Duke Energy common stockholders excluding impact of participating securities	$ (817)	$ 819	$ 82	$ 1,718
Accumulated preferred stock dividends	(12)	—	—	—
Net (loss) income available to Duke Energy common stockholders excluding impact of participating securities and including accumulated preferred stock dividends	$ (829)	$ 819	$ 82	$ 1,718
Weighted average common shares outstanding – basic	735	728	734	728
Equity forwards	—	—	1	—
Weighted average common shares outstanding – diluted	735	728	735	728
Earnings (Loss) Per Share available to Duke Energy common stockholders				
Basic and diluted	$ (1.13)	$ 1.12	$ 0.11	$ 2.36
Potentially dilutive items excluded from the calculation[a]	2	2	2	2
Dividends declared per common share	$ 0.945	$ 0.928	$ 1.890	$ 1.855
Dividends declared on Series A preferred stock per depositary share[b]	$ 0.359	$ 0.307	$ 0.719	$ 0.307
Dividends declared on Series B preferred stock per share[c]	$ —	$ —	$ 24.917	$ —

(a) Performance stock awards were not included in the dilutive securities calculation because the performance measures related to the awards had not been met.

(b) 5.75% Series A Cumulative Redeemable Perpetual Preferred Stock dividends are payable quarterly in arrears on the 16th day of March, June, September and December. The preferred stock has a $25 liquidation preference per depositary share.

(c) 4.875% Series B Fixed-Rate Reset Cumulative Redeemable Perpetual Preferred Stock dividends are payable semiannually in arrears on the 16th day of March and September. The preferred stock has a $1,000 liquidation preference per share.

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Common Stock

In November 2019, Duke Energy filed a prospectus supplement and executed an Equity Distribution Agreement (EDA) under which it may sell up to $1.5 billion of its common stock through an at-the-market (ATM) offering program, including an equity forward sales component. Under the terms of the EDA, Duke Energy may issue and sell shares of common stock through September 2022. In March 2020, Duke Energy marketed approximately 940,000 shares of common stock through an equity forward transaction under the ATM with an initial forward price of $89.76 per share. In May 2020, Duke Energy marketed approximately 903,000 shares of common stock through an equity forward transaction under the ATM with an initial forward price of $82.44 per share.

Separately, in November 2019, Duke Energy marketed an equity offering of 28.75 million shares of common stock through an Underwriting Agreement. In connection with the offering, Duke Energy entered into an equity forward sales agreement with an initial forward price of $85.99 per share.

The equity forward sales agreements require Duke Energy to either physically settle the transaction by issuing shares in exchange for net proceeds at the then-applicable forward sale price specified by the agreement, or net settle in whole or in part through the delivery or receipt of cash or shares. The settlement alternatives are at Duke Energy's election. Settlement of the forward sales agreements are expected to occur on or prior to December 31, 2020. Until settlement of the equity forwards, EPS dilution resulting from the agreements, if any, will be determined under the treasury stock method.

14. EMPLOYEE BENEFIT PLANS

DEFINED BENEFIT RETIREMENT PLANS

Duke Energy and certain subsidiaries maintain, and the Subsidiary Registrants participate in, qualified and non-qualified, non-contributory defined benefit retirement plans. Duke Energy's policy is to fund amounts on an actuarial basis to provide assets sufficient to meet benefit payments to be paid to plan participants.

QUALIFIED PENSION PLANS

The following tables include the components of net periodic pension costs for qualified pension plans.

	Three Months Ended June 30, 2020							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 42	$ 14	$ 12	$ 8	$ 6	$ 1	$ 2	$ 2
Interest cost on projected benefit obligation	68	15	22	9	11	4	5	3
Expected return on plan assets	(143)	(36)	(47)	(22)	(26)	(7)	(10)	(6)
Amortization of actuarial loss	30	7	9	4	5	1	3	3
Amortization of prior service credit	(8)	(2)	(1)	(1)	(1)	—	(1)	(3)
Amortization of settlement charges	3	1	—	1	—	—	—	—
Net periodic pension costs	$ (8)	$ (1)	$ (5)	$ (1)	$ (5)	$ (1)	$ (1)	$ (1)

	Three Months Ended June 30, 2019							
(in millions)	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 37	$ 12	$ 10	$ 6	$ 6	$ 1	$ 2	$ 2
Interest cost on projected benefit obligation	82	21	26	12	13	4	7	3
Expected return on plan assets	(143)	(37)	(45)	(21)	(22)	(6)	(10)	(6)
Amortization of actuarial loss	25	5	9	3	6	—	1	1
Amortization of prior service credit	(8)	(2)	—	(1)	(1)	—	(1)	(2)
Net periodic pension costs	$ (7)	$ (1)	$ —	$ (1)	$ 2	$ (1)	$ (1)	$ (2)

(in millions)	Six Months Ended June 30, 2020							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 83	$ 26	$ 24	$ 14	$ 11	$ 2	$ 4	$ 3
Interest cost on projected benefit obligation	135	31	43	19	23	8	11	5
Expected return on plan assets	(286)	(72)	(95)	(44)	(51)	(14)	(21)	(11)
Amortization of actuarial loss	64	14	20	9	11	3	6	5
Amortization of prior service credit	(16)	(4)	(2)	(1)	(1)	—	(1)	(5)
Amortization of settlement charges	5	2	1	1	—	—	—	—
Net periodic pension costs	$ (15)	$ (3)	$ (9)	$ (2)	$ (7)	$ (1)	$ (1)	$ (3)

(in millions)	Six Months Ended June 30, 2019							
	Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
Service cost	$ 74	$ 24	$ 21	$ 12	$ 10	$ 2	$ 4	$ 3
Interest cost on projected benefit obligation	165	41	52	24	27	9	13	6
Expected return on plan assets	(286)	(75)	(89)	(44)	(44)	(14)	(21)	(11)
Amortization of actuarial loss	49	11	18	6	12	1	3	3
Amortization of prior service credit	(16)	(4)	(1)	(1)	(1)	—	(1)	(5)
Net periodic pension costs	$ (14)	$ (3)	$ 1	$ (3)	$ 4	$ (2)	$ (2)	$ (4)

NON-QUALIFIED PENSION PLANS

Net periodic pension costs for non-qualified pension plans were not material for the three and six months ended June 30, 2020, and 2019.

OTHER POST-RETIREMENT BENEFIT PLANS

Net periodic costs for OPEB plans were not material for the three and six months ended June 30, 2020, and 2019.

15. INCOME TAXES

EFFECTIVE TAX RATES

The ETRs from continuing operations for each of the Duke Energy Registrants are included in the following table.

	Three Months Ended June 30,		Six Months Ended June 30,	
	2020	2019	2020	2019
Duke Energy	**26.2%**	15.9%	**98.9%**	12.6%
Duke Energy Carolinas	**13.7%**	19.7%	**15.1%**	18.7%
Progress Energy	**14.9%**	16.7%	**16.1%**	17.0%
Duke Energy Progress	**13.9%**	16.3%	**15.7%**	17.1%
Duke Energy Florida	**19.1%**	19.6%	**19.4%**	19.5%
Duke Energy Ohio	**15.4%**	16.1%	**16.6%**	16.5%
Duke Energy Indiana	**17.3%**	24.2%	**19.3%**	24.2%
Piedmont	**128.6%**	22.2%	**5.8%**	21.8%

The increase in the ETR for Duke Energy for the three and six months ended June 30, 2020, was primarily due to the impact of an abandonment of the ACP investment and an increase in the amortization of excess deferred taxes.

The decrease in the ETR for Duke Energy Carolinas for the three months ended June 30, 2020, was primarily due to an increase in the amortization of excess deferred taxes and certain favorable tax credits.

The decrease in the ETR for Duke Energy Carolinas for the six months ended June 30, 2020, was primarily due to an increase in the amortization of excess deferred taxes.

The decrease in the ETR for Progress Energy for the three months ended June 30, 2020, was primarily due to an increase in the amortization of excess deferred taxes.

The decrease in the ETR for Duke Energy Progress for the three and six months ended June 30, 2020, was primarily due to an increase in the amortization of excess deferred taxes.

The decrease in the ETR for Duke Energy Indiana for the three and six months ended June 30, 2020, was primarily due to an increase in the amortization of excess deferred taxes.

The increase in the ETR for Piedmont for the three months ended June 30, 2020, was primarily due to an increase in AFUDC Equity, in relation to pretax losses.

The decrease in the ETR for Piedmont for the six months ended June 30, 2020, was primarily due to an increase in the amortization of excess deferred taxes and an increase in AFUDC equity.

OTHER TAX MATTERS

On March 27, 2020, the CARES Act was enacted. The CARES Act is an emergency economic stimulus package in response to the COVID-19 pandemic. Among other provisions, the CARES Act accelerates the remaining AMT credit refund allowances resulting in taxpayers being able to immediately claim a refund in full for any AMT credit carryforwards. As a result, the remaining AMT credit carryforwards were reclassified in the first quarter 2020 to a current receivable included in Other within Current Assets on the Condensed Consolidated Balance Sheets. The total income tax receivable related to AMT credit carryforwards is approximately $572 million as of June 30, 2020. The other provisions within the CARES Act do not materially impact Duke Energy's income tax accounting. See Note 1 for information on COVID-19.

16. SUBSEQUENT EVENTS

For information on subsequent events related to regulatory matters and variable interest entities, see Notes 3 and 11.

2021 Settlement Updated MFR F Schedules-000390

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following combined Management's Discussion and Analysis of Financial Condition and Results of Operations is separately filed by Duke Energy and Duke Energy Carolinas, Progress Energy, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont. However, none of the registrants make any representation as to information related solely to Duke Energy or the Subsidiary Registrants of Duke Energy other than itself.

DUKE ENERGY

Duke Energy is an energy company headquartered in Charlotte, North Carolina. Duke Energy operates in the U.S. primarily through its wholly owned subsidiaries, Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida, Duke Energy Ohio, Duke Energy Indiana and Piedmont. When discussing Duke Energy's consolidated financial information, it necessarily includes the results of the Subsidiary Registrants, which, along with Duke Energy, are collectively referred to as the Duke Energy Registrants.

Management's Discussion and Analysis should be read in conjunction with the Condensed Consolidated Financial Statements and Notes for the six months ended June 30, 2020, and with Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2019.

Executive Overview

ACP

On April 15, 2020, the United States District Court for the District of Montana granted partial summary judgment in favor of the plaintiffs in Northern Plains Resource Council v. U.S. Army Corps of Engineers (USACE) (Northern Plains), vacating USACE's Nationwide Permit 12 (NWP 12) and remanding it to USACE for consultation under the Endangered Species Act (ESA) of 1973. In Northern Plains, the court ruled that NWP 12 was unlawful because USACE did not consult under the ESA with the U.S. Fish and Wildlife Service and/or National Marine Fisheries Service prior to NWP 12's reissuance in 2017. Because NWP 12 has been vacated and its application enjoined, USACE currently has suspended verification of any new or pending applications under NWP 12 until further court action clarifies the situation.

On May 28, 2020, the U.S. Court of Appeals for the Ninth Circuit issued a ruling that limited the NWP 12 vacatur to energy infrastructure projects. In July 2020, the Supreme Court of the United States issued an order allowing other new oil and gas pipeline projects to use the NWP 12 process pending appeal to the U.S. Court of Appeals for the Ninth Circuit; however, that did not decrease the uncertainty associated with an eventual ruling. Together, these rulings indicated that the timeline to reinstate the necessary water crossing permits for ACP would likely cause further delays and cost increases.

On July 5, 2020, Dominion announced a sale of substantially all of its gas transmission and storage segment assets, operations core to the ACP pipeline project.

As a result of the uncertainty created by the NWP 12 rulings, the potential impact on the cost and schedule for the project, the ongoing legal challenges and risk of additional legal challenges throughout construction and Dominion's decision to sell substantially all of its gas transmission and storage segment assets, Duke Energy's Board of Directors and management decided that it was not prudent to continue to invest in the project. On July 5, 2020, Duke Energy and Dominion announced the cancellation of the ACP pipeline.

As a result, Duke Energy recorded a pretax charge to earnings of approximately $2.0 billion for the three months and six months ended June 30, 2020, within Equity in (losses) earnings of unconsolidated affiliates on the Duke Energy Condensed Consolidated Statements of Operations. The tax benefit associated with this abandonment was $374 million and is recorded in Income Tax (Benefit) Expense on the Duke Energy Condensed Consolidated Statements of Operations. Additional charges of less than $100 million are expected to be recorded within the next 12 months as ACP incurs obligations to exit operations.

See Notes 3, 4, and 11 to the Condensed Consolidated Financial Statements, "Regulatory Matters," "Commitments and Contingencies," and "Variable Interest Entities," respectively, for additional information.

Even though the ACP pipeline was a critical infrastructure project for transporting natural gas into the Southeastern United States, natural gas still is an important fuel to help Duke Energy reach its carbon reduction goals of 50% by 2030 and net-zero carbon emissions by 2050 in a reliable and cost effective manner. In addition, Duke Energy will continue advancing its clean energy goals by investing in renewables, battery storage, energy efficiency programs and grid projects.

Social Justice and Racial Equity

In response to national events, in June and July 2020, the Duke Energy Foundation pledged $1.75 million to nonprofit organizations committed to social justice and racial equity. This grant builds upon the company's past efforts to support and encourage diversity, inclusion and equity in our company and communities. The company will continue to engage its employees, local organizations and leaders to understand how to be a part of the long-term solution to the social justice issues our communities and organizations face.

COVID-19

The COVID-19 pandemic is having a significant impact on global health and economic environments. Retail electric sales are down 6.5% for the quarter compared to the prior year due to the pandemic. This reduction however is not as steep as expected in our revised March 2020 forecast reflecting the potential economic impact of COVID-19 on 2020 results. The company also incurred approximately $40 million of incremental COVID-19 costs, primarily bad debt expense, personal protective equipment and cleaning supplies, and experienced another $25 million of waived late payment fees for the six months ended June 30, 2020. The Duke Energy Registrants are monitoring developments closely, have taken steps to mitigate the impacts to our business, and have a pandemic response plan in place to protect our employees, customers and communities. We expect to begin a sales rebound during the second half of 2020 and have cost mitigation plans.

- Employees. The health of our employees is of paramount importance. Power plants and electricity and natural gas delivery facilities are staffed. Employees who are not involved with power generation, power delivery, customer service or certain other functions have been performing their work duties remotely from home. Employees who need to interact with customers in person are following the Centers for Disease Control and Prevention's safety guidelines, including social distancing and use of face masks. Operating procedure changes include additional cleaning and disinfection procedures at our facilities.

- Customers. The Duke Energy Subsidiary Registrants began, in the first quarter of 2020, a suspension of disconnections for nonpayment in order to give customers experiencing financial hardship extra time to make payments. This is expected to result in an increase in future charge-offs over historical levels. In addition, several Subsidiary Registrants are waiving late payment charges and other fees for credit cards and returned checks. See Note 3 to the Condensed Consolidated Financial Statements, "Regulatory Matters," for additional information. The COVID-19 pandemic and stay-at-home orders have impacted commercial and industrial customers, and many of them have suspended operations which is impacting the Duke Energy Registrants' volumes. Several large industrial customers have begun to restart their businesses since initially closing in late March and April.

- Communities. The Duke Energy Foundation announced approximately $6 million in donations and grants as of June 30, 2020, to support hunger relief, local health and human services nonprofits, and education initiatives across the Duke Energy Registrants' service territories.

- Balance Sheet Strength and Liquidity Assurance. See Notes 5 and 13 to the Condensed Consolidated Financial Statements, "Debt and Credit Facilities," and "Stockholders Equity," respectively, for additional information. During the six months ended June 30, 2020:

    - Duke Energy issued approximately $3.3 billion of debt.

    - Duke Energy entered into and borrowed approximately $1.7 billion under a 364-day Term Loan Credit Agreement.

    - Duke Energy drew down the remaining $500 million of availability under its existing $1 billion Three-Year Revolving Credit Facility.

    - Duke Energy issued $85 million of common stock through a forward sales agreement which is expected to settle on or prior to December 31, 2020.

- Policymaker actions. The CARES Act was signed by President Trump on March 27, 2020. Duke Energy Registrants will benefit from certain provisions such as the AMT acceleration and deferral of certain payroll taxes. See Note 15 to the Condensed Consolidated Financial Statements, "Income Taxes," for additional information.

Rate Case and utility commission filings. See Note 3 to the Condensed Consolidated Financial Statements, "Regulatory Matters," for additional information.

- On July 31, 2020, Duke Energy Carolinas, Duke Energy Progress and the Public Staff filed a Second Agreement and Stipulation of Partial Settlement, which is subject to review and approval of the NCUC, resolving certain remaining issues in the 2019 base rate proceeding. As a result of the additional settlement terms, the NCUC ordered the remote evidentiary hearing to be delayed until August 24, 2020. Duke Energy Carolinas and Duke Energy Progress expect the NCUC to issue an order on each net rate increase by the end of the year. On August 4, 2020 and August 7, 2020, respectively, Duke Energy Carolinas and Duke Energy Progress filed a motion for approval of notice required to implement temporary rates, seeking to exercise its statutory right to implement temporary rates subject to refund.

- Duke Energy Florida filed a petition with the FPSC on April 2, 2020, to accelerate a fuel cost refund to customers in the month of May 2020. Typically, the refund would be made over the course of 2021. The FPSC approved the petition on April 28, 2020.

- Duke Energy Kentucky filed an electric rate case with the KPSC on September 3, 2019. On April 27, 2020, the KPSC issued its decision and new customer rates were effective on May 1, 2020. On May 18, 2020, Duke Energy Kentucky filed its motion for rehearing, and on June 4, 2020, the motion was granted in part and denied in part by the KPSC.

- Duke Energy Indiana filed a general rate case with the IURC on July 2, 2019. The IURC issued its order June 29, 2020, approving a revenue increase of approximately $146 million, before utility receipt taxes. Customer rates were effective July 30, 2020. Several groups filed notices of appeal of the IURC order on July 29, 2020.

- COVID-19 deferral requests

    - Duke Energy Carolinas and Duke Energy Progress filed a joint petition with the NCUC for deferral treatment of incremental costs and waived customer fees due to the COVID-19 pandemic on August 7, 2020. Duke Energy Carolinas and Duke Energy Progress are evaluating a filing with the PSCSC for deferral treatment of incremental costs and waived customer fees due to the COVID-19 pandemic.

    - Duke Energy Ohio on May 11, 2020, filed with the PUCO a request seeking deferral of incremental costs incurred due to the COVID-19 pandemic, as well as specific miscellaneous lost revenues. The request seeks to use existing bad debts and uncollectible riders already in place for both electric and natural gas operations. Duke Energy Ohio would subsequently file for rider recovery at a later date. On June 17, 2020, the PUCO approved Duke Energy Ohio's deferral application.

    - On May 8, 2020, Duke Energy Indiana, along with other Indiana utilities, filed a request with the IURC for approval of deferral treatment for costs associated with the COVID-19 pandemic. On June 29, 2020, the IURC issued its order permitting jurisdictional utilities to use regulatory accounting for any impacts associated with the proh bition on utility disconnections, waiver or exclusion of certain utility fees, the use of expanded payment arrangements to aid customers, and for COVID-19 related uncollectible and incremental bad debt expense.

Results of Operations

Non-GAAP Measures

Management's Discussion and Analysis includes financial information prepared in accordance with GAAP in the U.S., as well as certain non-GAAP financial measures such as adjusted earnings and adjusted EPS discussed below. Generally, a non-GAAP financial measure is a numerical measure of financial performance, financial position or cash flows that excludes (or includes) amounts that are included in (or excluded from) the most directly comparable measure calculated and presented in accordance with GAAP. Non-GAAP financial measures should be viewed as a supplement to, and not a substitute for, financial measures presented in accordance with GAAP. Non-GAAP measures presented may not be comparable to similarly titled measures used by other companies because other companies may not calculate the measures in the same manner.

Management evaluates financial performance in part based on non-GAAP financial measures, including adjusted earnings and adjusted EPS. Adjusted earnings and adjusted EPS represent income from continuing operations available to Duke Energy Corporation common stockholders in dollar and per share amounts, adjusted for the dollar and per share impact of special items. As discussed below, special items represent certain charges and credits, which management believes are not indicative of Duke Energy's ongoing performance. The most directly comparable GAAP measures for adjusted earnings and adjusted EPS are GAAP Reported Earnings (Loss) and GAAP Reported Earnings (Loss) Per Share, respectively.

Special items included in the periods presented below include the following, which management believes do not reflect ongoing costs:

- ACP represents costs related to the abandonment of the ACP investment.
- Severance represents the reversal of 2018 costs which were deferred as a result of the partial settlement in the Duke Energy Carolinas 2019 North Carolina rate case.

Three Months Ended June 30, 2020, as compared to June 30, 2019

GAAP reported loss per share was $(1.13) for the second quarter of 2020 compared to earnings per share of $1.12 in the second quarter of 2019. GAAP reported earnings decreased primarily due to the abandonment of the investment in ACP.

As discussed above, management also evaluates financial performance based on adjusted EPS. Duke Energy's second quarter 2020 adjusted EPS was $1.08 compared to $1.12 for the second quarter of 2019. The decrease in adjusted earnings was primarily due to unfavorable weather, lower volumes and higher depreciation expense, partially offset by lower operations and maintenance expense.

The following table reconciles non-GAAP measures, including adjusted EPS, to their most directly comparable GAAP measures.

	Three Months Ended June 30,			
	2020		2019	
(in millions, except per share amounts)	**(Loss) Earnings**	**(Loss) Earnings Per Share**	**Earnings**	**EPS**
GAAP Reported (Loss) Earnings/GAAP Reported (Loss) Earnings Per Share	**$ (817)**	**$ (1.13)**	$ 820	$ 1.12
Adjustments:				
ACP[(a)]	**1,626**	**2.21**	—	—
Adjusted Earnings/Adjusted EPS	**$ 809**	**$ 1.08**	$ 820	$ 1.12

(a) Net of tax benefit of $374 million.

Six Months Ended June 30, 2020, as compared to June 30, 2019

GAAP Reported EPS was $0.11 for the six months ended June 30, 2020, compared to $2.36 for the six months ended June 30, 2019. GAAP reported earnings decreased primarily due to the abandonment of the investment in ACP.

As discussed above, management also evaluates financial performance based on adjusted EPS. Duke Energy's adjusted EPS was $2.22 for the six months ended June 30, 2020, compared to $2.36 for the six months ended June 30, 2019. The decrease in adjusted earnings was primarily due to unfavorable weather, lower volumes, higher depreciation expense, higher financing costs and a prior year adjustment related to income tax recognition for equity method investments. This was partially offset by positive rate case impacts, growth in Commercial Renewables and lower operations and maintenance expense.

The following table reconciles non-GAAP measures, including adjusted EPS, to their most directly comparable GAAP measures.

	Six Months Ended June 30,			
	2020		2019	
(in millions, except per-share amounts)	Earnings	EPS	Earnings	EPS
GAAP Reported Earnings/GAAP Reported EPS	**$ 82**	**$ 0.11**	$ 1,720	$ 2.36
Adjustments:				
ACP[(a)]	**1,626**	**2.21**	—	—
Severance[(b)]	**(75)**	**(0.10)**	—	—
Adjusted Earnings/Adjusted EPS	**$ 1,633**	**$ 2.22**	$ 1,720	$ 2.36

(a) Net of tax benefit of $374 million.
(b) Net of tax expense of $23 million.

SEGMENT RESULTS

The remaining information presented in this discussion of results of operations is on a GAAP basis. Management evaluates segment performance based on segment income. Segment income is defined as income from continuing operations net of income attr butable to noncontrolling interests and preferred stock dividends. Segment income includes intercompany revenues and expenses that are eliminated in the Condensed Consolidated Financial Statements.

Duke Energy's segment structure includes the following segments: Electric Utilities and Infrastructure, Gas Utilities and Infrastructure and Commercial Renewables. The remainder of Duke Energy's operations is presented as Other. See Note 2 to the Condensed Consolidated Financial Statements, "Business Segments," for additional information on Duke Energy's segment structure.

Electric Utilities and Infrastructure

	Three Months Ended June 30,			Six Months Ended June 30,		
(in millions)	2020	2019	Variance	2020	2019	Variance
Operating Revenues	**$ 5,034**	$ 5,475	$ (441)	**$ 10,217**	$ 10,804	$ (587)
Operating Expenses						
Fuel used in electric generation and purchased power	**1,367**	1,662	(295)	**2,834**	3,292	(458)
Operation, maintenance and other	**1,240**	1,318	(78)	**2,565**	2,600	(35)
Depreciation and amortization	**993**	951	42	**1,970**	1,898	72
Property and other taxes	**296**	297	(1)	**599**	598	1
Impairment charges	**1**	4	(3)	**3**	4	(1)
Total operating expenses	**3,897**	4,232	(335)	**7,971**	8,392	(421)
Gains on Sales of Other Assets and Other, net	**7**	3	4	**8**	—	8
Operating Income	**1,144**	1,246	(102)	**2,254**	2,412	(158)
Other Income and Expenses, net	**89**	89	—	**174**	180	(6)
Interest Expense	**344**	330	14	**683**	668	15
Income Before Income Taxes	**889**	1,005	(116)	**1,745**	1,924	(179)
Income Tax Expense	**136**	196	(60)	**287**	365	(78)
Segment Income	**$ 753**	$ 809	$ (56)	**$ 1,458**	$ 1,559	$ (101)
Duke Energy Carolinas GWh sales	**19,083**	21,604	(2,521)	**40,319**	43,432	(3,113)
Duke Energy Progress GWh sales	**14,807**	16,222	(1,415)	**30,477**	32,570	(2,093)
Duke Energy Florida GWh sales	**10,800**	11,301	(501)	**19,417**	19,622	(205)
Duke Energy Ohio GWh sales	**5,262**	5,660	(398)	**11,085**	11,824	(739)
Duke Energy Indiana GWh sales	**6,773**	7,437	(664)	**14,379**	15,470	(1,091)
Total Electric Utilities and Infrastructure GWh sales	**56,725**	62,224	(5,499)	**115,677**	122,918	(7,241)
Net proportional MW capacity in operation				**50,364**	49,725	639

Three Months Ended June 30, 2020, as compared to June 30, 2019

Electric Utilities and Infrastructure's variance is due to unfavorable weather, lower weather-normal retail sale volumes driven by impacts from the COVID-19 pandemic and lower wholesale revenues, partially offset by higher revenues resulting from the South Carolina retail rate cases and Duke Energy Florida base and solar rate adjustments. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The variance was driven primarily by:

- a $332 million decrease in fuel revenues driven by lower sales volumes as well as an accelerated refund of fuel costs at Duke Energy Florida in response to the COVID-19 pandemic;

- a $79 million decrease in retail sales, net of fuel revenues, due to unfavorable weather compared to prior year;
- a $47 million decrease in wholesale revenues, net of fuel, primarily due to higher recovery of coal ash cost in the prior year and lower capacity volumes at Duke Energy Progress; and
- a $32 million decrease in weather-normal retail sale volumes due to lower nonresidential customer demand driven by impacts from the COVID-19 pandemic.

Partially offset by:

- a $23 million increase in retail pricing due to Duke Energy Florida's base rate adjustments related to annual increases from the 2017 Settlement Agreement and the Solar Base Rate Adjustment; and
- a $13 million increase due to higher pricing from South Carolina retail rate case, net of a return of EDIT to customers.

Operating Expenses. The variance was driven primarily by:

- a $295 million decrease in fuel used in electric generation and purchased power primarily due to lower generation demand and lower fuel, coal, and natural gas costs; and
- a $78 million decrease in operation, maintenance and other expense driven by lower employee benefit costs and lower outage costs.

Partially offset by:

- a $42 million increase in depreciation and amortization expense primarily due to additional plant in service and impacts from the South Carolina retail rate cases.

Interest Expense. The variance was primarily due to higher outstanding debt in the current year and favorable debt return on deferred coal ash spend in the prior year.

Income Tax Expense. The decrease in tax expense was primarily due to a decrease in pretax income and an increase in the amortization of excess deferred taxes. The ETRs for the three months ended June 30, 2020, and June 30, 2019, were 15.3% and 19.5%. The decrease in the ETR was primarily due to an increase in the amortization of excess deferred taxes.

Six Months Ended June 30, 2020, as compared to June 30, 2019

Electric Utilities and Infrastructure’s variance is due to unfavorable weather, lower weather-normal retail sale volumes driven by impacts from the COVID-19 pandemic and lower wholesale revenues, partially offset by higher revenues resulting from the South Carolina retail rate cases and Duke Energy Florida base and solar rate adjustments. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The variance was driven primarily by:

- a $482 million decrease in fuel revenues driven by lower sales volumes as well as an accelerated refund of fuel costs at Duke Energy Florida in response to the COVID-19 pandemic;
- a $124 million decrease in retail sales, net of fuel revenues, due to unfavorable weather in the current year;
- a $63 million decrease in wholesale revenues, net of fuel, primarily due to higher recovery of coal ash cost in the prior year and lower capacity volumes at Duke Energy Progress; and
- a $15 million decrease in weather-normal retail sale volumes due to lower nonresidential customer demand driven by impacts from the COVID-19 pandemic.

Partially offset by:

- a $39 million increase in retail pricing due to Duke Energy Florida's base rate adjustments related to annual increases from the 2017 Settlement Agreement and the Solar Base Rate Adjustment; and
- a $32 million increase due to higher pricing from South Carolina retail rate case, net of a return of EDIT to customers.

Operating Expenses. The variance was driven primarily by:

- a $458 million decrease in fuel used in electric generation and purchased power primarily due to lower generation demand and lower fuel, coal, and natural gas costs; and
- a $35 million decrease in operation, maintenance and other expense primarily lower employee benefit costs and lower outage costs.

Partially offset by:

- a $72 million increase in depreciation and amortization expense primarily due to additional plant in service and impacts from the South Carolina retail rate cases.

Interest Expense. The variance was primarily due to higher outstanding debt in the current year and favorable debt return on deferred coal ash spend in the prior year.

Income Tax Expense. The decrease in tax expense was primarily due to a decrease in pretax income and an increase in the amortization of excess deferred taxes. The ETRs for the six months ended June 30, 2020, and 2019, were 16.4% and 19.0%, respectively. The decrease in the ETR was primarily due to an increase in the amortization of excess deferred taxes.

Gas Utilities and Infrastructure

	Three Months Ended June 30,			Six Months Ended June 30,		
(in millions)	**2020**	**2019**	**Variance**	**2020**	**2019**	**Variance**
Operating Revenues	**$ 289**	$ 306	$ (17)	**$ 953**	$ 1,062	$ (109)
Operating Expenses						
Cost of natural gas	**60**	76	(16)	**259**	403	(144)
Operation, maintenance and other	**99**	107	(8)	**209**	217	(8)
Depreciation and amortization	**62**	63	(1)	**128**	128	—
Property and other taxes	**26**	27	(1)	**56**	60	(4)
Total operating expenses	**247**	273	(26)	**652**	808	(156)
Operating Income	**42**	33	9	**301**	254	47
Other Income and Expenses						
Equity in (losses) earnings of unconsolidated affiliates	**(1,970)**	31	(2,001)	**(1,933)**	64	(1,997)
Other income and expenses, net	**14**	6	8	**26**	13	13
Total other income and expenses	**(1,956)**	37	(1,993)	**(1,907)**	77	(1,984)
Interest Expense	**37**	27	10	**68**	57	11
(Loss) Income Before Income Taxes	**(1,951)**	43	(1,994)	**(1,674)**	274	(1,948)
Income Tax (Benefit) Expense	**(375)**	3	(378)	**(347)**	8	(355)
Segment (Loss) Income	**$ (1,576)**	$ 40	$ (1,616)	**$ (1,327)**	$ 266	$ (1,593)
Piedmont LDC throughput (dekatherms)	**96,807,940**	104,684,733	(7,876,793)	**245,311,935**	256,347,474	(11,035,539)
Duke Energy Midwest LDC throughput (Mcf)	**15,106,407**	13,742,907	1,363,500	**48,892,241**	52,281,179	(3,388,938)

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Three Months Ended June 30, 2020, as compared to June 30, 2019

Gas Utilities and Infrastructure's results were impacted primarily by the abandonment of the investment in ACP. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The variance was driven primarily by:

- a $16 million decrease due to lower natural gas costs passed through to customers and decreased off-system sales natural gas costs; and
- a $7 million decrease due to return of EDIT to customers.

Partially offset by:

- a $7 million increase due to North Carolina base rate case increases.

Operating Expenses. The variance was driven primarily by:

- a $16 million decrease in cost of natural gas due to lower natural gas prices and decreased off-system sales natural gas costs; and
- an $8 million decrease in operation, maintenance and other due to deferral of previously expensed IT project costs and lower employee benefits costs.

Equity in (losses) earnings of unconsolidated affiliates. The variance was driven primarily by the abandonment of the investment in ACP.

Interest Expense. The variance was driven primarily by interest on the EDIT balance being returned to customers and higher debt outstanding in the current year, offset by lower AFUDC debt income.

Income Tax Benefit. The decrease in tax expense was primarily due to a decrease in pretax income driven by the impact of an abandonment of the ACP investment. The ETRs for the three months ended June 30, 2020, and 2019, were 19.2% and 7%, respectively. The increase in the ETR was primarily due to the impact of an abandonment of the ACP investment.

Six Months Ended June 30, 2020, as compared to June 30, 2019

Gas Utilities and Infrastructure's results were impacted primarily by the abandonment of ACP. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The variance was driven primarily by:

- a $144 million decrease due to lower natural gas costs passed through to customers and decreased off-system sales natural gas costs; and
- a $27 million decrease due to return of EDIT to customers.

Partially offset by:

- a $60 million increase due to North Carolina base rate case increases.

Operating Expenses. The variance was driven primarily by:

- a $144 million decrease in cost of natural gas due to lower natural gas prices and decreased off-system sales natural gas costs; and
- an $8 million decrease in operation, maintenance and other due to deferral of previously expensed IT project costs and lower employee benefits costs.

Equity in (losses) earnings of unconsolidated affiliates. The variance was driven primarily by the abandonment of the investment in ACP.

Interest Expense. The variance was driven primarily by interest on the EDIT balance being returned to customers and higher debt outstanding in the current year, offset by lower AFUDC debt income.

Income Tax Benefit. The decrease in tax expense was primarily due to a decrease in pretax income driven by the impact of an abandonment of the ACP investment. The ETRs for the six months ended June 30, 2020, and 2019, were 20.7% and 2.9%, respectively. The increase in the ETR was primarily due to an adjustment, recorded in the first quarter of 2019, related to the income tax recognition for equity method investments. The equity method investment adjustment was immaterial and relates to prior years.

Commercial Renewables

	Three Months Ended June 30,			Six Months Ended June 30,		
(in millions)	**2020**	**2019**	**Variance**	**2020**	**2019**	**Variance**
Operating Revenues	**$ 123**	$ 118	$ 5	**$ 252**	$ 224	$ 28
Operating Expenses						
Operation, maintenance and other	**63**	64	(1)	**132**	130	2
Depreciation and amortization	**48**	40	8	**96**	80	16
Property and other taxes	**8**	6	2	**16**	12	4
Impairment charges	**6**	—	6	**6**	—	6
Total operating expenses	**125**	110	15	**250**	222	28
Operating (Loss) Income	**(2)**	8	(10)	**2**	2	—
Other Income and Expenses, net	**2**	(8)	10	**1**	(10)	11
Interest Expense	**13**	22	(9)	**31**	43	(12)
Loss Before Income Taxes	**(13)**	(22)	9	**(28)**	(51)	23
Income Tax Benefit	**(13)**	(24)	11	**(37)**	(59)	22
Add: Loss Attributable to Noncontrolling Interests	**90**	84	6	**138**	91	47
Segment Income	**$ 90**	$ 86	$ 4	**$ 147**	$ 99	$ 48
Renewable plant production, GWh	**2,660**	2,314	346	**5,097**	4,382	715
Net proportional MW capacity in operation[(a)]				**3,779**	3,157	622

(a) Certain projects are included in tax equity structures where investors have differing interests in the project's economic attributes. One hundred percent of the tax equity project's capacity is included in the table above.

Three Months Ended June 30, 2020, as compared to June 30, 2019

Commercial Renewables' results were favorable primarily due to new investments in solar projects. During the second quarter of 2020, Commercial Renewables had over 250MW of capacity placed in service. The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The increase was primarily due to new solar projects placed in service.

Operating Expenses. The increase was primarily due to higher depreciation and property tax expense as a result of new projects placed in service and an impairment charge in the current year related to a non-contracted wind project.

Other Income and Expenses, net. The increase was primarily due to mark-to-market losses in the solar portfolio in the prior year.

Interest Expense. The decrease was primarily due to higher capitalized interest for solar and wind projects in development.

Income Tax Benefit. The decrease in the tax benefit was primarily driven by a decrease in production tax credits generated and an increase in taxes associated with new tax equity investments.

Loss Attributable to Noncontrolling Interests. The increase was primarily due to tax equity structures related to new renewable investments.

Six Months Ended June 30, 2020, as compared to June 30, 2019

Commercial Renewables' results were favorable primarily due to new investments in renewable projects and favorable wind revenue. Since the second quarter of 2019, Commercial Renewables has placed in service over 700MW of capacity.

The following is a detailed discussion of the variance drivers by line item.

Operating Revenues. The increase was primarily due to new projects placed in service and favorable wind portfolio revenue as a result of favorable market pricing and wind resource.

Operating Expenses. The increase was primarily due to higher depreciation and property tax expense as a result of new projects placed in service and an impairment charge in the current year related to a non-contracted wind project.

Other Income and Expenses, net. The increase was primarily due to mark-to-market losses in the solar portfolio in the prior year.

Interest Expense. The decrease was primarily due to higher capitalized interest for solar and wind projects in development.

Income Tax Benefit. The decrease in the tax benefit was primarily driven by an increase in taxes associated with new tax equity investments and a decrease in production tax credits generated.

Loss Attributable to Noncontrolling Interests. The increase was primarily due to tax equity structures related to new renewable investments.

Other

	Three Months Ended June 30,			Six Months Ended June 30,		
(in millions)	**2020**	**2019**	**Variance**	**2020**	**2019**	**Variance**
Operating Revenues	**$ 26**	$ 25	$ 1	**$ 49**	$ 46	$ 3
Operating Expenses	**37**	11	26	**(52)**	39	(91)
Operating (Loss) Income	**(11)**	14	(25)	**101**	7	94
Other Income and Expenses, net	**45**	30	15	**12**	74	(62)
Interest Expense	**167**	180	(13)	**338**	351	(13)
Loss Before Income Taxes	**(133)**	(136)	3	**(225)**	(270)	45
Income Tax Benefit	**(64)**	(33)	(31)	**(83)**	(78)	(5)
Less: Preferred Dividends	**15**	12	3	**54**	12	42
Net Loss	**$ (84)**	$ (115)	$ 31	**$ (196)**	$ (204)	$ 8

Three Months Ended June 30, 2020, as compared to June 30, 2019

The variance was primarily driven by lower state income tax expense. The following is a detailed discussion of the variance drivers by line item.

Operating Expenses. The increase was primarily driven by higher loss experience related to non-property captive insurance claims and higher expenses associated with certain employee benefit obligations.

Other Income and Expenses, net. The variance was primarily due to higher returns on investments that fund certain employee benefit obligations, partially offset by lower earnings on the NMC investment.

Interest Expense. The variance was primarily due to lower outstanding short-term debt and lower interest rates.

Income Tax Benefit. The increase in the tax benefit was primarily driven by lower state income tax expense. The ETRs for the three months ended June 30, 2020, and 2019 were 48.1% and 24.3%, respectively. The increase in the ETR was primarily due to lower state income tax expense.

Six Months Ended June 30, 2020, as compared to June 30, 2019

The variance was primarily driven by a reversal of corporate allocated severance costs, partially offset by lower returns on investments and the declaration of preferred stock dividends. The following is a detailed discussion of the variance drivers by line item.

Operating Expenses. The decrease was primarily due to the deferral of 2018 corporate allocated severance costs due to the partial settlement between Duke Energy Carolinas and the Public Staff of the NCUC related to the 2019 North Carolina retail rate case.

Other Income and Expenses, net. The variance was primarily due to lower returns on investments that fund certain employee benefit obligations, lower earnings on the NMC investment and lower interest income due to a tax true up in the prior year.

Interest Expense. The variance was primarily due to lower outstanding short-term debt and lower interest rates.

Preferred Dividends. The variance was driven by the declaration of preferred stock dividends on preferred stock issued in 2019.

DUKE ENERGY CAROLINAS

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues	**$ 3,358**	$ 3,457	$ (99)
Operating Expenses			
Fuel used in electric generation and purchased power	**829**	867	(38)
Operation, maintenance and other	**816**	881	(65)
Depreciation and amortization	**718**	663	55
Property and other taxes	**156**	155	1
Impairment charges	**2**	5	(3)
Total operating expenses	**2,521**	2,571	(50)
Operating Income	**837**	886	(49)
Other Income and Expenses, net	**86**	72	14
Interest Expense	**248**	227	21
Income Before Income Taxes	**675**	731	(56)
Income Tax Expense	**102**	137	(35)
Net Income	**$ 573**	$ 594	$ (21)

The following table shows the percent changes in GWh sales and average number of customers. The percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2020
Residential sales	(5.0)%
General service sales	(6.7)%
Industrial sales	(9.6)%
Wholesale power sales	(3.0)%
Joint dispatch sales	(60.0)%
Total sales	(7.2)%
Average number of customers	1.8 %

Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $77 million decrease in retail sales due to unfavorable weather in the current year; and
- a $66 million decrease in fuel revenues due to lower prices and retail sales volumes.

Partially offset by:

- a $37 million increase in weather-normal retail sales volumes; and
- a $17 million increase due to higher pricing from the South Carolina retail rate case, net of a return of EDIT to customers.

Operating Expenses. The variance was driven primarily by:

- a $65 million decrease in operation, maintenance and other expense primarily driven by the deferral of 2018 severance costs due to the partial settlement agreement between Duke Energy Carolinas and the Public Staff of the NCUC related to the 2019 North Carolina retail rate case, partially offset by higher storm restoration costs; and
- a $38 million decrease in fuel used in electric generation and purchased power primarily due to lower retail sales volumes, net of a prior period true up.

Partially offset by:

- a $55 million increase in depreciation and amortization expense primarily due to additional plant in service and new depreciation rates associated with the South Carolina rate case.

Other Income and Expenses, net. The variance was primarily due to higher AFUDC equity in the current year.

Interest Expense. The variance was primarily due to higher debt outstanding in the current year.

Income Tax Expense. The decrease in tax expense was primarily due to a decrease in pretax income and an increase in the amortization of excess deferred taxes.

PROGRESS ENERGY

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues	**$ 4,920**	$ 5,316	$ (396)
Operating Expenses			
Fuel used in electric generation and purchased power	**1,540**	1,913	(373)
Operation, maintenance and other	**1,143**	1,173	(30)
Depreciation and amortization	**884**	881	3
Property and other taxes	**272**	280	(8)
Total operating expenses	**3,839**	4,247	(408)
Gains (Losses) on Sales of Other Assets and Other, net	**6**	(1)	7
Operating Income	**1,087**	1,068	19
Other Income and Expenses, net	**65**	65	—
Interest Expense	**405**	438	(33)
Income Before Income Taxes	**747**	695	52
Income Tax Expense	**120**	118	2
Net Income	**627**	577	50

Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $380 million decrease in fuel revenues driven by lower sales volumes as well as an accelerated refund of fuel costs in response to the COVID-19 pandemic at Duke Energy Florida and lower fuel prices, volumes and native load transfer sales in the current year at Duke Energy Progress;
- a $49 million decrease in wholesale power revenues, net of fuel, primarily due to higher recovery of coal ash cost in the prior year and lower capacity volumes at Duke Energy Progress, partially offset by increased demand at Duke Energy Florida;
- a $44 million decrease in retail sales, net of fuel revenues, due to unfavorable weather in the current year at Duke Energy Progress, partially offset by favorable weather in the current year at Duke Energy Florida;
- a $32 million decrease in rider revenues primarily due to the Crystal River 3 uprate regulatory asset being fully recovered in 2019 at Duke Energy Florida; and
- a $29 million decrease in weather-normal retail sales volume.

Partially offset by:

- a $55 million increase in storm revenues due to Hurricane Dorian collections at Duke Energy Florida;
- a $39 million increase in retail pricing due to base rate adjustments related to annual increases from the 2017 Settlement Agreement and the Solar Base Rate Adjustment at Duke Energy Florida;
- a $15 million increase due to higher pricing from the South Carolina retail rate case, net of a return of EDIT to customers at Duke Energy Progress; and
- a $12 million increase in other revenues primarily due to increased transmission revenues at Duke Energy Florida.

Operating Expenses. The variance was driven primarily by:

- a $373 million decrease in fuel used in electric generation and purchased power primarily due to lower demand and changes in generation mix at Duke Energy Progress and lower fuel costs at Duke Energy Florida;
- a $30 million decrease in operation, maintenance and other expense at Duke Energy Progress primarily driven by the deferral of 2018 severance costs due to the partial settlement agreement between Duke Energy Carolinas and the Public Staff of the NCUC related to the 2019 North Carolina retail rate case, reduced outage costs and energy efficiency program costs, partially offset by storm cost amortizations at Duke Energy Florida; and
- an $8 million decrease in property and other taxes primarily due to lower revenue related taxes as a result of the decreased fuel revenues, and lower accrued property taxes at Duke Energy Florida.

Interest Expense. The variance was driven primarily by lower interest rates on outstanding debt at Duke Energy Progress.

DUKE ENERGY PROGRESS

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues	**$ 2,581**	$ 2,871	$ (290)
Operating Expenses			
Fuel used in electric generation and purchased power	**800**	994	(194)
Operation, maintenance and other	**622**	692	(70)
Depreciation and amortization	**544**	541	3
Property and other taxes	**91**	85	6
Total operating expenses	**2,057**	2,312	(255)
Gains on Sales of Other Assets and Other, net	**5**	—	5
Operating Income	**529**	559	(30)
Other Income and Expenses, net	**41**	48	(7)
Interest Expense	**137**	158	(21)
Income Before Income Taxes	**433**	449	(16)
Income Tax Expense	**68**	77	(9)
Net Income	**$ 365**	$ 372	$ (7)

The following table shows the percent changes in GWh sales and average number of customers. The percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior period	2020
Residential sales	(6.0)%
General service sales	(8.8)%
Industrial sales	(4.8)%
Wholesale power sales	(12.2)%
Joint dispatch sales	22.8 %
Total sales	(6.4)%
Average number of customers	1.6 %

Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $185 million decrease in fuel cost recovery driven by lower fuel prices and volumes as well as less native load transfer sales in the current year;
- a $61 million decrease in wholesale power revenues, net of fuel, primarily due to higher recovery of coal ash cost in the prior year and decreased volumes, partially offset by increased capacity rates;
- a $60 million decrease in retail sales due to unfavorable weather in the current year; and
- a $13 million decrease in weather-normal retail sales volumes in the current year.

Partially Offset by:

- a $15 million increase due to higher pricing from the South Carolina retail rate case, net of a return of EDIT to customers.

Operating Expenses. The variance was driven primarily by:

- a $194 million decrease in fuel used in electric generation and purchased power primarily due to lower demand and changes in generation mix; and
- a $70 million decrease in operation, maintenance and other expense primarily driven by the deferral of 2018 severance costs due to the partial settlement agreement between Duke Energy Carolinas and the Public Staff of the NCUC related to the 2019 North Carolina retail rate case, reduced outage costs and energy efficiency program costs.

Interest Expense. The variance was driven primarily by lower interest rates on outstanding debt.

Income Tax Expense. The decrease in tax expense was primarily due to a decrease in pretax income and an increase in the amortization of excess deferred taxes.

2021 Settlement Updated MFR F Schedules-000401

DUKE ENERGY FLORIDA

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues	**$ 2,330**	$ 2,439	$ (109)
Operating Expenses			
Fuel used in electric generation and purchased power	**740**	919	(179)
Operation, maintenance and other	**514**	474	40
Depreciation and amortization	**340**	340	—
Property and other taxes	**180**	196	(16)
Total operating expenses	**1,774**	1,929	(155)
Losses on Sales of Other Assets and Other, net	**—**	(1)	1
Operating Income	**556**	509	47
Other Income and Expenses, net	**25**	25	—
Interest Expense	**164**	165	(1)
Income Before Income Taxes	**417**	369	48
Income Tax Expense	**81**	72	9
Net Income	**$ 336**	$ 297	$ 39

The following table shows the percent changes in GWh sales and average number of customers. The percentages for retail customer classes represent billed sales only. Wholesale power sales include both billed and unbilled sales. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior period	2020
Residential sales	1.2 %
General service sales	(6.6)%
Industrial sales	5.4 %
Wholesale and other	(10.7)%
Total sales	(1.0)%
Average number of customers	1.7 %

Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $195 million decrease in fuel revenues driven by lower sales volumes as well as an accelerated refund of fuel costs in response to the COVID-19 pandemic;
- a $32 million decrease in rider revenues primarily due to full recovery of the Crystal River 3 uprate regulatory asset in 2019; and
- a $16 million decrease in weather-normal retail sales volumes.

Partially offset by:

- a $55 million increase in storm revenues due to Hurricane Dorian collections;
- a $39 million increase in retail pricing due to base rate adjustments related to annual increases from the 2017 Settlement Agreement and the Solar Base Rate Adjustment;
- a $16 million increase in retail sales, net of fuel revenues, due to favorable weather in the current year;
- a $12 million increase in other revenues primarily due to increased transmission revenues; and
- a $12 million increase in wholesale power revenues, net of fuel, primarily due to increased demand.

Operating Expenses. The variance was driven primarily by:

- a $179 million decrease in fuel used in electric generation and purchased power primarily due to lower fuel costs; and
- a $16 million decrease in property and other taxes driven by lower gross receipts taxes due to decreased fuel revenues as well as lower accrued property taxes.

Partially offset by:

- a $40 million increase in operation, maintenance and other expense primarily due to storm cost amortizations.

Income Tax Expense. The increase in tax expense was primarily due to an increase in pretax income.

DUKE ENERGY OHIO

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues			
Regulated electric	**$ 676**	$ 691	$ (15)
Regulated natural gas	**245**	273	(28)
Total operating revenues	**921**	964	(43)
Operating Expenses			
Fuel used in electric generation and purchased power	**164**	179	(15)
Cost of natural gas	**43**	64	(21)
Operation, maintenance and other	**218**	255	(37)
Depreciation and amortization	**136**	130	6
Property and other taxes	**161**	158	3
Total operating expenses	**722**	786	(64)
Operating Income	**199**	178	21
Other Income and Expenses, net	**7**	15	(8)
Interest Expense	**49**	54	(5)
Income Before Income Taxes	**157**	139	18
Income Tax Expense	**26**	23	3
Net Income	**$ 131**	$ 116	$ 15

The following table shows the percent changes in GWh sales of electricity, dekatherms of natural gas delivered and average number of electric and natural gas customers. The percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	Electric 2020	Natural Gas 2020
Residential sales	(2.3)%	(7.5)%
General service sales	(8.1)%	(10.1)%
Industrial sales	(8.0)%	(3.2)%
Wholesale electric power sales	(52.0)%	n/a
Other natural gas sales	n/a	(0.5)%
Total sales	(6.3)%	(6.5)%
Average number of customers	1.3 %	0.8 %

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Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $34 million decrease in fuel related revenues primarily due to lower natural gas prices and decreased volumes;
- an $8 million decrease in other revenues due to lower OVEC sales into PJM; and
- a $6 million decrease in bu k power marketing sales.

Partially offset by:

- a $10 million increase in retail pricing primarily due to rate case impacts in Kentucky.

Operating Expenses. The variance was driven primarily by:

- a $36 million decrease in fuel expense, primarily driven by lower natural gas prices and decreased volumes; and
- a $37 million decrease in operations, maintenance and other expense primarily due to Customer Connect and Network Integration Transmission Services deferrals, the timing of energy efficiency programs and outage costs, lower employee benefit expenses and lower vegetation and pole maintenance costs.

Partially offset by:

- a $6 million increase in depreciation and amortization primarily driven by an increase in distribution plant, partially offset by lower amortization due to the suspension of the MGP rider in Ohio.

Other Income and Expenses, net. The variance was primarily due to lower AFUDC equity and lower intercompany interest income.

2021 Settlement Updated MFR F Schedules-000403

DUKE ENERGY INDIANA

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues	**$ 1,309**	$ 1,482	$ (173)
Operating Expenses			
Fuel used in electric generation and purchased power	**355**	486	(131)
Operation, maintenance and other	**357**	377	(20)
Depreciation and amortization	**266**	263	3
Property and other taxes	**42**	39	3
Total operating expenses	**1,020**	1,165	(145)
Operating Income	**289**	317	(28)
Other Income and Expenses, net	**19**	27	(8)
Interest Expense	**85**	71	14
Income Before Income Taxes	**223**	273	(50)
Income Tax Expense	**43**	66	(23)
Net Income	**$ 180**	$ 207	$ (27)

The following table shows the percent changes in GWh sales and average number of customers. The percentages for retail customer classes represent billed sales only. Total sales includes billed and unbilled retail sales and wholesale sales to incorporated municipalities, public and private utilities and power marketers. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2020
Residential sales	(3.5)%
General service sales	(9.3)%
Industrial sales	(9.8)%
Wholesale power sales	(4.3)%
Total sales	(7.1)%
Average number of customers	1.4 %

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Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $118 million decrease in fuel revenues primarily due to lower fuel cost recovery driven by customer demand and fuel prices;
- a $20 million decrease in weather-normal retail sales volumes driven by lower nonresidential customer demand;
- an $18 million decrease in rider revenues primarily related to lower Edwardsport IGCC sales volumes; and
- a $9 million decrease primarily related to the true up of wholesale revenues in the current year.

Operating Expenses. The variance was driven primarily by:

- a $131 million decrease in fuel used in electric generation and purchased power expense primarily due to lower coal and natural gas costs, lower amortization of deferred fuel costs and lower purchased power expense; and
- a $20 million decrease in operation, maintenance and other expense primarily due to lower outage expenses, storm restoration costs, training costs, employee related costs and the Customer Connect deferral.

Other Income and Expenses, net. The decrease was primarily due to life insurance proceeds received in the prior year.

Interest Expense. The variance was primarily due to higher fixed-rate debt outstanding in the current year and a favorable debt return, in the prior year, on the cumulative balance of deferred coal ash spend.

Income Tax Expense. The decrease in income tax expense was primarily due to a decrease in pretax income and an increase in the amortization of excess deferred taxes.

2021 Settlement Updated MFR F Schedules-000404

PIEDMONT

Results of Operations

(in millions)	Six Months Ended June 30, 2020	2019	Variance
Operating Revenues	**$ 709**	$ 788	$ (79)
Operating Expenses			
Cost of natural gas	**215**	338	(123)
Operation, maintenance and other	**159**	163	(4)
Depreciation and amortization	**88**	84	4
Property and other taxes	**24**	25	(1)
Total operating expenses	**486**	610	(124)
Operating Income	**223**	178	45
Other Income and Expenses, net	**28**	12	16
Interest Expense	**60**	43	17
Income Before Income Taxes	**191**	147	44
Income Tax Expense	**11**	32	(21)
Net Income	**$ 180**	$ 115	$ 65

The following table shows the percent changes in dekatherms delivered and average number of customers. The percentages for all throughput deliveries represent billed and unbilled sales. Amounts are not weather-normalized.

Increase (Decrease) over prior year	2020
Residential deliveries	(4.6)%
Commercial deliveries	(11.8)%
Industrial deliveries	(3.3)%
Power generation deliveries	(2.8)%
For resale	(15.0)%
Total throughput deliveries	(4.3)%
Secondary market volumes	(17.7)%
Average number of customers	1.7 %

Due to the margin decoupling mechanism in North Carolina and the weather normalization adjustment (WNA) mechanisms in South Carolina and Tennessee and fixed-price contracts with most power generation customers, changes in throughput deliveries do not have a material impact on Piedmont's revenues or earnings. The margin decoupling mechanism adjusts for variations in residential and commercial use per customer, including those due to weather and conservation. The WNA mechanisms mostly offset the impact of weather on bills rendered, but do not ensure full recovery of approved margin during periods when winter weather is significantly warmer or colder than normal.

Six Months Ended June 30, 2020, as compared to June 30, 2019

Operating Revenues. The variance was driven primarily by:

- a $123 million decrease due to lower natural gas costs passed through to customers and decreased off-system sales natural gas costs;
- a $27 million decrease due to return of EDIT to customers; and
- a $7 million decrease due to NCUC approval related to tax reform accounting from fixed-rate contracts in the prior year.

Partially offset by:

- a $60 million increase due to North Carolina base rate case increases; and
- a $15 million increase due to North Carolina IMR increases.

Operating Expenses. The variance was driven primarily by:

- a $123 million decrease in cost of natural gas due to lower natural gas prices and decreased off-system sales natural gas costs.

Other Income and Expenses, net. The variance was driven primarily by AFUDC equity and intercompany interest related to Belews Creek and Marshall Power Generation contracts.

Interest Expense. The variance was driven primarily by interest on the EDIT balance being returned to customers and higher debt outstanding in the current year, partially offset by lower AFUDC debt income.

Income Tax Expense. The decrease in income tax expense was primarily due to an increase in the amortization of excess deferred taxes and an increase in AFUDC Equity, partially offset by an increase in pretax income.

Matters Impacting Future Results

The matters discussed herein could materially impact the future operating results, financial condition and cash flows of the Duke Energy Registrants and Business Segments.

COVID-19

Duke Energy cannot predict the extent to which the COVID-19 pandemic will impact its results of operations, financial position and cash flows in the future. Duke Energy will continue to actively monitor the impacts of COVID-19 including the economic slowdown caused by business closures or by reduced operations of businesses and governmental agencies. The pandemic and resultant economic slowdown will adversely affect the company's customers, suppliers and partners and could cause an increase in certain costs, such as bad debt, and a reduction in the demand for energy. It could also cause delays in construction for Commercial Renewables and availability of financing. The company also has various pending rate case proceedings that have been delayed. Duke Energy has cost mitigation plans in place to partially offset these impacts, and the ability to execute these plans is critical to preserving future financial results. Furthermore, the actions of federal, state or local authorities may impact our business operations in ways that we currently cannot anticipate. See Item 1A. Risk Factors for discussion of risks associated with COVID-19 and Liquidity and Capital Resources within this section for a discussion of liquidity impacts of COVID-19.

ACP

On July 5, 2020, Duke Energy and Dominion Energy determined that they would no longer invest in the construction of the Atlantic Coast Pipeline. Duke Energy has recorded $2.0 billion of pretax charges and expects additional charges of less than $100 million to be recorded when certain exit costs related to the project are incurred by ACP. Estimates used to calculate the loss could be revised and exit obligations which have not yet been incurred or recorded could have an adverse impact on future results. Furthermore, the loss of earnings from this project, including AFUDC, will lower Duke Energy's future expected results. See Notes 1, 3, 4 and 11 to the Condensed Consolidated Financial Statements, "Organization and Basis of Presentation," "Regulatory Matters," "Commitments and Contingencies," and "Variable Interest Entities," respectively, for additional information.

Regulatory Matters

On December 31, 2019, Duke Energy Carolinas and Duke Energy Progress entered into a settlement agreement with North Carolina Department of Environmental Quality and certain community groups under which Duke Energy Carolinas and Duke Energy Progress agreed to excavate seven of the nine remaining coal ash basins in North Carolina with ash moved to on-site lined landfills. At the two remaining basins, uncapped basin ash will be excavated and moved to lined landfills. Duke Energy Carolinas and Duke Energy Progress have also received orders from the PSCSC granting the companies' requests for retail rate increases but denying recovery of certain coal ash costs. Duke Energy Carolinas and Duke Energy Progress have appealed these decisions to the South Carolina Supreme Court and those appeals are pending. Appeals of the 2017 North Carolina approved rate cases for Duke Energy Carolinas and Duke Energy Progress are still pending at the North Carolina Supreme Court. The North Carolina Attorney General and various intervenors primarily dispute the allowance of recovery of coal ash costs from customers, which was approved by the NCUC. An order from regulatory or judicial authorities disallowing recovery of costs related to closure of these ash basins could have an adverse impact on future results.

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In 2015, the EPA published in the Federal Register a rule to regulate the disposal of CCR from electric utilities as solid waste. Duke Energy Indiana has interpreted the rule to identify the coal ash basin sites impacted and has assessed the amounts of coal ash subject to the rule and a method of compliance. Duke Energy Indiana's interpretation of the requirements of the CCR rule is subject to potential legal challenges and further regulatory approvals, which could result in additional ash basin closure requirements, higher costs of compliance and greater AROs. Additionally, Duke Energy Indiana has retired facilities that are not subject to the CCR rule. Duke Energy Indiana may incur costs at these facilities to comply with environmental regulations or to mitigate risks associated with on-site storage of coal ash. An order from regulatory authorities disallowing recovery of costs related to closure of ash basins could have an adverse impact.

Duke Energy Carolinas, Duke Energy Progress and Duke Energy Florida's service territories were impacted by several named storms in 2018. Hurricane Florence, Hurricane Michael and Winter Storm Diego caused flooding, extensive damage and widespread power outages to the service territories of Duke Energy Carolinas and Duke Energy Progress. Duke Energy Florida's service territory was also impacted by Hurricane Michael, a Category 5 hurricane and the most powerful storm to hit the Florida Panhandle in recorded history. In September 2019, Hurricane Dorian impacted Duke Energy Progress and Duke Energy Florida's service territories. A significant portion of the incremental operation and maintenance expenses related to these storms has been deferred. An order from regulatory authorities disallowing the deferral and future recovery of storm restoration costs could have an adverse impact.

Duke Energy Carolinas received an order from the NCUC in 2018, which denied the Grid Rider Stipulation and deferral treatment of grid improvement costs. Duke Energy Carolinas and Duke Energy Progress have petitioned for deferral of future grid improvement costs in their 2019 rate cases. There could be adverse impact if grid improvement costs are not ultimately approved for recovery and/or deferral treatment.

In 2019, Duke Energy Carolinas and Duke Energy Progress filed general rate cases with the NCUC. The outcome of these rate cases could have a material impact.

The PUCO has issued an order authorizing recovery of MGP costs at certain sites in Ohio with a deadline to complete the MGP environmental investigation and remediation work prior to December 31, 2016. This deadline was subsequently extended to December 31, 2019. Duke Energy Ohio has filed for a request for extension of the deadline. A hearing on that request has not been scheduled. Disallowance of costs incurred, failure to complete the work by the deadline or failure to obtain an extension from the PUCO could result in an adverse impact.

For additional information, see Note 3 to the Condensed Consolidated Financial Statements, "Regulatory Matters."

Other Matters

Duke Energy continues to experience growth in Commercial Renewables with tax equity structures; however, the future expiration of federal tax incentives could result in adverse impacts to future results of operations, financial position and cash flows.

2021 Settlement Updated MFR F Schedules-000406

Duke Energy continues to monitor recoverability of a renewable merchant plant located in the Electric Reliability Council of Texas West market, due to declining market pricing and declining long-term forecasted energy prices, primarily driven by lower forecasted natural gas prices. Based on the most recent recoverability test performed this quarter, the carrying value approximated the aggregate estimated future cash flows for this plant and therefore further testing was not required. A continued decline in energy market pricing would likely result in a future impairment. Impairment of this asset could result in adverse impacts. For additional information, see Note 2 to the Condensed Consolidated Financial Statements, "Business Segments."

See "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations," in the Duke Energy Registrants' Annual Reports on Form 10-K for the year ended December 31, 2019, for discussion of risks associated with the Tax Act.

LIQUIDITY AND CAPITAL RESOURCES

Sources and Uses of Cash

Duke Energy relies primarily upon cash flows from operations, debt and equity issuances and its existing cash and cash equivalents to fund its liquidity and capital requirements. Duke Energy's capital requirements arise primarily from capital and investment expenditures, repaying long-term debt and paying dividends to shareholders. Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2019, included a summary and detailed discussion of projected primary sources and uses of cash for 2020 to 2022.

During March 2020, in response to market volatility and the ongoing economic uncertainty related to COVID-19, Duke Energy took several actions to enhance the company's liquidity position including:

- Duke Energy drew down the remaining $500 million of availability under the existing $1 billion Three-Year Revolving Credit Facility, which was subsequently repaid during the second quarter of 2020; and
- Duke Energy entered into and borrowed the full amount under a $1.5 billion, 364-day Term Loan Credit Agreement. The Term Loan Credit Agreement contains a provision for additional borrowing capacity of $500 million. Duke Energy exercised the provision and borrowed an additional $188 million, for a total borrowing of approximately $1.7 billion.

Following March 2020, access to credit and equity markets has normalized. In addition to the financings to address the company's liquidity position, for the six months ended June 30, 2020, Duke Energy issued approximately $3.3 billion in debt, raised $111 million of common equity through its dividend reinvestment program, and paid down $500 million on the Three-Year Revolving Credit Facility. Despite the recovery in capital markets, Duke Energy continues to monitor access to credit and equity markets amid the ongoing economic uncertainty related to COVID-19.

As of June 30, 2020, Duke Energy had approximately $341 million of cash on hand, $5.4 billion available under its $8 billion Master Credit Facility and $500 million available under the $1 billion Three-Year Revolving Credit Facility. Duke Energy has additional liquidity available totaling approximately $2.6 billion under outstanding equity forward agreements. Duke Energy expects to have sufficient liquidity in the form of cash on hand, cash from operations and available credit capacity to support its funding needs. Duke Energy continues to monitor access to credit and equity markets. Refer to Notes 5 and 13 to the Condensed Consolidated Financial Statements, "Debt and Credit Facilities" and "Stockholders' Equity," respectively, for information regarding Duke Energy's debt and equity issuances, debt maturities and available credit facilities including the Master Credit Facility.

In light of the COVID-19 pandemic and cancellation of the ACP pipeline, Duke Energy currently does not expect significant changes to the total projected capital and investment expenditures provided in the Form 10-K for the year ended December 31, 2019. However, Duke Energy will continue to reassess capital projects depending on the duration and severity of economic impacts caused by the pandemic.

Cash Flow Information

The following table summarizes Duke Energy's cash flows.

	Six Months Ended June 30,	
(in millions)	**2020**	**2019**
Cash flows provided by (used in):		
Operating activities	**$ 3,357**	$ 3,056
Investing activities	**(5,471)**	(5,788)
Financing activities	**2,182**	2,622
Net increase (decrease) in cash, cash equivalents and restricted cash	**68**	(110)
Cash, cash equivalents and restricted cash at beginning of period	**573**	591
Cash, cash equivalents and restricted cash at end of period	**$ 641**	$ 481

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2021 Settlement Updated MFR F Schedules-000407

OPERATING CASH FLOWS

The following table summarizes key components of Duke Energy's operating cash flows.

	Six Months Ended June 30,		
(in millions)	**2020**	**2019**	**Variance**
Net (loss) income	**$ (2)**	$ 1,641	$ (1,643)
Non-cash adjustments to net income	**4,592**	2,917	1,675
Payments for asset retirement obligations	**(287)**	(336)	49
Working capital	**(946)**	(1,166)	220
Net cash provided by operating activities	**$ 3,357**	$ 3,056	$ 301

The variance was primarily due to timing of payments of property taxes, higher Nuclear Electric Insurance Limited (NEIL) refunds in the current year and lower storm costs in the current year.

INVESTING CASH FLOWS

The following table summarizes key components of Duke Energy's investing cash flows.

	Six Months Ended June 30,		
(in millions)	**2020**	**2019**	**Variance**
Capital, investment and acquisition expenditures	**$ (5,267)**	$ (5,627)	$ 360
Other investing items	**(204)**	(161)	(43)
Net cash used in investing activities	**$ (5,471)**	$ (5,788)	$ 317

The variance relates to lower capital expenditures in the current year for plants now in service.

FINANCING CASH FLOWS

The following table summarizes key components of Duke Energy's financing cash flows.

	Six Months Ended June 30,		
(in millions)	**2020**	**2019**	**Variance**
Issuances of long-term debt, net	**$ 1,837**	$ 2,467	$ (630)
Issuances of common stock	**57**	27	30
Issuances of preferred stock	**—**	973	(973)
Notes payable, commercial paper and other short-term borrowings	**1,624**	324	1,300
Dividends paid	**(1,391)**	(1,312)	(79)
Contributions from noncontrolling interests	**163**	193	(30)
Other financing items	**(108)**	(50)	(58)
Net cash provided by financing activities	**$ 2,182**	$ 2,622	$ (440)

The variance was primarily due to:

- a $1.3 billion increase in net proceeds from issuances of notes payable and commercial paper primarily due to borrowings of $1.7 billion under the 364-day Term Loan Credit Agreement.

Partially offset by:

- a $973 million decrease in proceeds from the issuance of preferred stock; and
- a $630 million decrease in proceeds from net issuances of long-term debt primarily due to the timing of issuances and redemptions of long-term debt.

OTHER MATTERS

Environmental Regulations

The Duke Energy Registrants are subject to federal, state and local regulations regarding air and water quality, hazardous and solid waste disposal, coal ash and other environmental matters. These regulations can be changed from time to time and result in new obligations of the Duke Energy Registrants. Refer to Note 3 to the Condensed Consolidated Financial Statements, "Regulatory Matters," for further information regarding potential plant retirements and regulatory filings related to the Duke Energy Registrants.

On May 14, 2020, the five-year probation period following the Dan River coal ash spill ended. The court appointed monitor confirmed in U.S. District Court for the Eastern District of North Carolina that Duke Energy met or exceeded every obligation throughout the process. Separately, in a final report to the EPA, it was noted that the company made significant enhancements to its Ethics and Compliance Program and its environmental compliance programs.

Section 126 Petitions

On November 16, 2016, the state of Maryland filed a petition with EPA under Section 126 of the Clean Air Act alleging that 19 power plants, including two plants (three units) that Duke Energy Registrants own and operate, contribute to violations of EPA's National Ambient Air Quality Standards (NAAQS) for ozone in the state of Maryland. On March 12, 2018, the state of New York filed a petition with EPA, also under Section 126 of the Clean Air Act alleging that over 60 power plants, including six that Duke Energy Registrants own and operate, contribute to violations of EPA's ozone NAAQS in the state of New York. Both Maryland and New York sought EPA orders requiring the states in which the named power plants operate to impose more stringent NOx emission limitations on the plants. On October 5, 2018, EPA denied the Maryland petition. That same day, Maryland appealed EPA's denial. On October 18, 2019, EPA denied the New York petition, and New York appealed that decision on October 29, 2019. On May 19, 2020, the U.S. Court of Appeals for the D.C. Circuit issued its decision, finding, with one exception, that EPA reasonably denied the Maryland petition. The court remanded one issue to EPA regarding target sources lacking catalytic controls. All of the Duke Energy units targeted have selective catalytic reduction so the decision is favorable for these units. A different panel of the same court heard oral argument in New York's appeal of EPA's denial of its Section 126 Petition on May 7, 2020, and on July 14, 2020, the panel issued its decision remanding the Petition to EPA for further review. The Duke Energy Registrants cannot predict the outcome of this matter.

Off-Balance Sheet Arrangements

During the three and six months ended June 30, 2020, there were no material changes to Duke Energy's off-balance sheet arrangements. See Notes 1, 3, 4 and 11 to the Condensed Consolidated Financial Statements, "Organization and Basis of Presentation," "Regulatory Matters," "Commitments and Contingencies," and "Variable Interest Entities," respectively, for additional information on ACP. See Note 13 to the Condensed Consolidated Financial Statements, "Stockholders' Equity," for information regarding equity forward sales agreements. For additional information on Duke Energy's off-balance sheet arrangements, see "Off-Balance Sheet Arrangements" in "Management's Discussion and Analysis of Financial Condition and Results of Operations" in Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2019.

Contractual Obligations

Duke Energy enters into contracts that require payment of cash at certain specified periods, based on certain specified minimum quantities and prices. During the three and six months ended June 30, 2020, there were no material changes in Duke Energy's contractual obligations. For an in-depth discussion of Duke Energy's contractual obligations, see "Contractual Obligations" and "Quantitative and Qualitative Disclosures about Market Risk" in "Management's Discussion and Analysis of Financial Condition and Results of Operations" in Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2019.

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ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

For an in-depth discussion of the Duke Energy Registrants' market risks, see "Quantitative and Qualitative Disclosures about Market Risk" in Item 7 of the Annual Report on Form 10-K for the Duke Energy Registrants. During the three and six months ended June 30, 2020, there were no material changes to the Duke Energy Registrants' disclosures about market risk, other than as described below.

Credit Risk

In response to the COVID-19 pandemic, in March 2020, the Duke Energy Subsidiary Registrants announced a suspension of disconnections for nonpayment to be effective throughout the national emergency. This has resulted in an increase in charge-offs over historical levels. In addition, the Registrants are monitoring the effects of the resultant economic slowdown on counterparties' abilities to perform under their contractual obligations.

ITEM 4. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed by the Duke Energy Registrants in the reports they file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified by the SEC rules and forms.

Disclosure controls and procedures include, without limitation, controls and procedures designed to provide reasonable assurance that information required to be disclosed by the Duke Energy Registrants in the reports they file or submit under the Exchange Act is accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

Under the supervision and with the participation of management, including the Chief Executive Officer and Chief Financial Officer, the Duke Energy Registrants have evaluated the effectiveness of their disclosure controls and procedures (as such term is defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) as of June 30, 2020, and, based upon this evaluation, the Chief Executive Officer and Chief Financial Officer have concluded that these controls and procedures are effective in providing reasonable assurance of compliance.

Changes in Internal Control over Financial Reporting

Under the supervision and with the participation of management, including the Chief Executive Officer and Chief Financial Officer, the Duke Energy Registrants have evaluated changes in internal control over financial reporting (as such term is defined in Rules 13a-15 and 15d-15 under the Exchange Act) that occurred during the fiscal quarter ended June 30, 2020, and have concluded no change has materially affected, or is reasonably l kely to materially affect, internal control over financial reporting.

ITEM 1. LEGAL PROCEEDINGS

For information regarding material legal proceedings, including regulatory and environmental matters, see Note 3, "Regulatory Matters," and Note 4, "Commitments and Contingencies," to the Condensed Consolidated Financial Statements. For additional information, see Item 3, "Legal Proceedings," in Duke Energy's Annual Report on Form 10-K for the year ended December 31, 2019.

ITEM 1A. RISK FACTORS

In addition to the other information set forth in this report, careful consideration should be given to the factors discussed in Part I, “Item 1A. Risk Factors” in the Duke Energy Registrants' Annual Report on Form 10-K for the year ended December 31, 2019, which could materially affect the Duke Energy Registrants’ financial condition or future results. The information presented below updates, and should be read in conjunction with, the risk factors and information disclosed in the Annual Report on Form 10-K for the year ended December 31, 2019.

The Duke Energy Registrants’ operations have been and may be affected by COVID-19 in ways listed below and in ways the registrants cannot predict at this time.

The COVID-19 pandemic has begun to impact the Duke Energy Registrants' business strategy, results of operations, financial position and cash flows, a beit not materially as of this filing date, from specific activities listed below:

- Decreased demand for electricity and natural gas;
- Delays in rate cases and other legal proceedings;
- The health and availability of our critical personnel and their ability to perform business functions; and
- Actions of state utility commissions or federal or state governments to allow customers to suspend or delay payment of bills related to the provision of electric or gas services.

Furthermore, due to the unpredictability of the COVID-19 pandemic’s ongoing impact on global health and economic stability as of this filing date, the Duke Energy Registrants expect that the activities listed below could negatively impact their business strategy, results of operations, financial position and cash flows:

- An inability to procure satisfactory levels of fuels or other necessary equipment to continue production of electricity and delivery of natural gas;
- An inability to obtain labor or equipment necessary for the construction of generation projects or pipeline expansion;
- An inability to maintain information technology systems and protections from cyberattack;
- An inability to obtain financing in volatile financial markets;
- Additional federal regulation tied to stimulus and other aid packages; and
- Impairment charges, which could include real estate as options for working remotely are evaluated and goodwill.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

2021 Settlement Updated MFR F Schedules-000411

ITEM 6. EXHIBITS

Exhibits filed herein are designated by an asterisk (*). All exhibits not so designated are incorporated by reference to a prior filing, as indicated. Items constituting management contracts or compensatory plans or arrangements are designated by a double asterisk (**). The company agrees to furnish upon request to the commission a copy of any omitted schedules or exhibits upon request on all items designated by a triple asterisk (***).

Exhibit Number		Duke Energy	Duke Energy Carolinas	Progress Energy	Duke Energy Progress	Duke Energy Florida	Duke Energy Ohio	Duke Energy Indiana	Piedmont
4.1	Twenty-third Supplemental Indenture, dated as of May 15, 2020 (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on May 15, 2020, File No. 1-32853).	X							
4.2	Forty-seventh Supplemental Indenture, dated as of May 21, 2020 (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on May 21, 2020, File No. 1-1232).						X		
4.3	Tenth Supplemental Indenture, dated as of May 21, 2020 (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on May 21, 2020, File No. 1-6196).								X
4.4	Fifty-seventh Supplemental Indenture, dated as of June 1, 2020 (incorporated by reference to Exhibit 4.1 to Registrant's Current Report on Form 8-K filed on June 11, 2020, File No. 1-3274).					X			
*31.1.1	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	X							
*31.1.2	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.		X						
*31.1.3	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.			X					
*31.1.4	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X				
*31.1.5	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X			
*31.1.6	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.						X		
*31.1.7	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.							X	
*31.1.8	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.								X
*31.2.1	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	X							
*31.2.2	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.		X						
*31.2.3	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.			X					
*31.2.4	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X				
*31.2.5	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.					X			

*31.2.6	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.						X			
*31.2.7	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.							X		
*31.2.8	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.								X	
*32.1.1	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.	X								
*32.1.2	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.		X							
*32.1.3	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.			X						
*32.1.4	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X					
*32.1.5	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.					X				
*32.1.6	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.						X			
*32.1.7	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.							X		
*32.1.8	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.								X	
*32.2.1	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.	X								
*32.2.2	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.		X							
*32.2.3	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.			X						
*32.2.4	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X					
*32.2.5	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.					X				
*32.2.6	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.						X			
*32.2.7	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.							X		
*32.2.8	Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.								X	

*101.INS	XBRL Instance Document (this does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document).	X	X	X	X	X	X	X	X
*101.SCH	XBRL Taxonomy Extension Schema Document.	X	X	X	X	X	X	X	X
*101.CAL	XBRL Taxonomy Calculation Linkbase Document.	X	X	X	X	X	X	X	X
*101.LAB	XBRL Taxonomy Label Linkbase Document.	X	X	X	X	X	X	X	X
*101.PRE	XBRL Taxonomy Presentation Linkbase Document.	X	X	X	X	X	X	X	X
*101.DEF	XBRL Taxonomy Definition Linkbase Document.	X	X	X	X	X	X	X	X
*104	Cover Page Interactive Data File (formatted in Inline XBRL and contained in Exh bit 101).	X	X	X	X	X	X	X	X

The total amount of securities of the registrant or its subsidiaries authorized under any instrument with respect to long-term debt not filed as an exhibit does not exceed 10% of the total assets of the registrant and its subsidiaries on a consolidated basis. The registrant agrees, upon request of the SEC, to furnish copies of any or all of such instruments to it.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned thereunto duly authorized.

DUKE ENERGY CORPORATION
DUKE ENERGY CAROLINAS, LLC
PROGRESS ENERGY, INC.
DUKE ENERGY PROGRESS, LLC
DUKE ENERGY FLORIDA, LLC
DUKE ENERGY OHIO, INC.
DUKE ENERGY INDIANA, LLC
PIEDMONT NATURAL GAS COMPANY, INC.

Date: August 10, 2020

/s/ STEVEN K. YOUNG

Steven K. Young
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)

Date: August 10, 2020

/s/ DWIGHT L. JACOBS

Dwight L. Jacobs
Senior Vice President, Chief Accounting Officer,
Tax and Controller
(Principal Accounting Officer)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Provide a copy of the "Business Contracts with Officers, Directors and Affiliates" schedule included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
XX Prior Year 2 Ended 12/31/2021
XX Prior Year 1 Ended 12/31/2020
XX Historical Test Year Ended 12/31/2019
Witness: Setser

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1									
2	See attached. No changes are anticipated for 2020, 2021, 2022 and 2023.								
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Supporting Schedules: Recap Schedules:

Business Contracts with Officers, Directors and Affiliates

Company: Duke Energy Florida, LLC

For the Year Ended December 31, 2019

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			

Note: The above listing excludes contributions and industry association dues.
See pages 455 through 458 for affiliate transactions.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Supply a copy of all NRC safety citations issues against the company within the last two years, a listing of corrective actions and a listing of any outstanding deficiencies. For each citation provide the dollar amount of any fines or penalties assessed against the company and account(s) each are recorded.

Type of Data Shown:

__	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
XX	Prior Year 1 Ended	12/31/2020
XX	Historical Test Year Ended	12/31/2019

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1									
2	The NRC did not issue any citations against Duke Energy Florida in 2019 and 2020 year-to-date.								
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch, O'Hara

Line No.		WITNESS	PAGE
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4			
5			
6	I. OVERVIEW OF FORECASTING PROCESS		
7			
8	A. DISCRIPTION	O'HARA	2
9	B FLOW CHART	O'HARA	3
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11			
12	II. DESCRIPTION OF FORECASTING METHODOLOGY		
13			
14	A. CONSTRUCTION BUDGET	O'HARA	4
15	B. OPERATING BUDGET	O'HARA	4
16	C. BALANCE SHEET	O'HARA	7
17			
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19	III. DESCRIPTION OF FORECASTING MODELS		
20			
21	A. FLOW CHART	BORSCH	11
22	B. CUSTOMERS, DEMAND ENERGY and SALES	BORSCH	12
23	C. PRODUCTION COSTING MODEL	BORSCH	17
24	D. CORPORATE MODEL - revenues and fuel costs	O'HARA	18
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

I. Overview of Forecasting Process

A. Description

The forecasting process employed by Duke Energy Florida to develop the projected test year(s) data is essentially the 2020 Corporate Budget.

The forecasting process for the budget is comprised of several parts: strategic and business planning, load forecasting, energy dispatch planning, facilities construction planning, and the development of financial statements utilizing the corporate financial model.

Load Forecasting (Customer Energy and Peak Demand) is accomplished through an econometric modeling process which employs historic and projected input data addressing economic conditions, demographics, weather, electric price levels, and in some instances, specific customer operating plans. The output of the load forecasting process is employed in the development of system energy requirements which is a key input into the production simulation model (GenTrader).

GenTrader is used for the planning of system dispatch and simulates the use of system generation, purchased power and load control capabilities. The inputs involved are fuel and purchased power costs, system energy requirements, and plant maintenance schedules. The output of GenTrader is employed by the Financial Model to determine fuel and purchased power expense and the associated revenue. The proposed construction expenditures reflect the facilities construction plans developed by the business units in support of their mission and serves as input into the financial model.

The operation and maintenance expenses, exclusive of fuel and purchased power, are based on the 2020 budget data.

The income statement is developed within the financial model using the construction expenditures, operating expense, and a number of other assumptions as inputs.

The balance sheet projection begins with actual balances as of 12/31/19 and records each known change in every significant balance sheet account. This process is done monthly. The main sources of information for the monthly balance sheet activity are the operating and construction budgets, and other assumptions input into the corporate financial model.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation:
If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of Data Shown:

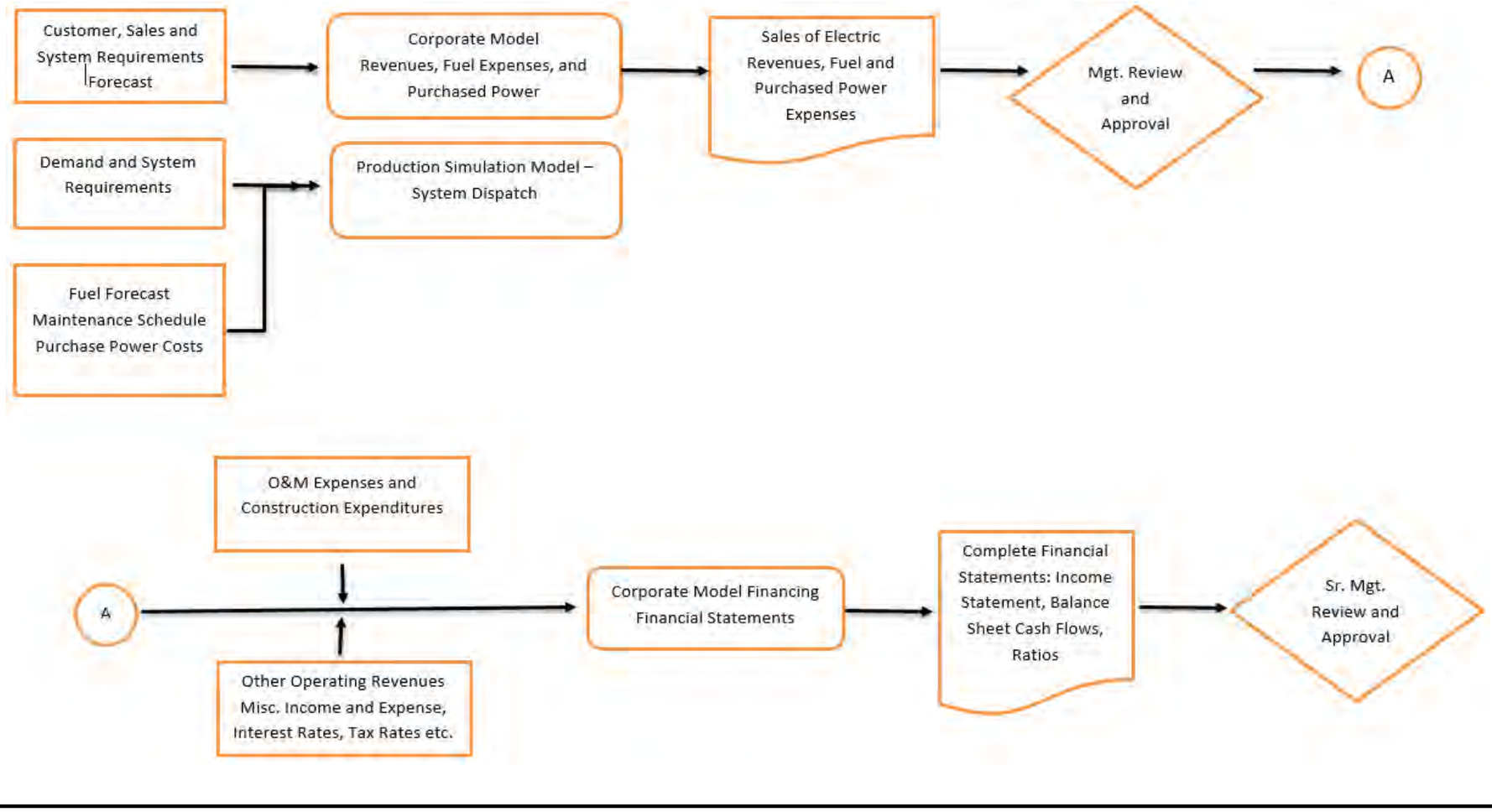
XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

I. Overview of Forecasting Process (Cont'd)

B. Flow Chart



Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

II. Description of Forecasting Methodology

A. Construction Budget

The process employed to define corporate construction requirements and to estimate construction costs involves the various business units and the budget development process. The business units develop their capital requirements based upon considerations such as the customers, demand and energy forecasts, safety, reliability, and economic benefit. Once they have defined their requirements, cost estimates are developed and reviewed by several levels of management. At the corporate level they are arranged in capital prioritization groups such as system growth, safety, reliability, regulatory requirements, etc. and evaluated. After they have been reviewed and approved at the corporate level the detail capital budget is developed.

B. Operating Budget

1. Operating Revenues

The 2022/23 base revenue projection (retail & wholesale) is based on the 2020 Fall Load Forecast by rate class. As further described in MFR F-5/F-8 Load forecast section.

Fuel Clause Revenue Fuel & Operations Forecast is developed by modeling a twelve month test period of the retail and wholesale recovery rate for 2020 & 2021 with the customer and demand forecast. The fuel revenues are based on recovery of the projected fuel expenses and calculated in the same manner as is embodied in the Commission's present procedure. Recovery is constrained by the levelized factors which had been established for 2020.

2. Other Operating Revenues, Exclusive of Deferred Fuel

Other Operating Revenues for 2022 and 2023 were developed by business unit staff utilizing sales forecast data and historical trends.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

II. Description of Forecasting Methodology (Cont'd)

B. Operating Budget (cont'd)

3. Deferred Fuel and Capacity Revenues

The forecast of deferred fuel and capacity revenue is developed on a monthly basis using the Corporate Financial Model. These revenues are determined in the Model using the same approach as used by Accounting in developing actual deferred fuel and capacity revenues, recognizing the interaction between monthly fuel expenses and the levelized fuel adjustment factors.

4. Fuel and Purchased Power

This process begins with the preparation of a fuel forecast. The forecast includes projected prices by fuel type, transportation costs, heat value of fuels, unit size of deliveries for coal and target inventory levels and supporting economic assumptions.

The Fuels and System Optimization Department then uses the GenTrader program to determine fuel burn requirements for the forecast period. This simulation requires assumptions for unit characteristics and availabilities, purchased power availability and price, and system requirements (from the sales forecast) in addition to the fuel forecast. The GenTrader program produces burn requirements by fuel type (physical units and BTU basis) and the price of fuels monthly for the forecast period. The price determined by GenTrader for each fuel type is a weighted average to incorporate the effect of differential fuel and transportation costs for each generation unit modeled by GenTrader.

The Financial Planning Department employs the resulting GenTrader output in computing fuel expense. The initial value and quantity of inventory by fuel type is provided by Fuel Accounting. Fuel Planning personnel then simulate the physical movement of fuels through inventory for the forecast period based on initial conditions, burn requirements, purchase commitments and inventory targets. The fuel expense for each inventoried fuel is computed based on average inventory cost at the time the fuel is burned. Fuel handling expenses are projected by operations personnel based on historical experience adjusted for inflation, changes in inventory target levels, and the projected mix of fuel to be burned as determined by GenTrader.

Assumptions for purchased power contract terms, quantities, availabilities, and prices are developed jointly by the System Planning and Operations and Term Marketing Departments. This data is used by GenTrader in determining system generation requirements as indicated above.

5. Operation and Maintenance Expenses (Exclusive of Fuel and Purchased Power)

The forecast of operation and maintenance expense exclusive of fuel and purchased power is developed from the 2020 Corporate Budget adjusted for benefits, salary and wage increase, achieved synergies, and other known changes.

6. Depreciation and Amortization

Depreciation expense is determined using forecasted monthly Electric Plant In Service through 2023. Depreciation rates were obtained from the depreciation study approved by the commission in FPSC Docket number 20090079. Dismantlement and decommissioning accruals were based on rates obtained from the dismantlement study approved by the commission in FPSC Docket 20090079.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: O'Hara

Line No.

II. Description of Forecasting Methodology (Cont'd)

B. Operating Budget (cont'd)

7. Taxes Other Than Income Taxes

Taxes other than income taxes are forecasted by applying the estimated rate times the applicable basis for the specific item, such as real and personal property taxes, franchise fees, state gross receipts tax, regulatory commission fee, payroll taxes, etc.

8. State and Federal Income Taxes

Current income taxes are computed by applying the statutory tax rates in effect during the test year to estimated taxable income each month. Estimated taxable income is computed by adjusting the forecasted income before taxes for all permanent and timing differences between book and taxable income. Deferred income taxes are provided for all of the aforementioned timing differences.

9. Other Income and Deductions (Net)

Activity in this account is made up of projected CR3 Securitization Equity Return Amortization and other miscellaneous interest.

10. Interest Charges

Interest expense for Long Term Debt is determined by the series interest rate applied to the amount outstanding. There is a $1.4 billion debt issue forecasted in August 2021 with a weighted average life of 20 years; $500 million debt issue forecasted in August 2022 with a weighted average life of 20 years; and $700 million debt issue forecasted in 2023 with a weighted average life of 20 years; each of these debt issuances is projected have an interest rate equal to a weighted average of 5 year, 10 year and 30 year issuances.

Interest expense on Short Term Debt is determined by applying the assumed rates between 0.050% and 0.065% on the average outstanding amount each month. Interest on Customer Deposits is calculated using a blended interest rate applied against the projected total customer deposit balance. Customer deposit balance is based on historical relationship using a blended between total deposits and number of customers.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

II. Description of Forecasting Methodology (Cont'd)

C. Balance Sheet (items discussed generally reflect accounts that specifically impact rate base)

1. Utility Plant includes, but is not limited to items such as:

a. Electric Plant in Service

The month end balances for Electric Plant in Service are derived by adding plant additions expected to be closed to plant in service and subtracting expected plant retirements. The plant additions for major projects are computed using budget forecasts from the business units. Plant additions related to minor projects and blanket projects are also based on budgeted construction expenditures. Retirement estimates are based upon past historical trends.

b. Construction Work in Progress

The balance for Construction Work in Progress (CWIP) is calculated by adding monthly construction expenditures from the construction budget forecast, reduced for estimated closings to plant in service.

c. Accumulated Depreciation

The balances of Accumulated Depreciation and Amortization are derived by adding the monthly depreciation expense, (computed on the average depreciable plant in service balances), subtracting the cost of expected plant retirements. This same methodology is used for both system and 100% retail balances.

2. Other Property and Investments includes, but is not limited to such items as:

a. Non Utility Property

Represents the change resulting from additions, depreciation and retirements on property assets utilized in the non-regulated business which are calculated in essentially the same manner as the utility plant changes described above.

3. Current and Accrued Assets includes, but is not limited to such items as:

a. Cash

Cash balance is assumed to remain unchanged for the budget year and cash needs are modeled as a change in short term debt.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__ Historical Test Year Ended 12/31/2019
Witness: O'Hara

Line No.

II. Description of Forecasting Methodology (Cont'd)

C. Balance Sheet (items discussed generally reflect accounts that specifically impact rate base) (cont'd)

b. Customer Accounts Receivable

The monthly balances for Customer Accounts Receivable was projected assuming that a specified percent of a forecasted month's revenue would be received as cash that month and other amounts would be collected in subsequent months. A different lag factor is applied to different types of revenue receipts.

c. Materials and Supplies

In general, it was assumed that the average material and supplies balance would be equal to the beginning balance; therefore the material and supplies are forecast at a constant level.

d. Accrued Utility Revenue

It was assumed that the accrued utility revenue balance would be equal to the beginning balance; therefore the accrued utility revenues are forecast at a constant level.

e. Other Current and Accrued Assets

It was assumed that other current and accrued assets relating to rate base would be equal to the beginning balance; therefore the other current and accrued assets are forecast at a constant level.

4. Deferred Charges &Other Assets

a. Deferred Clause Balances

This account captures such items as the FUEL, CCR, SPP, ECCR and ECRC clause current month deferral and the amortization of the prior month's deferral. In addition, it includes the GPIF amortization.

b. Regulatory Assets & Other Deferred Debits

It was assumed that, in general, remaining regulatory assets and deferred debits would be forecasted to be amortized in accordance with an amortization schedule or amortized evenly over the assumed life of the asset.

c. Unamortized Loss on Reaquired Debt

This line item is reduced for amortization of loss on reacquired debt and increased for new issues - amortization is calculated over the life of the debt instrument

d. Accumulated deferred income Taxes

This line item fluctuates for impact of deferred tax assets

5. Capitalization

The monthly balances for common stock, preferred stock and long-term debt are developed from the Company's financing plan. The monthly balances for unappropriated retained earnings are calculated from the monthly income statement projections less expected dividends.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Witness: O'Hara

Line No.

II. Description of Forecasting Methodology (Cont'd)

C. Balance Sheet (items discussed generally reflect accounts that specifically impact rate base) (cont'd)

6. Non-current Liabilities includes, but is not limited to such items as:

a. Retail Unfunded Storm Damage (Storm Reserve)

The reserve will be replenished to $132 million by May 2022 as approved in FPSC Docket 20190110.

c. Other Miscellaneous Operating Reserves

There are various accounts such items as DOE Facility Decommissioning, Deferred SERP, Medical &Life Insurance reserves, Workers Comp Accrual, and Environmental liability. In general, it was assumed that the average of the remaining miscellaneous operating reserves would be equal to the beginning balance; therefore they are forecast at a constant level.

d. Pension Liability

The monthly balance increases or decreases by the pension expense or income incurred to achieve the required net funding.

7. Current and Accrued Liabilities include but are not limited to line items such as:

a. Notes Payable

Short-term borrowing requirements as determined by the budget forecast.

b. Accounts Payable

It was assumed that the accounts payable balance would be equal to the beginning balance; therefore the accounts payable are forecast at a constant level.

c. Customer Deposits

Customer deposit balance is based on historical relationship between total deposits and number of customers. Accrued interest for the customer accounts are credited to the customers in June.

d. Taxes Accrued

The monthly balances increase by the accruals for property and income tax shown on the income statement and decrease by the cash payments.

e. Interest Accrued

The monthly balances increase by the accruals shown on the income statement and decrease by the cash payments.

f. Other Current Liabilities

Change reflects the loss in the Company Owned Life Insurance (COLI) shown on the income statement

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: O'Hara

Line No.

II. Description of Forecasting Methodology (Cont'd)

C. Balance Sheet (items discussed generally reflect accounts that specifically impact rate base) (cont'd)

8. Other Liabilities includes but is not limited to line items such as:

a. Regulatory Liability - SFAS 109

This balance changes to reflect the amortization of the SFAS 109 Regulatory Liability

b. Other Deferred Credits

Other deferred credits in this category include such items as Customer Advances for Construction, Deferred Stranded Costs and other miscellaneous accounts. In general, it was assumed that these balances would be equal to the beginning balance; therefore the other deferred credit are forecast at a constant level.

c. Accumulated Deferred Investment Tax Credit and Accumulated Deferred Income Tax Liability

The net monthly balance reflects the change on the income statement.

d. Interest on Tax Deficiency - LT Liabilities

The monthly balances increase by the accruals shown on the income statement and decrease by the cash payments.

e. Asset Retirement Obligations FAS 143

The change in this balance represents the accretion expense associated with FAS 143

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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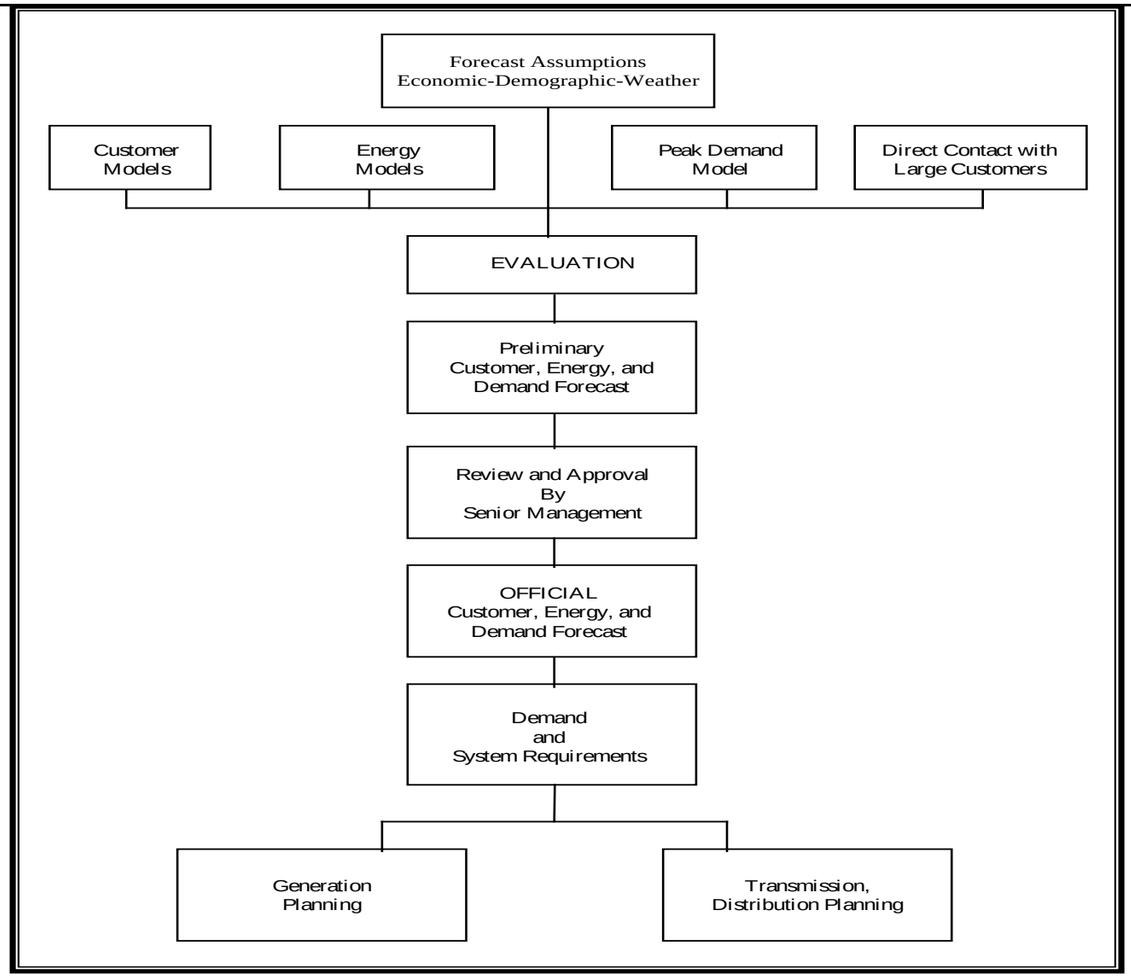
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

Line No.

III. Description of Forecasting Models

1 **A. Flow Chart**



Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Witness: Borsch

Line No.

III. Description of Forecasting Models (Cont'd)

B. Customers, Energy and Demand Forecast

The DEF forecast of customers, energy sales, and peak demand applies both an econometric and end-use methodology. The residential and commercial energy projections incorporate Itron's SAE approach while other classes use customer-class specific econometric models. These models are expressly designed to capture class-specific variation over time. Peak demand models are projected on a disaggregated basis as well. This allows for appropriate handling of individual assumptions in the areas of wholesale contracts, demand response, interruptible service and changes in self-service generation capacity.

ENERGY AND CUSTOMER FORECAST

In the retail jurisdiction, customer class models have been specified showing a historical relationship to weather and economic/demographic indicators using monthly data for sales models and customer models. Sales are regressed against "driver" variables that best explain monthly fluctuations over the historical sample period. Forecasts of these input variables are either derived internally or come from a review of the latest projections made by several independent forecasting concerns. The external sources of data include Moody's Analytics and the University of Florida's BEBR. Internal company forecasts are used for projections of electricity price, weather conditions, the length of the billing month and rates of customer owned renewable and electric vehicle adoption. The incorporation of residential and commercial "end-use" energy has been modeled as well. Surveys of residential appliance saturation and average efficiency performed by the company's Market Research department and the Energy Information Agency (EIA), along with trended projections of both by Itron capture a significant piece of the changing future environment for electric energy consumption.

Finally, after all class energy and peak model projections are complete, estimates of future "impacts" on monthly retail class energy sales and monthly/hourly retail peak demand are applied. The Duke Renewables Group analyze and develop projections of "behing the meter" rooftop solar (PV) and Plug-in Electric Vehicles (EV) imacts upon the forecast. Likewise, the DEF Energy Efficiency Department analyze and estimate the service area market potential for cost effective Utility-driven energy efficiency (UEE) programs. Once these three "external" impacts are applied to the energy sales and peak projections on a net new cumulative basis is the forecast finalized. Specific sectors are modeled as follows:

Residential Sector

Residential kWh usage per customer is modeled using the SAE framework. This approach explicitly introduces trends in appliance saturation and efficiency, dwelling size and thermal efficiency. It allows for an easier explanation of usage levels and changes in weather-sensitivity over time. The "bundling" of 19 residential appliances into "heating", "cooling" and "other" end uses form the basis of equipment-oriented drivers that interact with typical exogenous factors such as real median household income, average household size, cooling degree-days, heating degree-days, the real price of electricity to the residential class and the average number of billing days in each sales month. This structure captures significant variation in residential usage caused by changing appliance efficiency and saturation levels, economic cycles, weather fluctuations, electric price, and sales month duration. Projections of kWh usage per customer combined with the customer forecast provide the forecast of total residential energy sales. The residential customer forecast is developed by correlating monthly residential customers with county level population projections for counties in which DEF serves residential customers are provided by the BEBR.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Borsch

Line No.

III. Description of Forecasting Models (Cont'd)

B. Customers, Energy and Demand Forecast (cont'd)

Commercial Sector

Commercial MWh energy sales are forecast based on commercial sector (non-agricultural, non-manufacturing and non-governmental) employment, the real price of electricity to the commercial class, the average number of billing days in each sales month and heating and cooling degree-days. As in the residential sector, these variables are interacted with the commercial end-use equipment (listed below) after trends in equipment efficiency and saturation rates have been projected.

- **Heating**
- **Cooling**
- **Ventilation**
- **Water heating**
- **Cooking**
- **Refrigeration**
- **Outdoor Lighting**
- **Indoor Lighting**
- **Office Equipment (PCs)**
- **Miscellaneous**

The SAE model contains indices that are based on end-use energy intensity projections developed from EIA's commercial end-use forecast database. Commercial energy intensity is measured in terms of end-use energy use per square foot. End-use energy intensity projections are based on end-use efficiency and saturation estimates that are in turn driven by assumptions in available technology and costs, energy prices, and economic conditions. Energy intensities are calculated from the EIA's Annual Energy Outlook (AEO) commercial database. End-use intensity projections are derived for eleven building types. The energy intensity (EI) is derived by dividing end-use electricity consumption projections by square footage:

$$EI_{bet} = Energy_{bet} / SQFT_{bt}$$

Where:
$Energy_{bet}$ = energy consumption for building type b, end-use e, year t
$Sqft_{bt}$ = square footage for building type b in year t

Commercial customers are modeled using the projected level of residential customers.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Borsch

Line No.

III. Description of Forecasting Models (Cont'd)

B. Customers, Energy and Demand Forecast (cont'd)

Industrial Sector

Energy sales to this sector are separated into two sub-sectors. A significant portion of industrial energy use is consumed by the phosphate mining industry. Because this one industry is such a large share of the total industrial class, it is separated and modeled apart from the rest of the class. The term "non-phosphate industrial" is used to refer to those customers who comprise the remaining portion of total industrial class sales. Both groups are impacted significantly by changes in economic activity. However, adequately explaining sales levels requires separate explanatory variables. Non-phosphate industrial energy sales are modeled using Florida manufacturing employment interacted with the Florida industrial production index, and the average number of sales month billing days.

The industrial phosphate mining industry is modeled using customer-specific information with respect to expected market conditions. Since this sub-sector is comprised of only three customers, the forecast is dependent upon information received from direct customer contact. DEF Large Account Management employees provide specific phosphate customer information regarding customer production schedules, inventory levels, area mine-out and start-up predictions, and changes in self-service generation or energy supply situations over the forecast horizon. These Florida mining companies compete globally into a global market where farming conditions dictate the need for “crop nutrients”. The projection of industrial accounts is not expected to decline as rapidly as it has for years. The pace of “off-shoring” manufacturing jobs is expected to decline from past levels. Secondly, the rapid increase in Florida population should recalibrate Florida’s competitiveness in “location analysis” studies performed by industry when determining site selection for new operations.

Street Lighting

Electricity sales to the street and highway lighting class have now declined for several years. A continued decline is expected as improvements in lighting efficiency are projected. The number of accounts, which has dropped by more than one-third since 1995 due to most transferring to public authority ownership, is expected to decline further before leveling off in the intermediate term. A simple time-trend was used to project energy consumption and customer growth in this class.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Borsch

Line No.

III. Description of Forecasting Models (Cont'd)

B. Customers, Energy and Demand Forecast (cont'd)

Public Authorities

Energy sales to public authorities (SPA), comprised of federal, state and local government operated services, is also projected to grow within the DEF's service area. The level of government services, and thus energy, can be tied to the population base, as well as the amount of tax revenue collected to pay for these services. Factors affecting population growth will affect the need for additional governmental services (i.e. public schools, city services, etc.) thereby increasing SPA energy consumption. Government employment has been determined to be the best indicator of the level of government services provided. This variable, along with cooling degree-days and the sales month billing days, results in a significant level of explained variation over the historical sample period. Adjustments are also included in this model to account for the large change in school-related energy use throughout the year. The SPA customer forecast is projected linearly as a function of a time-trend. Recent budget issues have also had an impact on the near-term pace of growth.

Sales for Resale Sector

The Sales for Resale sector encompasses all firm sales to other electric power entities. This includes sales to other utilities (municipal or investor-owned) as well as power agencies (rural electric authority or municipal).

SECI is a wholesale, or sales for resale, customer of DEF that contracts for both seasonal and stratified loads over the forecast horizon. The municipal sales for resale class includes a number of customers, divergent not only in scope of service (i.e., full or partial requirement), but also in composition of ultimate consumers. Each customer is modeled separately in order to accurately reflect its individual profile. Three customers in this class, Chattahoochee, Mt. Dora, and Williston, are municipalities whose full energy requirements are supplied by DEF. Energy projections for full requirement customers grow at a rate that approximates their historical trend with additional information coming from the respective city officials. DEF serves partial requirement service (PR) to municipalities such as RCID. In each case, these customers contract with DEF for a specific level and type of stratified capacity needed to provide their particular electrical system with an appropriate level of reliability. The energy forecast for each contract is derived using its historical load factors where enough history exists, or typical load factors for a given type of contracted stratified load and expected fuel prices. Electric energy growth and competitive market prices will dictate the amount of wholesale demand and energy throughout the forecast horizon.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Borsch

Line No.

III. Description of Forecasting Models (Cont'd)

B. Customers, Energy and Demand Forecast (cont'd)

PEAK DEMAND FORECAST

The forecast of peak demand also employs a disaggregated econometric methodology. For seasonal (winter and summer) peak demands, as well as each month of the year, DEF's coincident system peak is separated into five major components. These components consist of total retail load, interruptible and curtailable tariff non-firm load, conservation and demand response program capability, wholesale demand, and company use demand. Once this is complete, the three "impacts": PV, EV and UEE will be applied.

Total retail load refers to projections of DEF retail monthly net peak demand before any activation of DEF's General Load Reduction Plan. The historical values of this series are constructed to show the size of DEF's retail net peak demand assuming no utility activated load control had ever taken place. The value of constructing such a "clean" series enables the forecaster to observe and correlate the underlying trend in retail peak demand to retail customer levels and coincident weather conditions at the time of the peak and the amounts of Base-Heating-Cooling load estimated by the monthly Itron models without the impacts of year-to-year variation in utility-sponsored DR programs. Monthly peaks are projected using the Itron SAE generated use patterns for both weather sensitive (cooling & heating) appliances and base load appliances calculated by class in the energy models. Daily and hourly models of applying DEF class-of-business load research survey data lead to class and total retail hourly load profiles when a 30-year normal weather template replaces actual weather. The projections of retail peak are the result of a monthly model driven by the summation of class base, heating and cooling energy interpolated 30-year normal weather pattern-driven load profile. The projection for the months of January (winter) and August (summer) are typically when the seasonal peaks occur. Energy conservation and direct load control estimates consistent with DEF's DSM goals that have been established by the FPSC are applied to the MW forecast. Projections of dispatchable and cumulative non dispatchable DSM impacts are subtracted from the projection of potential firm retail demand resulting in a projected series of firm retail monthly peak demand figures. The Interruptible and Curtailable service (IS and CS) tariff load projection is developed from historic monthly trends, as well as the incorporation of specific projected information obtained from DEF's large industrial accounts on these tariffs by account executives. Developing this piece of the demand forecast allows for appropriate firm retail demand results in the total retail coincident peak demand projection.

Sales for Resale demand projections represent load supplied by DEF to other electric suppliers such as SECI, RCID, and other electric transmission and distribution entities. For Partial Requirement demand projections, contracted MW levels dictate the level of seasonal demands. The Full Requirement municipal demand forecast is estimated for individual cities using historically trended growth rates adjusted for current economic conditions.

DEF "company use" at the time of system peak is estimated using load research metering studies similar to potential firm retail. It is assumed to remain stable over the forecast horizon as it has historically.

Each of the peak demand components described above is a positive value except for the DSM program MW impacts and IS and CS load. These impacts represent a reduction in peak demand and are assigned a negative value. Total system firm peak demand is then calculated as the arithmetic sum of the five components.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each modeling in the forecasting process.

Type of Data Shown:
XX Projected Test Year Ended 12/31/2023
XX Projected Test Year Ended 12/31/2022
__ Projected Test Year Ended 12/31/2021
__ Prior Year Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

Line No.

III. Description of Forecasting Models (Cont'd)

C. Production Cost Model

Duke Energy Florida utilizes a production cost model called GenTrader, developed by Power Cost, Inc., to project future fuel requirements and system production costs. As part of its forecasting process, the Company updates the GenTrader production cost model with all the needed inputs, which include, but are not limited to, the following: 1) all generation unit minimum and maximum capacity ratings; 2) ramp rates; 3) heat rates; 4) Variable O&M rates; 5) planned maintenance outage schedules; 6) forced outage rates; 7) purchased power agreements for capacity and energy; 8) solar forecasts; 9) fuel and emission prices; and, 10) system load forecasts.

The Company's fuel price forecasting methodology utilizes known observable market prices for the applicable forward periods that are selected as of a specific Close of Business date. The Company obtains its forward market price curves from industry recognized third-party forward market source providers for natural gas, fuel oil and coal. In addition to market pricing, delivered fuel prices include transportation and storage costs to deliver the fuel to destination facilities.

The basic GenTrader outputs are fuel and operations costs, fuel quantities consumed, energy generation, and BTU requirements.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara

Line No.

III. Description of Forecasting Models (Cont'd)

D. Corporate Model

The Corporate Financial Model is used to forecast monthly and yearly financial data through the use of a number of integrated calculations and dependent reports. The model essentially consists of a series of calculating reports grouped in categories such as Construction & Plant, Revenue, Fuel &Purchased Power, O&M, Financing, Income Taxes, Regulatory, and other miscellaneous data. The model was developed by Utilities International Inc. and is used by a number of utilities

The projection logic relies on defined relationships and input parameters to produce the financial projections. Input data include O&M expense, capital expenditures, GenTrader output, Sales Forecast of Customer and Sales, estimates of other operating revenues, etc. Input parameters include tax rates, depreciation rates, interest rates, CWIP closing rules, composite tariff rates, etc.

The results of a study are summarized into monthly or annual financial and supporting statements or reports. The basic statements are:

1. Income Statement - This report contains the actual and projected operating revenues and expenses. In addition, debt interest, preferred stock dividends, and common stock earnings are reported on this statement.

2. Balance Sheet -This report contains the actual and projected assets and liabilities of Florida Power Corporation.

3. Cash Flow - This report summarizes the Inflow and Outflow of the Company's cash

4. Ratios and Statistics - This report contains summaries of capital amounts of stocks and bonds, stock-bond ratios, and other data pertaining to the financial picture of the Company.

5. Electric Revenue Summary Report - This statement gives a breakdown of revenues by various classes of customers such as residential, commercial, etc. as well as their individual component; fuel, energy conservation, capacity, gross receipts tax, franchise fees, regulatory assessment fees, etc.

6. Fuel Expense Report - This report provides generation and fuel expense by plant site.

In addition to the above reports, other reports are available to provide additional detail with respect to the calculated results.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used - for each load, fuel cost, or sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in the outputs.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
__	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch

Line No.	(A) Percent Change in Input Variable	(B) Percent Change in Output Variable
1		
2	**+10% Population Growth**	**+ 10.0% Residential Customer Growth**
3		
4	**10% Florida Real Personal Income**	**+2.4% Residential Average Usage per Customer**
5		
6	**+10% Florida Commercial Sector Employment**	**+1.32% Commercial Sales**
7		
8	**+10% Florida Government Sector Employment**	**+8.5% Public Authority Sales**
9		
10	**+10% Heating Degree Days (65° F Base)**	**+0.8% Residential Average Usage Per Customer**
11		
12	**+10% Cooling Degree Days (65° F Base)**	**+3.4% Residential Average Usage Per Customer**
13		
14	**+10% Cooling Degree Days (75° F Base)**	**+0.5% Residential Average Usage Per Customer**
15		
16	**5 Degree Increase in Peak Winter HDD Normal**	**+17% Winter Retail Peak Demand**
17		
18	**5 Degree Increase in Peak Summer CDD Normal**	**+15% Summer Retail Peak Demand**
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Supporting Schedules

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: If a projected test year is used - for each load, fuel cost, or sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in the outputs.

Type of Data Shown:

__ Projected Test Year 2 Ended 12/31/2023

XX Projected Test Year 1 Ended 12/31/2022

__ Prior Year 2 Ended 12/31/2021

__ Prior Year 1 Ended 12/31/2020

__ Historical Test Year Ended 12/31/2019

Witness: Borsch

Line No.	(A) Percent Change in Input Variable	(B) Percent Change in Output Variable
1		
2	**+10% Population Growth**	**+ 10.0% Residential Customer Growth**
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4	**10% Florida Real Personal Income**	**+2.4% Residential Average Usage per Customer**
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6	**+10% Florida Commercial Sector Employment**	**+1.31% Commercial Sales**
7		
8	**+10% Florida Government Sector Employment**	**+8.4% Public Authority Sales**
9		
10	**+10% Heating Degree Days (65° F Base)**	**+0.8% Residential Average Usage Per Customer**
11		
12	**+10% Cooling Degree Days (65° F Base)**	**+3.4% Residential Average Usage Per Customer**
13		
14	**+10% Cooling Degree Days (75° F Base)**	**+0.5% Residential Average Usage Per Customer**
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16	**5 Degree Increase in Peak Winter HDD Normal**	**+17% Winter Retail Peak Demand**
17		
18	**5 Degree Increase in Peak Summer CDD Normal**	**+15% Summer Retail Peak Demand**
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Supporting Schedules

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the historical and projected values for the input variables and the output variables used in estimating and/or validating the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or cross sectional range of the data.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch

Line No.	
1	
2	See Attached pages 2 - 13, DEF Retail Energy, Customers & Peak History and Projected Results, along with Inputs of Economic, Weather and Billing Days.
3	The attachments represent the primary inputs for the customers, demand and energy projections. Please see MFR F-5 for more detailed information of the projection process.
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DEF Historial & Projected Sales, Customers and Residential MWh per Customer

Year	Month	Res Billed MWh	Com Billed MWh	Ind Billed MWh	IND Billed Non-Phos	IND Billed Phos	OPA Billed MWh	SL Billed MWh	Res Cust	Com Cust	Ind Cust	OPA Cust	SL Cust	RES-MWh/Cust	Retail MW
2005	1	1,603,081	906,934	330,799	226,152	99,436	240,014	1,620	1,383,522	159,816	2,722	20,779	1,824	1.159	
2005	2	1,448,329	842,448	321,211	213,135	99,289	230,235	2,981	1,388,413	160,523	2,712	20,854	1,826	1.043	
2005	3	1,317,173	846,497	301,444	210,943	91,252	234,005	2,330	1,390,388	160,719	2,708	20,868	1,819	0.947	
2005	4	1,318,645	915,630	346,889	241,787	113,447	245,308	2,300	1,390,826	160,892	2,697	20,885	1,814	0.948	
2005	5	1,277,987	916,661	319,115	225,694	94,953	244,807	2,284	1,391,681	161,632	2,697	20,921	1,808	0.918	
2005	6	1,774,748	1,069,779	358,344	251,016	113,485	268,256	2,271	1,381,997	159,306	2,677	20,604	1,790	1.284	
2005	7	2,057,050	1,148,895	356,305	246,626	106,152	274,229	2,284	1,386,201	159,947	2,681	20,667	1,789	1.484	
2005	8	2,207,415	1,154,895	385,211	283,098	103,641	291,424	2,268	1,390,012	160,283	2,687	20,776	1,785	1.588	
2005	9	2,212,394	1,199,907	367,732	260,890	112,238	318,726	2,270	1,393,375	160,541	2,704	20,891	1,779	1.588	
2005	10	1,859,409	1,061,788	361,030	246,297	111,173	299,243	2,259	1,396,942	160,759	2,714	20,912	1,772	1.331	
2005	11	1,404,574	960,965	359,454	240,823	116,527	267,106	2,264	1,402,357	161,586	2,721	21,061	1,769	1.002	
2005	12	1,354,805	908,790	332,613	221,062	110,755	256,018	2,258	1,407,725	161,860	2,691	20,994	1,763	0.962	
2006	1	1,598,842	873,515	349,884	227,288	117,579	237,501	2,290	1,412,056	161,746	2,706	21,093	1,764	1.132	
2006	2	1,412,359	830,493	331,625	214,477	101,044	240,750	2,119	1,416,705	162,413	2,705	21,139	1,758	0.997	
2006	3	1,314,305	851,392	321,889	235,477	110,189	236,847	2,244	1,420,537	162,696	2,698	21,156	1,757	0.925	
2006	4	1,287,834	904,779	362,109	237,000	113,580	251,593	2,225	1,420,670	162,589	2,704	21,120	1,756	0.906	
2006	5	1,552,487	1,009,131	355,618	253,872	114,510	271,095	2,219	1,421,007	162,305	2,714	21,203	1,765	1.093	
2006	6	1,822,804	1,077,781	378,422	251,332	129,212	274,779	2,199	1,421,610	162,280	2,701	21,210	1,747	1.282	
2006	7	2,061,465	1,136,729	339,052	241,117	91,507	283,480	2,237	1,425,229	162,512	2,698	21,305	1,747	1.446	
2006	8	2,220,822	1,185,519	365,319	265,317	96,659	296,679	2,221	1,427,208	162,999	2,685	21,497	1,743	1.556	
2006	9	2,086,602	1,159,779	362,348	260,859	111,544	316,939	2,128	1,429,559	162,259	2,681	21,548	1,739	1.460	
2006	10	1,810,526	1,051,708	349,030	237,433	88,402	295,726	2,347	1,431,506	162,817	2,669	21,658	1,737	1.265	
2006	11	1,429,444	969,176	305,569	239,509	92,623	280,448	2,206	1,436,086	162,599	2,675	21,697	1,729	0.995	
2006	12	1,368,108	920,782	321,253	244,865	84,628	261,926	2,215	1,439,559	162,327	2,696	21,848	1,722	0.950	
2007	1	1,357,781	919,754	312,453	207,587	76,298	250,078	2,200	1,443,366	162,238	2,691	21,884	1,715	0.941	
2007	2	1,453,554	840,259	307,687	218,056	100,074	245,074	2,189	1,446,822	162,188	2,676	21,961	1,713	1.005	
2007	3	1,409,148	866,840	297,306	215,896	76,692	246,738	2,188	1,448,975	162,749	2,680	21,941	1,709	0.973	
2007	4	1,314,835	925,093	311,319	218,032	96,238	257,825	2,196	1,448,322	162,814	2,664	21,975	1,706	0.908	
2007	5	1,440,153	971,190	305,720	227,037	81,764	270,178	2,181	1,447,045	163,638	2,665	22,357	1,710	0.995	
2007	6	1,686,836	1,034,999	319,600	230,270	85,117	273,955	2,194	1,446,743	162,586	2,638	22,171	1,700	1.166	
2007	7	2,103,326	1,153,415	335,736	242,663	89,970	289,309	2,004	1,447,072	163,768	2,707	22,365	1,690	1.454	
2007	8	2,236,119	1,208,087	336,535	259,290	86,311	301,973	2,330	1,447,084	163,005	2,655	22,376	1,684	1.545	
2007	9	2,210,063	1,203,436	332,291	238,353	91,939	330,121	2,142	1,447,870	163,411	2,667	22,517	1,680	1.526	
2007	10	1,938,536	1,105,581	316,519	226,575	74,566	308,465	2,191	1,447,612	162,689	2,656	22,549	1,670	1.339	
2007	11	1,504,402	1,011,262	317,246	224,169	103,936	298,349	2,088	1,448,446	164,009	2,678	22,758	1,662	1.039	
2007	12	1,303,847	934,764	315,071	225,324	123,246	263,696	2,199	1,447,909	161,377	2,628	22,606	1,663	0.901	
2008	1	1,456,317	932,372	304,978	188,125	96,722	253,845	2,170	1,450,881	162,685	2,645	22,845	1,664	1.004	8,457.0
2008	2	1,308,540	872,774	299,988	205,097	66,900	249,004	2,166	1,451,349	162,362	2,603	22,957	1,666	0.902	6,809.0
2008	3	1,282,526	882,545	309,787	209,091	99,450	259,918	2,286	1,452,491	163,703	2,632	23,128	1,668	0.883	5,751.0
2008	4	1,329,422	930,720	311,511	211,309	100,141	255,422	2,197	1,451,218	161,848	2,603	22,969	1,666	0.916	6,343.0
2008	5	1,417,739	960,428	325,642	224,996	135,813	269,089	2,132	1,448,766	162,613	2,634	23,068	1,653	0.979	7,733.0
2008	6	1,893,764	1,159,320	346,404	228,653	107,751	269,567	2,216	1,447,578	162,704	2,589	23,034	1,649	1.308	8,325.0
2008	7	1,936,032	1,126,951	327,436	227,535	101,792	276,452	2,174	1,446,797	162,655	2,570	22,999	1,646	1.338	8,472.0
2008	8	2,023,678	1,170,299	331,795	231,515	103,172	287,554	2,186	1,446,304	162,729	2,582	23,069	1,643	1.399	8,535.0

DEF Historial & Projected Sales, Customers and Residential MWh per Customer

Year	Month	Res Billed MWh	Com Billed MWh	Ind Billed MWh	IND Billed Non-Phos	IND Billed Phos	OPA Billed MWh	SL Billed MWh	Res Cust	Com Cust	Ind Cust	OPA Cust	SL Cust	RES-MWh/Cust	Retail MW
2008	9	2,124,445	1,219,292	336,591	230,323	86,620	326,657	2,166	1,445,067	162,493	2,557	23,106	1,644	1.470	8,010.0
2008	10	1,758,193	1,058,599	314,594	207,367	128,534	298,665	2,181	1,442,971	162,440	2,544	23,154	1,642	1.218	6,986.0
2008	11	1,344,879	944,256	311,155	236,382	145,191	279,753	2,203	1,442,571	162,493	2,539	23,187	1,641	0.932	6,228.0
2008	12	1,430,474	893,376	281,555	172,400	61,417	252,989	2,187	1,442,516	161,922	2,527	23,183	1,639	0.992	6,738.0
2009	1	1,379,415	891,269	276,236	172,565	99,244	241,019	2,206	1,443,753	161,925	2,506	23,210	1,641	0.955	9,164.0
2009	2	1,598,219	831,292	249,657	177,016	77,376	248,105	2,143	1,444,924	161,752	2,509	23,191	1,650	1.106	9,083.0
2009	3	1,328,046	845,326	264,552	173,030	91,474	238,529	2,208	1,445,738	161,596	2,491	23,303	1,632	0.919	6,610.0
2009	4	1,238,968	912,059	273,999	183,865	95,268	249,293	2,161	1,443,326	161,234	2,496	23,307	1,627	0.858	6,111.0
2009	5	1,451,887	970,169	274,335	183,678	88,208	263,340	2,145	1,441,770	161,219	2,491	23,382	1,622	1.007	7,577.0
2009	6	1,747,491	1,058,899	288,209	189,908	90,738	281,716	2,147	1,440,419	161,244	2,491	23,331	1,617	1.213	8,691.0
2009	7	2,050,693	1,146,412	285,092	198,913	93,511	281,172	2,162	1,439,991	161,180	2,506	23,295	1,615	1.424	8,139.0
2009	8	2,009,557	1,121,128	290,414	180,049	84,794	275,129	2,141	1,439,775	161,266	2,474	23,337	1,616	1.396	8,240.0
2009	9	1,975,546	1,131,045	290,528	195,046	111,504	307,479	2,153	1,437,863	161,135	2,467	23,384	1,614	1.374	7,427.0
2009	10	1,886,886	1,081,594	235,858	179,311	47,448	303,709	2,160	1,436,780	161,046	2,464	23,397	1,615	1.313	7,922.0
2009	11	1,486,773	978,352	298,839	201,439	122,867	287,458	2,159	1,438,125	161,061	2,484	23,328	1,618	1.034	5,683.0
2009	12	1,239,439	915,261	259,114	168,101	80,035	250,954	2,169	1,439,249	161,022	2,456	23,349	1,616	0.861	6,195.0
2010	1	1,842,677	919,540	251,583	166,048	80,009	254,288	2,128	1,442,215	161,016	2,476	23,463	1,613	1.278	10,685.0
2010	2	1,655,844	849,321	251,486	172,935	88,375	239,075	2,176	1,444,106	161,060	2,455	23,441	1,608	1.147	7,865.0
2010	3	1,650,387	834,577	259,784	165,833	95,074	234,945	2,170	1,445,891	161,282	2,474	23,504	1,606	1.141	7,238.0
2010	4	1,216,642	861,565	284,717	182,231	109,581	244,308	2,153	1,445,769	161,453	2,476	23,509	1,608	0.842	5,761.0
2010	5	1,431,470	951,627	292,841	195,518	90,406	265,119	2,128	1,444,735	161,480	2,478	23,528	1,604	0.991	7,542.0
2010	6	1,863,101	1,110,753	293,511	198,540	90,638	305,889	2,121	1,445,527	161,294	2,493	23,525	1,631	1.289	8,373.0
2010	7	2,086,619	1,153,593	297,938	205,421	82,588	285,143	2,152	1,445,544	161,445	2,502	23,451	1,636	1.443	8,329.0
2010	8	2,204,025	1,161,682	282,098	199,623	77,450	290,129	2,139	1,445,607	161,504	2,478	23,546	1,631	1.525	8,299.0
2010	9	1,987,428	1,154,376	273,995	198,348	72,828	310,342	2,154	1,444,908	161,260	2,488	23,554	1,632	1.375	7,879.0
2010	10	1,702,572	1,054,790	253,635	187,321	63,642	304,375	2,154	1,444,610	161,392	2,478	23,582	1,631	1.179	6,989.0
2010	11	1,354,892	927,453	255,511	190,302	69,913	269,843	2,152	1,445,980	161,473	2,471	23,612	1,627	0.937	5,747.0
2010	12	1,390,680	909,215	233,061	168,625	68,095	254,063	2,157	1,447,656	161,359	2,457	23,608	1,624	0.961	8,801.0
2011	1	1,843,591	912,173	251,518	163,196	98,826	249,964	2,153	1,449,209	161,529	2,446	23,682	1,616	1.272	8,580.0
2011	2	1,459,372	819,066	264,392	169,364	96,490	235,797	2,122	1,451,589	161,537	2,463	23,662	1,598	1.005	6,692.0
2011	3	1,196,474	838,740	244,349	160,841	83,249	242,331	2,082	1,453,156	161,755	2,439	23,613	1,579	0.823	5,475.0
2011	4	1,253,197	904,938	266,179	176,161	85,200	249,133	1,986	1,453,324	161,834	2,418	23,589	1,578	0.862	7,358.0
2011	5	1,581,381	1,021,790	299,662	189,435	110,470	278,144	2,110	1,452,344	162,061	2,423	23,634	1,577	1.089	7,557.0
2011	6	1,802,566	1,086,842	289,502	198,426	89,357	285,758	2,069	1,452,304	162,318	2,411	23,635	1,569	1.241	8,344.0
2011	7	1,999,829	1,135,355	268,592	178,927	87,307	279,832	2,042	1,452,071	162,442	2,390	23,575	1,567	1.377	8,041.0
2011	8	2,067,353	1,196,310	294,236	203,783	92,483	275,331	2,079	1,451,892	162,518	2,400	23,621	1,565	1.424	8,296.0
2011	9	2,017,341	1,142,214	270,418	184,420	91,499	306,650	2,063	1,452,133	162,599	2,396	23,648	1,559	1.389	7,455.0
2011	10	1,726,628	1,053,964	272,315	175,833	93,754	293,527	2,038	1,452,347	162,647	2,391	23,726	1,553	1.189	6,451.0
2011	11	1,212,618	903,314	256,818	173,937	94,256	258,374	2,078	1,453,846	162,935	2,396	23,720	1,549	0.834	5,500.0
2011	12	1,177,289	899,178	255,313	160,390	85,134	249,290	2,073	1,455,752	162,457	2,388	23,811	1,550	0.809	4,893.0
2012	1	1,340,631	886,166	256,948	162,908	85,513	238,826	2,068	1,458,136	162,586	2,397	23,810	1,547	0.919	7,817.0
2012	2	1,244,823	809,301	251,387	164,617	88,547	262,767	2,083	1,460,996	162,826	2,397	23,861	1,548	0.852	7,631.0
2012	3	1,234,375	868,359	254,306	171,762	83,689	247,014	2,072	1,463,879	162,989	2,396	23,833	1,549	0.843	5,819.0
2012	4	1,337,797	949,465	263,303	176,736	88,051	261,816	2,096	1,464,002	163,173	2,369	23,809	1,549	0.914	6,584.0

DEF Historial & Projected Sales, Customers and Residential MWh per Customer

Year	Month	Res Billed MWh	Com Billed MWh	Ind Billed MWh	IND Billed Non-Phos	IND Billed Phos	OPA Billed MWh	SL Billed MWh	Res Cust	Com Cust	Ind Cust	OPA Cust	SL Cust	RES-MWh/Cust	Retail MW
2012	5	1,424,957	961,956	268,931	186,707	82,840	264,551	2,069	1,463,086	163,195	2,356	23,866	1,549	0.974	7,486.0
2012	6	1,733,423	1,055,573	267,411	181,402	92,171	281,720	2,081	1,463,062	163,131	2,367	23,920	1,548	1.185	7,781.0
2012	7	1,839,717	1,077,932	272,203	178,243	95,115	270,378	2,067	1,464,991	163,667	2,351	23,934	1,545	1.256	7,945.0
2012	8	2,044,756	1,159,304	276,251	184,168	86,610	286,097	2,074	1,464,825	163,856	2,355	24,073	1,584	1.396	7,989.0
2012	9	1,907,186	1,111,552	274,478	185,119	89,986	306,133	2,083	1,465,160	164,034	2,369	23,975	1,583	1.302	7,597.0
2012	10	1,740,344	1,039,844	283,437	173,503	79,109	283,948	2,090	1,465,281	164,104	2,393	24,021	1,579	1.188	7,128.0
2012	11	1,303,143	934,271	226,467	176,958	87,454	269,490	2,104	1,467,018	164,426	2,363	24,155	1,575	0.888	5,011.0
2012	12	1,149,575	862,467	256,578	165,411	93,633	247,264	2,114	1,469,407	164,107	2,341	23,985	1,573	0.782	5,882.0
2013	1	1,318,091	875,707	259,787	158,748	91,423	234,503	2,114	1,471,228	163,729	2,357	23,976	1,569	0.896	5,491.0
2013	2	1,271,676	820,802	258,406	165,169	88,777	234,951	2,100	1,473,524	164,582	2,366	24,035	1,568	0.863	7,220.0
2013	3	1,290,264	828,295	250,400	165,543	84,865	234,437	2,085	1,476,494	164,648	2,360	24,060	1,567	0.874	7,054.0
2013	4	1,314,033	878,623	295,108	173,410	94,756	238,643	2,078	1,476,983	164,749	2,368	24,042	1,569	0.890	6,497.0
2013	5	1,408,566	973,795	272,556	187,280	86,499	263,523	2,059	1,476,072	164,904	2,356	24,098	1,568	0.954	7,271.0
2013	6	1,687,899	1,056,182	285,855	189,795	95,664	281,501	2,054	1,476,177	164,640	2,347	24,085	1,563	1.143	7,816.0
2013	7	1,894,160	1,095,239	273,164	184,293	89,215	268,194	2,047	1,478,112	165,197	2,333	24,023	1,562	1.281	7,967.0
2013	8	1,911,038	1,106,220	279,333	186,916	92,900	278,910	2,037	1,478,089	165,461	2,334	24,119	1,561	1.293	8,205.0
2013	9	1,984,022	1,129,282	274,079	190,598	82,893	310,561	2,046	1,477,554	165,819	2,325	24,122	1,560	1.343	7,765.0
2013	10	1,765,791	1,063,367	250,247	172,340	76,613	288,674	2,098	1,479,562	165,846	2,320	24,168	1,561	1.193	7,092.0
2013	11	1,369,929	922,686	283,727	193,595	94,849	265,612	2,044	1,484,265	166,182	2,323	24,280	1,559	0.923	6,059.0
2013	12	1,213,431	913,575	259,576	169,794	90,419	252,673	2,124	1,488,356	166,263	2,312	24,154	1,556	0.815	5,472.0
2014	1	1,373,823	909,122	266,705	173,216	89,974	239,490	2,097	1,490,408	165,844	2,317	24,364	1,554	0.922	7,684.0
2014	2	1,595,933	836,711	268,219	179,502	88,878	242,250	2,092	1,491,862	166,327	2,292	24,147	1,554	1.070	6,316.0
2014	3	1,242,924	835,904	269,787	172,232	97,568	232,823	2,049	1,494,804	166,330	2,295	24,300	1,556	0.831	5,012.0
2014	4	1,188,383	869,047	249,787	180,583	70,160	235,774	2,036	1,498,052	166,641	2,282	24,172	1,555	0.793	7,053.0
2014	5	1,426,974	972,145	269,451	189,187	80,194	266,089	2,095	1,497,403	166,735	2,283	24,211	1,564	0.953	7,408.0
2014	6	1,751,032	1,061,486	282,356	199,454	82,928	279,871	2,034	1,499,069	166,956	2,272	24,221	1,550	1.168	8,026.0
2014	7	1,954,615	1,114,514	278,296	194,638	81,643	262,816	2,044	1,500,360	167,115	2,266	24,210	1,550	1.303	7,949.0
2014	8	2,089,059	1,181,073	292,884	203,146	90,927	292,322	1,950	1,501,617	167,174	2,253	24,286	1,546	1.391	8,412.0
2014	9	2,075,961	1,151,150	269,005	201,016	68,830	310,713	2,076	1,504,244	166,888	2,258	24,149	1,545	1.380	7,778.0
2014	10	1,706,814	1,033,457	292,857	186,794	105,757	285,271	2,059	1,507,135	167,273	2,253	24,207	1,551	1.132	7,278.0
2014	11	1,297,257	931,935	269,814	192,608	89,940	267,967	2,074	1,512,779	167,823	2,265	24,266	1,546	0.858	6,195.0
2014	12	1,371,074	912,986	257,459	163,203	84,935	244,478	2,070	1,511,013	167,773	2,265	24,286	1,545	0.907	5,997.0
2015	1	1,384,970	895,053	253,161	163,098	84,327	241,082	2,084	1,514,320	167,938	2,257	24,278	1,545	0.915	6,380.0
2015	2	1,394,978	819,414	254,564	171,057	83,588	236,431	2,058	1,516,193	168,411	2,259	24,244	1,541	0.920	8,439.0
2015	3	1,460,688	857,476	257,557	174,143	83,882	237,810	2,053	1,519,014	168,527	2,253	24,282	1,539	0.962	6,132.0
2015	4	1,420,623	950,305	278,251	187,200	91,245	253,809	2,042	1,520,413	168,764	2,239	24,295	1,538	0.934	6,717.0
2015	5	1,584,446	993,003	257,142	186,762	71,058	270,075	2,022	1,521,090	168,937	2,245	24,296	1,538	1.042	7,716.0
2015	6	1,911,555	1,089,757	286,032	198,101	86,714	285,542	2,017	1,522,877	169,233	2,251	24,308	1,534	1.255	8,329.0
2015	7	2,111,075	1,146,581	282,096	199,421	83,229	212,315	1,961	1,524,108	169,239	2,253	24,312	1,533	1.385	8,135.0
2015	8	2,011,321	1,156,239	289,375	205,094	85,105	346,657	2,016	1,525,732	169,139	2,240	24,289	1,534	1.318	8,447.0
2015	9	2,026,562	1,127,703	287,468	200,105	87,377	315,201	2,020	1,528,354	169,636	2,253	24,320	1,535	1.326	8,162.0
2015	10	1,752,559	1,056,036	276,619	187,526	88,532	293,299	2,028	1,530,221	169,741	2,235	24,324	1,535	1.145	7,145.0
2015	11	1,561,079	997,712	277,765	196,061	89,307	281,436	2,039	1,533,150	169,914	2,222	24,333	1,533	1.018	7,075.0
2015	12	1,326,437	973,862	292,651	180,190	109,398	258,768	2,049	1,536,369	170,083	2,223	24,400	1,533	0.863	5,941.0

DEF Historial & Projected Sales, Customers and Residential MWh per Customer

Year	Month	Res Billed MWh	Com Billed MWh	Ind Billed MWh	IND Billed Non-Phos	IND Billed Phos	OPA Billed MWh	SL Billed MWh	Res Cust	Com Cust	Ind Cust	OPA Cust	SL Cust	RES-MWh/Cust	Retail MW
2016	1	1,421,597	935,097	251,470	168,325	78,419	246,535	2,059	1,538,756	170,151	2,196	24,412	1,534	0.924	7,661.0
2016	2	1,511,314	825,125	255,676	178,069	77,002	226,217	2,034	1,541,820	170,249	2,207	24,412	1,534	0.980	7,263.0
2016	3	1,358,622	836,145	253,080	166,095	84,289	232,995	2,084	1,544,088	170,435	2,202	24,462	1,539	0.880	6,317.0
2016	4	1,359,921	931,781	264,459	187,354	78,146	246,321	2,048	1,545,687	170,551	2,195	24,471	1,537	0.880	7,331.0
2016	5	1,548,599	989,376	267,004	197,763	71,097	264,303	2,054	1,546,684	170,951	2,173	24,459	1,537	1.001	7,637.0
2016	6	1,926,275	1,083,907	276,574	199,240	78,019	275,516	2,014	1,547,448	171,163	2,177	24,474	1,534	1.245	8,478.0
2016	7	2,258,062	1,173,605	263,235	184,522	76,712	278,843	2,002	1,548,595	171,349	2,175	24,473	1,532	1.458	8,780.0
2016	8	2,244,513	1,206,607	271,936	207,022	69,242	296,810	2,000	1,550,721	171,669	2,168	24,532	1,528	1.447	8,643.0
2016	9	2,115,173	1,165,191	279,879	204,806	75,312	315,676	2,019	1,552,407	171,885	2,162	24,519	1,528	1.363	7,865.0
2016	10	2,115,173	1,085,249	269,886	190,651	78,032	290,401	1,998	1,553,795	172,036	2,175	24,515	1,526	1.361	7,265.0
2016	11	1,433,022	944,054	263,323	205,938	71,095	275,836	2,025	1,555,471	172,174	2,152	24,556	1,529	0.921	5,925.0
2016	12	1,264,270	917,078	265,084	187,858	81,539	244,847	2,081	1,558,704	172,307	2,145	24,536	1,528	0.811	5,888.0
2017	1	1,377,832	913,283	238,742	144,273	69,877	237,630	2,044	1,561,404	172,469	2,141	24,598	1,526	0.882	6,874.0
2017	2	1,320,882	874,319	261,869	190,420	73,385	240,129	2,007	1,563,934	172,790	2,169	24,628	1,522	0.845	5,822.0
2017	3	1,207,481	853,277	276,700	171,826	105,456	230,511	2,041	1,566,777	173,147	2,159	24,633	1,522	0.771	6,389.0
2017	4	1,382,063	912,410	275,966	189,217	90,272	250,089	2,028	1,568,382	173,316	2,165	24,674	1,519	0.881	7,873.0
2017	5	1,644,504	999,081	244,622	187,096	54,408	259,698	2,009	1,569,908	173,628	2,138	24,710	1,517	1.048	8,072.0
2017	6	1,891,804	1,089,543	265,275	199,769	65,675	282,944	2,020	1,571,275	173,870	2,134	24,722	1,517	1.204	8,294.0
2017	7	2,090,864	1,136,072	266,470	199,946	67,608	277,959	2,016	1,573,084	174,104	2,147	24,767	1,515	1.329	8,522.0
2017	8	2,112,281	1,143,392	267,137	198,636	67,884	282,789	2,003	1,575,202	174,344	2,139	24,766	1,514	1.341	8,453.0
2017	9	2,111,765	1,140,198	272,906	197,803	74,134	307,699	1,906	1,576,117	174,142	2,130	24,824	1,512	1.340	8,139.0
2017	10	1,829,192	1,042,288	263,440	183,222	80,282	291,183	1,990	1,584,676	175,062	2,131	24,925	1,517	1.154	7,704.0
2017	11	1,517,039	962,403	258,264	191,289	71,677	270,184	2,055	1,582,785	175,574	2,127	24,886	1,517	0.958	5,917.0
2017	12	1,303,422	894,852	246,094	179,499	66,523	246,047	2,063	1,583,496	175,090	2,124	24,880	1,517	0.823	6,501.0
2018	1	1,644,965	914,437	245,169	164,310	71,552	238,443	2,070	1,587,358	175,326	2,117	24,911	1,515	1.040	9,286.0
2018	2	1,586,021	900,356	251,854	182,184	69,670	245,731	2,090	1,588,420	175,220	2,108	24,923	1,521	1.001	6,200.0
2018	3	1,381,417	926,437	252,189	197,979	72,464	250,460	2,051	1,590,953	175,325	2,101	24,917	1,514	0.870	5,891.0
2018	4	1,363,403	916,033	251,666	170,863	70,271	244,099	2,034	1,592,926	175,505	2,087	24,940	1,513	0.857	6,272.0
2018	5	1,441,205	939,204	262,698	176,266	83,615	250,604	2,021	1,593,798	175,688	2,083	24,938	1,510	0.906	7,467.0
2018	6	1,824,069	1,073,058	278,550	191,468	87,900	273,365	2,004	1,596,891	175,890	2,077	25,009	1,510	1.144	8,142.0
2018	7	2,109,288	1,151,539	275,930	192,493	83,354	278,486	1,997	1,599,236	175,896	2,064	25,012	1,505	1.321	8,086.0
2018	8	2,074,046	1,140,166	275,613	194,349	80,056	281,839	1,936	1,600,135	175,968	2,071	25,030	1,491	1.298	8,493.0
2018	9	2,108,396	1,161,716	262,467	197,739	65,762	314,573	1,993	1,605,094	176,557	2,074	25,098	1,522	1.316	8,385.0
2018	10	2,112,381	1,136,797	262,619	193,386	68,072	300,496	1,970	1,601,907	175,926	2,063	24,894	1,504	1.320	8,013.0
2018	11	1,582,568	1,009,466	250,567	198,461	56,340	276,520	2,038	1,610,169	176,964	2,051	25,152	1,504	0.985	6,754.0
2018	12	1,416,226	911,448	238,799	177,579	60,980	252,569	1,972	1,611,246	177,008	2,065	25,110	1,506	0.882	6,426.0
2019	1	1,434,191	889,736	213,346	153,028	54,937	232,909	2,029	1,615,025	177,040	2,044	25,192	1,506	0.895	6,708.0
2019	2	1,524,840	844,641	232,659	170,454	59,287	231,527	2,020	1,615,733	177,713	2,041	25,178	1,505	0.949	6,188.0
2019	3	1,382,802	909,368	239,270	183,137	56,133	247,523	1,996	1,618,127	177,818	2,031	25,188	1,502	0.859	6,084.0
2019	4	1,324,151	932,336	247,756	196,964	58,346	249,812	1,956	1,621,987	177,635	2,024	25,158	1,503	0.819	6,940.0
2019	5	1,654,756	1,008,510	247,162	188,505	55,443	268,657	1,988	1,621,898	177,721	2,035	25,151	1,501	1.024	8,566.0
2019	6	2,100,370	1,136,023	259,342	205,967	64,454	290,150	1,950	1,621,150	177,672	2,026	25,165	1,497	1.299	8,986.0
2019	7	2,202,196	1,181,754	245,670	178,662	55,158	281,892	1,955	1,628,145	178,174	2,030	25,198	1,499	1.356	8,610.0
2019	8	2,060,021	1,127,857	256,239	198,280	59,300	287,765	1,945	1,625,799	177,973	2,020	25,141	1,498	1.271	8,283.0

DEF Historial & Projected Sales, Customers and Residential MWh per Customer

Year	Month	Res Billed MWh	Com Billed MWh	Ind Billed MWh	IND Billed Non-Phos	IND Billed Phos	OPA Billed MWh	SL Billed MWh	Res Cust	Com Cust	Ind Cust	OPA Cust	SL Cust	RES-MWh/Cust	Retail MW
2019	9	2,185,273	1,173,416	265,147	201,662	63,651	317,552	1,948	1,627,601	178,078	2,005	25,176	1,494	1.347	8,597.0
2019	10	1,909,505	1,088,391	259,711	191,789	68,300	292,767	1,941	1,630,220	178,092	2,008	25,157	1,493	1.174	7,582.0
2019	11	1,671,958	1,012,969	253,677	195,177	61,842	280,444	1,949	1,633,394	178,754	2,010	25,221	1,492	1.027	6,691.0
2019	12	1,310,574	880,329	240,543	176,537	66,360	244,688	1,955	1,636,473	178,440	2,021	25,213	1,492	0.806	5,488.0
2020	1	1,387,154	900,298	234,149	165,733	63,651	244,244	1,957	1,639,349	178,783	2,015	25,294	1,492	0.857	7,795.0
2020	2	1,402,411	847,565	288,400	173,556	108,459	243,461	1,925	1,642,823	178,908	2,012	25,183	1,492	0.862	5,960.0
2020	3	1,412,192	898,852	257,403	187,273	70,131	247,681	1,915	1,644,853	179,125	2,004	25,259	1,493	0.865	7,177.0
2020	4	1,696,835	908,859	258,123	199,974	64,925	243,352	1,903	1,648,060	179,015	1,998	25,235	1,495	1.035	7,370.0
2020	5	1,660,672	830,129	259,702	181,979	85,837	219,602	1,897	1,650,796	178,949	1,994	25,264	1,493	1.012	7,811.0
2020	6	1,977,550	971,577	233,818	171,927	51,934	232,979	1,877	1,652,761	179,245	2,009	25,351	1,494	1.203	8,747.0
2020	7	2,339,032	1,099,505	267,040	192,695	74,040	278,672	1,891	1,656,543	179,738	2,002	25,328	1,495	1.418	8,477.0
2020	8	2,030,827	209,835	272,964	191,689	80,680	275,883	1,930	1,658,511	179,895	2,000	25,343	1,493	1.276	8,765.0
2020	9	2,032,317	209,957	279,479	197,647	80,680	296,744	1,950	1,660,576	180,060	1,996	25,358	1,493	1.299	8,365.0
2020	10	2,033,807	210,080	266,539	186,131	78,680	283,382	1,959	1,662,717	180,230	1,992	25,374	1,492	1.154	7,722.5
2020	11	2,035,298	210,203	273,836	188,820	78,680	253,257	1,964	1,664,917	180,405	1,988	25,389	1,492	0.868	6,195.5
2020	12	2,036,788	210,326	255,574	168,794	78,680	238,241	1,965	1,667,162	180,583	1,984	25,404	1,491	0.804	8,051.9
2021	1	1,698,531	802,910	266,356	167,262	80,680	232,897	1,897	1,669,441	180,763	1,983	25,419	1,490	1.032	8,689.5
2021	2	1,496,099	723,028	270,933	173,621	80,680	227,759	1,897	1,671,748	180,946	1,982	25,435	1,490	0.907	7,757.5
2021	3	1,350,120	749,698	272,616	173,523	80,680	231,647	1,897	1,674,075	181,130	1,981	25,450	1,489	0.817	6,458.0
2021	4	1,330,590	816,011	278,412	179,877	80,680	241,259	1,896	1,676,419	181,315	1,980	25,465	1,489	0.802	6,797.0
2021	5	1,531,428	879,881	281,194	182,063	80,680	261,611	1,895	1,678,775	181,501	1,979	25,480	1,488	0.922	7,859.1
2021	6	1,960,987	988,971	291,678	193,145	80,680	275,579	1,894	1,681,140	181,688	1,978	25,496	1,488	1.178	8,362.0
2021	7	2,211,657	1,047,850	296,492	192,365	85,680	270,668	1,893	1,683,513	181,875	1,977	25,511	1,487	1.326	8,292.6
2021	8	2,249,970	1,045,237	301,290	197,164	85,680	280,330	1,892	1,685,808	182,057	1,976	25,526	1,487	1.347	8,665.6
2021	9	2,269,246	1,055,933	302,194	198,636	85,680	303,033	1,892	1,688,108	182,239	1,975	25,542	1,486	1.356	8,169.3
2021	10	2,035,816	1,006,357	291,359	187,210	85,680	291,286	1,891	1,690,411	182,421	1,974	25,557	1,486	1.215	7,538.2
2021	11	1,565,674	897,544	297,051	193,509	85,680	263,269	1,890	1,692,716	182,604	1,973	25,572	1,485	0.935	5,824.3
2021	12	1,412,370	827,462	278,417	174,286	85,680	246,443	1,889	1,695,024	182,786	1,972	25,587	1,485	0.848	6,830.3
2022	1	1,722,757	824,587	271,784	169,133	84,197	240,031	1,882	1,697,333	182,969	1,970	25,603	1,484	1.037	8,881.2
2022	2	1,564,749	747,047	278,888	176,868	85,344	235,562	1,881	1,699,644	183,152	1,968	25,618	1,484	0.939	7,935.0
2022	3	1,379,697	768,070	282,318	176,088	87,752	238,991	1,880	1,701,955	183,335	1,966	25,633	1,483	0.829	6,595.6
2022	4	1,323,183	819,944	284,116	179,371	86,820	247,461	1,879	1,704,267	183,518	1,964	25,649	1,483	0.794	6,934.0
2022	5	1,578,687	924,090	288,808	188,032	82,249	268,449	1,878	1,706,580	183,701	1,962	25,664	1,482	0.945	8,018.6
2022	6	1,994,792	1,026,147	302,450	196,799	87,734	282,011	1,877	1,708,893	183,884	1,960	25,679	1,482	1.187	8,553.3
2022	7	2,245,586	1,082,879	297,980	195,308	84,157	276,757	1,876	1,711,207	184,067	1,958	25,694	1,481	1.333	8,438.5
2022	8	2,398,388	1,128,835	309,616	207,764	83,343	290,059	1,876	1,713,446	184,244	1,956	25,710	1,481	1.421	8,832.8
2022	9	2,317,186	1,094,560	303,450	202,317	83,198	308,932	1,875	1,715,686	184,422	1,954	25,725	1,480	1.371	8,332.6
2022	10	2,066,141	1,037,589	295,606	190,321	86,761	296,430	1,874	1,717,926	184,599	1,952	25,740	1,480	1.221	7,697.6
2022	11	1,580,905	920,805	295,865	196,399	81,561	267,784	1,873	1,720,166	184,777	1,950	25,756	1,479	0.936	5,968.5
2022	12	1,446,095	856,471	281,813	178,640	84,684	250,974	1,872	1,722,406	184,955	1,948	25,771	1,479	0.862	6,980.4
2023	1	1,748,872	845,704	277,510	172,335	86,680	244,170	1,873	1,724,646	185,132	1,947	25,786	1,478	1.044	9,010.0
2023	2	1,576,750	764,201	284,512	179,933	87,859	239,152	1,872	1,726,886	185,310	1,946	25,802	1,478	0.940	8,048.1
2023	3	1,388,716	786,325	288,123	179,243	90,338	242,396	1,871	1,729,126	185,487	1,945	25,817	1,477	0.832	6,653.7
2023	4	1,359,497	853,575	292,101	184,727	89,379	251,380	1,871	1,731,367	185,665	1,944	25,832	1,477	0.813	6,987.3

DEF Historial & Projected Sales, Customers and Residential MWh per Customer

Year	Month	Res Billed MWh	Com Billed MWh	Ind Billed MWh	IND Billed Non-Phos	IND Billed Phos	OPA Billed MWh	SL Billed MWh	Res Cust	Com Cust	Ind Cust	OPA Cust	SL Cust	RES-MWh/Cust	Retail MW
2023	5	1,571,190	933,265	292,014	188,739	84,673	271,068	1,870	1,733,607	185,843	1,943	25,848	1,476	0.937	8,092.7
2023	6	2,025,158	1,053,136	308,226	199,925	90,320	285,132	1,869	1,735,847	186,020	1,942	25,863	1,476	1.197	8,641.5
2023	7	2,274,987	1,109,407	303,414	198,194	86,638	279,455	1,868	1,738,088	186,198	1,941	25,878	1,475	1.340	8,500.2
2023	8	2,418,380	1,149,868	314,056	209,685	85,799	292,126	1,867	1,740,263	186,371	1,940	25,894	1,475	1.421	8,925.8
2023	9	2,344,128	1,117,259	308,377	204,735	85,650	311,198	1,867	1,742,439	186,544	1,939	25,909	1,474	1.374	8,423.7
2023	10	2,077,922	1,052,674	299,855	191,957	89,319	298,264	1,866	1,744,615	186,717	1,938	25,924	1,474	1.216	7,785.0
2023	11	1,597,387	936,496	300,677	198,764	83,965	269,733	1,865	1,746,790	186,890	1,937	25,940	1,473	0.937	6,063.8
2023	12	1,458,207	865,792	285,746	180,041	87,180	252,945	1,864	1,748,966	187,063	1,936	25,955	1,472	0.863	7,077.7

DEF Historial & Projected Economic, Weather, Billing Days Data

Year	Mo.	Service Area Pop	Service Area HouseHolds	People/ HHold	Billed CDD 65	Billed CDD 70	Billed CDD 75	Billed HDD 50	Billed HDD 65	Inc: Med HH, (Mil. 2012 $, SAAR),	Com Empl (Thou: SA)	RGDP-NonManuf (Bil. Ch. 2012 $, SAAR)	Real Retail Sales Total, (Bil. $, SAAR)	Ind Prod/Man Emp (Indexed to 2019)	Gov Emp (Ths., SA)	CPI-U 2020=100	RES Electric Price 2020$	Com Electric Price 2020$	Billing Days	Cool Variable	Heat Variable	Baseload Variable
2005	1	3,377,258	1,378,236	2.450	36.42	4.86	0.00	9.24	196.86	48,777	6,150.82	655.65	259.65	105.04	1,072.80	74.502	13.089	10.412	33.50			
2005	2	3,383,623	1,380,522	2.451	18.22	1.79	0.00	8.46	173.82	48,770	6,167.29	661.62	260.92	105.55	1,074.65	74.569	13.110	10.548	29.75			
2005	3	3,389,988	1,382,808	2.452	39.76	1.78	0.01	0	99.02	48,778	6,186.27	663.2	262.85	106.1	1,076.63	74.648	13.149	10.484	29.40			
2005	4	3,396,352	1,385,094	2.452	132.19	41.79	3.02	0	45.95	48,783	6,210.16	662.89	265.51	106.75	1,078.57	74.789	13.212	10.467	30.80			
2005	5	3,402,717	1,387,381	2.453	166.69	53.8	4.95	0	8.43	48,767	6,239.41	664.56	268.65	107.46	1,080.47	75.036	13.192	10.551	29.40			
2005	6	3,409,081	1,389,667	2.453	390.43	238.42	96.57	0	0.00	48,723	6,273.44	670.57	271.97	108.09	1,082.33	75.408	12.993	10.342	30.55			
2005	7	3,415,446	1,391,953	2.454	497.58	344.83	192.08	0	0.00	48,684	6,307.18	678.36	274.8	108.6	1,084.17	75.842	12.896	10.221	30.55			
2005	8	3,421,568	1,394,719	2.453	583.30	426.8	270.30	0	0.00	48,698	6,334.44	683.73	276.39	109.09	1,085.96	76.253	13.262	10.604	31.30			
2005	9	3,427,689	1,397,485	2.453	558.44	407.19	255.94	0	0.00	48,798	6,350.35	683.93	276.42	109.74	1,087.64	76.560	13.207	10.467	30.25			
2005	10	3,433,811	1,400,251	2.452	481.26	331.51	182.01	0	0.00	48,982	6,359.12	681.53	276.1	110.63	1,089.17	76.777	13.185	10.532	29.95			
2005	11	3,439,932	1,403,017	2.452	249.67	133.55	48.64	0	15.98	49,234	6,366.98	680.6	277.08	111.61	1,090.57	76.935	13.222	10.507	30.05			
2005	12	3,446,054	1,405,783	2.451	100.63	22.34	0.00	0	64.36	49,535	6,378.53	683.85	280.28	112.43	1,091.80	77.064	13.354	10.503	31.45			
2006	1	3,452,175	1,408,549	2.451	23.41	2.91	0.00	1.56	187.74	49,857	6,393.73	689.9	284.52	112.94	1,092.83	77.186	15.088	12.338	32.00			
2006	2	3,458,296	1,411,315	2.450	38.93	5.65	0.00	4.74	145.27	50,146	6,409.66	695.56	287.63	113.22	1,093.59	77.315	15.000	12.476	29.70			
2006	3	3,464,418	1,414,081	2.450	59.36	14.25	0.27	5.87	98.13	50,388	6,425.58	699.04	288.61	113.38	1,094.06	77.475	14.996	12.390	29.40			
2006	4	3,470,539	1,416,847	2.449	142.59	44.5	4.63	0	31.32	50,590	6,441.53	700.12	288.17	113.53	1,094.44	77.696	15.043	12.423	29.90			
2006	5	3,476,661	1,419,612	2.449	296.19	146.05	37.99	0	0.05	50,745	6,456.74	698.94	287.67	113.63	1,095.13	78.000	15.016	12.444	30.30			
2006	6	3,482,782	1,422,378	2.449	414.01	261.39	120.73	0	0.00	50,869	6,470.67	696.2	288.12	113.57	1,096.53	78.375	14.982	12.220	30.60			
2006	7	3,488,904	1,425,144	2.448	499.36	346.36	193.36	0	0.00	51,004	6,481.59	693.58	289.22	113.3	1,098.79	78.707	14.954	12.184	30.60			
2006	8	3,493,353	1,426,988	2.448	546.39	390.39	234.39	0	0.00	51,206	6,487.53	693.09	290.22	112.91	1,101.85	78.849	14.960	12.143	31.20			
2006	9	3,497,803	1,428,832	2.448	489.85	338.35	186.85	0	0.00	51,490	6,487.77	695.67	290.61	112.5	1,105.50	78.722	14.960	12.147	30.30			
2006	10	3,502,253	1,430,676	2.448	394.17	244.67	104.02	0	0.00	51,791	6,486.41	699.03	290.66	112.17	1,109.26	78.481	14.843	12.274	29.90			
2006	11	3,506,702	1,432,520	2.448	206.43	92.71	27.49	0	19.27	52,011	6,488.84	699.88	290.9	111.93	1,112.55	78.348	14.869	12.295	30.10			
2006	12	3,511,152	1,434,364	2.448	77.08	15.45	0.00	0	93.95	52,087	6,498.15	696.26	291.67	111.74	1,114.80	78.478	14.837	12.114	31.50			
2007	1	3,515,601	1,436,208	2.448	113.06	22.01	0.00	0	57.37	52,079	6,510.40	690.27	292.85	111.57	1,116.11	78.818	14.880	11.759	31.95			
2007	2	3,520,051	1,438,052	2.448	37.39	4.68	0.00	3.66	160.04	52,081	6,518.66	685.71	294.07	111.42	1,117.15	79.215	14.753	11.975	29.65			
2007	3	3,524,501	1,439,896	2.448	53.92	9.03	0.00	2.52	124.68	52,156	6,519.07	684.58	295.14	111.28	1,118.59	79.585	14.692	11.896	29.40			
2007	4	3,528,950	1,441,740	2.448	143.52	37.9	0.49	0	33.23	52,288	6,512.06	685.96	295.97	111.13	1,120.64	79.902	14.732	11.884	30.30			
2007	5	3,533,400	1,443,584	2.448	234.38	103.8	18.46	0	12.25	52,426	6,499.70	687.88	296.42	110.93	1,122.97	80.131	14.708	11.919	29.90			
2007	6	3,537,849	1,445,428	2.448	373.26	220.15	72.64	0	0.00	52,526	6,484.27	688.78	296.5	110.61	1,125.09	80.276	14.706	11.843	30.65			
2007	7	3,542,299	1,447,272	2.448	487.37	334.62	182.21	0	0.00	52,572	6,467.57	688.69	296.53	110.13	1,126.75	80.396	14.759	11.729	30.55			
2007	8	3,543,577	1,447,281	2.448	534.54	378.54	222.54	0	0.00	52,556	6,451.04	688.21	296.92	109.57	1,127.91	80.577	14.732	11.736	31.20			
2007	9	3,544,855	1,447,289	2.449	547.79	395.54	243.29	0	0.00	52,471	6,436.50	687.66	297.82	109.02	1,128.58	80.865	14.656	11.657	30.45			
2007	10	3,546,133	1,447,298	2.450	448.97	300.22	151.47	0	0.00	52,316	6,423.79	686.48	298.73	108.55	1,128.97	81.230	14.555	11.716	29.75			
2007	11	3,547,411	1,447,307	2.451	266.32	146.38	49.62	0	12.95	52,089	6,412.58	683.84	298.92	108.13	1,129.41	81.610	14.376	11.650	30.25			
2007	12	3,548,689	1,447,315	2.452	100.60	16.29	0.43	0.81	43.84	51,804	6,401.80	679.39	297.95	107.67	1,130.18	81.957	14.300	11.328	31.45			
2008	1	3,549,967	1,447,324	2.453	68.76	13.39	0.00	14.32	109.04	51,521	6,387.72	674.22	296.2	107.11	1,131.16	82.258	13.951	10.996	31.85	0.00	11.82	322,478.88
2008	2	3,551,245	1,447,333	2.454	37.27	3.81	0.00	2.99	111.01	51,330	6,367.00	670.19	294.45	106.4	1,131.78	82.494	13.894	11.070	29.65	3.01	4.19	312,580.15
2008	3	3,552,523	1,447,341	2.455	69.85	12.17	0.00	1.6	73.61	51,254	6,336.95	668.18	293.22	105.52	1,131.59	82.697	13.861	11.034	29.60	4.22	0.20	280,154.62
2008	4	3,553,800	1,447,350	2.455	124.83	35.89	0.61	0.18	38.50	51,195	6,300.51	667.45	292.63	104.44	1,130.73	82.980	13.887	10.988	30.60	5.32	0.00	277,229.68
2008	5	3,555,078	1,447,358	2.456	224.64	96.45	16.84	0	11.02	51,012	6,263.54	666.77	292.74	103.15	1,129.96	83.477	13.825	11.066	29.35	10.42	0.00	312,015.24
2008	6	3,556,356	1,447,367	2.457	427.83	273.66	123.73	0	0.00	50,641	6,229.93	664.99	293.16	101.66	1,130.00	84.213	13.753	10.792	30.85	12.24	0.00	303,489.69
2008	7	3,557,634	1,447,376	2.458	455.30	303.55	151.80	0	0.00	50,245	6,198.75	661.47	292.38	100	1,130.76	84.886	13.668	10.732	30.35	12.85	0.00	288,455.55

DEF Historial & Projected Economic, Weather, Billing Days Data

Year	Mo.	Service Area Pop	Service Area HouseHolds	People/ HHold	Billed CDD 65	Billed CDD 70	Billed CDD 75	Billed HDD 50	Billed HDD 65	Inc: Med HH, (Mil. 2012 $, SAAR),	Com Empl (Thou: SA)	RGDP-NonManuf (Bil. Ch. 2012 $, SAAR)	Real Retail Sales Total, (Bil. $, SAAR)	Ind Prod/Man Emp (Indexed to 2019)	Gov Emp (Ths., SA)	CPI-U 2020=100	RES Electric Price 2020$	Com Electric Price 2020$	Billing Days	Cool Variable	Heat Variable	Baseload Variable
2008	8	3,558,171	1,446,842	2.459	488.18	331.93	175.68	0	0.00	50,053	6,166.85	655.66	288.41	98.14	1,131.31	85.080	13.931	11.073	31.25	13.12	0.00	291,914.59
2008	9	3,558,708	1,446,309	2.461	530.44	370.69	210.94	0	0.00	50,194	6,132.81	647.77	280.54	96.01	1,130.72	84.556	14.036	11.079	31.95	13.70	0.00	303,112.56
2008	10	3,559,244	1,445,776	2.462	413.73	265.72	121.41	0	0.00	50,468	6,094.06	639.19	271.03	93.66	1,128.83	83.624	14.117	11.380	29.65	9.07	0.72	308,572.03
2008	11	3,559,781	1,445,243	2.463	191.90	91.68	23.08	0.01	39.33	50,577	6,048.83	631.8	263.21	91.09	1,126.24	82.761	14.180	11.485	30.05	6.55	2.78	319,090.95
2008	12	3,560,317	1,444,709	2.464	47.60	14.56	2.35	0.03	147.12	50,312	5,996.87	626.9	259.37	88.34	1,123.70	82.314	14.570	11.580	31.45	2.37	1.16	306,501.95
2009	1	3,560,854	1,444,176	2.466	56.52	3.29	0.00	2.92	98.08	49,781	5,942.15	623.85	258.48	85.49	1,121.70	82.229	17.642	14.303	32.15	0.00	10.37	325,182.90
2009	2	3,561,391	1,443,643	2.467	19.12	0.09	0.00	22.25	233.14	49,238	5,894.30	621.59	258.54	82.61	1,120.55	82.319	17.606	14.569	29.55	0.18	10.35	315,685.77
2009	3	3,561,927	1,443,109	2.468	41.86	4.98	0.00	4.13	127.56	48,808	5,855.04	619.09	258.11	80	1,120.35	82.443	17.389	14.371	29.40	5.97	4.17	280,119.16
2009	4	3,562,464	1,442,576	2.470	158.38	45.51	2.39	0	17.38	48,449	5,822.40	616.22	257.49	77.66	1,120.78	82.583	15.779	12.833	30.10	4.92	0.00	276,661.36
2009	5	3,563,001	1,442,043	2.471	282.25	140.26	33.49	0	5.24	48,083	5,795.32	613.3	257.59	75.6	1,121.14	82.755	15.743	12.932	30.15	10.24	0.00	303,292.88
2009	6	3,563,537	1,441,509	2.472	402.52	250.27	107.86	0	0.00	47,651	5,771.75	610.71	258.93	74.05	1,120.75	82.968	15.811	12.827	30.75	16.57	0.00	302,856.24
2009	7	3,564,074	1,440,976	2.473	526.34	374.09	221.84	0	0.00	47,189	5,751.88	609.17	260.9	73.04	1,119.48	83.215	16.316	13.066	30.45	12.51	0.00	286,638.97
2009	8	3,567,552	1,441,329	2.475	504.12	355.37	206.62	0	0.00	46,763	5,736.33	609.53	262.51	72.5	1,117.76	83.485	16.255	13.083	29.75	13.06	0.00	286,437.34
2009	9	3,571,029	1,441,682	2.477	495.43	344.43	193.43	0	0.00	46,439	5,725.88	612.05	263.07	72.29	1,116.04	83.751	16.198	12.991	30.20	10.89	0.00	305,684.44
2009	10	3,574,507	1,442,035	2.479	450.16	303.38	161.35	0	2.43	46,210	5,718.86	615.31	263.07	72.31	1,114.29	83.987	16.131	13.056	30.00	11.66	0.00	297,730.91
2009	11	3,577,984	1,442,388	2.481	273.22	149.36	59.77	0	12.46	46,053	5,713.30	617.36	263.3	72.45	1,111.91	84.162	16.004	13.059	30.00	4.64	0.44	315,490.44
2009	12	3,581,462	1,442,741	2.482	102.61	25.01	2.74	0.01	61.55	45,955	5,708.23	617.03	264.35	72.64	1,108.63	84.255	15.987	12.750	31.40	4.39	3.73	317,922.28
2010	1	3,584,939	1,443,094	2.484	34.52	5.36	0.00	64	315.13	45,924	5,705.46	615.57	266.19	72.81	1,105.81	84.282	16.014	12.426	32.20	1.03	17.09	337,550.40
2010	2	3,588,417	1,443,447	2.486	17.18	1.11	0.00	43.96	277.11	45,970	5,707.66	615.05	268.4	73.01	1,106.34	84.272	15.897	12.528	29.60	0.00	7.85	332,433.13
2010	3	3,591,894	1,443,800	2.488	1.86	0	0.00	20.95	303.70	46,094	5,715.95	616.66	270.75	73.3	1,112.43	84.249	15.890	12.515	29.40	0.00	5.01	292,862.56
2010	4	3,595,372	1,444,153	2.490	60.77	6.36	0.00	0.78	81.41	46,276	5,727.69	619.72	272.84	73.71	1,122.62	84.229	15.985	12.483	30.45	5.05	0.00	290,617.66
2010	5	3,598,849	1,444,506	2.491	258.66	119.97	39.09	0	0.96	46,474	5,738.12	622.69	274.01	74.23	1,131.35	84.227	15.994	12.628	29.75	9.81	0.00	319,233.22
2010	6	3,602,327	1,444,859	2.493	446.20	294.17	142.67	0	0.00	46,650	5,744.28	624.53	274.06	74.76	1,132.99	84.258	16.028	12.411	30.45	13.06	0.00	318,833.97
2010	7	3,605,804	1,445,212	2.495	520.67	367.42	214.17	0	0.00	46,769	5,748.13	625.79	273.8	75.22	1,126.96	84.334	16.048	12.390	30.65	14.70	0.00	300,719.42
2010	8	3,607,459	1,445,819	2.495	550.22	400.72	251.22	0	0.00	46,797	5,753.45	627.53	274.41	75.55	1,117.58	84.467	16.051	12.418	29.90	13.12	0.00	302,356.87
2010	9	3,609,115	1,446,426	2.495	513.38	362.38	211.38	0	0.00	46,716	5,762.32	630.17	276.59	75.7	1,109.88	84.659	15.963	12.328	30.20	12.04	0.00	313,791.68
2010	10	3,610,770	1,447,034	2.495	404.96	256.01	125.72	0	0.00	46,560	5,772.78	632.41	279.78	75.65	1,105.91	84.897	15.863	12.407	30.00	8.41	0.00	311,157.53
2010	11	3,612,425	1,447,641	2.495	222.60	96.68	19.52	0	20.28	46,380	5,781.45	632.4	282.98	75.54	1,104.67	85.164	15.764	12.478	30.05	3.60	0.64	323,440.49
2010	12	3,614,080	1,448,248	2.495	70.75	14.23	1.37	18.14	150.79	46,209	5,786.26	629.2	285.47	75.55	1,104.64	85.445	15.537	12.173	31.35	0.00	12.46	331,443.18
2011	1	3,615,735	1,448,855	2.496	4.33	0.87	0.00	55.84	363.52	46,031	5,789.21	624.68	287.37	75.78	1,104.87	85.751	14.768	11.561	32.05	0.00	11.16	309,753.53
2011	2	3,617,390	1,449,462	2.496	8.67	0	0.00	14.19	216.21	45,829	5,793.26	621.85	288.94	76.1	1,104.96	86.069	14.635	11.672	29.75	2.12	3.69	304,957.51
2011	3	3,619,045	1,450,069	2.496	62.72	5.4	0.00	0.11	76.83	45,584	5,800.79	622.23	290.53	76.3	1,104.67	86.413	14.634	11.492	29.40	5.04	0.00	271,156.81
2011	4	3,620,701	1,450,676	2.496	153.83	44.65	5.97	0	15.91	45,318	5,811.71	624.56	292.12	76.29	1,103.67	86.768	14.629	11.440	29.40	9.83	0.00	269,677.62
2011	5	3,622,356	1,451,283	2.496	324.26	174.47	48.77	0	0.06	45,085	5,824.54	626.49	293.51	76.23	1,101.60	87.080	14.572	11.484	30.80	10.37	0.00	300,888.05
2011	6	3,624,011	1,451,890	2.496	421.13	268.38	130.05	0	0.00	44,922	5,837.90	626.38	294.61	76.37	1,098.27	87.321	14.567	11.339	30.55	13.59	0.00	297,046.89
2011	7	3,625,666	1,452,497	2.496	509.57	356.82	204.07	0	0.00	44,831	5,850.35	624.94	295.6	76.84	1,094.22	87.499	14.559	11.304	30.55	13.36	0.00	282,248.93
2011	8	3,628,095	1,453,469	2.496	550.38	393.88	237.38	0	0.00	44,805	5,860.64	623.65	296.74	77.46	1,090.73	87.634	14.545	11.258	31.30	13.60	0.00	281,955.01
2011	9	3,630,524	1,454,440	2.496	510.21	358.96	207.71	0	0.00	44,827	5,867.83	623.68	298.19	77.9	1,089.00	87.744	14.521	11.243	30.25	11.01	0.00	296,795.39
2011	10	3,632,954	1,455,411	2.496	397.89	249.03	112.01	0	0.48	44,861	5,874.07	624.99	300.07	77.96	1,089.09	87.857	14.453	11.335	29.95	6.43	0.00	293,510.71
2011	11	3,635,383	1,456,383	2.496	166.38	62.16	8.19	0	15.15	44,860	5,882.10	627.18	302.42	77.79	1,089.85	88.003	14.415	11.381	29.95	5.39	0.00	299,425.15
2011	12	3,637,812	1,457,354	2.496	100.25	21.87	0.83	0	40.91	44,801	5,894.03	629.72	305.15	77.64	1,090.07	88.192	14.443	11.153	31.55	0.53	1.13	302,273.46
2012	1	3,640,242	1,458,325	2.496	40.57	0.64	0.00	9.43	124.39	44,725	5,910.07	631.7	307.77	77.73	1,089.23	88.391	14.712	11.520	32.10	0.81	9.68	300,796.27
2012	2	3,642,671	1,459,297	2.496	36.86	1.12	0.00	6.33	107.93	44,693	5,928.65	632.02	309.51	78.06	1,087.57	88.539	14.705	11.702	29.60	3.86	6.99	301,786.64

DEF Historial & Projected Economic, Weather, Billing Days Data

Year	Mo.	Service Area Pop	Service Area HouseHolds	People/ HHold	Billed CDD 65	Billed CDD 70	Billed CDD 75	Billed HDD 50	Billed HDD 65	Inc: Med HH, (Mil. 2012 $, SAAR),	Com Empl (Thou: SA)	RGDP-NonManuf (Bil. Ch. 2012 $, SAAR)	Real Retail Sales Total, (Bil. $, SAAR)	Ind Prod/Man Emp (Indexed to 2019)	Gov Emp (Ths., SA)	CPI-U 2020=100	RES Electric Price 2020$	Com Electric Price 2020$	Billing Days	Cool Variable	Heat Variable	Baseload Variable
2012	3	3,645,100	1,460,268	2.496	114.86	27.81	0.15	4.31	45.79	44,738	5,949.01	630.35	310.1	78.54	1,085.48	88.611	14.698	11.640	29.40	4.62	0.00	268,130.65
2012	4	3,647,529	1,461,240	2.496	225.69	80.55	1.58	0	2.10	44,819	5,968.56	628.23	310.06	79.11	1,083.29	88.641	14.753	11.591	30.25	7.26	0.00	264,713.25
2012	5	3,649,959	1,462,211	2.496	260.02	124.14	26.32	0	2.14	44,866	5,983.39	627.92	310.21	79.64	1,081.41	88.683	14.738	11.769	29.95	11.39	0.00	292,248.79
2012	6	3,652,388	1,463,182	2.496	414.15	261.15	109.91	0	0.00	44,845	5,991.82	630.64	311.11	79.95	1,080.20	88.777	14.747	11.616	30.60	10.25	0.00	291,087.37
2012	7	3,654,817	1,464,154	2.496	463.06	310.31	157.56	0	0.00	44,829	5,997.57	634.51	312.43	79.97	1,079.69	88.921	14.727	11.595	30.55	12.36	0.00	277,202.31
2012	8	3,657,562	1,465,310	2.496	518.30	362.05	205.80	0	0.00	44,927	6,006.41	636.63	313.61	79.8	1,079.69	89.098	14.748	11.528	31.25	12.00	0.00	277,334.62
2012	9	3,660,306	1,466,467	2.496	476.04	324.54	173.04	0	0.00	45,184	6,021.60	635.26	314.27	79.64	1,079.90	89.289	14.671	11.521	30.30	11.90	0.00	290,133.05
2012	10	3,663,051	1,467,624	2.496	413.91	264.41	115.62	0	0.00	45,490	6,040.78	632.48	314.99	79.64	1,080.18	89.489	14.620	11.588	29.90	9.01	0.00	289,481.98
2012	11	3,665,795	1,468,781	2.496	217.65	108.05	25.20	0	21.57	45,684	6,059.53	631.49	316.55	79.77	1,080.48	89.696	14.551	11.629	29.85	0.23	0.00	291,084.70
2012	12	3,668,540	1,469,937	2.496	50.52	2.87	0.22	0	63.07	45,669	6,074.77	634.29	319.35	79.96	1,080.79	89.894	14.454	11.255	31.75	1.25	3.48	297,958.62
2013	1	3,671,285	1,471,094	2.496	58.78	4.99	0.00	1.36	109.31	45,551	6,087.71	639.04	322.54	80.15	1,081.10	90.045	13.671	10.268	31.90	2.48	0.53	298,526.04
2013	2	3,674,029	1,472,251	2.496	58.51	7.5	0.00	0.98	103.03	45,504	6,099.86	642.4	324.68	80.37	1,081.44	90.093	13.644	10.488	29.70	4.04	4.75	293,939.99
2013	3	3,676,774	1,473,408	2.495	60.88	12.95	0.00	5.44	132.00	45,618	6,113.63	642.67	325.18	80.64	1,081.77	90.027	13.628	10.544	29.40	3.25	5.46	263,737.30
2013	4	3,679,518	1,474,564	2.495	105.34	36.77	5.25	0.82	90.57	45,794	6,129.91	641.06	324.76	80.98	1,081.88	89.925	13.715	10.534	30.65	7.99	0.00	264,525.91
2013	5	3,682,263	1,475,721	2.495	263.35	118.99	20.63	0	2.35	45,850	6,148.21	639.9	324.66	81.32	1,081.34	89.904	13.765	10.559	30.95	9.51	0.00	288,213.24
2013	6	3,685,008	1,476,878	2.495	386.99	234.37	93.97	0	0.00	45,678	6,168.14	640.9	325.76	81.5	1,079.83	90.038	13.771	10.421	30.80	11.87	0.00	291,160.23
2013	7	3,687,752	1,478,035	2.495	466.59	314.59	162.59	0	0.00	45,380	6,188.56	643.68	327.73	81.47	1,077.70	90.263	13.759	10.369	30.40	11.66	0.00	274,663.80
2013	8	3,692,074	1,479,926	2.495	479.65	330.65	181.65	0	0.00	45,125	6,208.31	647.16	329.84	81.4	1,075.96	90.474	13.720	10.361	29.80	12.91	0.00	278,700.76
2013	9	3,696,395	1,481,817	2.495	504.38	352.13	199.88	0	0.00	45,043	6,225.78	650.25	331.42	81.51	1,075.55	90.593	13.730	10.305	30.45	11.39	0.00	288,936.76
2013	10	3,700,717	1,483,708	2.494	421.17	272.42	124.72	0	0.00	45,093	6,241.71	652.49	332.46	81.93	1,076.45	90.661	13.657	10.373	29.75	9.20	0.00	288,531.92
2013	11	3,705,039	1,485,599	2.494	262.31	129.84	36.15	0	2.10	45,188	6,256.94	653.5	333.09	82.54	1,077.64	90.751	13.584	10.460	30.05	6.50	2.57	291,216.96
2013	12	3,709,360	1,487,491	2.494	143.64	44.64	0.77	0	34.62	45,266	6,272.48	653.25	333.52	83.12	1,078.09	90.915	13.745	10.234	31.05	4.08	0.00	294,978.72
2014	1	3,713,682	1,489,382	2.493	77.09	20.7	0.00	8.63	124.57	45,333	6,290.06	652.73	334.38	83.52	1,077.62	91.134	14.561	11.091	32.40	2.49	8.04	304,630.30
2014	2	3,718,003	1,491,273	2.493	33.48	6.35	0.00	12.61	226.92	45,416	6,309.91	653.24	336.26	83.78	1,076.88	91.350	14.515	11.467	31.10	2.90	1.38	300,631.78
2014	3	3,722,325	1,493,164	2.493	54.10	5.3	0.00	0.29	80.77	45,536	6,333.46	655.57	339.5	83.98	1,076.59	91.540	14.480	11.240	29.40	2.04	0.21	271,962.98
2014	4	3,726,647	1,495,055	2.493	107.66	28.66	2.21	0	31.41	45,695	6,359.41	659.28	343.46	84.19	1,076.84	91.704	14.546	11.118	29.70	8.61	0.00	266,041.44
2014	5	3,730,968	1,496,946	2.492	264.79	130.87	36.99	0	1.28	45,875	6,383.85	663.29	346.83	84.4	1,077.22	91.836	14.523	11.098	30.50	10.95	0.00	295,377.05
2014	6	3,735,290	1,498,838	2.492	413.41	259.68	113.65	0	0.00	46,064	6,404.75	666.81	348.82	84.51	1,077.26	91.939	14.554	11.113	30.80	14.30	0.00	294,738.27
2014	7	3,739,611	1,500,729	2.492	492.30	340.3	188.30	0	0.00	46,248	6,423.62	669.76	349.82	84.53	1,076.92	92.017	14.588	10.920	30.40	13.85	0.00	280,643.84
2014	8	3,744,096	1,502,695	2.492	512.14	363.14	214.14	0	0.00	46,417	6,443.50	672.34	350.66	84.56	1,076.58	92.072	14.578	10.838	29.80	13.78	0.00	284,274.66
2014	9	3,748,581	1,504,661	2.491	544.43	384.68	224.93	0	0.00	46,563	6,465.54	674.61	351.89	84.8	1,076.66	92.095	14.582	10.866	31.95	12.18	0.00	292,129.00
2014	10	3,753,066	1,506,627	2.491	371.24	224.53	91.04	0	0.00	46,710	6,489.07	676.65	353.32	85.34	1,077.25	92.046	14.497	11.066	29.65	9.20	0.00	297,025.20
2014	11	3,757,551	1,508,593	2.491	187.08	73.62	17.72	0.37	28.93	46,892	6,512.24	678.47	354.53	86.03	1,078.09	91.876	14.468	11.207	30.25	5.91	4.88	297,907.46
2014	12	3,762,036	1,510,559	2.490	69.14	15.53	1.44	1.49	129.34	47,122	6,533.75	680.15	355.26	86.64	1,078.87	91.577	14.489	11.040	31.25	3.75	2.31	300,397.50
2015	1	3,766,520	1,512,524	2.490	63.13	13.45	0.00	0.94	126.47	47,360	6,554.40	682.11	355.88	86.99	1,079.49	91.275	14.524	10.988	32.15	3.62	5.15	318,014.15
2015	2	3,771,005	1,514,490	2.490	11.82	1.87	0.00	2.23	188.10	47,529	6,573.88	684.66	356.85	87.08	1,079.97	91.149	14.525	11.296	29.55	0.00	9.29	313,514.04
2015	3	3,775,490	1,516,456	2.490	85.92	31.87	2.51	8.25	124.28	47,605	6,593.92	688.12	358.5	87.01	1,080.42	91.282	14.474	11.323	29.40	6.48	0.00	286,572.83
2015	4	3,779,975	1,518,422	2.489	235.96	111.39	16.46	0	15.46	47,622	6,615.21	692.11	360.65	86.87	1,081.02	91.588	14.498	11.056	29.80	10.34	0.00	285,786.36
2015	5	3,784,460	1,520,388	2.489	352.32	202.37	65.58	0	1.43	47,642	6,636.82	695.78	362.79	86.76	1,081.98	91.900	14.094	10.959	30.45	11.12	0.00	309,102.37
2015	6	3,788,944	1,522,354	2.489	453.49	299.74	148.04	0	0.00	47,714	6,658.77	698.63	364.52	86.87	1,083.41	92.092	14.134	10.773	30.75	14.09	0.00	309,232.07
2015	7	3,793,429	1,524,320	2.489	519.83	367.58	215.37	0	0.00	47,845	6,681.99	700.98	365.64	87.25	1,085.14	92.175	14.170	10.710	30.45	13.26	0.00	285,704.62
2015	8	3,798,073	1,526,350	2.488	490.87	342.12	193.37	0	0.00	48,032	6,708.10	703.43	366.05	87.76	1,086.68	92.210	14.136	10.677	29.75	13.91	0.00	303,897.29
2015	9	3,802,717	1,528,380	2.488	496.16	345.16	194.16	0	0.00	48,254	6,736.54	706.2	365.75	88.15	1,087.55	92.237	14.130	10.726	30.20	12.72	0.00	310,413.97

DEF Historial & Projected Economic, Weather, Billing Days Data

Year	Mo.	Service Area Pop	Service Area HouseHolds	People/ HHold	Billed CDD 65	Billed CDD 70	Billed CDD 75	Billed HDD 50	Billed HDD 65	Inc: Med HH, (Mil. 2012 $, SAAR),	Com Empl (Thou: SA)	RGDP-NonManuf (Bil. Ch. 2012 $, SAAR)	Real Retail Sales Total, (Bil. $, SAAR)	Ind Prod/Man Emp (Indexed to 2019)	Gov Emp (Ths., SA)	CPI-U 2020=100	RES Electric Price 2020$	Com Electric Price 2020$	Billing Days	Cool Variable	Heat Variable	Baseload Variable
2015	10	3,807,360	1,530,410	2.488	406.55	256.55	114.84	0	0.00	48,483	6,765.28	708.76	365.16	88.25	1,087.73	92.247	14.073	10.818	30.00	10.96	0.00	310,511.46
2015	11	3,812,004	1,532,441	2.488	318.16	169.67	41.44	0	0.38	48,680	6,791.06	710.26	364.79	88.18	1,087.68	92.215	13.981	10.778	30.00	9.18	0.00	314,960.44
2015	12	3,816,648	1,534,471	2.487	198.93	77.11	15.31	0	13.83	48,815	6,811.69	710.27	365.02	88.14	1,087.90	92.139	13.924	10.456	31.40	5.19	0.00	320,968.05
2016	1	3,821,291	1,536,501	2.487	143.67	56.89	1.67	0.35	71.66	48,890	6,828.79	709.71	365.8	88.25	1,088.61	92.082	13.169	9.833	30.55	2.09	7.92	317,475.31
2016	2	3,825,935	1,538,531	2.487	24.68	6.75	0.18	7.28	218.41	48,914	6,844.02	709.91	366.89	88.47	1,089.70	92.127	13.149	10.262	29.85	3.74	3.73	314,115.96
2016	3	3,830,578	1,540,561	2.486	52.15	12.79	0.65	0.02	117.60	48,900	6,859.98	711.75	368.16	88.66	1,091.06	92.320	13.083	10.049	29.40	5.87	0.00	288,565.07
2016	4	3,835,222	1,542,591	2.486	179.45	58.66	5.13	0	19.71	48,870	6,877.86	714.92	369.63	88.76	1,092.74	92.600	12.513	9.265	31.90	8.20	0.00	283,070.81
2016	5	3,839,866	1,544,621	2.486	260.70	117.84	26.15	0	0.11	48,845	6,897.96	718.63	371.29	88.85	1,094.90	92.864	12.481	9.336	29.70	9.93	0.00	310,718.41
2016	6	3,844,509	1,546,651	2.486	420.11	268.08	123.92	0	0.00	48,842	6,920.30	722.26	373.12	89.06	1,097.61	93.039	12.543	9.157	30.55	13.77	0.00	313,588.00
2016	7	3,849,153	1,548,681	2.485	534.59	381.84	229.09	0	0.00	48,850	6,943.39	725.62	374.94	89.45	1,100.44	93.150	12.906	9.343	30.55	15.36	0.00	298,418.05
2016	8	3,853,936	1,550,715	2.485	532.08	382.58	233.08	0	0.00	48,852	6,965.55	728.7	376.55	89.94	1,102.49	93.257	12.883	9.250	29.90	15.33	0.00	296,538.90
2016	9	3,858,718	1,552,749	2.485	543.80	385.55	227.30	0	0.00	48,839	6,984.44	731.4	377.81	90.38	1,102.96	93.401	12.825	9.278	31.65	13.03	0.00	312,703.02
2016	10	3,863,501	1,554,783	2.485	454.73	304.98	156.71	0	0.00	48,825	7,000.02	733.84	379	90.64	1,102.09	93.598	12.746	9.399	29.95	10.11	0.00	312,160.26
2016	11	3,868,284	1,556,816	2.485	253.73	127.31	30.70	0	2.23	48,832	7,012.33	736.12	380.53	90.75	1,101.17	93.846	12.616	9.378	29.40	5.08	0.00	308,583.47
2016	12	3,873,066	1,558,850	2.485	96.25	23.62	0.28	0	34.71	48,876	7,022.25	738.3	382.64	90.77	1,101.41	94.132	12.662	9.273	30.60	4.86	4.23	316,038.35
2017	1	3,877,849	1,560,884	2.484	118.04	27.27	0.09	5.78	71.18	48,956	7,033.76	740.45	385.12	90.78	1,102.95	94.401	13.029	9.757	33.50	4.16	6.82	294,685.63
2017	2	3,882,632	1,562,918	2.484	61.15	8.4	0.00	7.76	96.59	49,056	7,050.37	742.41	387.41	90.93	1,104.75	94.565	13.138	9.966	29.70	1.73	3.97	297,170.20
2017	3	3,887,414	1,564,952	2.484	89.41	9.49	0.00	0.81	33.92	49,175	7,073.66	744.25	389.27	91.34	1,105.74	94.601	13.135	9.971	29.40	4.49	3.12	279,596.55
2017	4	3,892,197	1,566,985	2.484	168.24	60.33	7.62	0	28.79	49,311	7,095.27	745.9	390.48	92.07	1,105.71	94.571	13.208	10.075	29.90	10.18	0.00	274,844.69
2017	5	3,896,980	1,569,019	2.484	294.05	150.03	36.90	0	0.35	49,456	7,101.28	747.14	390.68	92.82	1,105.14	94.576	13.235	10.132	30.30	11.37	0.00	296,906.87
2017	6	3,901,762	1,571,053	2.484	389.46	237.42	91.72	0	0.00	49,604	7,085.80	747.95	389.97	93.13	1,104.66	94.686	13.269	9.909	30.60	12.52	0.00	295,739.44
2017	7	3,906,545	1,573,087	2.483	473.75	320.75	167.81	0	0.00	49,746	7,064.35	748.8	389.54	92.75	1,104.57	94.883	13.413	9.923	30.60	14.04	0.00	284,170.31
2017	8	3,911,903	1,575,178	2.483	535.38	379.38	223.38	0	0.00	49,874	7,059.84	750.35	390.96	92.13	1,104.82	95.120	13.371	9.945	31.20	14.44	0.00	287,107.50
2017	9	3,917,261	1,577,269	2.484	511.43	359.93	208.43	0	0.00	49,980	7,086.37	752.95	395	91.93	1,105.30	95.354	13.201	9.848	30.30	12.41	0.00	298,724.46
2017	10	3,922,618	1,579,359	2.484	463.28	313.78	164.37	0	0.00	50,081	7,131.26	756.38	400.32	92.56	1,105.96	95.589	13.109	9.980	29.90	12.49	0.77	300,062.28
2017	11	3,927,976	1,581,450	2.484	263.62	145.83	57.68	0	19.48	50,198	7,173.55	760.19	404.88	93.63	1,106.86	95.842	12.979	9.893	30.10	3.63	0.52	292,688.45
2017	12	3,933,334	1,583,541	2.484	96.73	15.87	0.00	0.34	41.94	50,343	7,198.35	763.9	407.28	94.52	1,108.03	96.117	13.033	9.821	31.50	1.55	4.75	294,618.70
2018	1	3,938,692	1,585,632	2.484	45.24	3.04	0.00	23.09	203.16	50,508	7,209.81	767.02	408.18	94.8	1,109.39	96.398	13.654	10.455	31.95	0.00	11.09	313,769.79
2018	2	3,944,050	1,587,723	2.484	56.55	11.09	0.27	16.73	165.68	50,665	7,217.32	768.83	408.79	94.71	1,110.72	96.636	13.584	10.490	31.05	5.78	0.16	311,205.79
2018	3	3,949,407	1,589,814	2.484	148.64	51.62	1.42	0	47.67	50,809	7,228.75	769.35	410.08	94.72	1,111.80	96.824	13.581	10.257	30.80	4.51	0.13	286,162.00
2018	4	3,954,765	1,591,905	2.484	142.84	40.36	1.64	0	40.83	50,954	7,245.02	769.61	411.98	95.12	1,112.61	96.985	13.626	10.336	30.75	6.29	0.00	282,708.49
2018	5	3,960,123	1,593,996	2.484	274.98	135.05	24.59	0	1.14	51,110	7,264.00	771.05	414.05	95.82	1,113.16	97.140	13.627	10.521	29.45	9.38	0.00	311,808.98
2018	6	3,965,481	1,596,087	2.485	408.59	254.59	102.14	0	0.00	51,280	7,283.78	774.47	415.9	96.51	1,113.53	97.309	13.626	10.265	30.80	12.96	0.00	313,565.96
2018	7	3,970,839	1,598,178	2.485	483.11	330.61	178.11	0	0.00	51,444	7,302.55	778.51	417.42	97	1,113.92	97.484	13.613	10.135	30.50	12.71	0.00	297,821.78
2018	8	3,976,081	1,600,382	2.484	484.65	336.15	187.65	0	0.00	51,572	7,318.81	781.15	418.59	97.32	1,114.70	97.655	13.574	10.215	29.70	13.36	0.00	299,702.66
2018	9	3,981,323	1,602,586	2.484	499.21	346.71	194.21	0	0.00	51,645	7,331.31	781.15	419.35	97.61	1,116.09	97.801	13.563	10.137	30.50	13.75	0.00	312,351.89
2018	10	3,986,564	1,604,791	2.484	486.95	338.45	190.31	0	0.00	51,700	7,342.66	780.16	419.8	97.96	1,117.82	97.912	13.548	10.209	29.70	11.57	0.00	312,989.89
2018	11	3,991,806	1,606,995	2.484	294.88	162.15	55.90	0	3.92	51,786	7,356.13	780.6	420.03	98.38	1,119.10	97.975	13.497	10.321	29.60	7.08	3.44	306,068.55
2018	12	3,997,048	1,609,199	2.484	111.37	40.02	4.87	1.08	96.68	51,931	7,373.14	783.98	420.2	98.87	1,119.27	97.997	13.915	10.504	30.70	6.34	3.79	308,485.15
2019	1	4,002,290	1,611,404	2.484	58.62	12.81	0.30	0.34	129.44	52,103	7,389.58	788.88	420.72	99.35	1,118.48	98.032	14.040	10.430	30.40	0.97	4.40	308,999.27
2019	2	4,007,532	1,613,608	2.484	33.06	5.54	0.00	0.75	166.19	52,236	7,398.66	792.64	421.97	99.71	1,117.81	98.145	13.973	10.792	29.70	6.55	0.73	306,385.41
2019	3	4,012,774	1,615,812	2.483	133.49	42.16	2.29	0.02	40.82	52,300	7,398.88	794.03	424.22	99.75	1,118.25	98.375	13.995	10.447	29.40	3.21	2.23	283,414.57
2019	4	4,018,016	1,618,016	2.483	130.05	38.5	5.33	0	25.84	52,298	7,398.84	794.12	427.3	99.45	1,119.92	98.674	14.056	10.455	31.00	8.34	0.00	282,910.71

DEF Historial & Projected Economic, Weather, Billing Days Data

Year	Mo.	Service Area Pop	Service Area HouseHolds	People/ HHold	Billed CDD 65	Billed CDD 70	Billed CDD 75	Billed HDD 50	Billed HDD 65	Inc: Med HH, (Mil. 2012 $, SAAR),	Com Empl (Thou: SA)	RGDP-NonManuf (Bil. Ch. 2012 $, SAAR)	Real Retail Sales Total, (Bil. $, SAAR)	Ind Prod/Man Emp (Indexed to 2019)	Gov Emp (Ths., SA)	CPI-U 2020=100	RES Electric Price 2020$	Com Electric Price 2020$	Billing Days	Cool Variable	Heat Variable	Baseload Variable
2019	5	4,023,258	1,620,221	2.483	287.59	146.87	38.23	0	0.08	52,245	7,411.27	794.81	430.7	99.05	1,122.10	98.949	13.891	10.588	30.60	13.70	0.00	313,856.36
2019	6	4,028,500	1,622,425	2.483	464.08	310.08	156.95	0	0.00	52,172	7,441.17	797.29	433.94	98.93	1,123.89	99.136	13.842	10.379	30.80	15.41	0.00	312,768.05
2019	7	4,033,742	1,624,629	2.483	510.84	358.84	206.84	0	0.00	52,140	7,470.30	800.2	436.53	99.32	1,124.84	99.255	13.867	10.301	30.40	15.20	0.00	292,613.58
2019	8	4,039,171	1,627,086	2.482	474.47	325.47	176.47	0	0.00	52,220	7,472.54	801.35	437.97	99.91	1,124.92	99.360	13.802	10.660	29.80	14.52	0.00	298,429.92
2019	9	4,044,599	1,629,543	2.482	533.67	381.42	229.17	0	0.00	52,419	7,439.59	799.92	438.11	100.24	1,124.40	99.491	13.838	10.329	30.45	16.58	0.00	313,728.64
2019	10	4,050,028	1,632,000	2.482	484.71	335.96	187.31	0	0.00	52,563	7,416.20	799.25	438	100.08	1,124.03	99.676	13.915	10.350	29.75	11.76	0.00	316,071.74
2019	11	4,055,457	1,634,457	2.481	372.53	231.64	103.78	0	6.34	52,425	7,462.49	803.87	439.01	100.02	1,125.08	99.934	13.754	10.483	30.05	8.08	0.73	304,001.65
2019	12	4,060,886	1,636,914	2.481	101.18	33.22	9.85	0	63.99	51,956	7,595.45	814.56	441.25	100.85	1,128.37	100.244	13.689	10.264	31.05	4.36	2.15	306,022.67
2020	1	4,066,315	1,639,371	2.480	121.09	31.63	0.00	1.23	71.79	51,663	7,696.65	820.31	440.92	102.7	1,132.44	100.456	13.366	9.519	33.10	4.63	7.82	296,466.18
2020	2	4,071,744	1,641,827	2.480	88.67	29.32	1.28	4.57	109.57	52,208	7,605.23	806.73	433.26	103.54	1,133.54	100.377	13.338	9.982	30.50	6.24	0.76	300,444.40
2020	3	4,077,173	1,644,284	2.480	153.86	60.34	6.07	0	70.97	53,878	7,246.93	767.47	416.29	100.72	1,128.30	99.932	13.911	10.148	31.80	8.25	0.00	276,405.86
2020	4	4,082,602	1,646,741	2.479	325.39	173.85	51.65	0	4.48	55,868	6,785.23	719.32	396.67	93.29	1,116.74	99.361	13.870	10.053	32.70	13.87	0.00	267,814.08
2020	5	4,088,031	1,649,198	2.479	329.13	176.31	53.53	0	0.00	56,903	6,480.83	688.69	384.72	84.71	1,102.30	99.032	11.516	7.840	31.05	12.08	0.00	291,970.68
2020	6	4,093,460	1,651,655	2.478	456.28	298.03	143.69	0	0.00	56,206	6,496.34	691.8	386.68	79.62	1,088.92	99.175	13.960	10.313	31.65	16.47	0.00	283,399.76
2020	7	4,098,889	1,654,112	2.478	570.24	411.99	253.74	0	0.00	54,462	6,715.71	716.2	397.44	80.46	1,078.44	99.629	13.922	10.177	31.65	15.53	0.00	282,714.90
2020	8	4,104,129	1,656,510	2.478	502.79	354.79	206.81	0.00	0	52,840	6,928.14	739.69	408.10	84.96	1,070.55	100.101	13.143	10.445	29.60	15.44	0.00	284,265.21
2020	9	4,109,370	1,658,907	2.477	500.29	349.04	197.78	0.00	0	52,213	6,977.61	745.83	411.94	89.14	1,064.62	100.364	13.215	10.387	30.25	12.90	0.00	296,637.18
2020	10	4,114,610	1,661,305	2.477	417.43	267.57	121.63	0.00	0	52,313	6,909.39	739.52	410.85	89.84	1,060.44	100.460	13.343	10.505	29.95	10.41	0.01	295,799.01
2020	11	4,119,851	1,663,703	2.476	233	106.03	24.35	0.16	7.18	52,566	6,826.66	731.77	409.11	88.08	1,058.14	100.510	13.455	10.593	29.40	6.27	0.57	291,189.75
2020	12	4,125,091	1,666,100	2.476	85.97	17.75	1.08	1.11	58.99	52,553	6,804.22	730.57	409.82	86.10	1,057.85	100.602	13.212	10.515	30.60	3.44	5.01	293,389.64
2021	1	4,130,331	1,668,498	2.475	50.33	8.34	0.06	16.20	195.08	52,328	6,830.37	734.62	412.43	85.49	1,059.34	100.743	13.824	10.864	32.20	0.84	12.54	295,571.89
2021	2	4,135,572	1,670,896	2.475	19.45	3.30	0.01	7.34	178.05	52,115	6,863.12	739.30	415.02	85.95	1,061.81	100.900	14.013	11.185	29.60	2.12	8.01	299,194.19
2021	3	4,140,812	1,673,294	2.475	62.08	10.79	0.14	3.07	96.9	52,047	6,875.96	741.84	416.57	86.58	1,064.52	101.063	13.241	10.453	29.40	4.75	2.56	276,242.60
2021	4	4,146,053	1,675,691	2.474	136.45	37.09	1.94	0.58	28.25	52,109	6,873.87	742.99	417.64	86.78	1,067.28	101.242	13.165	10.445	30.45	8.11	0.00	274,122.96
2021	5	4,151,293	1,678,089	2.474	263.9	124.88	25.16	0.00	2.71	52,236	6,872.18	744.60	419.26	86.70	1,070.24	101.444	12.881	10.449	29.75	11.62	0.00	302,764.50
2021	6	4,156,534	1,680,487	2.473	408.57	256.61	108.87	0.00	0.1	52,368	6,882.74	748.07	422.18	86.70	1,073.52	101.675	12.851	10.256	30.45	13.90	0.00	298,890.01
2021	7	4,161,774	1,682,885	2.473	488.7	335.45	182.32	0.00	0	52,485	6,903.53	753.02	426.00	87.06	1,077.05	101.923	12.827	10.184	30.65	14.74	0.00	282,748.36
2021	8	4,166,783	1,685,199	2.473	504.58	355.08	205.55	0.00	0	52,586	6,928.06	758.48	429.99	87.69	1,080.50	102.177	12.787	10.209	29.90	15.59	0.00	292,321.13
2021	9	4,171,793	1,687,513	2.472	503.01	352.01	200.99	0.00	0	52,668	6,950.77	763.52	433.44	88.35	1,083.53	102.415	12.853	10.152	30.20	13.02	0.00	301,182.58
2021	10	4,176,803	1,689,826	2.472	427.81	277.68	130.49	0.00	0	52,756	6,973.45	768.26	436.39	88.88	1,086.18	102.647	12.947	10.242	30.00	10.51	0.01	300,596.60
2021	11	4,181,812	1,692,140	2.471	252.36	119.71	29.69	0.15	5.99	52,875	6,999.47	773.02	439.04	89.33	1,088.89	102.879	13.111	10.366	30.05	6.33	0.57	296,399.77
2021	12	4,186,822	1,694,454	2.471	92.99	20.30	1.39	1.03	58.11	53,043	7,031.05	778.00	441.55	89.81	1,092.04	103.119	12.897	10.306	31.35	3.47	5.05	298,961.67
2022	1	4,191,831	1,696,768	2.470	51.37	8.53	0.06	15.68	186.66	53,244	7,067.27	783.18	444.06	90.40	1,095.62	103.369	13.247	10.344	32.05	0.86	12.79	302,398.01
2022	2	4,196,841	1,699,082	2.470	19.44	3.27	0.01	7.72	184.83	53,438	7,103.07	788.08	446.51	91.08	1,099.09	103.610	13.503	10.711	29.75	2.18	8.16	306,199.37
2022	3	4,201,850	1,701,396	2.470	60.79	10.66	0.14	3.30	98.11	53,614	7,138.22	792.82	449.06	91.74	1,101.95	103.850	13.222	10.354	29.40	4.87	2.61	283,511.91
2022	4	4,206,860	1,703,710	2.469	128.94	34.34	1.77	0.59	30.18	53,783	7,173.69	797.61	451.77	92.34	1,104.25	104.100	13.105	10.319	29.75	8.33	0.00	281,223.70
2022	5	4,211,869	1,706,024	2.469	262.24	121.38	23.29	0.00	3.3	53,950	7,208.65	802.38	454.51	92.93	1,106.27	104.353	12.709	10.245	30.45	11.94	0.00	309,898.33
2022	6	4,216,879	1,708,338	2.468	406.55	254.05	106.19	0.00	0.1	54,123	7,243.43	807.18	457.23	93.51	1,108.30	104.609	12.641	10.023	30.55	14.28	0.00	306,863.16
2022	7	4,221,888	1,710,652	2.468	486.63	333.88	181.29	0.00	0	54,300	7,278.16	811.95	459.90	94.11	1,110.40	104.865	12.604	9.936	30.55	15.14	0.00	289,067.82
2022	8	4,226,692	1,712,891	2.468	526.96	370.46	213.91	0.00	0	54,480	7,313.46	816.62	462.57	94.71	1,112.36	105.124	12.566	9.966	31.30	16.01	0.00	298,470.78
2022	9	4,231,495	1,715,131	2.467	503.62	352.37	201.09	0.00	0	54,651	7,348.22	820.96	465.12	95.31	1,113.93	105.374	12.656	9.925	30.25	13.38	0.00	307,547.10
2022	10	4,236,299	1,717,371	2.467	425.57	275.68	128.89	0.00	0	54,819	7,383.04	825.05	467.61	95.87	1,115.07	105.619	12.815	10.061	29.95	10.80	0.01	307,509.10

DEF Historial & Projected Economic, Weather, Billing Days Data

Year	Mo.	Service Area Pop	Service Area HouseHolds	People/ HHold	Billed CDD 65	Billed CDD 70	Billed CDD 75	Billed HDD 50	Billed HDD 65	Inc: Med HH, (Mil. 2012 $, SAAR),	Com Empl (Thou: SA)	RGDP-NonManuf (Bil. Ch. 2012 $, SAAR)	Real Retail Sales Total, (Bil. $, SAAR)	Ind Prod/Man Emp (Indexed to 2019)	Gov Emp (Ths., SA)	CPI-U 2020=100	RES Electric Price 2020$	Com Electric Price 2020$	Billing Days	Cool Variable	Heat Variable	Baseload Variable
2022	11	4,241,103	1,719,610	2.466	248.56	117.11	28.59	0.15	6.15	54,987	7,417.92	828.95	470.02	96.39	1,115.99	105.860	13.089	10.262	29.95	6.50	0.59	301,907.12
2022	12	4,245,906	1,721,850	2.466	92.25	19.93	1.37	1.03	59.94	55,158	7,452.74	832.69	472.36	96.88	1,116.91	106.095	12.846	10.183	31.55	3.57	5.15	304,809.37
2023	1	4,250,710	1,724,090	2.465	51.23	8.63	0.06	15.81	188.47	55,334	7,487.57	836.35	474.68	97.32	1,117.95	106.329	13.323	10.393	32.00	0.87	12.98	306,364.75
2023	2	4,255,513	1,726,329	2.465	19.51	3.25	0.01	7.75	183.17	55,503	7,519.63	839.74	476.87	97.74	1,119.03	106.547	13.629	10.795	29.70	2.21	8.29	310,121.31
2023	3	4,260,317	1,728,569	2.465	61.37	10.73	0.15	3.14	96.83	55,673	7,550.08	843.05	479.05	98.11	1,120.11	106.760	13.330	10.422	29.40	4.95	2.65	287,527.22
2023	4	4,265,120	1,730,809	2.464	133.92	36.24	1.91	0.59	29.54	55,843	7,579.56	846.36	481.28	98.47	1,121.20	106.980	13.188	10.373	30.25	8.46	0.00	285,185.73
2023	5	4,269,924	1,733,048	2.464	260.49	121.61	23.74	0.00	3.09	56,003	7,606.67	849.50	483.43	98.81	1,122.29	107.205	12.724	10.251	29.95	12.13	0.00	314,267.08
2023	6	4,274,727	1,735,288	2.463	409.17	256.33	107.91	0.00	0.08	56,149	7,631.29	852.46	485.47	99.11	1,123.38	107.435	12.639	10.017	30.60	14.51	0.00	311,203.36
2023	7	4,279,531	1,737,528	2.463	488.04	335.04	182.18	0.00	0	56,283	7,653.73	855.25	487.39	99.36	1,124.48	107.670	12.578	9.915	30.60	15.38	0.00	293,176.32
2023	8	4,284,153	1,739,703	2.463	525.88	369.88	213.85	0.00	0	56,414	7,674.86	857.94	489.21	99.57	1,125.63	107.908	12.547	9.950	31.20	16.27	0.00	302,514.50
2023	9	4,288,776	1,741,878	2.462	503.88	352.38	200.85	0.00	0	56,542	7,694.40	860.46	490.89	99.76	1,126.84	108.138	12.656	9.924	30.30	13.59	0.00	311,707.40
2023	10	4,293,398	1,744,053	2.462	422.92	273.24	126.99	0.00	0	56,668	7,712.86	862.86	492.53	99.93	1,128.07	108.367	12.862	10.094	29.90	10.97	0.01	311,662.14
2023	11	4,298,020	1,746,228	2.461	246.35	115.05	27.64	0.15	6.31	56,790	7,730.28	865.12	494.21	100.09	1,129.22	108.601	13.211	10.347	30.10	6.61	0.59	305,448.89
2023	12	4,302,643	1,748,403	2.461	90.54	19.40	1.32	1.03	60.58	56,904	7,746.63	867.24	495.98	100.22	1,130.24	108.842	12.947	10.254	31.50	3.62	5.23	308,222.14

SCHEDULE F-8 | ASSUMPTIONS | Page 1 of 30

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
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__	Historical Test Year Ended	12/31/2019

Witness: Borsch, O'Hara

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Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Borsch, O'Hara

Line No.

I. GENERAL ASSUMPTIONS

Forecast Assumptions - Customers, Energy and Demand Forecast

Normal weather conditions for energy sales are assumed over the forecast horizon using a sales-weighted 30-year average of conditions at the St Petersburg, Orlando, and Tallahassee weather stations. For billed kilowatt-hour (kWh) sales projections, the normal weather calculation begins with a historical 30-year average of calendar and billing cycle weighted monthly heating and cooling degree-days (HDD and CDD). The expected consumption period read dates for each projected billing cycle determines the exact historical dates for developing the 30-year average weather condition each month. Each class displays different weather-sensitive base temperatures from which degree day (DD) values begin to accumulate. Seasonal and monthly peak demand projections are based on a 30-year historical average of system-weighted degree days using the "Itron Rank-Sort Normal" approach which takes annual weather extremes into account as well as the date and hour of occurrence.

DEF customer forecast is based upon historical population estimates and produced by the BEBR at the University of Florida (as published in "Florida Population Studies", Bulletin No. 186 April 2020) and provides the basis for the population and household forecasts used in the development of the DEF customer forecast. National and Florida economic projections produced by Moody's Analytics in their July 2020 forecast, along with EIA 2020 surveys of residential appliance saturation and average appliance efficiency levels provided the basis for development of the DEF energy forecast.

Within the DEF service area, the phosphate mining industry is the dominant sector in the industrial sales class. Three major customers accounted for 24% of the industrial class MWh sales in 2019, significantly less than 2018. These energy intensive "crop nutrient" producers mine and process phosphate-based fertilizer products for the global marketplace. The supply and demand (price) for their products are dictated by global conditions that include, but are not limited to, foreign competition, national/international agricultural industry conditions, exchange-rate fluctuations, international trade pacts and U.S. environmental regulations. The market price of the raw mined commodity often dictates production levels. Load and energy consumption at the DEF-served mining or chemical processing sites depend heavily on plant operations, which are heavily influenced by these global as well as the local conditions, including environmental regulations. Going forward, global currency fluctuations and global stockpiles of farm commodities will determine the demand for fertilizers. The DEF forecast calls for an immediate rebound in electric consumption from this sector as a major producer recently restructured its supply chain. The U.S. farm sector was hit hard by retaliatory sanctions from China which imports U.S. farm products. The forecast does account for one customer's intention to open a new mine in phases between the years 2020 and 2022. Any increase in self-service generation will act to reduce energy requirements from DEF. An upside risk to this projection lies in the price of energy, especially low natural gas price, which is a major cost in mining and producing phosphoric fertilizers. Trade issues appear to have stabilized in 2020 and demand for farm products should improve, as will the demand for crop nutrients.

DEF supplies load and energy service to wholesale customers on a "full" and "partial" requirement basis. Full requirements (FR) customers, the cities of Chattahoochee, Mt. Dora and Williston have recently contracted to purchase all their requirements from other sources starting January 1, 2021. Partial requirements (PR) customers load is assumed to reflect the current contractual obligations reflected by the nature of the stratified load they have contracted for, plus their ability to receive dispatched energy from power marketers any time it is more economical for them to do so. Contracts for PR service included in this forecast are with the Reedy Creek Improvement District (RCID) and Seminole Electric Cooperative, Inc. (SECI). All contracts are projected to "term out" in the final contracted year in this projection.

This forecast assumes that DEF will successfully renew all future Municipal franchise agreements.

This forecast incorporates demand and energy reductions expected to be realized through currently FPSC approved DSM goals as stated in Docket No. 20190018-EG.

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Borsch, O'Hara

Line No.

I. GENERAL ASSUMPTIONS (Continued)

Forecast Assumptions - Customers, Energy and Demand Forecast (continued)

This forecast reflects impacts from both Plug-in Hybrid Electric Vehicle (PHEV) and behind the meter (customer-owned) Photo Voltaic (PV) units on energy and peak demand. PHEV customer penetration levels, which are expected to be a small share of the total DEF service area vehicle stock over the planning horizon, incorporates an EPRI Model view that includes gasoline price expectations. DEF customer PV penetration levels are expected to continue to grow over the planning horizon and the forecast incorporates a view on equipment and electric price impacts on customer use.

Expected energy and demand reductions from customer-owned self-service cogeneration facilities are also included in this forecast. DEF will supply the supplemental load of self-service cogeneration customers. While DEF offers “standby” service to all cogeneration customers, the forecast does not assume an unplanned need for power at time of peak.

This forecast assumes that the regulatory environment and the obligation to serve our retail customers will continue throughout the forecast horizon. Regarding wholesale customers, the forecast does not plan for generation resources unless a long-term contract is in place.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

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__	Historical Test Year Ended	12/31/2019

Witness: Borsch, O'Hara

Line No.

I. GENERAL ASSUMPTIONS (Continued)

GENERAL INFLATION RATES

Inflation is not considered in the financial forecasting process. Business units are expected to find O&M cost savings/efficiencies to absorb general inflation.

WAGE AND SALARY INCREASE

Forecast assumptions for wage and salary increases is an effective annual increase of 3% based on an assessment of competition, inflation, corporate bargaining unit agreements, and merit increases for non-bargaining unit employees. For purposes of MFR C-35, payroll is presented flat as business units are expected to find O&M cost savings to absorb the increase in salaries necessary to maintain a competitive work force.

FINANCINGS

There is a $1.4 billion debt issue forecasted in August 2021 with a weighted average life of 20 years; $500 million debt issue forecasted in August 2022 with a weighted average life of 20 years; and $700 million debt issue forecasted in 2023 with a weighted average life of 20 years; each of these debt issuances is projected have an interest rate equal to a weighted average of 5 year, 10 year and 30 year issuances.

PROPERTY TAX PAYMENT

Property taxes are paid in November of each year.

FRANCHISE FEE PAYMENT

Paid to cities on a monthly basis

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

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__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch, O'Hara

Line No.

I. GENERAL ASSUMPTIONS (Continued)

Residual Fuel Oil Assumptions

Residual fuel oil is no longer consumed, purchased or stored by Duke Energy Florida.

Distillate Fuel Oil Assumptions

Crude oil supply will remain relatively stable through the forecast period.

U.S. Government policy is not expected to impact the residual or light oil market except that environmental restrictions will increase the relative demand and price of lower sulfur oil such as distillate fuel oil.

Ultra low sulfur #2 oil demand will remain relatively stable as it is used as a back-up fuel for natural gas as well as on-road diesel fuel.

Weather is assumed to be normal throughout the period.

Natural Gas Assumptions

Overall supply of natural gas will be adequate except during extreme weather and during pipeline outages.

Interruptible supply from Florida Gas Transmission, Gulfstream Natural Gas pipeline, Sabal Trail Transmission, and Southern Natural Gas will be available in limited quantities as the pipeline capacity is utilized for firm supply contracts for Duke Energy Florida.

Coal Assumptions

Crystal River (CR) Units 1&2 retired effective 12/31/18.

Installation of scrubbers on CR 4&5 was completed and the station is now able to burn a blend of higher sulfur coal products up to a max of 5.5 lbs per million BTU.

Coal supplies are expected to tighten through the forecast period as production continues to come in balance with declining domestic demand

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

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Witness: O'Hara

Line No.

II. OPERATING ASSUMPTIONS
Income Statement

Operating Revenue

A. Base Revenue - KWH sales are determined by the Load Forecasting Department (See general assumptions for customer, energy. and demand forecast).

B. Fuel Revenue - No change in the methodology presently in place for the recovery of fuel expense.

C. Capacity Revenue - No change in the methodology presently in place for the recovery of capacity expense. capacity clause includes recovery of nuclear

D. Energy Conservation Revenue - No change in the methodology presently in place for the recovery of energy conservation expenses.

E. Environmental Revenue - No change in methodology presently in place for the recovery of environmental expenses.

F. Franchise Fee and Gross Receipts Revenue - Assumed that an average historic tax rate would be representative for 2022-23.

G. Other Operating Revenue - Pole attachments. rentals. and miscellaneous other service revenues assumed that current rental agreements would remain in effect through 2023 and that service revenues will remain constant for 2022-23 based on 2020 actuals.

Fuel Expense and Purchased Power

Fuel expense and purchased power is determined by the Company's production cost simulation model. The model uses input from fuel price forecasts, purchased power contracts, generating unit operating characteristics, maintenance outage schedules and other pertinent data to determine the most economical way to satisfy the corporate forecast of demand and energy.

Depreciation Expense

Depreciation expense is determined using forecasted Electric Plant In Service through 2023. Depreciation rates were obtained from the depreciation study approved by the commission in FPSC Docket number 20090079. Dismantlement and decommissioning accruals were based on rates obtained from the dismantlement study approved by the commission in FPSC Docket 20090079.

FLORIDA PUBLIC SERVICE COMMISSION

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__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

II. OPERATING ASSUMPTIONS (Continued)
Income Statement (Continued)

Amortization of Limited Plant

Amortization of intangible plant and ECCR plant assets were based on current approved rates.

Taxes Other Than Income Taxes

Taxes other than income taxes include property taxes, payroll related taxes, revenue related taxes. The property taxes reflect an estimate of next year's taxes by the tax department, payroll related taxes were estimated based on budgeted payroll and rates in current law. Revenue related taxes are based on current law and franchise agreement and the budgeted revenues.

Income Taxes

Federal and state statutory tax rates are based upon law in effect at the time the forecast was prepared. Temporary timing differences are fully normalized. Investment Tax Credit is amortized over the remaining lives of related equipment as required by the Internal Revenue Service under Section 46 of the IRS Code. Excess deferred income taxes for protected items are flowed back in accordance with 2017 TCJA PL 115-97, Title I, Subtitle C, Part I, Sec. 13001.

Other Income and Deduction (Net)

Non-regulated income and expenses are forecasted based on budgets from appropriate business units. Activity in this account is made up of projected CR3 Securitization Equity Return Amortization and other miscellaneous interest.

Gross Interest Expense

Interest expense for Long Term Debt is determined by the series interest rate applied to the amount outstanding. There is a $1.4 billion debt issue forecasted in August 2021 with a weighted average life of 20 years; $500 million debt issue forecasted in August 2022 with a weighted average life of 20 years; and $700 million debt issue forecasted in 2023 with a weighted average life of 20 years; each of these debt issuances is projected have an interest rate equal to a weighted average of 5 year, 10 year and 30 year issuances.

Interest on customer deposits is calculated using a blended interest rate applied against the projected total customer deposit balance. Customer deposit balance is based on historical relationship between total deposits and number of customers.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

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__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Average Annual Net Unit Heat Rates for 2022

Line No.	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*
1	**Steam**			**Combined Cycle**		
2	Anclote	1	11,345	Bartow CC	4	7,090
3	Anclote	2	12,092	Citrus	1	6,523
4	Crystal River	4	10,560	Citrus	2	6,520
5	Crystal River	5	10,423	Hines	1	7,273
6				Hines	2	7,337
7				Hines	3	7,173
8				Hines	4	6,990
9				Osprey	1	7,723
10				Tiger Bay	1	7,515
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35	Notes:		* Includes start-up BTU's			
36						

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

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__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Average Annual Net Unit Heat Rates for 2022

Line No.	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*
1						
2						
3						
4	**Peakers**			**Peakers**		
5	Bartow	1	16,070	InterCity	6	13,905
6	Bartow	2	14,822	InterCity	7	12,818
7	Bartow	3	16,130	InterCity	8	12,901
8	Bartow	4	14,397	InterCity	9	12,896
9	Bayboro	1	13,787	InterCity	10	12,946
10	Bayboro	2	13,975	InterCity	11	11,545
11	Bayboro	3	13,820	InterCity	12	12,775
12	Bayboro	4	13,859	InterCity	13	12,701
13	Debary	2	13,566	InterCity	14	12,844
14	Debary	3	13,573	Suwannee	1	13,913
15	Debary	4	13,582	Suwannee	2	13,162
16	Debary	5	13,570	Suwannee	3	13,714
17	Debary	6	13,487	Univ of Fla	1	9,386
18	Debary	7	12,881			
19	Debary	8	12,889			
20	Debary	9	12,919			
21	Debary	10	12,932			
22	InterCity	1	13,774			
23	InterCity	2	14,503			
24	InterCity	3	14,028			
25	InterCity	4	13,888			
26	InterCity	5	14,124			
27						
28						
29						
30						
31						
32						
33						
34						
35	Notes:		* Includes start-up BTU's			
36						

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Average Annual Net Unit Heat Rates for 2023

Line No.	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*
1						
2						
3						
4	**Steam**			**Combined Cycle**		
5	Anclote	1	11,132	Bartow CC	4	7,104
6	Anclote	2	11,820	Citrus	1	6,537
7	Crystal River	4	10,800	Citrus	2	6,527
8	Crystal River	5	10,547	Hines	1	7,266
9				Hines	2	7,368
10				Hines	3	7,190
11				Hines	4	7,016
12				Osprey	1	7,691
13				Tiger Bay	1	7,509
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35	Notes:		* Includes start-up BTU's			
36						

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)

Average Annual Net Unit Heat Rates for 2023

Line No.	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*	(A) Plant & Unit		(B) Average Net Heat Rate (BTU/KWH)*
1						
2						
3						
4	**Peakers**			**Peakers**		
5	Bartow	1	16,228	InterCity	6	13,855
6	Bartow	2	14,636	InterCity	7	12,803
7	Bartow	3	16,119	InterCity	8	12,822
8	Bartow	4	14,364	InterCity	9	12,826
9	Bayboro	1	13,711	InterCity	10	12,879
10	Bayboro	2	13,963	InterCity	11	11,644
11	Bayboro	3	13,787	InterCity	12	12,798
12	Bayboro	4	13,817	InterCity	13	12,726
13	Debary	2	13,547	InterCity	14	12,838
14	Debary	3	13,489	Suwannee	1	13,645
15	Debary	4	13,469	Suwannee	2	13,206
16	Debary	5	13,524	Suwannee	3	13,529
17	Debary	6	13,485	Univ of Fla	1	9,384
18	Debary	7	12,827			
19	Debary	8	12,822			
20	Debary	9	12,843			
21	Debary	10	12,915			
22	InterCity	1	13,703			
23	InterCity	2	14,462			
24	InterCity	3	14,026			
25	InterCity	4	13,864			
26	InterCity	5	14,143			
27						
28						
29						
30						
31						
32						
33						
34						
35	Notes:		* Includes start-up BTU's			
36						

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
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__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Outage Rates for 2022 & 2023

Line No.	Steam Plant and Units		(A) Equivalent Forced Outage Rate	(B) Maintenance Ourate Rate *	(C) Total Unavailable Outage Rate
4	Anclote	1	6.60	0.00	6.60
5	Anclote	2	3.20	0.00	3.20
6	Crystal River	4	7.40	0.00	7.40
7	Crystal River	5	8.60	0.00	8.60

Notes: * Maintenance outages are incorporated in the forced outages.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Outage Rates for 2022 & 2023 (Cont'd)

Line No.	Combined Cycle Site and Units		(A) Equivalent Forced Outage Rate	(B) Maintenance Ourate Rate *	(C) Total Unavailable Outage Rate
4	Bartow CC	4	5.40	0.00	5.40
5	Citrus	1	4.50	0.00	4.50
6	Citrus	2	4.50	0.00	4.50
7	Hines	1	5.50	0.00	5.50
8	Hines	2	3.60	0.00	3.60
9	Hines	3	3.10	0.00	3.10
10	Hines	4	4.10	0.00	4.10
11	Osprey	1	5.70	0.00	5.70
12	Tiger Bay	1	6.30	0.00	6.30

Notes: * Maintenance outages are incorporated in the forced outages.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Outage Rates for 2022 & 2023 (Cont'd)

Line No.	Peaker Site and Units		(A) Equivalent Forced Outage Rate	(B) Maintenance Ourate Rate *	(C) Total Unavailable Outage Rate
4	Bartow	1	15.10	0.00	15.10
5	Bartow	2	9.10	0.00	9.10
6	Bartow	3	11.10	0.00	11.10
7	Bartow	4	15.00	0.00	15.00
8	Bayboro	1	3.70	0.00	3.70
9	Bayboro	2	8.60	0.00	8.60
10	Bayboro	3	8.30	0.00	8.30
11	Bayboro	4	7.90	0.00	7.90
12	Debary	2	16.40	0.00	16.40
13	Debary	3	13.60	0.00	13.60
14	Debary	4	14.20	0.00	14.20
15	Debary	5	16.40	0.00	16.40
16	Debary	6	14.40	0.00	14.40
17	Debary	7	5.70	0.00	5.70
18	Debary	8	6.30	0.00	6.30
19	Debary	9	5.20	0.00	5.20
20	Debary	10	6.40	0.00	6.40
21	Intercession City	1	2.10	0.00	2.10
22	Intercession City	2	2.40	0.00	2.40
23	Intercession City	3	5.20	0.00	5.20
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	Notes: * Maintenance outages are incorporated in the forced outages.				
36					

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
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XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Outage Rates for 2022 & 2023 (Cont'd)

Line No.	Peaker Site and Units		(A) Equivalent Forced Outage Rate	(B) Maintenance Ourate Rate *	(C) Total Unavailable Outage Rate
4	Intercession City	4	4.70	0.00	4.70
5	Intercession City	5	1.70	0.00	1.70
6	Intercession City	6	1.90	0.00	1.90
7	Intercession City	7	16.10	0.00	16.10
8	Intercession City	8	7.30	0.00	7.30
9	Intercession City	9	11.60	0.00	11.60
10	Intercession City	10	7.00	0.00	7.00
11	Intercession City	11	7.00	0.00	7.00
12	Intercession City	12	2.00	0.00	2.00
13	Intercession City	13	4.90	0.00	4.90
14	Intercession City	14	3.20	0.00	3.20
15	Suwanee River CT	1	13.20	0.00	13.20
16	Suwanee River CT	2	21.40	0.00	21.40
17	Suwanee River CT	3	21.90	0.00	21.90
18	University of Florida	1	4.40	0.00	4.40
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	Notes: * Maintenance outages are incorporated in the forced outages.				
36					

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Planned Maintenance for 2022

Line No.	Plant and Unit		(A) Start Date	(B) End Date	(C) Outage Duration (Days)	(D) Total Days	
4	Anclote	2	March 12	April 1	21	21	
6	Bartow CC	4	April 23	April 29	7	7	(Capacity reduced by 654 MW)
7	Bartow CC	4	October 29	November 18	21	21	(Capacity reduced by 852 MW)
9	Bayboro	4	May 7	May 14	8	8	
11	Citrus	1	February 18	March 14	25	25	
12	Citrus	1	November 10	November 19	10	10	
13	Citrus	1	February 4	February 17	14	14	(Capacity reduced by 471 MW)
14	Citrus	2	May 1	May 24	24	24	
15	Citrus	2	October 29	November 7	10	10	
17	Crystal River	4	October 29	December 9	42	42	
19	Debary	9	October 29	December 19	52	52	
20	Debary	10	November 7	November 21	15	15	
22	Hines	1	April 9	April 22	14	14	
23	Hines	2	March 5	April 8	35	35	
24	Hines	3	November 19	December 2	14	14	
25	Hines	4	October 1	November 9	40	40	
27	Intercession City	3	March 12	March 20	9	9	
28	Intercession City	4	March 5	March 13	9	9	
29	Intercession City	9	February 26	May 20	84	84	
30	Intercession City	11	April 9	May 8	30	30	
31	Intercession City	13	November 5	November 19	15	15	
32	Intercession City	14	September 24	October 28	35	35	

Notes: Planned maintenance for 2022 is based on 2020 Generating Unit Maintenance Outage Schedule, dated May 4, 2020.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Planned Maintenance for 2022 (Cont'd)

Line No.	Plant and Unit		(A) Start Date	(B) End Date	(C) Outage Duration (Days)	(D) Total Days
4	Osprey	1	March 19	May 2	45	45
6	Suwanee River CT	1	April 2	April 20	19	19
7	Suwanee River CT	1	November 12	November 18	7	7
8	Suwanee River CT	2	March 12	April 20	40	40
9	Suwanee River CT	2	November 12	November 18	7	7
10	Suwanee River CT	3	April 2	April 20	19	19
11	Suwanee River CT	3	November 12	November 18	7	7
13	Tiger Bay	1	October 8	October 21	14	14
15	University of Florida	1	March 26	April 11	17	17
16	University of Florida	1	October 1	October 17	17	17

Notes: Planned maintenance for 2022 is based on 2020 Generating Unit Maintenance Outage Schedule, dated May 4, 2020.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

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__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Planned Maintenance for 2023

Line No.	Plant and Unit		(A) Start Date	(B) End Date	(C) Outage Duration (Days)	(D) Total Days	
4	Anclote	1	April 15	May 19	35	35	
6	Bartow CC	4	October 7	November 17	42	42	(Capacity reduced by 779 MW)
8	Bartow	2	November 4	November 11	8	8	
9	Bartow	3	December 2	December 9	8	8	
10	Bartow	4	November 11	November 18	8	8	
12	Citrus	1	November 4	November 25	22	22	
13	Citrus	1	March 4	March 13	10	10	(Capacity reduced by 471 MW)
14	Citrus	2	September 30	October 20	21	21	
15	Citrus	2	March 18	March 27	10	10	(Capacity reduced by 472 MW)
17	Crystal River	5	April 8	May 5	28	28	
19	Debary	8	September 23	December 15	84	84	
21	Hines	1	April 1	April 14	14	14	
22	Hines	2	March 18	March 31	14	14	
23	Hines	3	December 4	December 17	14	14	
24	Hines	4	October 21	December 3	44	44	
26	Intercession City	5	February 25	March 5	9	9	
27	Intercession City	6	March 11	March 19	9	9	
28	Intercession City	8	April 15	May 26	42	42	
29	Intercession City	10	October 21	November 3	14	14	
30	Intercession City	11	April 29	May 5	7	7	

Notes: Planned maintenance for 2023 is based on 2020 Generating Unit Maintenance Outage Schedule, dated May 4, 2020.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Type of Data Shown:
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XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Planned Maintenance for 2023 (Cont'd)

Line No.	Plant and Unit		(A) Start Date	(B) End Date	(C) Outage Duration (Days)	(D) Total Days
4	Osprey	1	February 25	April 25	60	60
6	Suwanee River CT	1	March 4	April 28	56	56
7	Suwanee River CT	2	April 29	May 26	28	28
8	Suwanee River CT	2	November 11	November 17	7	7
9	Suwanee River CT	3	February 25	March 3	7	7
10	Suwanee River CT	3	October 21	November 21	32	32
12	Tiger Bay	1	October 28	December 11	45	45
14	University of Florida	1	March 25	April 10	17	17
15	University of Florida	1	October 7	October 23	17	17

Notes: Planned maintenance for 2023 is based on 2020 Generating Unit Maintenance Outage Schedule, dated May 4, 2020.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)

Net Capacity Ratings for 2022 & 2023

Line No.	Steam Plant and Units		(A) Net * Summer (MW)	(B) Net * Winter (MW)
4	Anclote	1	508	521
5	Anclote	2	505	514
6	Crystal River	4	712	721
7	Crystal River	5	710	721
8				
9	Total Steam		2,435	2,477

Notes:

* All ratings are maximum dependable capability. Summer ratings are effective May 1 through October 31. Winter ratings are effective November 1 through April 30.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:

XX	Projected Test Year 2 Ended	12/31/2023
XX	Projected Test Year 1 Ended	12/31/2022
__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Net Capacity Ratings for 2022 & 2023 (Cont'd)

Line No.	Combined Cycle Site and Units		(A) Net * Summer (MW)	(B) Net * Winter (MW)
4	Bartow CC	4	1,169	1,308
5	Citrus	1	807	941
6	Citrus	2	803	943
7	Hines	1	490	528
8	Hines	2	524	557
9	Hines	3	521	553
10	Hines	4	519	544
11	Osprey	1	583	600
12	Tiger Bay	1	200	231
13				
14	Total Combined Cycle		5,616	6,205

Notes:

* All ratings are maximum dependable capability. Summer ratings are effective May 1 through October 31. Winter ratings are effective November 1 through April 30.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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Type of Data Shown:
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XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Net Capacity Ratings for 2022 & 2023 (Cont'd)

Line No.	Peaker Site and Units		(A) Net * Summer (MW)	(B) Net * Winter (MW)
4	Bartow	1	41	52
5	Bartow	2	41	57
6	Bartow	3	41	53
7	Bartow	4	45	61
8	Bayboro	1	44	61
9	Bayboro	2	41	58
10	Bayboro	3	43	60
11	Bayboro	4	43	59
12	Debary	2	48	64
13	Debary	3	50	65
14	Debary	4	50	65
15	Debary	5	49	65
16	Debary	6	50	65
17	Debary	7	79	96
18	Debary	8	78	96
19	Debary	9	80	96
20	Debary	10	75	95
21	Intercession City	1	47	64
22	Intercession City	2	46	63
23	Intercession City	3	46	63
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				

Notes:

* All ratings are maximum dependable capability.
Summer ratings are effective May 1 through October 31. Winter ratings are effective November 1 through April 30.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
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XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Borsch

II. OPERATING ASSUMPTIONS (Continued)
Net Capacity Ratings for 2022 & 2023 (Cont'd)

Line No.	Peaker Site and Units		(A) Net * Summer (MW)	(B) Net * Winter (MW)
4	Intercession City	4	46	63
5	Intercession City	5	45	62
6	Intercession City	6	47	64
7	Intercession City	7	78	95
8	Intercession City	8	79	96
9	Intercession City	9	79	96
10	Intercession City	10	78	96
11	Intercession City	11	140	161
12	Intercession City	12	73	90
13	Intercession City	13	75	93
14	Intercession City	14	72	92
15	Suwanee River CT	1	49	68
16	Suwanee River CT	2	50	67
17	Suwanee River CT	3	50	68
18	University of Florida	1	43	43
19				
20	Total Peakers		2,041	2,612
21				
22	System Total		10,092	11,294
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				

Notes:

* All ratings are maximum dependable capability. Summer ratings are effective May 1 through October 31. Winter ratings are effective November 1 through April 30.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara

III. CONSTRUCTION BUDGET ASSUMPTIONS

Line No.

FACILITY ASSUMPTIONS - FUNCTIONAL AREA

Production Plant

Projected Fossil/Hydro capital spend is primarily for the maintenance of existing plants.

Transmission and Distribution Plant

Delivery plant expenditures of $573M in 2022 and $573M during 2023 include those expenditures required to provide the infrastructure for the projected customer growth, and maintain or improve the quality of service and reliability to existing customer base. In general, all projects are justified on the basis. None of these expenditures individually exceed 0.5% of net plant in service. In general, all projects are justified on the basis of environmental, capacity, availability, safety, regulatory requirements and/or discretion (where benefits exceed cost).

Transmission plant expenditures of $492M in 2022 and $532M in 2023 include expenditures for expansion of the transmission system and maintenance of the existing plant in service.

General Plant

General plant expenditures are used to a) provide proper equipment for new employees with proper equipment to perform their jobs, b) replace existing equipment that can not be properly maintained or repaired.

Storm Protection Plan

Programs that involve overhead hardening of electrical transmission/distribution facilities, the undergrounding of certain electrical distribution lines, and vegetation management fall under the Storm Protection Plan meant to achieve the objectives of reducing restoration costs and outage times associated with extreme weather events and enhancing reliability

Capital and O&M expenditures that fall under the definition of Storm Protection and are not already being recovered through base rates have been excluded from the calculation of rate base.

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

The system level of CWIP allowed in rate base was assumed to be the amount associated with work order projects not eligible for AFUDC and work order projects ready for service but accruing additional expenditures. This amount is consistent with the amount authorized at the time this forecast was prepared.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara

III. CONSTRUCTION BUDGET ASSUMPTIONS (Continued)

OVERHEADS

Burden rates for benefits, payroll taxes and exceptional hours are applied to all charges for productive labor.

All budgeted base salaries are considered to productive labor.

Labor is burdened at a 7.65% rate for payroll taxes (including FICA, Medicare, and federal and state unemployment taxes).

The employee benefit burden rate is 31.88% and is based on the following categories:

- Health and insurance (medical, dental, life, disability)
- Retirement (pension, 401k)
- Service awards
- EAP costs
- Tuition reimbursement
- Associated administrative fees

The resulting total burden rate applied to productive labor is as follows:

Payroll taxes	7.65%
Benefits including Pension	31.88%
Total burden rate	39.53%

Additional details can be found on MFR C-35.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__	Prior Year 2 Ended	12/31/2021
__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

IV. BALANCE SHEET ASSUMPTIONS

UTILITY PLANT

ELECTRIC PLANT IN SERVICE

The timing and dollar amount of additions related to major projects is based on the current budget submissions from the business units. The dollar amount for minor project additions and blanket additions is also based on the current budget submissions from the business units. The timing of these additions is based on a percentage of the prior month CWIP balance and historical trends. Retirements are based on known amortization schedules and historical trends.

ELECTRIC PLANT HELD FOR FUTURE USE

Existing electric plant held for future use will not be placed in service before December 31,2023. There are no additional closings to this account projected for 2022 or 2023

CONSTRUCTION WORK IN PROGRESS

Total expenditures are derived from the 2022/2023 Corporate Construction Budget. Allowance for Funds Used During Construction is calculated at an annual rate of approximately 6.2%.

ACCUMULATED PROVISION FOR DEPRECIATION

Depreciation expense is derived from the Budgeted income statement. Plant retirements are taken from monthly Electric Plant in-service activity.

ACCUMULATED DEPRECATION OF ELECTRIC PLANT

The only activity affecting this account is the monthly amortization expense from the income statement.

NON-UTILITY PROPERTY

Represents the change resulting from additions and depreciation on property assets utilized in the non-regulated business.

ACCUMULATED PROVISION FOR DEPRECIATION - NON-UTILITY

The monthly balance will increase by the provision for depreciation.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__ Historical Test Year Ended 12/31/2019
Witness: O'Hara

Line No.

IV. BALANCE SHEET ASSUMPTIONS (Continued)

OTHER PROPERTY AND INVESTMENTS

Other Investments
The monthly balance will remain unchanged for the budget year.

CURRENT AND ACCRUED ASSETS

CASH
Monthly balances are derived from the budgeted cash forecast.

SPECIAL DEPOSITS
Monthly balances related to deposits on mortgaged property sold or destroyed are assumed to be zero.

NOTES AND ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
The monthly balances in accounts receivable from associated companies will remain constant for the year.

ACCOUNTS RECEIVABLE
The monthly balances for Customer Accounts Receivable was projected assuming that a specified percent of a forecasted months revenue would be received as cash that month and other amounts would be collected in subsequent months. A different lag factor is applied to different types of revenue receipts.

MATERIALS AND SUPPLIES
In general, it was assumed that the average material and supplies balance would be equal to the beginning balance; therefore the material and supplies are forecast at a constant level.

FUEL STOCK
The fuel inventory level was projected by subtracting the estimated cost of the fuel burn as determined by the Production Simulation Model and the average inventory cost and adding the projected costs to purchase additional fuel at forecasted prices sufficient to bring inventory to targeted quantity levels.

PREPAYMENTS
Monthly balances based on expected payment dates for insurance and the related amortization period for these amounts.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

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__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

IV. BALANCE SHEET ASSUMPTIONS (Continued)

CURRENT AND ACCRUED ASSETS (CONTINUED)

ACCRUED UTILITY REVENUES

It was assumed that the accrued utility revenue balance would be equal to the beginning balance; therefore the accrued utility revenues are forecast at a constant level.

OTHER CURRENT AND ACCRUED ASSETS

It was assumed that other current and accrued assets relating to rate base would be equal to the beginning balance; therefore the other current and accrued assets are forecast at a constant level.

DEFERRED CHARGES AND OTHER ASSETS

DEFERRED CLAUSE BALANCES

This account captures such items as the FUEL, CCR, SPP, ECCR and ECRC clause current month deferral and the amortization of the prior month's deferral. In addition, it includes the GPIF amortization.

OTHER REGULATORY ASSETS &OTHER DEFERRED DEBITS

It was assumed that, in general, remaining regulatory assets and deferred debits would be forecasted to be amortized in accordance with an amortization schedule or amortized evenly over the assumed life of the asset.

UNAMORTIZED LOSS ON REACQUIRED DEBT

This line item is reduced for amortization of loss on reacquired debt and increased for new issues - amortization is calculated over the life of the debt instrument

ACCUMULATED DEFERRED INCOME TAXES

This line item fluctuates for impact of deferred tax assets.

CAPITALIZATION

COMMON STOCK

No changes are expected.

PREFERRED STOCK

Not Applicable.

OTHER PAID IN CAPITAL

No changes are expected.

UNAPPROPRIATED RETAINED EARNINGS

The projected monthly balances are expected to increase by the monthly earnings applicable to common from the Budgeted income statement and will be reduced by expected common dividends to parent.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

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Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

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__	Prior Year 1 Ended	12/31/2020
__	Historical Test Year Ended	12/31/2019

Witness: O'Hara

Line No.

IV. BALANCE SHEET ASSUMPTIONS (Continued)

LONG-TERM DEBT

There is a $1.4 billion debt issue forecasted in August 2021 with a weighted average life of 20 years; $500 million debt issue forecasted in August 2022 with a weighted average life of 20 years; and $700 million debt issue forecasted in 2023 with a weighted average life of 20 years; each of these debt issuances is projected to have an interest rate equal to a weighted average of 5 year, 10 year and 30 year issuances.

OTHER NON-CURRENT LIABILITIES

RETAIL UNFUNDED STORM DAMAGE (STORM RESERVE)

The reserve will be replenished to $132 million by May 2022 as approved in FPSC Docket 20190110.

OTHER MISCELLANEOUS OPERATING RESERVES

There are various accounts such items as DOE Facility Decommissioning, Deferred SERP, Medical &Life Insurance reserves, Workers Comp Accrual, and Environmental liability.
In general, it was assumed that the average of the remaining miscellaneous operating reserves would be equal to the beginning balance; therefore they are forecast at a constant level.

CURRENT AND ACCRUED LIABILITIES

NOTES PAYABLE

Short-term borrowing requirements are as determined in the budgeted cash forecast.

ACCOUNTS PAYABLE

It was assumed that the accounts payable balance would be equal to the beginning balance; therefore the accounts payable are forecast at a constant level.

ACCOUNTS PAYABLE TO ASSOCIATED COMPANY

The monthly balances are derived from information provided by Associated Companies.

CUSTOMER DEPOSITS

Customer deposit balance is based on historical relationship between total deposits and number of customers. Accrued interest for the customer accounts are credited to the customers in June.

TAXES ACCRUED

The monthly balances increase by the accruals for property and income tax shown on the income statement and decrease by the cash payments.

INTEREST ACCRUED

The monthly balances increase by the accruals shown on the income statement and decrease by the cash payments.

DIVIDENDS DECLARED· COMMON STOCK

Dividends declared and paid in the current month.

Supporting Schedules: E-15

Recap Schedules: C-40

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. At a minimum, state assumptions used for balance sheet, income statement, and sales forecast.

Type of Data Shown:
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__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: O'Hara

IV. BALANCE SHEET ASSUMPTIONS (Continued)

CURRENT AND ACCRUED LIABILITIES (CONTINUED)

OTHER CURRENT LIABILITIES

Change reflects the loss in the Company Owned Life Insurance (COLI) shown on the income statement

OTHER TAX COLLECTIONS PAYABLE

The monthly tax accruals comes from the budget income statement. Payments for other taxes are derived from an analysis of each specific "Other Tax"

OTHER LIABILITIES

REGULATORY LIABILITY • SFAS 109

This balance changes to reflect the amortization of the SFAS 109 Regulatory Liability

ACCUMULATED DEFERRED INVESTMENT TAX CREDIT/ACCUMULATED DEFERRED INCOME TAXES

The net monthly balance reflects the change on the income statement.

OTHER DEFERRED LIABILITIES/CREDITS

It was assumed that the other deferred liabilities balance would be equal to the beginning balance; therefore the other deferred liabilities are forecast at a constant level.

ASSET RETIREMENT OBLIGATIONS FAS 143

The change in this balance represents the accretion expense associated with FAS 143.

Supporting Schedules: E-15

Recap Schedules: C-40

SCHEDULE F-9 PUBLIC NOTICE Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Duke Energy Florida, LLC

DOCKET NO.:

Explanation: Supply a proposed public notice of the company's request for a rate increase suitable for publication.

XX Projected Test Year 2 Ended 12/31/2023
XX Projected Test Year 1 Ended 12/31/2022
__ Prior Year 2 Ended 12/31/2021
__ Prior Year 1 Ended 12/31/2020
__ Historical Test Year Ended 12/31/2019
Witness: Stempien

Line No.	NOTICE TO CUSTOMERS
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Supporting Schedules: Recap Schedules:

EXHIBIT 4A

TARIFFS

(CLEAN)

BA-1	**6.105**
SC-1	**6.110**
RS-1	**6.120**
RSL-1	**6.130**
RSL-2	**6.135**
RST-1	**6.140**
GS-1	**6.150**
GST-1	**6.160**
GS-2	**6.165**
GSD-1	**6.170**
GSDT-1	**6.180**
GSLM-1	**6.220**
GSLM-2	**6.225**
CS-2	**6.235**
CS-3	**6.2390**
CST-2	**6.245**
CST-3	**6.2490**
IS-2	**6.255**
IST-2	**6.265**
LS-1	**6.280**
SS-1	**6.310**
SS-2	**6.315**
SS-3	**6.320**
TS-1	**6.330**
PPS-1	**6.370**

ED-2	**6.382**
FB-1	**6.391**
FCF-1	**6.405**
Definitions and Classifications Part 1	**4.010**
Availability and Establishment of Service Part 2	**4.020**
Contribution in Aid of Construction Part 3	**4.030**
Guarantee Deposits Part 7	**4.070**
Billing Part 8	**4.080**
Discontinuance and Withholding of Service Part 10	**4.100**
Underground Residential Policy Part 11	**4.110**
	4.120
Charges for conversion of Existing Overhead to Underground Electric Distribution Facilities Part 12	
Index of Rate Schedules	**6.100**
Index of Standard Contract & Other Agreement Forms	**7.000**
Muni UG Contract	**7.060**
RTO Contract	**7.070**
Lighting Service Contract	**7.110**
PPS Contract	**7.270**
Tier 1	**7.310**
IC App Tier 1	**7.317**
Tier 2	**7.320**
Tier 3	**7.330**
ED Standard Form	**7.500**

DUKE ENERGY. FLORIDA

RATE SCHEDULE BA-1
BILLING ADJUSTMENTS
(Continued from Page 1)

(3) Capacity Cost Recovery Factor:

The Capacity Cost Recovery (CCR) Factors applicable to the Energy Charge under the Company's various rate schedules are normally determined annually by the Florida Public Service Commission for the billing months of January through December. This factor is designed to recover the cost of capacity payments made by the Company for off-system capacity and is adjusted to reflect changes in these costs from one period to the next. For time of use demand rates the CCR charge will be included in the base demand only.

(4) Environmental Cost Recovery Clause Factor:

The Environmental Cost Recovery Clause (ECRC) Factors applicable to the Energy Charge under the Company's various rate schedules are normally determined annually by the Florida Public Service Commission for the billing months of January through December. This factor is designed to recover environmental compliance costs incurred by the Company and is adjusted to reflect changes in these costs from one period to the next.

(5) Asset Securitization Charge Factor:

The Asset Securitization Charge (ASC) Factors applicable to the Energy Charge under the Company's various rate schedules represent a Nuclear Asset-Recovery Charge approved in a financing order issued to the Company by the Florida Public Service Commission and are adjusted at least semi-annually to ensure timely payment of principal, interest and financing costs of nuclear asset-recovery bonds from the effective date of the ASC until the nuclear asset-recovery bonds have been paid in full or legally discharged and the financing costs have been fully recovered. As approved by the Commission, a Special Purpose Entity (SPE) has been created and is the owner of all rights to the Nuclear Asset-Recovery Charge. The Company shall act as the SPE's collection agent or servicer for the Nuclear Asset-Recovery Charge. The Nuclear Asset-Recovery Charge shall be paid by all existing or future customers receiving transmission or distribution service from the Company or its successors or assignees under Commission-approved rate schedules or under special contracts, even if the customer elects to purchase electricity from alternative electric suppliers following a fundamental change in regulation of public utilities in this state.

(6) Storm Cost Recovery Surcharge Factor:

In accordance with a Florida Public Service Commission ruling, the Storm Cost Recovery Surcharge (SCRS) factor is applicable to the Energy Charge under the Company's various rate schedules for the billing months of March 2020 through February 2021. This surcharge is designed to recover storm-related costs incurred by the Company related to Hurricane Dorian and Tropical Storm Nestor in 2019.

Gross Receipts Tax Factor:

In accordance with Section 203.01(1)(a)1 of the Florida Statutes, a factor of 2.5641% is applicable to electric sales charges for collection of the state Gross Receipts Tax.

Regulatory Assessment Fee Factor:

In accordance with Section 350.113 of the Florida Statutes and Rule 25-6.0131, F.A.C., a factor of 0.072% is applicable to electric sales charges for collection of the Regulatory Assessment Fee.

Right-of-Way Utilization Fee:

A Right-of-Way Utilization Fee is applied to the charges for electric service (exclusive of any Municipal, County, or State Sales Tax) provided to customers within the jurisdictional limits of each municipal or county governmental body or any unit of special-purpose government or other entity with authority requiring the payment of a franchise fee, tax, charge, or other imposition whether in money, service, or other things of value for utilization of rights-of-way for location of Company distribution or transmission facilities. The Right-of-Way Utilization Fee shall be determined in a negotiated agreement (i.e., franchise and other agreements) in a manner which reflects the Company's payments to a governmental body or other entity with authority plus the appropriate Gross Receipts Taxes and Regulatory Assessment Fees resulting from such additional revenue. The Right-of-Way Utilization Fee is added to the charges for electric service prior to the application of any appropriate taxes.

Municipal Tax:

A Municipal Tax is applied to the charge for electric service provided to customers within the jurisdictional limits of each municipal or other governmental body imposing a utility tax on such service. The Municipal Tax shall be determined in accordance with the governmental body's utility tax ordinance, and the amount collected by the Company from the Municipal Tax shall be remitted to the governmental body in the manner required by law. No Municipal Tax shall apply to fuel charges in excess of 0.699¢/kWh.

Sales Tax:

A State Sales Tax is applied to the charge for electric service provided to all non-residential customers and equipment rental provided to all customers (unless a qualified sales tax exemption status is on record with the Company). The State Sales Tax shall be determined in accordance with the State's sales tax laws. The amount collected by the Company shall be remitted to the State in the manner required by law. In those counties that have enacted a County Discretionary Sales Surtax, such tax shall be applied and paid in a like manner. An additional tax factor is applied to the charge for electric service consistent with the applicability of State Sales Tax as described in this paragraph, in accordance with Section 203.01(1)(a)3 and (b)4 of the Florida Statutes.

(Continued on Page No. 3)

RATE SCHEDULES SC-1
SERVICE CHARGES

Establishment of Service:

A service charge shall be made for each establishment or re-establishment of service. This charge shall apply to each new service connection, service reconnection and transfer of account from one occupant to another. It shall also apply to reconnections after disconnection for non-payment or violation of Company or Florida Public Service Commission (Commission) Rules. If there is an involuntary transfer upon death, service charges that would otherwise be required for establishment or re-establishment of service will be waived.

1. A charge of $58.00 will be made for initial establishment of service to a premise.

2. A charge of $12.00 will be made for each subsequent re-establishment of service to said premise.

3. A charge of $4.00 will be made for each subsequent re-establishment of service to said premise where the customer has executed and has on file a Revert to Owner agreement for rental properties.

4. A charge of $13.00 will be made for the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules where such reconnection is performed during normal working hours (M-F, 7AM-7PM). For reconnection of lighting service, the Company may assess this charge for each lighting installation on an account.

5. A charge of $14.00 will be made for the reconnection of service for nonpayment or violation of Company or Commission Rules where such reconnection is performed outside of normal working hours. For reconnection of lighting service, the Company may assess this charge for each lighting installation on an account.

Late Payment Charge:

Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of the greater of $5.00 or 1.5%, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities at a rate no greater than allowed, and in a manner permitted, by applicable law.

Returned Check Charge:

A service charge as allowed by Florida Statute 68.065 shall be added to the Customer's bill for electric service for each check or draft dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the returned check charge.

Waiver Clause for Above Charges:

The Company shall have the discretion to waive any of the foregoing charges that would otherwise apply to customers as a consequence of significant damage to their premises caused by a natural disaster, or during periods of declared emergencies, or other similar conditions for which an emergency has been declared by a governmental body authorized to make such a declaration.

Investigation of Unauthorized Use Charge:

The Customer shall be assessed a charge by the Company for reimbursement of all investigative expenses related to a premise for which the Customer has undertaken unauthorized use of service and the Company has not elected to seek full recovery by prosecution under the law. The charge shall be $200.00 for residential customers and $1,000.00 for all other customers, and such charge may be assessed in lieu of proof of actual expenses incurred. In addition to this charge, the Customer is responsible for any damages to the Company's facilities, correction of measured consumption, and/or any other service charges which may be applicable.

RATE SCHEDULE RS-1
RESIDENTIAL SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To residential customers taking service exclusively for domestic purposes in a single dwelling house, a mobile home, or individually metered single apartment unit or other unit having housekeeping facilities, occupied by one family or household as a residence. The premises of such single dwelling may include an additional apartment with separate housekeeping facilities, as well as a garage, a boat slip, and other separate structures where they are occupied or used solely by the members or servants of such family or household for domestic purposes only. Also, for energy used in commonly-owned facilities in condominium and cooperative apartment buildings subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owner's benefit.
2. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each point of delivery is separately metered and billed.
4. A responsible legal entity is established as the customer to whom the Company can render its bill(s) for said service.

Character of Service:

Continuous service, alternating current, 60 cycles per second, single-phase or three-phase, at the Company's standard available distribution voltage. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:	$ 12.45

Energy and Demand Charges:

Non-Fuel Energy Charges:

(1) For the calendar months of December through February:	
First 1,000 kWh	7.623¢ per kWh
All additional kWh	8.773¢ per kWh
(2) For the calendar months of March through November:	
First 1,000 kWh	6.587¢ per kWh
All additional kWh	7.474¢ per kWh

Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Off-Peak Electric Vehicle (EV) Charging Credit:

Residential customers on this rate schedule and other residential customers that are not on a time-of-use rate schedule, have an EV charger at their residence, and are participating in the Off-Peak EV Charging Program in compliance with its terms are eligible to receive an off-peak EV charging credit of $10 per month.

The designated off-peak periods for the EV charging credit, expressed in terms of prevailing clock time shall be as follows:

For all calendar months, Monday through Friday: 10:00 a.m. to 6:00 p.m. and 9:00 p.m. to 5:00 a.m.

Customers must use the EV charger only during designated off-peak periods during the billing period; provided, however, that customers may have, at most, 2 occasions of opt-out charging in a billing period and still receive the EV off-peak charging credit in that billing period. An occasion of opt-out charging is defined as charging outside of the designated off-peak periods for 15 minutes or more at 3kW capacity or above.

(Continued on Page No. 2)

RATE SCHEDULE RS-1
RESIDENTIAL SERVICE
(Continued from Page No. 1)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The Minimum Monthly Bill shall be $30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges and excluding the off-peak EV charging credit, are less than the minimum monthly bill amount.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at company-designated locations.

Term of Service:

From billing period to billing period, until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company rules.

RATE SCHEDULE RSL-1
RESIDENTIAL LOAD MANAGEMENT

Availability:

Available only within the range of the Company's Load Management System.
Available to customers whose premises have active load management devices installed prior to June 30, 2007.
Available to customers whose premises have load management devices installed after June 30, 2007 that have and are willing to submit to load control of, at a minimum, central electric cooling and heating systems.

Applicable:

To customers eligible for Residential Service under Rate Schedule RS-1 having a minimum average monthly usage of 600 kWh (based on the most recent 12 months, or, where not available, a projection for 12 months), and utilizing any of the following electrical equipment:

1. Water Heater
2. Central Electric Heating System
3. Central Electric Cooling System
4. Swimming Pool Pump

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase, at the Company's standard distribution secondary voltage available. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Service to the electrical equipment specified above may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.

For new service requests after June 30, 2007 customers with a central electric heating system that is a heat pump will be installed on Interruption Schedule S. All other new service requests will be installed on Interruption Schedule B. Interruption Schedule C shall be at the option of the customer.

For new service requests after April 1, 1995, and before June 30, 2007, customers who select the swimming pool pump schedule must also select at least one other schedule.

An installation of an alternative thermal storage heating system under Special Provision No. 7 of this rate schedule is not available after April 1, 1995.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:	$ 12.45
Energy and Demand Charges:	
Non-Fuel Energy Charges:	
(1) For the calendar months of December through February	
First 1,000 kWh	7.623¢ per kWh
All additional kWh	8.773¢ per kWh
(2) For the calendar months of March through November:	
First 1,000 kWh	6.587¢ per kWh
All additional kWh	7.474¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE RSL-1
RESIDENTIAL LOAD MANAGEMENT
(Continued from Page No. 1)

Load Management Monthly Credit Amounts:[1,2]

Interruptible Equipment	Interruption Schedule				
	A	B	C	D	S
Water Heater	-	-	$3.50	-	-
Central Heating System[3]	$2.00	$8.00	-	-	$8.00
Central Heating System w/Thermal Storage[3]	-	-	-	$8.00	-
Central Cooling System[4]	$1.00	$5.00	-	-	$5.00
Swimming Pool Pump	-	-	$2.50	-	-

Any customer with a heat pump not taking service under Schedule S who requests a change under this tariff will be required to take service under Schedule S.
Premises taking service under this tariff and controlled by load management devices will remain on the existing schedule until such time as the current customer affirmatively requests a change.
See also Special Provisions 10 and 11 below for further customer optional adjustments to the above credits.

Notes: (1) Load Management credits shall not exceed 40% of the Non-Fuel Energy Charge associated with kWh billed in excess of 600 kWh per month.

(2) Premises that have load management devices installed prior to June 30, 2007 may remain on the existing schedule until such time as the customer requests a change under this tariff. When a change is requested, customers may take service only under Schedule B or Schedule S if the customer has a heat pump. Customers may also opt for Schedule C if taking service under another Schedule. Customers whose premises have load management devices installed after June 30, 2007 will be subject to the Limitations of Service above.

(3) For the billing months of November through March only.

(4) For the billing months of April through October only.

Interruption Schedules:

Schedule A Equipment interruptions to achieve an effective equipment duty cycle of approximately 66% during control periods within the Company's designated Peak Periods.

Schedule B Equipment interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the Company's designated Peak Periods.

Schedule C Equipment may be interrupted continuously, not to exceed 300 minutes, and during the Company's designated Peak Periods. Where a thermal storage system has been installed hereunder, additional interruptions to the water heater will be made during periods of charging thermal storage system.

Schedule D The regular heating system may be interrupted continuously and alternative heating provided by means of a thermal storage system installed hereunder.

Schedule S Equipment interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the Company's designated Peak Periods. Heat pump back-up strip may be interrupted continuously, not to exceed 300 minutes, during the Company's designated Peak. When the heat pump back-up strip is being interrupted, the heat pump will not be interrupted.

Peak Periods:

The Peak Periods expressed in terms of prevailing clock time shall be, but are not limited to these as follows:

(1) For the calendar months of December through February, All Days: 5:00 a.m. to 10:00 a.m.
(2) For all calendar months, All Days: 6:00 p.m. to 9:00 p.m.

Terms and Conditions:

All terms and conditions of Rate Schedule RS-1, Residential Service, (i.e. Fuel Charges and other Billing Adjustments, Minimum Monthly Bill, Terms of Payment, Term of Service and Average Billing Plan), shall apply to service under this rate schedule.

(Continued on Page No. 3)

RATE SCHEDULE RSL-1
RESIDENTIAL LOAD MANAGEMENT
(Continued from Page No. 2)

Special Provisions:

1. The Company shall be allowed reasonable access to the customer's premises to install, maintain, inspect, test and remove load management devices on the electrical equipment specified above.

2. Prior to the installation of load management devices, the Company may inspect the customer's electrical equipment to ensure good repair and working condition, but the Company shall not be responsible for the repair or maintenance of the electrical equipment.

3. The Company shall not be required to install load management devices on electrical equipment which would not be economically justified for reasons, such as, excessive installation costs, insufficient load, oversized equipment or abnormal utilization of equipment, including but not limited to, vacation or other limited occupancy residences or qualifying common use facilities.

4. Multiple units of any electrical equipment specified above must all be installed with load management devices to qualify for the credit attributable to that equipment type at that premise.

5. The limitation on interruptible schedules shall not apply during critical capacity conditions on the Company's system; nor shall limitations apply at times the Company requires additional generating resources to maintain firm power sales commitments or supply emergency interchange service to another utility for its firm load obligations only. The Company may also exercise equipment interruptions at any time for purposes of testing and performance evaluation of its Load Management System.

6. If the Company determines that the load management devices have been tampered with or disconnected without notice, or the customer's Wi-Fi network for use by Company's load management devices has been unavailable for a period of thirty consecutive days and the customer has been unresponsive to the Company's attempts to reconnect, the Company may discontinue service under this rate schedule and bill for all prior load management credits received by the customer, plus applicable investigative charges. The Company shall not impose any additional charges when events that caused the disruption were out of the customer's control.

7. Billing under this Rate Schedule will commence with the first complete billing period following installation of the load management devices. A customer may change interruption schedules or the selection of electrical equipment installed with load management devices or transfer to another rate schedule by notifying the Company forty-five days in advance. However, in the event of any revision to the interruption schedules which may affect customer, the Customer shall be allowed ninety days from the effective date of the revision to change schedules or equipment or transfer to another rate schedule. If a customer transfers to another rate schedule they are not eligible for service under this rate schedule for 12 months from the date of transfer.

8. If the Company determines that the effect of equipment interruptions has been offset by the customer's use of supplementary or alternative electrical equipment, or if access cannot be obtained by the Company to inspect, maintain, or remove load management devices, service under this rate schedule may be discontinued and the customer billed for all prior load management credits received over a period not in excess of six months.

9. Effective 8/31/07, for customers at premises taking service under Interruption Schedule B or S, and C for electric water heating, for which the premise at any time received the solar thermal water heating incentive, the monthly credit amount will be 25% of the above credit values for Interruption Schedules B, S and C, except for the pool pump. The pool pump credit amount will be at 100%.

RATE SCHEDULE RSL-2
RESIDENTIAL LOAD MANAGEMENT – WINTER ONLY

Availability:

Available only within the range of the Company's Load Management System.

Applicable:

To customers eligible for Residential Service under Rate Schedule RS-1 having a minimum average monthly usage of 600 kWh for the months of December through February (based on the most recent billings, where not available, a projection for those months) and utilizing **both** electric water heater and central electric heating systems.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase, at the Company's standard distribution secondary voltage available. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Service to the electrical equipment specified above may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:	$ 12.45
Energy and Demand Charges:	
Non-Fuel Energy Charges:	
(1) For the calendar months of December through February	
First 1,000 kWh	7.623¢ per kWh
All additional kWh	8.773¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Load Management Credit Amount:[1]

Interruptible Equipment	Monthly Credit[2]
Water Heater and Central Heating System	$11.50

Notes: (1) Load management credit shall not exceed 40% of the Non-Fuel Energy Charge associated with kWh billed in excess of 600 kWh/month.

(2) For billing months of November through March only.

Appliance Interruption Schedule:

Heating — Equipment interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the Company's designated Peak Periods. Heat pump back-up strip may be interrupted continuously, not to exceed 300 minutes, during the Company's designated Peak. When the heat pump back-up strip is being interrupted, the heat pump will not be interrupted.

Water Heater — Equipment may be interrupted continuously, not to exceed 300 minutes, and during the Company's designated Peak Periods.

(Continued on Page No. 2)

RATE SCHEDULE RSL-2
RESIDENTIAL LOAD MANAGEMENT – WINTER ONLY
(Continued from Page No. 1)

Peak Periods:

The Peak Periods expressed in terms of prevailing clock time shall be, but are not limited to these as follows:

(1) For the calendar months of December through February - All Days: 5:00 a.m. to 10:00 a.m., and 6:00 p.m. to 9:00 p.m.

Terms and Conditions:

All terms and conditions of Rate Schedule RS-1, Residential Service (i.e. Non-Winter Energy and Demand Charges, Fuel Charges and other Billing Adjustments, Minimum Monthly Bill, Terms of Payment, Term of Service and Budget Billing Plan), shall apply to service under this rate schedule.

Special Provisions:

1. The Company shall be allowed reasonable access to the customer's premises to install, maintain, inspect, test and remove load management devices on the electrical equipment specified above.

2. Prior to the installation of load management devices, the Company may inspect the customer's electrical equipment to ensure good repair and working condition, but the Company shall not be responsible for the repair or maintenance of the electrical equipment.

3. The Company shall not be required to install load management devices on electrical equipment which would not be economically justified for reasons, such as, excessive installation costs, insufficient load, oversized equipment, or abnormal utilization of equipment, including but not limited to, vacation or other limited occupancy residences or qualifying common use facilities.

4. Multiple units of any electrical equipment specified above must all be installed with load management devices to qualify for the credit attributable to that equipment at that premise.

5. The limitation on interruptible schedules shall not apply during critical capacity conditions on the Company's system; nor shall limitations apply at times the Company requires additional generating resources to maintain firm power sales commitments or supply emergency interchange service to another utility for its firm load obligations only. The Company may also exercise equipment interruptions at any time for purposes of testing and performance evaluation of its Load Management System.

6. If the Company determines that the load management devices have been tampered with or disconnected without notice, or the customer's Wi-Fi network for use by Company's load management devices has been unavailable for a period of thirty (30) consecutive days and the customer has been unresponsive to the Company's attempts to reconnect, the Company may discontinue service under this rate schedule and bill for all prior load management credits received by the customer, plus applicable investigative charges. The Company shall not impose any additional charges when events that caused the disruption were out of the customer's control.

7. Billing under this Rate Schedule will commence with the first complete billing period following installation of the load management devices. A customer may transfer to another rate schedule by notifying the Company forty-five (45) days in advance. If a customer transfers to another rate schedule they are not eligible for service under this rate schedule for 12 months from the date of transfer.

8. If the Company determines that the effect of equipment interruptions has been offset by the customer's use of supplementary or alternative electrical equipment, or if access cannot be obtained by the Company to inspect, maintain, or remove load management devices, service under this rate schedule may be discontinued and the customer billed for all prior load management credits received over a period not in excess of six (6) months.

RATE SCHEDULE RST-1
RESIDENTIAL SERVICE
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of residential customers otherwise eligible for service under Rate Schedule RS-1, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Continuous service, alternating current, 60 cycle, single phase, at the Company's standard distribution secondary voltage available. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations Governing Electric Service."

Rate Per Month:

Customer Charge: $ 12.45

Energy and Demand Charges:

Non-Fuel Energy Charges:	8.818¢ per On-Peak kWh 7.308¢ per Off-Peak kWh 4.237¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy used during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Rating Periods:

(a) **On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1)	For the calendar months of December through February, Monday through Friday *:	5:00 a.m. to 10:00 a.m.
(2)	For all calendar months, Monday through Friday*:	6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) **Super-Off-Peak Periods** - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:

For the calendar months of March through November, Every day, including weekends and holidays	12:00 a.m. (midnight) to 6:00 a.m.

(c) **Off-Peak Periods -** The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE RST-1
RESIDENTIAL SERVICE
OPTIONAL TIME OF USE RATE

(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be $30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges, are less than the minimum monthly bill amount.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

The term of service requirements under this optional rate schedule shall be the same as that required under the standard rate schedule which would otherwise be applicable; provided, however, customers who elect to take service hereunder at a given location shall have the right during the initial term of service to transfer to the otherwise applicable standard rate schedule at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) consecutive months.

Special Provisions:

1. All service rendered under this rate schedule shall be measured by metering equipment capable of determining energy use during specified hourly periods.

2. Application for service hereunder will be accepted by the Company on a first-come, first-served basis. Required metering equipment will be installed accordingly, subject to availability.

3. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.

RATE SCHEDULE GS-1
GENERAL SERVICE – NON-DEMAND
(Closed to New Customers as of 01/01/2022)

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Unmetered Account:	$ 8.74
Secondary Metering Voltage:	$ 15.47
Primary Metering Voltage:	$ 195.60
Transmission Metering Voltage:	$ 964.77

Energy and Demand Charges:

Non-Fuel Energy Charge:	7.073¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Non-Fuel Energy Charge included in the Rate per Month section of this rate schedule shall be increased by 1.339¢ per kWh for the cost of reserving capacity in the alternate distribution circuit.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above standard distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy Charge hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE GS-1
GENERAL SERVICE – NON-DEMAND
(Closed to New Customers as of 01/01/2022)
(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be $30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges, are less than the minimum monthly bill amount.

Where special equipment to serve the customer is required, the Company may require an additional specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of twelve (12) months from commencement of service and shall continue thereafter until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules

Customers who change service characteristics (i.e. metering voltage level, delivery voltage level, load requirements, etc.) will be allowed to remain on the rate.

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

3. For fixed wattage and/or automatically controlled loads, the kWh consumption may, at the option of the Company, be estimated in lieu of installing meters.

RATE SCHEDULE GST-1
GENERAL SERVICE – NON-DEMAND
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of non-residential customers otherwise eligible for service under Rate Schedule GSD-1, provided that all of the electric load requirements on the Customer's premises are metered through one point of delivery.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or Resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate per Month:

Customer Charge:

Secondary Metering Voltage:	$ 15.47
Primary Metering Voltage:	$ 195.60
Transmission Metering Voltage:	$ 964.77

Energy and Demand Charge:

Non-Fuel Energy Charge:	8.878¢ per On-Peak kWh 8.243¢ per Off-Peak kWh 4.692¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Non-Fuel Charges included in the Rate per Month section of this rate schedule shall be increased by 1.339¢ per kWh for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

(a) **On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1)	For the calendar months of December through February, Monday through Friday *:	5:00 a.m. to 10:00 a.m.
(2)	For all calendar months, Monday through Friday*:	6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) **Super-Off-Peak Periods** - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:

For the calendar months of March through November, Every day, including weekends and holidays	12:00 a.m. (midnight) to 6:00 a.m.

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RATE SCHEDULE GST-1
GENERAL SERVICE – NON-DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods: (Continued)

(b) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy and Demand Charges hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No, 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be $30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges, are less than the minimum monthly bill amount.

Where special equipment to serve the customer is required, the Company may require an additional specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

The term of service requirements under this optional rate schedule shall be the same as that required under the standard rate schedule which would otherwise be applicable; provided, however, customers who elect to take service hereunder at a given location shall have the right during the initial term of service to transfer to the otherwise applicable standard rate schedule at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) months.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electric load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

3. All service rendered under this rate schedule shall be measured by metering equipment capable of determining energy use during specified hourly periods.

4. Application for service hereunder will be accepted by the Company on a first-come, first-served basis. Required metering equipment will be installed accordingly, subject to availability.

5. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.

RATE SCHEDULE GS-2
GENERAL SERVICE – NON-DEMAND
100% LOAD FACTOR USAGE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, with fixed wattage loads operating continuously throughout the billing period (such as traffic signals, cable TV amplifiers and gas transmission substations).

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate per Month:

Customer Charge:

Unmetered Account:	$ 9.01
Metered Account:	$ 15.94

Energy and Demand Charges:

Non-Fuel Energy Charge:	2.728¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Non-Fuel Energy Charge included in the Rate per Month section of this rate schedule shall be increased by 0.237¢ per kWh for the cost of reserving capacity in the alternate distribution circuit.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE GS-2
GENERAL SERVICE – NON-DEMAND
100% LOAD FACTOR USAGE
(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

From billing period to billing period, until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules.

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

3. The calculated kWh usage at each unmetered point shall be determined by operating test or utilization of manufacturer's rating and specifications. The monthly operation shall be based on a standard of 730 hours. For cable TV amplifiers or similar equipment, the input wattage used to calculate kWh usage shall be:

$$\text{Input Wattage} = \frac{\text{Output Amperage x Output Voltage}}{\text{Manufacturer's Rated Efficiency}}$$

where, such above values are established by the Manufacturer.

RATE SCHEDULE GSD-1
GENERAL SERVICE - DEMAND

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable.

Character of Service:

Continuous service, alternating current, 60 cycle, singe-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 15.94
Primary Metering Voltage:	$ 201.54
Transmission Metering Voltage:	$ 994.07

Demand Charge: $ 6.73 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

Energy Charge:

Non-Fuel Energy Charge: 2.955¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period.

(Continued on Page No. 2)

RATE SCHEDULE GSD-1
GENERAL SERVICE - DEMAND
(Continued from Page No. 1)

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand Charge hereunder shall be subject to the following credits:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Billing Demand
For Transmission Delivery Voltage below 230kV:	$5.17 per kW of Billing Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Billing Demand

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of twelve (12) months from commencement of service and shall continue thereafter until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules.

Customers taking service under another Company rate schedule who elect to transfer to this rate must remain on this rate for a minimum term of twelve (12) months.

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RATE SCHEDULE GSD-1
GENERAL SERVICE - DEMAND
(Continued from Page No. 2)

Term of Service: (Continued)

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company may, under the provisions of this rate schedule, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month times the installed cost of such additional equipment.

RATE SCHEDULE GSDT-1
GENERAL SERVICE - DEMAND
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of the customer, otherwise eligible for service under Rate Schedule GSD-1, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or Resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate per Month:

Customer Charge:

Secondary Metering Voltage:	$ 15.94
Primary Metering Voltage:	$ 201.54
Transmission Metering Voltage:	$ 994.07

Demand Charges:

Base Demand Charge:	$ 2.20 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.18 per kW of Mid-Peak Demand
On-Peak Demand Charge:	$ 1.16 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand	See Sheet No. 6.105 and 6.106

Energy Charges:

Non-Fuel Energy Charge:	3.210¢ per On-Peak kWh 2.694¢ per Off-Peak kWh 1.672¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE GSDT-1
GENERAL SERVICE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) **On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday *: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) **Super-Off-Peak Periods** - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:
For the calendar months of March through November,
Every day, including weekends and holidays: 12:00 a.m. (midnight) to 6:00 a.m

(c) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established over the current and eleven previous billing periods.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate schedule at a delivery voltage above standard distribution secondary voltage, the Base Demand Charge hereunder shall be subject to the following credits:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Monthly Max Demand
For Transmission Delivery Voltage below 230 kV:	$5.17 per kW of Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charges and Delivery Voltage Credit hereunder:

Metering Voltage	**Reduction Factor**
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

(Continued on Page No. 3)

RATE SCHEDULE GSDT-1
GENERAL SERVICE - DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge.

Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

The term of service requirements under this optional rate schedule shall be the same as that required under the standard rate schedule which would otherwise be applicable; provided, however, customers who elect to take service hereunder at a given location shall have the right during the initial term of service to transfer to the otherwise applicable standard rate schedule at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate schedule at the location for a minimum term of twelve (12) months.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

3. All service rendered under this rate schedule shall be measured by the metering equipment capable of determining energy use during specified hourly periods.

4. Application for service hereunder will be accepted by the Company on a first-come, first-served basis. Required metering equipment will be installed accordingly, subject to availability.

5. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.

RATE SCHEDULE GSLM-1
GENERAL SERVICE - LOAD MANAGEMENT
(Closed to New Customers as of 07/20/2000)

Availability:

Available only within the range of the Company's Load Management System.

Applicable:

To customers who are eligible for service under Rate Schedules GS-1, GST-1, GSD-1, or GSDT-1, excluding those customers served under the General Service transition rates, and who elect service under this rate schedule and have electric space cooling equipment suitable for interruptible operation. Also applicable to those customers who have any of the following electrical equipment installed on permanent residential structures and utilized for domestic (household) purposes: (1) water heater(s), (2) central electric heating system(s), (3) central electric cooling system(s), and/or (4) swimming pool pump(s).

Limitation of Service:

Service to specified electrical equipment may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

The rates and all other terms and conditions of Company Rate Schedules GS-1, GST-1, GSD-1 or GSDT-1 (whichever shall otherwise be applicable) shall be applicable to service under this rate schedule, subject to the following:

LOAD MANAGEMENT MONTHLY CREDIT AMOUNT

Interruptible Equipment	Interruption Schedule	Credit Based on Installed Capacity[1]	Applicable Billing Months
Electric Space Cooling[3]	A	$ 0.26 Per kW	March thru November
Electric Space Cooling[3]	B	$ 0.56 Per kW	March thru November
Domestically Utilized Equipment[2,3]	[Availability, Schedules and Credits of the otherwise applicable Rate Schedule RSL-1or RSL-2 shall apply]		

Notes:

(1) Credit shall not exceed 50% of the Non-Fuel Energy and Demand Charges; nor, for otherwise applicable Rate Schedule GSDT-1, shall the credit exceed the On-Peak and Base Demand Charges.

(2) Equipment includes water heaters, central heating systems, central cooling systems and swimming pool pumps when such equipment is installed on permanent residential structures and utilized for domestic purposes.

(3) Restricted to existing customers as of July 20, 2000.

Interruption Schedules:

Schedule A Interruptions to achieve an effective equipment duty cycle of approximately 66% during control periods within the designated Peak Periods.

Schedule B Interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the designated Peak Periods.

(Continued on Page No. 2)

RATE SCHEDULE GSLM-1
GENERAL SERVICE – LOAD MANAGEMENT
(Continued from Page No. 1)

Peak Periods:

The designated Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
All Days: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
All Days: 6:00 p.m. to 9:00 p.m.

Special Provisions:

1. The Company shall be allowed reasonable access to the customer's premises to install, maintain, inspect, test and remove load management devices on the electrical equipment specified above.

2. Prior to the installation of load management devices, the Company may inspect the customer's electrical equipment to ensure good repair and working condition, but the Company shall not be responsible for the repair or maintenance of the electrical equipment. The Company may, at its option, require a commercial energy audit as a prerequisite to receiving service under this rate. The audit may be used to establish or confirm equipment capacity, operating hours, or to determine the ability of the Company to control electric demand.

3. The Company shall not be required to install load management devices on electrical equipment, which would not be economically justified, for reasons such as excessive installation costs, oversized equipment or abnormal utilization of equipment, including operating hours which are not considered within the designated Peak Periods.

4. If the Company determines that equipment operating schedules and/or business hours have reduced the ability of the Company to control electric demand during the above designated peak periods, then service under this rate will be discontinued.

5. Where multiple units (including standby or multi-stage) of space conditioning equipment are used to heat or cool a building, all of these units must be equipped with load management devices and normally must be controlled on the same interruption cycle.

6. Billing under this rate schedule will commence with the first complete billing period following installation of the load management devices. During the first year of service, a customer may transfer to another rate schedule by notifying the Company forty-five (45) days in advance. After the first year of service, the customer may transfer to another rate schedule by notifying the Company twelve (12) months in advance. However, in the event of any revision to the interruption schedules which may affect customer, the customer shall be allowed ninety (90) days from the effective date of the revision to change schedules or equipment or transfer to another rate schedule.

7. The limitations on Interruptible Schedules shall not apply during critical capacity conditions on the Company's system; nor shall limitations apply at times the Company requires additional generating resources to maintain firm power sales commitments or supply emergency interchange service to another utility for its firm load obligations only. The Company may also exercise equipment interruptions at any time for purposes of testing and performance evaluation of its Load Management System.

8. If the Company determines that the load management devices have been tampered with or disconnected without notice or customer Wi-Fi network for use by Company's load management devices has been unavailable for a period of thirty (30) consecutive days and the customer has been unresponsive to the Company's attempts to reconnect, the Company may discontinue service under this rate schedule and bill for prior load management credits received by the customer, plus applicable investigative charges. The Company shall not impose any additional charges when events that caused the disruption were out of the customer's control.

9. If the Company determines that the effect of equipment interruptions have been offset by the customer's use of supplementary or alternative electrical equipment, service under this rate schedule may be discontinued and the customer billed for all prior load management credits received over a period not in excess of six (6) months.

10. For purposes of determining eligible credits related to domestically utilized equipment, the customer shall provide the Company actual occupancy rates of permanent residential structures containing each type of equipment for the previous winter (December through February) and summer (March through November) periods. Credits for the current billing period shall apply to the number of items of each installed type of equipment multiplied by the corresponding previous seasonal period's occupancy rate.

RATE SCHEDULE GSLM-2
GENERAL SERVICE LOAD MANAGEMENT – STANDBY GENERATION

Availability:

Available only within the range of the Company's radio switch communications capability.

Applicable:

To customers who are eligible for service under Rate Schedules GS-1, GST-1, GSD-1, or GSDT-1 who have standby generation that will allow facility demand reduction at the request of the Company. The customer's Standby Generation Capacity calculation must be at least 50 kW in order to remain eligible for the rate. Customers cannot be on this rate schedule and also the General Service Load Management (GSLM-1) rate schedule. Not applicable to Net Metering customers. Customers cannot use the standby generation for peak shaving. Available only to those customers whose standby generation equipment is compliant with all applicable federal, state, and local codes and rules.

Limitation of Service:

Operation of the customer's equipment will occur at the Company's request. Requests by the Company for the customer to reduce facility demand by operation of their standby generation can occur at any time. Power to the facility from the Company will normally remain as back up power for the standby generation. The Customer will be given fifteen (15) minutes to initiate the demand reduction before the capacity calculation (see Definitions) is impacted.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

The rates and all other terms and conditions of Company Rate Schedules GS-1, GST-1, GSD-1 or GSDT-1 (whichever shall otherwise be applicable) shall be applicable to service under this rate schedule, subject to the following:

GSLM-2 MONTHLY CREDIT AMOUNT
STANDBY GENERATION

	Credit	Cumulative Fiscal Year Hours
	$6.61 x ***C*** + $0.10 x kWh monthly	All CRH

Immediately upon going on the rate, the customer's Capacity (***C***) is set to a value equivalent to the load the customer's standby generator carries during testing observed by the Customer and a Company representative. The ***C*** will remain at that value until the equipment is requested to run by the Company. The ***C*** for that month and subsequent months will be a calculated value based upon the following formula:

$$C = \frac{\text{kWh annual}}{[\text{CAH} - (\#\text{ of Requests} \times \tfrac{1}{4}\text{ hour})]}$$

Definitions:

kWh annual = Actual measured kWh generated by the standby generator during the previous twelve (12) months during Company control periods (rolling total).

CAH = Cumulative hours requested by the Company for the standby generation to operate for the previous twelve (12) months (rolling total).

CRH = Cumulative standby generator running hours during request periods of the Company for the current fiscal year (the fiscal year begins on the month the customer goes on the GSLM-2 rate).

# of Requests = The cumulative number of times the Company has requested the standby generation to be operated for the previous twelve (12) months (rolling total).

kWh monthly = Actual measured kWh generated by the standby generator for the current month during Company control periods.

(Continued on Page No. 2)

RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes where the billing demand is 500 kW or more, and where the customer agrees to curtail 25% or more of their average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection for twelve (12) months).

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Curtailable service under this rate schedule is not subject to curtailment during any time period for economic reasons. Curtailable service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only.

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 87.44
Primary Metering Voltage:	$ 242.77
Transmission Metering Voltage:	$ 906.04

Demand Charge: $ 10.81 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

Curtailable Demand Credit: $ 7.72 per kW of Contracted On-Peak Demand Capability

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge: 1.973¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday*: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 500 kW.

Determination of Contracted On-Peak Demand Capability:

The Contracted On-Peak Demand Capability shall be the lesser of the Contracted Curtailable Demand and the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Billing Demand
For Transmission Delivery Voltage below 230 kV:	$5.17 per kW of Billing Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Billing Demand

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Curtailable Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing the resulting power factor actually established at the time of maximum demand during the current month.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of two (2) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

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RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE
(Continued from Page No. 2)

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. Under the provisions of this rate, the Company will require a contract with the customer upon the Company's filed standard contract Form No. 2. An initial Non-Curtailable Demand shall be specified in the contract and shall be based on specifications for power requirements supplied to the Company. (Note: the initial contract Non-Curtailable Demand cannot be set any greater than 75% of the customer's average monthly billing demand in accordance with the Applicable Clause of this rate schedule). Contracted Curtailable Demand shall be the difference between the customer's average monthly billing demand and the Non-Curtailable Demand. The contract Non-Curtailable Demand shall be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer shall establish a new contract Non-Curtailable Demand.

   (b) If the customer establishes a demand higher than the contract Non-Curtailable demand during any period of requested curtailment in the billing period, such higher demand shall become the contract Non-Curtailable Demand effective with the next billing period. In addition. Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand lower than the contract Non-Curtailable demand during all periods of requested curtailment in the billing period, such lower demand upon request by the customer shall become the contract Non-Curtailable Demand effective with the next billing period.

   (d) If the customer's contract Non-Curtailable Demand exceeds 75% of the customer's average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection of twelve (12) months), the contract Non-Curtailable Demand shall be set equal to 75% of the customer's average monthly billing demand effective with the current billing period. A re-establishment of the customer's contract Non-Curtailable Demand under this condition shall supersede any other establishment.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of his power requirements to no more than his contract Non-Curtailable Demand upon each request of the Company. Such requests will normally be made during periods of capacity shortages on the Company's system; however, other operating contingencies may result in such requests at other times. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of capacity availability or operating conditions.

4. A customer will be deemed to have complied with his curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment does not exceed his contract Non-Curtailable Demand.

5. If the maximum 30-minute kW demand established during a requested curtailment in the billing period exceeds the customer's contract Non-Curtailable Demand, the customer will be billed the following additional charge for all billing periods from the most recent prior billing period of requested curtailment through the current billing period, not to exceed a total of twelve (12) billing periods:

   1.25 times the difference in Demand and Energy Charges which would result under Rate Schedule GSD-1 and those Demand and Energy Charges calculated under this rate schedule plus the difference between ECCR, CCR and ECRC of this rate schedule and GSD-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

(Continued on Page No. 4)

RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE
(Continued from Page No. 3)

Special Provisions: (Continued)

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

7. If the customer increases his power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of 1.08% times the installed cost of such additional equipment.

9. Customers taking service under this curtailable rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

10. Service under this rate is not available if all or a part of the customer's load is designated by the appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster.

11. Any customer who established a billing demand of less than 500 kW in any of the 12 billing periods preceding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 9 of this rate.

RATE SCHEDULE CS-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes where the billing demand is 2,000 kW or more (based on most recent twelve (12) months or, where not available, projected billing demand for twelve (12) months), and where the customer agrees to curtail its demand by a fixed contractual amount of not less than 2,000 kW upon request of the Company in accordance with the provisions of this rate schedule.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only. Service under this rate schedule is not subject to curtailment for economic reasons.

Service under this rate is subject to the "General Rules and Regulations Governing Electric Service" contained in Section IV of the Company's currently effective and filed retail tariff.

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 87.44
Primary Metering Voltage:	$ 242.77
Transmission Metering Voltage:	$ 906.04

Demand Charge: $ 10.81 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

Curtailable Demand Credit: $ 7.72 per kW of Fixed Curtailable Demand

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge: 1.973¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where the customer receives Premium Distribution Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer, including, all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 2,000 kW.

Delivery Voltage Credit:

When a customer takes service under this rate schedule at a delivery voltage above standard distribution secondary voltage, the Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Billing Demand
For Transmission Delivery Voltage:	$5.17 per kW of Billing Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Billing Demand

(Continued on Page No. 3)

RATE SCHEDULE CS-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
(Continued from Page No. 1)

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Curtailable Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor Adjustment:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing the resulting power factor actually established at the time of maximum demand during the current month.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be for a minimum initial term of two (2) years from the commencement of service and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. As a condition for service under this rate schedule, a customer is required to enter into a contract with the Company on the Company's filed standard contract Form No. 2. An initial Fixed Curtailable Demand of at least 2,000 kW shall be specified in the contract, which may be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer may establish a new Fixed Curtailable Demand.

   (b) If the customer fails to reduce load by the Fixed Curtailable Demand for the duration of any period of requested curtailment, the lowest measured load reduction achieved during such period shall become the Fixed Curtailable Demand effective with the next billing period following the period of requested curtailment. In addition, Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand reduction larger than the Fixed Curtailable Demand for the duration of each period of requested curtailment occurring within a billing period, upon request by the customer, the lowest of the demand reductions achieved during each such period shall become the Fixed Curtailable Demand effective with the next billing period.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of its load by at least the Fixed Curtailable Demand upon each curtailment request from the Company. Such requests will be made during those periods specified under Limitation of Service above. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of such limitations.

(Continued on Page No. 3)

RATE SCHEDULE CS-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
(Continued from Page No. 2)

Special Provisions: (Continued)

4. A customer will be deemed to have complied with its curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment is lower than what the customer's maximum 30-minute kW demand would otherwise have been during the period of requested curtailment by at least the Fixed Curtailable Demand defined in Special Provision No. 2. This will be determined by the Company using the customer's load data of similar day, time and weather conditions where a curtailment was not requested.

5. If a customer has not complied with its curtailment responsibility during a period of requested curtailment, the customer will be billed the following additional charge for all billing periods following the previous period of requested curtailment through the billing period in which such non-compliance occurred, not to exceed a total of twelve (12) billing periods:

   125% of the difference in Demand and Energy Charges which would have resulted under Rate Schedule GSD-1 and those Demand and Energy Charges calculated under this rate schedule, plus the difference between ECCR, CCR and ECRC of this rate schedule and GSD-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.
7. If the customer increases its power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of 1.08% times the installed cost of such additional equipment.

9. Customers taking non-firm service under this rate schedule who desire to transfer to a rate schedule providing firm service will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the notice.

10. Service under this rate is not available if all or a part of the customer's load serves a facility designated by an appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of customers otherwise eligible for service under Rate Schedule CS-2, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Curtailable service under this rate schedule is not subject to curtailment during any time period for economic reasons. Curtailable service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only.

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 87.44
Primary Metering Voltage:	$ 242.77
Transmission Metering Voltage:	$ 906.04

Demand Charges:

Base Demand Charge:	$ 1.55 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.54 per kW of Mid-Peak Demand
On-Peak Demand Charge:	$ 1.26 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand:	See Sheet No. 6.105 and 6.106
Curtailable Demand Credit:	$ 7.72 per kW of Contracted On-Peak Demand Capability

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge:	1.848¢ per On-Peak kWh 1.607¢ per Off-Peak kWh 1.011¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday *: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:
For the calendar months of March through November,

Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(c) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 500 kW.
(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.
(c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.
(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

Determination of Contracted On-Peak Demand Capability:

The Contracted On-Peak Demand Capability shall be the lesser of the Contracted Curtailable Demand and the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Base Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Monthly Max Demand
For Transmission Delivery Voltage below 230 kV:	$5.17 per kW of Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charges, Curtailable Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

(Continued on Page No. 3)

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

For customers electing to take service hereunder in lieu of the otherwise applicable Rate Schedule CS-2, the term of service requirements under this optional rate schedule shall be the same as that required under Rate Schedule CS-2 provided, however, at a given location the customer shall have the right during the initial term of service to transfer to the otherwise applicable Rate Schedule CS-2 at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) months.

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. Under the provisions of this rate, the Company will require a contract with the customer upon the Company's filed standard contract Form No. 2. An initial Non-Curtailable Demand shall be specified in the contract and shall be based on specifications for power requirements supplied to the Company. (Note: the initial contract Non-Curtailable Demand cannot be set any greater than 75% of the customer's average monthly billing demand in accordance with the Applicable Clause of Rate Schedule CS-2). Contracted Curtailable Demand shall be the difference between the customer's average monthly billing demand and the Non-Curtailable Demand. The contract Non-Curtailable Demand shall be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer shall establish a new contract Non-Curtailable Demand.

   (b) If the customer establishes a demand higher than the contract Non-Curtailable demand during any period of requested curtailment in the billing period, such higher demand shall become the contract Non-Curtailable Demand effective with the next billing period. In addition, Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand lower than the contract Non-Curtailable Demand during all periods of requested curtailment in the billing period, such lower demand upon request by the customer shall become the contract Non-Curtailable Demand effective with the next billing period.

(Continued on Page No. 4)

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 3)

Special Provisions: (Continued)

(d) If the customer's contract Non-Curtailable Demand exceeds 75% of the customer's average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection of twelve (12) months), the contract Non-Curtailable Demand shall be set equal to 75% of the customer's average monthly billing demand effective with the current billing period. A re-establishment of the customer's contract Non-Curtailable Demand under this condition shall supersede any other establishment.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of his power requirements to no more than his contract Non-Curtailable Demand upon each request of the Company. Such requests will normally be made during periods of capacity shortages on the Company's system; however, other operating contingencies may result in such requests at other times. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of capacity availability or operating conditions.

4. A customer will be deemed to have complied with his curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment does not exceed his contract Non-Curtailment Demand.

5. If the maximum 30-minute kW demand established during a requested curtailment in the billing period exceeds the customer's contract Non-Curtailable Demand, the customer will be billed the following additional charge for all billing periods from the most recent prior billing period of requested curtailment through the current billing period, not to exceed a total of twelve (12) billing periods:

   1.25 times the difference in Demand and Energy Charges which would result under Rate Schedule GSDT-1 and those Demand and Energy Charges calculated under this rate schedule plus the difference between ECCR, CCR and ECRC of this rate schedule and GSDT-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases7. If the customer increases their power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install, and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of 1.08% times the installed cost of such additional equipment.

9. Customers taking service under this curtailable rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

10. Service under this rate is not available if all or a part of the customer's load is designated by the appropriate governmental agency for use at a public shelter during periods of emergency or natural disaster.

11. Any customer who established a Base billing demand of less than 500 kW in any of the 12 billing periods proceeding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 9 of this rate.

RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer otherwise eligible for service under Rate Schedule CS-3, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments, or b) supply emergency interchange service to another utility for its firm load obligations only. Service under this rate schedule is not subject to curtailment for economic reasons.

Service under this rate is subject to the "General Rules and Regulations Governing Electric Service" contained in Section IV of the Company's currently effective and filed retail tariff.

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 87.44
Primary Metering Voltage:	$ 242.77
Transmission Metering Voltage:	$ 906.04

Demand Charges:

Base Demand Charge:	$ 1.55 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.54 per kW of Mid-Peak Demand
On-Peak Demand Charge:	$ 1.26 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand:	See Sheet No. 6.105 and 6.106

Curtailable Demand Credit: $ 7.72 per kW of Fixed Curtailable Demand

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge:	1.848¢ per On-Peak kWh
	1.607¢ per Off-Peak kWh
	1.011¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where the customer receives Premium Distribution Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including, all line costs necessary to connect to an alternate distribution circuit.

In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1)	For the calendar months of December through February, Monday through Friday *:	5:00 a.m. to 10:00 a.m.
(2)	For all calendar months, Monday through Friday*:	6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:

For the calendar months of March through November,	
Every day, including weekends and holidays	12:00 a.m. (midnight) to 6:00 a.m.

(c) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demand:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established over the current and the eleven previous billing periods, but not less than 2,000 kW.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate schedule at a delivery voltage above standard distribution secondary voltage, the Base Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$ 28 per kW of Monthly Max Demand
For Transmission Delivery Voltage below 230 kV:	$ 5.17 per kW of Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV:	$ 7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Curtailable Demand Credit, and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor Adjustment:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

(Continued on Page No. 3)

`RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be for a minimum initial term of two (2) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. As a condition for service under this rate schedule, a customer is required to enter into a contract with the Company on the Company's filed standard contract Form No. 2. An initial Fixed Curtailable Demand of at least 2,000 kW shall be specified in the contract, which may be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer may establish a new Fixed Curtailable Demand of at least 2,000 kW.

   (b) If the customer fails to reduce load by the Fixed Curtailable Demand for the duration of any period of requested curtailment, the lowest measured load reduction achieved during such period, but not less than 2,000 kW, shall become the Fixed Curtailable Demand effective with the next billing period following the period of requested curtailment. In addition, Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand reduction larger than the Fixed Curtailable Demand for the duration of each period of requested curtailment occurring within a billing period, upon request by the customer, the lowest of the demand reductions achieved during each such period shall become the Fixed Curtailable Demand effective with the next billing period.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of its load by at least the Fixed Curtailable Demand upon each curtailment request from the Company. Such requests will be made during those periods specified under Limitation of Service above. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of such limitations.

4. A customer will be deemed to have complied with its curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment is lower than what the customer's maximum 30-minute kW demand would otherwise have been during the period of requested curtailment by at least the Fixed Curtailable Demand defined in Special Provision No. 2. This will be determined by the Company using customer's load data of similar day, time and weather conditions where a curtailment was not requested.

5. If a customer has not complied with its curtailment responsibility during a period of requested curtailment, the customer will be billed the following additional charge for all billing periods following the previous period of requested curtailment through the billing period in which such non-compliance occurred, not to exceed a total of twelve (12) billing periods:

   125% of the difference in Demand and Energy Charges which would have resulted under Rate Schedule GSDT-1 and those Demand and Energy Charges calculated under this rate schedule, plus the difference between ECCR, CCR and ECRC of this rate schedule and GSDT-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

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RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 3)

Special Provisions: (Continued)

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

7. If the customer increases its power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of 1.08% times the installed cost of such additional equipment.

9. Customers taking non-firm service under this rate schedule who desire to transfer to a rate schedule providing firm service will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the notice.

10. Service under this rate is not available if all or a part of the customer's load serves a facility designated by an appropriate governmental agency for use at a public shelter during periods of emergency or natural disaster.

RATE SCHEDULE IS-2
INTERRUPTIBLE GENERAL SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicability:

Applicable to customers, other than residential, for light and power purposes where the billing demand is 500 kW or more, and where service may be interrupted by the Company. For customer accounts established under this rate schedule after June 3, 2003, service is limited to premises at which an interruption of electric service will primarily affect only the customer, its employees, agents, lessees, tenants or business guests, and will not significantly affect members of the general public, nor interfere with functions performed for the protection of public health or safety. Examples of premises at which service under this rate schedule may not be provided, unless adequate on-site backup generation is available, include, but are not limited to: retail businesses, offices, and governmental facilities open to members of the general public, stores, hotels, motels, convention centers, theme parks, schools, hospitals and health care facilities, designated public shelters, detention and correctional facilities, police and fire stations, and other similar facilities.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Interruptible service under this rate schedule is not subject to interruption during any time period for economic reasons. Interruptible service under this rate schedule is subject to interruption during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency Interchange service to another utility for its firm load obligations only.

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 321.05
Primary Metering Voltage:	$ 476.39
Transmission Metering Voltage:	$ 1,139.69
Demand Charge:	$ 8.95 per kW of Base Demand
Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:	See Sheet No. 6.105 and 6.106
Interruptible Demand Credit:	$ 7.72 per kW of On-Peak Demand
Energy Charge:	
Non-Fuel Energy Charge:	1.298¢ per kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 5 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February, Monday through Friday*:	5:00 a.m. to 10:00 a.m.
(2) For all calendar months, Monday through Friday*:	6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(Continued on Page No. 2)

RATE SCHEDULE IS-2
INTERRUPTIBLE GENERAL SERVICE
(Continued from Page No. 1)

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 500 kW.

(b) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Base Demand
For Transmission Delivery Voltage below 230 kV:	$5.17 per kW of Base Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Base Demand

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Interruptible Demand Credit, and Delivery Voltage Credit hereunder:

Metering Voltage	**Reduction Factor**
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

Bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically, .62 times the measured kW demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be for a minimum initial term of five (5) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

Special Provisions:

1. When the customer increases the electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required under this rate at the option of the Company.

2. Customers taking service under another Company rate schedule who elect to transfer to this rate will be accepted by the Company on a first-come, first-served basis. Required equipment (metering, under-frequency relay, etc.) will be installed accordingly, subject to availability. Service under this rate schedule shall commence with the first full billing period following the date of equipment installation. Before commencement of service under this rate, the Company shall exercise an interruption for purposes of testing its equipment. The Company shall also have the right to exercise at least one additional interruption each calendar year irrespective of capacity availability or operating conditions. The Company will give the customer notice of the test.

(Continued on Page No. 3)

RATE SCHEDULE IS-2
INTERRUPTIBLE GENERAL SERVICE
(Continued from Page No. 2)

Special Provisions: (Continued)

3. The Company may, under the provisions of this rate, at its option, require a special contract with the customer upon the Company's filed contract form.

4. The Company will attempt to minimize interruption hereunder by purchasing power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

5. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

6. Customers taking service under this interruptible rate schedule who desire to transfer to a non-interruptible rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

7. Service under this rate is not available if all of a part of the customer's load is designated by the appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster

8. Any customer who established a billing demand of less than 500 kW in any of the 12 billing periods proceeding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 6 of this rate.

RATE SCHEDULE IST-2
INTERRUPTIBLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicability:

At the option of the customer, applicable to customers otherwise eligible for service under Rate Schedule IS-2, where the billing demand is 500 kW or more, provided that the total electric requirements at each point of delivery are measured through one meter. For customer accounts established under this rate schedule after June 3, 2003, service is limited to premises at which an interruption of electric service will primarily affect only the customer, its employees, agents, lessees, tenants, or business guests, and will not significantly affect members of the general public, nor interfere with functions performed for the protection of public health or safety. Examples of premises at which service under this rate schedule may not be provided, unless adequate on-site backup generation is available, include, but are not limited to: retail businesses, offices, and governmental facilities open to members of the general public, stores, hotels, motels, convention centers, theme parks, schools, hospitals and health care facilities, designated public shelters, detention and correctional facilities, police and fire stations, and other similar facilities.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Interruptible service under this rate schedule is not subject to interruption during any time period for economic reasons. Interruptible service under this rate schedule is subject to interruption during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments, or b) supply emergency interchange service to another utility for its firm load obligations only.

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ 321.05
Primary Metering Voltage:	$ 476.39
Transmission Metering Voltage:	$ 1,139.69

Demand Charge:

Base Demand Charge:	$ 1.55 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.54 per kW of Mid-Peak Demand
On-Peak Demand Charge:	$ 1.26 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand:	See Sheet No. 6.105 and 6.106
Interruptible Demand Credit:	$ 7.72 per kW of On-Peak Demand

Energy Charge:

Non-Fuel Energy Charge:	1.848¢ per On-Peak kWh 1.607¢ per Off-Peak kWh 1.011¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy used during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 5 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit. In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.37 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE IST-2
INTERRUPTIBLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday*: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:

For the calendar months of March through November,

Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(c) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established over the current and the eleven previous billing periods, but not less than 500 kW.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Base Demand charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Monthly Max Demand
For Transmission Delivery Voltage below 230 kV:	$5.17 per kW of Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charges, Interruptible Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.

(Continued on Page No. 3)

RATE SCHEDULE IST-2
INTERRUPTIBLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

For customers electing to take service hereunder in lieu of the otherwise applicable Rate Schedule IS-2, the term of service requirements under this optional rate schedule shall be the same as that required under Rate Schedule IS-2 provided, however, at a given location the customer shall have the right during the initial term of service to transfer to the otherwise applicable Rate Schedule IS-2 at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) months.

Special Provisions:

1. When the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required under this rate at the option of the Company.

2. Customers taking service under another Company rate schedule who elect to transfer to this rate will be accepted by the Company on a first-come, first-served basis. Required equipment (metering, under frequency relay, etc.) will be installed accordingly, subject to availability. Service under this rate schedule shall commence with the first full billing period following the date of equipment installation. Before commencement of service under this rate, the Company shall exercise an interruption for purposes of testing its equipment. The Company shall also have the right to exercise at least one additional interruption each calendar year irrespective of capacity available or operating conditions. The Company will give the customer notice of the test.

3. The Company may, under the provisions of this rate, at its option, require a special contract with the customer upon the Company's filed contract form.

4. The Company will attempt to minimize interruption hereunder by purchasing power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

5. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

6. Customers taking service under this interruptible rate schedule who desire to transfer to a non-interruptible rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

7. Service under this rate is not available if all or a part of the customer's load is designated by the appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster.

8. Any customer who established a billing demand of less than 500 kW in any of the 12 billing periods proceeding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 6 of this rate.

RATE SCHEDULE LS-1
LIGHTING SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer for the sole purpose of lighting roadways or other outdoor land use areas; served from either Company or customer owned fixtures of the type available under this rate schedule. Service hereunder is provided for the sole and exclusive benefit of the customer, and nothing herein or in the contract executed hereunder is intended to benefit any third party or to impose any obligation on the Company to any such third party.

Character of Service:

Continuous dusk to dawn automatically controlled lighting service (i.e. photoelectric cell); alternating current, 60 cycle, single phase, at the Company's standard voltage available.

Limitation of Service:

Availability of certain fixture or pole types at a location may be restricted due to accessibility.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations Governing Electric Service."

Rate Per Month:

Customer Charge:

Unmetered:	$ 1.63 per line of billing
Metered:	$ 4.69 per line of billing

Energy and Demand Charge:

Non-Fuel Energy Charge:	2.837¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Per Unit Charges:

I. Fixtures:

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Incandescent: [1]						
110	Roadway	1,000	105	32	$1.02	$4.70	$0.91
115	Roadway	2,500	205	66	1.60	4.32	1.87
170	Post Top	2,500	205	72	20.01	4.32	2.04
	Mercury Vapor: [1]						
205	Open Bottom	4,000	100	44	$2.38	$1.80	$1.25
210	Roadway	4,000	100	44	3.06	1.80	1.25
215	Post Top	4,000	100	44	3.60	1.80	1.25
220	Roadway	8,000	175	71	3.10	1.77	2.01
225	Open Bottom	8,000	175	71	2.45	1.77	2.01
235	Roadway	21,000	400	158	3.75	1.79	4.48
240	Roadway	62,000	1,000	386	5.49	2.07	10.95
245	Flood	21,000	400	158	4.92	1.79	4.48
250	Flood	62,000	1,000	386	5.77	2.07	10.95

(Continued on Page No. 2)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 1)

I. Fixtures: (Continued)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Sodium Vapor: [1]						
300	HPS Deco Rdwy White	50,000	400	168	$10.50	$1.87	$4.77
301	Sandpiper HPS Deco Roadway	27,500	250	104	13.61	1.85	2.95
302	Sandpiper HPS Deco Rdwy Blk	9,500	100	42	13.16	1.84	1.19
305	Open Bottom	4,000	50	21	2.49	1.86	0.60
306	100W HS Deco Rdwy Blk	9,500	100	42	10.19	1.84	1.19
310	Roadway	4,000	50	21	3.06	1.86	0.60
313	Open Bottom	6,500	70	29	4.11	1.84	0.82
314	Hometown II	9,500	100	42	3.83	1.84	1.39
315	Post Top - Colonial/Contemp	4,000	50	21	4.95	1.86	0.60
316	Colonial Post Top	4,000	50	34	3.97	1.86	0.96
318	Post Top	9,500	100	42	2.45	1.84	1.19
320	Roadway-Overhead Only	9,500	100	42	4.04	1.84	1.19
321	Deco Post Top - Monticello	9,500	100	49	12.59	1.84	1.39
322	Deco Post Top - Flagler	9,500	100	49	15.53	1.84	1.39
323	Roadway-Turtle OH Only	9,500	100	42	4.84	1.84	1.19
325	Roadway-Overhead Only	16,000	150	65	4.57	1.85	1.84
326	Deco Post Top – Sanibel	9,500	100	49	18.69	1.84	1.39
330	Roadway-Overhead Only	22,000	200	87	3.40	1.85	2.47
335	Roadway-Overhead Only	27,500	250	104	5.68	1.85	2.95
336	Roadway-Bridge	27,500	250	104	6.28	1.85	2.95
337	Roadway-DOT	27,500	250	104	5.47	1.85	2.95
338	Deco Roadway–Maitland	27,500	250	104	9.65	1.85	2.95
340	Roadway-Overhead Only	50,000	400	169	5.79	1.87	4.79
341	HPS Flood-City of Sebring only	16,000	150	65	3.78	1.85	3.06
342	Roadway-Turnpike	50,000	400	168	8.33	1.87	4.77
343	Roadway-Turnpike	27,500	250	108	8.50	1.85	3.06
345	Flood-Overhead Only	27,500	250	103	5.18	1.85	2.92
347	Clermont	9,500	100	49	20.49	1.84	1.39
348	Clermont	27,500	250	104	21.51	1.85	2.95
350	Flood-Overhead Only	50,000	400	170	5.36	1.87	4.82
351	Underground Roadway	9,500	100	42	5.68	1.84	1.19
352	Underground Roadway	16,000	150	65	6.21	1.85	1.84
353	Underground Roadway	22,000	200	87	6.21	1.85	2.47
354	Underground Roadway	27,500	250	108	7.33	1.85	3.06
356	Underground Roadway	50,000	400	168	7.44	1.87	4.77
357	Underground Flood	27,500	250	108	8.83	1.85	3.06
358	Underground Flood	50,000	400	168	9.01	1.87	4.77
359	Underground Turtle Roadway	9,500	100	42	6.59	1.84	1.19
360	Deco Roadway Rectangular	9,500	100	47	11.93	1.84	1.33
365	Deco Roadway Rectangular	27,500	250	108	11.39	1.85	3.06
366	Deco Roadway Rectangular	50,000	400	168	11.39	1.87	4.77
370	Deco Roadway Round	27,500	250	108	16.48	1.85	3.06
375	Deco Roadway Round	50,000	400	168	16.48	1.87	4.77
380	Deco Post Top – Ocala	9,500	100	49	10.42	1.84	1.39
381	Deco Post Top	9,500	100	49	3.77	1.84	1.39
383	Deco Post Top-Biscayne	9,500	100	49	13.21	1.84	1.39
385	Deco Post Top – Sebring	9,500	100	49	6.67	1.84	1.39
393	Deco Post Top	4,000	50	21	8.13	1.86	0.60
394	Deco Post Top	9,500	100	49	16.92	1.84	1.39

(Continued on Page No. 3)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 2)

I. Fixtures: (Continued)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Metal Halide: [1]						
307	Deco Post Top-MH Sanibel P	11,600	150	65	$15.20	$3.14	$1.84
308	Clermont Tear Drop P	11,600	150	65	18.20	3.14	1.84
309	MH Deco Rectangular P	36,000	320	126	11.48	2.82	3.57
311	MH Deco Cube P	36,000	320	126	14.34	2.82	3.57
312	MH Flood P	36,000	320	126	9.00	2.82	3.57
319	MH Post Top Biscayne P	11,600	150	65	13.61	3.14	1.84
327	Deco Post Top-MH Sanibel	12,000	175	74	19.23	3.14	2.10
349	Clermont Tear Drop	12,000	175	74	22.02	3.14	2.10
371	MH Deco Rectangular	38,000	400	159	15.46	2.82	4.51
372	MH Deco Circular	38,000	400	159	17.40	2.82	4.51
373	MH Deco Rectangular [5]	110,000	1,000	378	15.42	3.20	10.72
386	MH Flood [5]	110,000	1,000	378	12.96	3.20	10.72
389	MH Flood-Sportslighter [5]	110,000	1,000	378	12.97	3.20	10.72
390	MH Deco Cube	38,000	400	159	17.27	2.82	4.51
396	Deco PT MH Sanibel Dual [5]	24,000	350	148	34.90	2.82	4.20
397	MH Post Top-Biscayne	12,000	175	74	14.74	3.14	2.10
398	MH Deco Cube [5]	110,000	1,000	378	20.14	3.20	10.72
399	MH Flood	38,000	400	159	11.32	2.82	4.51
	Light Emitting Diode (LED):						
104	Sanibel Black Type III 4000K	6,226	50	17	$17.55	$1.39	$0.48
106	Underground Sanibel	8,122	70	25	17.55	1.39	0.71
107	Underground Traditional Open	5,621	49	17	8.10	1.39	0.48
108	Underground Traditional w/Lens	4,761	49	17	8.30	1.39	0.48
109	Underground Acorn	6,205	70	25	17.42	1.39	0.71
111	Underground Mini Bell	2,889	50	18	14.93	1.39	0.51
116	V Ventus[1]	14,403	146	50	18.98	1.39	1.42
117	FWT Ventus[1]	13,508	146	50	18.98	1.39	1.42
118	Ventus III[1]	20,333	219	80	24.09	1.39	2.27
119	Shoebox Black III[1]	20,333	219	80	24.09	1.39	2.27
120	K118 3K V Multiv UF	4,861	50	18	13.54	1.39	0.51
121	Shoebox Bronze III	25,114	213	75	15.42	1.39	2.13
122	Shoebox Bronze IV	24,390	213	75	15.42	1.39	2.13
123	Shoebox Bronze V	25,870	213	75	15.42	1.39	2.13
124	Shoebox Black III	25,114	213	75	15.42	1.39	2.13
126	Shoebox Black IV FWT	24,390	213	75	15.42	1.39	2.13
127	Shoebox Black V	25,870	213	75	15.42	1.39	2.13
130	Monticello 3000 Kelvin	4,430	50	17	17.49	1.39	0.48
131	UG Roadway[1]	4,600	67	23	7.54	1.39	0.65
132	UG Roadway[1]	9,200	130	46	8.42	1.39	1.31
133	ATBO Roadway	5,742	48	17	4.29	1.39	0.48
134	Underground ATBO Roadway	5,742	48	17	4.29	1.39	0.48
136	Roadway	12,748	108	38	5.85	1.39	1.08
137	Underground Roadway	12,748	108	38	5.85	1.39	1.08
138, 176	Roadway	26,799	216	76	8.68	1.39	2.16
139	Underground Roadway	26,799	216	76	8.68	1.39	2.16
141, 177	Roadway	31,599	284	99	8.77	1.39	2.81
142, 162	Underground Roadway	31,599	284	99	8.77	1.39	2.81
143	OH Black Roadway	26,799	216	76	8.61	1.39	2.16
144	UG Black Roadway	26,799	216	76	8.61	1.39	2.16
147, 174	Roadway	16,192	150	51	5.92	1.39	1.45
148	Underground Roadway	16,192	150	51	5.92	1.39	1.45
149	K118 3K V Multiv UF	4,946	50	17	13.54	1.39	0.48
151	ATBS Roadway	5,400	49	17	4.07	1.39	0.48
152	Area Refract OH[1]	5,100	49	17	4.21	1.39	0.48
153	Area UG[1]	5,400	49	17	4.07	1.39	0.48

(Continued on Page No. 4)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 3)

I. Fixtures: (Continued)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP SIZE [2] LAMP WATTAGE	LAMP SIZE [2] kWh	CHARGES PER UNIT FIXTURE	CHARGES PER UNIT MAINTENANCE	CHARGES PER UNIT NON-FUEL ENERGY [3]
	Light Emitting Diode (LED): Continued						
154	Area Refract UG[1]	5,100	49	17	4.21	1.39	0.48
156	Shoebox Bronze IV FWT	43,765	421	147	23.30	1.39	4.17
157	Shoebox Bronze V	48,514	421	147	23.30	1.39	4.17
158	Shoebox Black IV FWT	43,765	421	147	23.30	1.39	4.17
159	Shoebox Black V	48,514	421	147	23.30	1.39	4.17
160	Monticello Black TIII 3000K	4,646	50	17	17.49	1.39	0.48
161	Roadway Black UG	31,599	284	99	8.77	1.39	2.81
163	Shoebox Pedestrian Bronze	4,300	50	17	13.66	1.39	0.48
164	Shoebox Pedestrian Black	4,300	50	17	13.66	1.39	0.48
167	Underground Mitchell	5,834	50	19	18.24	1.39	0.54
168	Underground Mitchell w/Top Hat	5,442	50	19	18.24	1.39	0.54
169	Teardrop	15,375	150	52	23.60	1.39	1.48
171	Roadway Black UG Feed	5,742	48	17	4.45	1.39	0.48
172	Roadway Black UG Feed	12,748	108	38	5.85	1.39	1.08
173	Roadway Black UG Feed	16,192	150	51	5.92	1.39	1.45
178	Teardrop Black	6,034	50	19	19.03	1.39	0.54
179	Roadway White OH	26,799	216	76	8.68	1.39	2.16
180	Roadway White UG	26,799	216	76	8.68	1.39	2.16
181	Sanibel[1]	16,160	150	52	19.40	1.39	1.48
182	Biscayne	7,439	60	21	15.03	1.39	0.60
183	Clermont	14,251	150	52	23.64	1.39	1.48
184	ATBS Roadway, Overhead Feed	4,544	40	14	3.62	1.39	0.40
185	ATBS Roadway, Underground Feed	4,544	40	14	3.62	1.39	0.40
186	ATBS Roadway, Overhead Feed	7,981	70	24	4.35	1.39	0.68
187	ATBS Roadway, Underground Feed	7,981	70	24	4.35	1.39	0.68
191	Flood Overhead Feed	17,098	130	46	8.93	1.39	1.31
192	Flood Overhead Feed	34,291	260	91	14.47	1.39	2.58
193	Clermont	6,273	50	18	24.04	1.39	0.51
194	Flood Underground Feed	17,098	130	46	8.93	1.39	1.31
195	LED Flood Underground Feed	34,291	260	91	14.47	1.39	2.58
196	Amber Roadway Overhead	4,133	70	24	10.22	1.39	0.68
197	Amber Roadway Underground	4,133	70	24	10.22	1.39	0.68
198	Amber Roadway Overhead	5,325	110	38	12.45	1.39	1.08
199	Amber Roadway Underground	5,325	110	38	12.45	1.39	1.08
296	3K III Multiv F	15,381	150	51	5.92	1.39	1.45
297	3K III Multiv UG F	15,381	150	51	5.92	1.39	1.45
361	Roadway [1]	6,000	95	33	15.27	1.39	0.94
362	Roadway [1]	9,600	157	55	18.36	1.39	1.56
363	Shoebox Type 3 [1]	20,664	309	108	39.01	1.39	3.06
364	Shoebox Type 4 [1]	14,421	206	72	30.67	1.39	2.04
367	Shoebox Type 5 [1]	14,421	206	72	29.74	1.39	2.04
369	Underground Biscayne[1]	6,500	80	28	13.88	1.39	0.79

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RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 4)

II. POLES

BILLING TYPE	DESCRIPTION	CHARGE PER UNIT
404	35' Deco Concrete – Mariner	$12.66
405	Concrete, 30/35'	8.11
406	16' Deco Conc – Single Sanibel	14.20
407	16' Decon Conc – Double Sanibel	12.31
408	26' Aluminum DOT Style Pole	17.35
409	36' Aluminum DOT Style Pole	25.40
410	Concrete, 15' [1]	7.32
411	16' Octagonal Conc [1]	10.46
412	32' Octagonal Deco Concrete	17.77
413	25' Tenon Top Concrete	7.77
415	Concrete, Curved [1]	2.14
418	35' Tenon Top Black Concrete	20.56
420	Wood, 30/35'	4.32
421	Promenade 25' Black Direct Buried	13.49
425	Wood, 14' Laminated [1]	1.07
428	Deco Fiberglass, 35', Bronze, Reinforced [1]	9.60
429	Deco Fiberglass, 41', Bronze, Reinforced [1]	20.25
430	Fiberglass, 14', Black [1]	5.21
431	Deco Fiberglass, 41', Bronze [1]	13.36
432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	9.70
433	Deco Fiberglass, 35', Bronze [1]	8.64
434	Deco Fiberglass, 20', Black, Deco Base [1]	5.28
435	Aluminum, Type A [1]	2.95
436	Deco Fiberglass, 16', Black, Fluted [1]	8.74
437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	15.53
438	Deco Fiberglass, 20', Black [1]	2.62
439	Black Fiberglass 16'	13.42
440	Aluminum, Type B [1]	15.38
441	15' Black Aluminum	3.99
445	Aluminum, Type C [1]	6.42
446	Deco Fiberglass, 30', Bronze [1]	7.57
447	Deco Fiberglass, 35', Silver, Anchor Base [1]	10.60
448	Deco Fiberglass, 41', Silver [1]	8.06
449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	10.04
450	Concrete, 1/2 Special	4.06
452	36ft Aluminum Breakaway Pole	13.41
453	46ft Aluminum Breakaway Pole	22.90
454	35ft OAL Promenade Receptacle Pole	20.56
455	Steel, Type A [1]	1.84
456	Promenade 29' Black Direct Buried	17.20
460	Steel, Type B [1]	1.97
461	16' Vic II Brnz	12.49
462	AL Direct Buried 30FT 12 FT BKT Breakaway	21.43
463	AL Direct Buried 30FT 10FT BKT Breakaway	20.86
464	35' Bronze Promenade Special St Joe	20.56
465	Steel, Type C [1]	2.76
466	16' Deco Con Vic II – Dual Mount	12.49
467	16' Deco Conc Washington – Dual	13.29
468	16' Deco Conc Colonial – Dual Mount	10.56
469	35' Tenon Top Quad Flood Mount	8.36
470	45' Tenon Top Quad Flood Mount	11.81
471	22' Deco Concrete	14.25
472	22' Deco Conc Single Sanibel	14.25
473	22' Deco Conc Double Sanibel	14.25
474	22' Deco Conc Double Mount	14.25
476	25' Tenon Top Bronze Concrete	14.85
477	30' Tenon Top Bronze Concrete	17.20
478	35' Tenon Top Bronze Concrete	18.99
479	41' Tenon Top Bronze Concrete	21.00
480	Wood, 40/45'	5.91
481	30' Tenon Top Concrete, Single Flood Mount	7.97
482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	7.97
483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	11.81
484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	11.81
485	Concrete, 40/45'	12.90
486	Tenon Style Concrete 46' Single Flood Mount	11.81
487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	8.22
488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	8.22
489	35' Tenon Top Concrete, Single Flood Mount	8.22

(Continued on Page No. 6)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 5)

II. POLES

BILLING TYPE	DESCRIPTION	CHARGE PER UNIT
490	Special Concrete 13' [1]	7.79
491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	7.97
492	16' Smooth Decorative Concrete/The Colonial	10.56
493	19' White Aluminum [1]	22.87
494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	11.81
495	Dual Mount 20' Fiberglass[1]	5.27
496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	7.97
497	16' Decorative Concrete w/decorative base/The Washington	12.13
498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	8.22
499	16' Decorative Concrete-Vic II	12.49
503	AL Direct Buried 40FT 10FT BKT Breakaway	22.50
504	Promenade Black 41ft	21.00

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RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 6)

III. Additional Facilities

BILLING TYPE

Electrical Pole Receptacle [4]

401	**Single**	$3.00 per unit
402	**Double**	$3.90 per unit

Notes to Per Unit Charges:

(1) Restricted to existing installations.
(2) Lumens output and wattage ratings may vary with lamp configuration and/or age
(3) Shown for information only. Energy charges are billed by applying the foregoing energy and demand charges to the total monthly kWh.
(4) Electric use permitted only during the period of October through January, only on poles designated by the Company. Energy charged separately. Customers must notify Company of installation of customer-owned receptacles prior to such installation.
(5) Special applications only.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the sum of the Customer Charge and applicable Fixture, Maintenance and Pole Charges.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Terms of Service:

Service under this rate schedule shall be for a minimum initial term of ten (10) years from the commencement of service and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination. Upon early termination of service under this schedule, the customer shall pay an amount equal to the remaining monthly lease amount for the term of contract including Contribution in Aid of Construction ("CIAC") under Special Provision No.16, applicable Customer Charges and removal cost of the facilities.

Special Provisions:

1. The customer shall execute a contract on the Company's standard filed contract form for service under this rate schedule.

2. Where the Company provides a fixture or pole type other than those listed above, the monthly charges, as applicable shall be computed as follows:

I. Fixture

(a) Fixture Charge:	1.08% of the Company's average installed cost.
(b) Maintenance Charge:	The Company's estimated cost of maintaining fixture.

II. Pole

Pole Charge:	1.08% of installed cost.

3. The customer shall be responsible for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the customer for damage.

4 Maintenance Service for customer-owned fixtures at charges stated hereunder shall be restricted to fixtures being maintained as of November 1, 1992.

(Continued on Page No. 8)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 7)

Special Provisions: (Continued)

5. kWh consumption for Company-owned fixtures shall be estimated in lieu of installing meters. kWh estimates will be made using the following formula:

$$kWh = \frac{\text{Unit Wattage (including ballast losses) x 350 hours per month}}{1{,}000}$$

6. kWh consumption for customer-owned fixtures shall be metered. Installation of customer-owned lighting facilities shall be provided for by the customer. Any costs incurred by the Company to provide for consolidation of existing lighting facilities for the purpose of metering shall be at the customer's expense.

7. No Pole Charge shall be applicable for a fixture installed on a company-owned pole which is utilized for other general electrical distribution purposes.

8. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).

9. For a fixture type and/or pole type restricted to existing installations and requiring major renovation or replacement, the fixture and/or pole shall be replaced by an available similar non-restricted fixture and/or pole and the customer shall commence being billed at its appropriate rate. Where the customer requests the continued use of the same fixture type and/or pole type for appearance reasons, the Company will attempt to provide such fixture and/or pole and the customer shall commence being billed at a rate determined in accordance with Special Provision No. 2 for the cost of the renovated or replaced fixture and/or pole.

10. The customer will be responsible for trimming trees and other vegetation that obstruct the light output from fixture(s) or maintenance access to the facilities.

11. After December 31, 1998, all new leased lighting shall be installed on poles owned by the Company.

12. Alterations to leased lighting facilities requested by the customer after date of installation (i.e. redirect, install shields, etc.), will be billed to the customer in accordance with the Company's policy related to "Work Performed for the Public".

13. Service for street or area lighting is normally provided from existing distribution facilities. Where suitable distribution facilities do not exist, it will be the customer's responsibility to pay for necessary additional facilities. Refer to Section III, paragraph 3.01 of the Company's General Rules and Regulations Governing Electric Service to determine the CIAC owed by the customer.

14. Requests for exchanging facilities, upgrades, relocations, removals etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.

15. For available LEDs, the customer may opt to make an initial, one-time Contribution in Aid of Construction payment of 50% of the installed cost of fixtures rated greater than 200 Watts and/or poles other than standard wood poles, to reduce the Company's installed cost. If a customer chooses this option, the monthly fixture and/or pole charge shall be computed as the reduced installed cost times the corresponding monthly percentage in 2.I.(a) and/or 2.II above.

16. As an alternative to making an initial one-time CIAC payment to extend distribution facilities to render lighting service, as referenced in Special Provision No. 13, the customer may elect to pay a monthly fee of 1.08% of the calculated CIAC amount.

RATE SCHEDULE SS-1
FIRM STANDBY SERVICE
(Continued from Page No. 2)

Determination of Specified Standby Capacity:

1. Initially, the customer and the Company shall mutually agree upon a maximum amount of standby capacity in kW to be supplied by the Company. This shall be termed for billing purposes as the "Specified Standby Capacity".

2. Where a bona fide change in the customer's standby capacity requirement occurs, the Company and the customer shall establish a new Specified Standby Capacity.

3. The Specified Standby Capacity for the current billing period shall be the greater of: (1) the mutually agreed upon Specified Standby Capacity, (2) the maximum 30-minute kW standby power requirement established in the current billing month, or (3) the maximum 30-minute kW standby power requirement established in any of the twenty-three (23) preceding billing months.

Rate Per Month:

1. Customer Charge:

Secondary Metering Voltage:	$ 138.50
Primary Metering Voltage:	$ 324.09
Transmission Metering Voltage:	$ 1,116.62

Note: Where the Customer has paid the costs of metering equipment pursuant to a Cogeneration Agreement, the Customer Charge shall be $111.67.

2. Supplemental Service Charges:

All supplemental power requirements shall be billed in accordance with the demand and energy charges of the otherwise applicable rate schedule.

3. Standby Service Charges:

A. Distribution Capacity:

$2.64 per kW times the Specified Standby Capacity.

Note: No charge is applicable to a customer who has provided all the facilities for interconnection to the Company's transmission system.

B. Generation & Transmission Capacity:

The charge shall be the greater of:
1. $1.477 per kW times the Specified Standby Capacity or

2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-Peak Periods times $0.703/kW times the appropriate following monthly factor:

Billing Month	Factor
March, April, May, October	0.80
June, September, November, December	1.00
January, February, July, August	1.20

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

C. Energy Charges

Non-Fuel Energy Charge: 1.308¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

(Continued on Page No. 4)

RATE SCHEDULE SS-1
FIRM STANDBY SERVICE
(Continued from Page No. 3)

Rate Per Month: (Continued)

3. Standby Service Charges: (Continued)

D. Delivery Voltage Credit:

When a customer takes service under this rate at a distribution primary delivery voltage, the Distribution Capacity Charge hereunder will be reduced by $1.28 per kW.

E. Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Distribution Capacity Charge, Generation & Transmission Capacity Charge, Non-Fuel Energy Charge, and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

F. Fuel Cost Recovery Factor:

Time of Use Fuel Charges of applicable metering voltage provided on Tariff Sheet No. 6.105.

G.	**Asset Securitization Charge Factor:**	See Sheet No. 6.105
H.	**Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:**	See Sheet No. 6.106
I.	**Right-of-Way Utilization Fee:**	See Sheet No. 6.106
J.	**Municipal Tax:**	See Sheet No. 6.106
K.	**Sales Tax:**	See Sheet No. 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 3 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition the Distribution Capacity Charge included in the Rate per Month section of this rate schedule shall be increased by $1.36 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

1. On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

A. For the calendar months of December through February,
Monday through Friday*****: 5:00 a.m. to 10:00 a.m.

B. For all calendar months of April through October,
Monday through Friday*****: 6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

2. Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth above.

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Capacity Charges for Standby Service. Where Special Equipment to service the customer is required, the Company may require a specified minimum charge.

(Continued on Page No. 5)

RATE SCHEDULE SS-1
FIRM STANDBY SERVICE
(Continued from Page No. 4)

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be under the same terms as that specified in the otherwise applicable rate schedule.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. Customers taking service under this rate schedule who desire to transfer to firm full requirements service will be required to give the Company written notice at least sixty (60) months prior to such transfer.

3. The Company will furnish service under this rate schedule at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

4. The customer shall allow the Company to install time recording metering on the electrical output of all customer-owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.

5. Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.

6. Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.

7. In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all Company-supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.

8. For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.

9. For an amount of load reduction directly resulting from an outage of the customer's generation to be recognized in the determination of standby service requirements, the customer must satisfactorily demonstrate this capability initially and be subject to periodic verification upon request by the Company.

10. If the actual maximum 30-minute standby power supplied by the Company exceeds the prior billing month's Specified Standby Capacity, the customer shall be billed on the excess amount for previous billings rendered up to twelve (12) months under the rate schedule for (1) distribution capacity and (2) generation and transmission capacity, at a rate of 125% of the corresponding standby service charges.

11. When an outage of the customer's generating system is caused by an electrical isolation of the customer due to conditions originating on the Company's system, no standby capacity requirement shall be recognized for billing purposes for the standby power utilized during customer generation restart for a period not exceeding eight (8) hours from time of Company electrical restoration.

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, having on-site generating equipment and requesting interruptible standby service. A customer requesting interruptible standby service is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 kW, (2) supplies at least 20% of his total electrical load and (3) is operated for other than emergency and test purposes.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Resale service not permitted hereunder. Interruptible service under this rate schedule is not subject to interruption during any time period for economic reasons. Interruptible service under this rate schedule is subject to interruption during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only.

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Definitions:

"Standby Electric Service" refers to backup or maintenance service or both.

"Backup Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during an unscheduled outage of the customer's generation.

"Maintenance Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during a scheduled outage of the customer's generation.

"Supplemental Service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the customer's own generation equipment.

"Otherwise applicable rate schedule" refers to the rate schedule under which the customer would have received service if the customer had no self-generation.

Determination of Standby Service Requirements:

The customer may elect either of the following two options for determination of standby service requirements:

Option A:

1. The customer shall provide the Company within three (3) days of the end of the billing period the following information for each 30-minute time interval of occurrence of an unscheduled or scheduled outage of the customer's generation:

   (a) Amount of load in kW ordinarily supplied by customer's generation.

   (b) Amount of load reduction in kW, if any, as a direct result of customer's generation outage.

(Continued on Page No. 2)

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE
(Continued from Page No. 2)

Determination of Specified Standby Capacity:

1. Initially, the customer and the Company shall mutually agree upon a maximum amount of standby capacity in kW to be supplied by the Company. This shall be termed for billing purposes as the "Specified Standby Capacity".

2. Where a bona fide change in the customer's standby capacity requirement occurs, the Company and the customer shall establish a new Specified Standby Capacity.

3. The Specified Standby Capacity for the current billing period shall be the greater of: (1) the mutually agreed upon Specified Standby Capacity, (2) the maximum 30-minute kW standby power requirement established in the current billing month, or (3) the maximum 30-minute kW standby power requirement established in any of the twenty-three (23) preceding billing months.

Rate Per Month:

1. Customer Charge:

Secondary Metering Voltage:	$ 349.56
Primary Metering Voltage:	$ 504.89
Transmission Metering Voltage:	$ 1,168.19

Note: Where the customer has paid the costs of metering equipment pursuant to a Cogeneration Agreement, the Customer Charge shall be $327.08.

2. Supplemental Service Charges:
All supplemental power requirements shall be billed in accordance with the demand and energy charges of the otherwise applicable rate schedule.

3. Standby Service Charges:

A. Distribution Capacity:
$2.63 per kW times the Specified Standby Capacity.
Note: No charge is applicable to a Customer who has provided all the facilities for interconnection to the Company's transmission system.

B. Generation & Transmission Capacity:
The charge shall be the greater of:
1. $1.474 per kW times the Specified Standby Capacity or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-Peak Periods times $0.702 kW times the appropriate following monthly factor:

Billing Month	Factor
March, April, May, October	0.80
June, September, November, December	1.00
January, February, July, August	1.20

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

C. Interruptible Capacity Credit:
The credit shall be the greater of:
1. $1.17 per kW times the Specified Standby Capacity, or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-peak periods times $0.557/kW times the appropriate Billing Month Factor shown in part 3.B. above.

D. Energy Charges:
Non-Fuel Energy Charge: 1.292¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

E. Delivery Voltage Credit:
When a customer takes service under this rate at a distribution primary delivery voltage, the Distribution Capacity Charge hereunder will be reduced by $1.28 per kW.

(Continued on Page No. 4)

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE
(Continued from Page No. 3)

Rate Per Month: (Continued)

3. Standby Service Charges: (Continued)

F. Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Distribution Capacity Charge, Generation & Transmission Capacity Charge, Interruptible Capacity Credit, Non-Fuel Energy Charge and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

G. Fuel Cost Recovery Factor:
Time of Use Fuel Charges of applicable metering voltage provided on Tariff Sheet No. 6.105.

H.	**Asset Securitization Charge Factor:**	See Sheet No. 6.105
I.	**Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:**	See Sheet No. 6.106
J.	**Right-of-Way Utilization Fee:**	See Sheet No. 6.106
K.	**Municipal Tax:**	See Sheet No. 6.106
L.	**Sales Tax:**	See Sheet No. 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 4 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition the Distribution Capacity Charge included in the Rate per Month section of this rate schedule shall be increased by $1.35 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

1. On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

A. For the calendar months of December through February,
Monday through Friday*****: 5:00 a.m. to 10:00 a.m.

B. For all calendar months,
Monday through Friday*****: 6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

2. Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth above.

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Capacity Charges for Standby Service. Where Special Equipment to service the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at company-designated locations.

Term of Service:

Service under this rate schedule shall be under the same terms as that specified in the otherwise applicable rate schedule.

Special Provisions:

1. When the customer increases the electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required under this rate at the option of the Company.
2. Customers taking service under another Company rate schedule who elect to transfer to this rate will be accepted by the Company on a first-come, first-served basis. Required interruptible equipment will be installed accordingly, subject to availability. Service under this rate schedule shall commence with the first full billing period following the date of equipment installation.

(Continued on Page No. 5)

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE
(Continued from Page No. 4)

Special Provisions: (Continued)

3. To minimize the frequency and duration of interruptions hereunder, the Company will attempt to purchase power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

4. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of 1.08% per month of the installed cost of such additional equipment.

5. Customers taking service under this rate schedule who desire to transfer to a non-interruptible rate schedule will be required to give the Company written notice at least sixty (60) months prior to such transfer. Such notice shall be irrevocable unless the Company or the customer receives a waiver from the Florida Public Service Commission.

6. The customer shall allow the Company to install time recording metering on the electrical output of all customer-owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance, and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.

7. Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.

8. Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.

9. In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all Company-supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.

10. For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.

11. For an amount of load reduction directly resulting from an outage of the customer's generation to be recognized in the determination of standby service requirements, the customer must satisfactorily demonstrate this capability initially and be subject to periodic verification upon request by the Company.

12. If the actual maximum 30-minute standby power supplied by the Company exceeds the prior billing month's Specified Standby Capacity, the customer shall be billed on the excess amount for previous billings rendered up to twelve (12) months under the rate schedule for (1) distribution capacity and (2) generation and transmission capacity, at a rate of 125% of the corresponding standby service charges.

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, having on-site generating equipment and requesting interruptible standby service. A customer requesting interruptible standby service is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 kW, (2) supplies at least 20% of his total electrical load and (3) is operated for other than emergency and test purposes.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Resale service not permitted hereunder. Curtailable service under this rate schedule is not subject to curtailment during any time period for economic reasons. Curtailable service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only.

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Definitions:

"Standby Electric Service" refers to backup or maintenance service or both.

"Backup Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during an unscheduled outage of the customer's generation.

"Maintenance Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during a scheduled outage of the customer's generation.

"Supplemental Service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the customer's own generation equipment.

"Otherwise applicable rate schedule" refers to the rate schedule under which the customer would have received service if the customer had no self-generation.

Determination of Standby Service Requirements:

The customer may elect either of the following two options for determination of standby service requirements:

Option A:

1. The customer shall provide the Company within three (3) days of the end of the billing period the following information for each 30-minute time interval of occurrence of an unscheduled or scheduled outage of the customer's generation:

   (a) Amount of load in kW ordinarily supplied by customer's generation.

   (b) Amount of load reduction in kW, if any, as a direct result of customer's generation outage.

(Continued on Page No. 2)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 2)

Determination of Specified Standby Capacity:

1. Initially, the customer and the Company shall mutually agree upon a maximum amount of standby capacity in kW to be supplied by the Company. This shall be termed for billing purposes as the "Specified Standby Capacity".

2. Where a bona fide change in the customer's standby capacity requirement occurs, the Company and the customer shall establish a new Specified Standby Capacity.

3. The Specified Standby Capacity for the current billing period shall be the greater of: (1) the mutually agreed upon Specified Standby Capacity, (2) the maximum 30-minute kW standby power requirement established in the current billing month or (3) the maximum 30-minute kW standby power requirement established in any of the twenty-three (23) preceding billing months.

Rate Per Month:

1. Customer Charge:

Secondary Metering Voltage:	$ 115.93
Primary Metering Voltage:	$ 271.25
Transmission Metering Voltage:	$ 934.55

Note: Where the customer has paid the costs of metering equipment pursuant to a Cogeneration Agreement, the Customer Charge shall be $93.45

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2. Supplemental Service Charges:
All supplemental power requirements shall be billed in accordance with the demand and energy charges of the otherwise applicable rate schedule.

3. Standby Service Charges:

A. Distribution Capacity:
$2.63 per kW times the Specified Standby Capacity.
Note: No charge is applicable to a customer who has provided all the facilities for interconnection to the Company's transmission system.

B. Generation & Transmission Capacity:
The charge shall be the greater of:
1. $1.474 per kW times the Specified Standby Capacity or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-Peak Periods times $0.702/kW times the appropriate following monthly factor:

Billing Month	Factor
March, April, May, October	0.80
June, September, November, December	1.00
January, February, July, August	1.20

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

C. Curtailable Capacity Credit:
The credit shall be the greater of:
1. $0.877 per kW times the Specified Standby Capacity, or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-peak periods times $0.418/kW times the appropriate Billing Month Factor shown in part 3.B. above.

D. Energy Charges:
Non-Fuel Energy Charge: 1.297¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis listed in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

E. Delivery Voltage Credit:
When a customer takes service under this rate at a distribution primary delivery voltage, the Distribution Capacity Charge hereunder will be reduced by $1.28 per kW.

(Continued on Page No. 4)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 3)

Rate Per Month: (Continued)

3. Standby Service Charges: (Continued)

F. Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Distribution Capacity Charge, Generation & Transmission Capacity Charge, Interruptible Capacity Credit, Non-Fuel Energy Charge and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

G. Fuel Cost Recovery Factor:
Time of Use Fuel Charges of applicable metering voltage provided on Tariff Sheet No. 6.105.

H.	**Asset Securitization Charge Factor:**	See Sheet No. 6.105
I.	**Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:**	See Sheet No. 6.106
J.	**Right-of-Way Utilization Fee:**	See Sheet No. 6.106
K.	**Municipal Tax:**	See Sheet No. 6.106
L.	**Sales Tax:**	See Sheet No. 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition the Distribution Capacity Charge included in the Rate per Month section of this rate schedule shall be increased by $1.35 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

1. On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

A. For the calendar months of December through February,
Monday through Friday*****: 5:00 a.m. to 10:00 a.m.

B. For all calendar months,
Monday through Friday*****: 6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

2. Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth above.

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Capacity Charges for Standby Service. Where Special Equipment to service the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be under the same terms as that specified in the otherwise applicable rate schedule.

(Continued on Page No. 5)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 4)

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of 1.08% times the installed cost of such additional equipment.

3. As an essential requirement for receiving curtailable service provided under this rate schedule, the customer shall be strictly responsible for the full curtailment of his standby power requirements upon each request of the Company. Such requests will normally be made during periods of capacity shortages on the Company's system; however, other operating contingencies may result in such requests at other times. The Company shall also have the right to request one additional curtailment each calendar year irrespective of capacity availability or operating conditions.

4. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

5. In the event a customer electing curtailable service has not complied with his curtailment responsibility for any period of requested curtailment during the current billing period, the customer will additionally be billed 125% of the difference in standby rate charges between this rate schedule and that of Rate Schedule SS-1, Firm Standby Service, for each billing period from the current month to the most recent prior billing period in which curtailment was requested, not to exceed a total of twelve (12) billing periods.

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

7. Customers taking service under this rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least sixty (60) months prior to such transfer. Such notice shall be irrevocable unless the Company or the customer receives a waiver from the Florida Public Service Commission.

8. The customer shall allow the Company to install time recording metering on the electrical output of all customer-owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance, and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.

9. Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.

10. Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.

11. In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all company-supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.

12. For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.

(Continued on Page No. 6)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 5)

Special Provisions: (Continued)

13. For an amount of load reduction directly resulting from an outage of the customer's generation to be recognized in the determination of standby service requirements, the customer must satisfactorily demonstrate this capability initially and be subject to periodic verification upon request by the Company.

14. The described procedures herein for determining standby and supplemental requirements may require modification during a period of requested curtailment. In this event all power and energy requirements are considered supplemental to the extent that the total power requirement does not exceed the customer's otherwise maximum 30-minute supplemental demand for the current billing period. Any requirement exceeding this level is considered standby. If this should result in a standby requirement which exceeds the customer's self-generating capability, such excess shall be considered additional supplemental.

15. If the actual maximum 30-minute standby power supplied by the Company exceeds the prior billing month's Specified Standby Capacity, the customer shall be billed on the excess amount for previous billings rendered up to twelve (12) months under the rate schedule for (1) distribution capacity and (2) generation and transmission capacity, at a rate of 125% of the corresponding standby service charges.

RATE SCHEDULE TS-1
TEMPORARY SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To customers for temporary service such as construction, fairs, displays, exhibits, and similar temporary purposes.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three phase at option of the Company, at the Company's standard voltage available.

Limitation of Service:

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Company's applicable General Service rate schedule.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

As provided for in the applicable rate schedule.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of thirty (30) days from the commencement of service and may be extended for thirty- (30) day periods.

Special Provisions:

1. Metering voltage will be at the option of the Company.

2. The Company may under the provisions of this rate, at its option, require a contract with the Customer upon the Company's filed contract form.

3. Where a temporary service extension is required and can be provided by a service drop or connection point to the Company's existing distribution system, the Customer shall pay a service charge of $310.00 for the cost of installing and removing such temporary service extension.

4. Where line work is required, the Customer shall pay, in advance, the estimated cost of installing and removing such facilities as may be required to provide such temporary service, except the cost of any portion of the facilities which will remain as a part of the permanent service. In addition, the Customer shall deposit with the Company, in advance, a cash sum equal to the estimated charge for energy consumed provided, however, that the Company may waive advance payments if the Customer has established, in the sole judgment of the Company, satisfactory credit.

RATE SCHEDULE PPS-1
GENERAL SERVICE – PREMIER POWER SERVICE RIDER

Availability:

Available throughout the entire territory served by the Company.

Applicable:

This Rider is applicable on a voluntary basis to a customer with a minimum measured demand of 50 kW taking service under non-residential Rate Schedules GS-1, GST-1, GSD-1, GSDT-1, GSLM-1, CS-1, CS-2, CS-3, CST-1, CST-2, CST-3, IS-1, IS-2, IST-1, or IST-2 that meets the eligibility requirements herein when the customer contracts with the Company to own, install, operate and maintain equipment on the customer's premises for the primary purpose of providing a back-up supply of electric service in the event normal electric supply is interrupted. The applicable non-residential Rate Schedule with which this Rider is used is modified only as required by the terms hereof.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations Governing Electric Service."

Monthly Service Payment:

The Monthly Service Payment under this Rider is in addition to the monthly rate determined under the applicable non-residential Rate Schedule and other riders, if applicable, and shall be calculated based on the following formula:

Monthly Service Payment = Capital Cost + Expenses

Where:

Capital Cost equals a carrying cost times the levelized plant investment based upon the estimated installed cost of facilities. The carrying cost includes the cost of capital, reflecting current capital structure and most recent approved return on common equity; income taxes; property taxes; general plant; administrative and general plant-related expenses; and intangible plant. Any replacement cost expected to be incurred during the Contract Period will also be included. Any special equipment installed by the Company that is not necessary to support back-up service to the customer shall not be included in the Monthly Service Payment.

Expenses shall be levelized over the Contract Term and shall include: Company operations and maintenance (O&M) expenses times a carrying cost that is inclusive of administrative and general and labor expenses related to O&M and cash working capital; third-party expenses for operations and maintenance, warranties, or insurance; fuel expense, based upon an estimate of the cost of fuel consumed for normal back-up operation and testing, less a credit based upon the system average cost of fuel and purchased power included in retail tariffs; inventory cost associated with fuel, materials, and supplies times a carrying cost that recovers the cost of capital and income taxes; depreciation expense, adjusted for the estimated salvage value at the end of the Contract Term; deferred income taxes; and customer accounting, customer service and information, program administration, and sales expenses. Any expenses incurred in operating the on-site generation for other than normal back-up operation and testing shall not be included in the Monthly Service Payment.

Installation cost will be recovered over the initial Contract Term. Pricing of capital-related costs and expenses shall be based upon no shorter than 10 years from the equipment's original in-service date and the resulting Monthly Service Payment shall include an upward adjustment for Contract Terms that expire prior to 10 years from this in-service date.

(Continued on Page No. 2)

RATE SCHEDULE PPS-1
GENERAL SERVICE – PREMIER POWER SERVICE RIDER

(Continued from Page No. 1)

Definition of Services:

Services provided under the terms of this Rider shall be provided by on-site equipment supplied by the Company for the purpose of continuing the supply of electricity to the customer's site in the event the normal electric supply is interrupted. In cases where the customer's total electric requirement exceeds the generation capability, the customer shall arrange its electrical requirements to ensure that the electrical requirement to be supplied when normal service is interrupted will not be greater than the generation capacity. The minimum equipment capacity supplied by the Company under this rider shall be not less than 50 kW.

The Company shall have the right to operate the on-site equipment at all times it deems appropriate, including, but not limited to, for the purposes of testing of the equipment to verify that it will operate within required parameters, and dispatching the equipment to assist in meeting system demand or for other system benefits. The equipment and appropriate transfer switching shall be electrically connected on the Company's side of the billing meter; therefore, billing for generation provided during normal back-up operation and testing shall continue to be billed under the applicable non-residential Rate Schedule based solely upon consumption registered on the Company's billing meter.

Service Contract:

The Company and the customer shall execute a Premier Power Service Contract (the "Contract") that will state the amount of the customer's Monthly Service Payment determined in accordance with this Rider, the Contract Term, and other terms and conditions pertinent to providing Premier Power Service.

Eligibility:

In order to be eligible for this Rider, the customer must provide evidence of creditworthiness sufficient to establish reasonable assurance of their ability to meet their financial obligations for the services to be provided under the Contract.

- Entities that have an investment grade senior unsecured credit rating from Moody's Investors Service or S&P Global Ratings will be deemed creditworthy for projects requiring investment by the Company of twenty (20) million dollars or less (Investment grade rating means an unsecured or issuer rating of Baa3 or better from Moody's or BBB- from S&P).
- Entities that have a senior unsecured credit rating of at least Ba2 from Moody's Investors Service or BB by S&P Global Ratings will be deemed creditworthy for projects requiring investment by the Company of five (5) million dollars or less.

Customers with no such rating may demonstrate creditworthiness by submitting their audited financial statements for review by the Company to establish an equivalent credit rating based on a commercially reasonable credit assessment.

Companies not deemed to be creditworthy for a project may establish eligibility by providing credit support in the form of either (i) cash; (ii) bank-issued letter(s) of credit; (iii) a guaranty from a parent company or an affiliated entity meeting the creditworthiness standards of the Company, in each case in a form and from an issuer reasonably acceptable to the Company; or (iv) other security reasonably acceptable to the Company. The amount of security shall not exceed the initial costs incurred by the Company for installation, excluding equipment removable by the Company and suitable for alternative use, plus the estimated cost for the Company to redeploy such equipment for use elsewhere, if applicable. As an alternative form of credit support, the customer and the Company may mutually agree to an accelerated payment schedule commencing prior to completion of installation of the equipment or a payment schedule consisting of larger payments upfront followed by smaller payments, provided that the resulting payment structure will not result in collection by the Company of a return greater than that which would otherwise be reflected in the determination of the payment amount under the Contract.

Minimum Monthly Bill:

The minimum monthly bill shall be the customer's minimum bill under the applicable non-residential Rate Schedule, plus the Monthly Service Payment under this Rider.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this Rider shall be for the term specified in the Contract. In the event of non-payment by the customer where such non-payment is not cured within sixty (60) days of notice of such delinquency by the Company to the customer, the company shall have the right to terminate the Contract, exercise any rights thereunder, and proceed against any credit support provided by the customer in connection with the Contract.

RATE SCHEDULE ED-2
ECONOMIC DEVELOPMENT RIDER

Availability:

Available throughout the entire territory served by the Company. Customers desiring to take service under this tariff must make a written request for service.

Applicable:

To any customer taking firm service, other than residential, for light and power purposes who meet the Qualifying Criteria set forth in this tariff. This tariff provides for an Economic Development Bill Reduction Factor as described herein for new load which is defined as load being established after the date of the original issue of this tariff sheet by a new business or the expansion of an existing business. This rider is not available for retention of existing load or for relocation of existing load within the Company's service territory. Relocating businesses that provide expansion of existing business may qualify as to the expanded load only. This rider is not available for short-term service, construction, temporary service, or renewal of a previously existing service. Customers must execute an Economic Development Service Agreement and such agreement must specify all the Qualifying Criteria that customer expects to meet for this rider to be applicable.

Qualifying Criteria:

To participate in this rider, the customer must meet the following criteria:

a) The minimum qualifying new load must have a minimum load factor of 35% at a single point of delivery and must be:
   1) At least 500 kW; or
   2) At least 350 kW at an existing premise served by the Company that has been unoccupied or dormant, with minimal or no electric usage, for at least ninety (90) days.

b) The new or expanding business must be in a targeted industry as defined by the state of Florida's most current economic development policy.

c) The new or expanding business must also meet at least one of the following two requirements at the project location:
   1) The addition of 25 net new full time equivalent (FTE) jobs in the Company's Florida service area; or
   2) Capital investment of $500,000 or greater and a net increase in FTE jobs in the Company's Florida service area.

d) Customer must provide written documentation attesting that the availability of this rider is a significant factor in the Customer's location/expansion decision.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this tariff is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Otherwise Applicable General Service Tariff:

Service under this rider shall be provided under any of the Company's currently available general service tariffs to be initially determined by mutual agreement of the Company and customer based on the usage characteristics provided by the customer for new load. All provisions, terms and conditions of the otherwise applicable General Service Tariff shall apply.

Rate Per Month

All charges shall be those set forth in the otherwise applicable General Service Tariff with the resulting monthly bill adjusted by the Economic Development Bill Reduction Factor, plus any additional facilities charges as specified in the Economic Development Service Agreement or as otherwise agreed.

Economic Development Bill Reduction Factor:

Beginning with the effective date as declared by the customer and in compliance with this rider, a reduction in the monthly bill will be applied to the total bill for the qualifying new load under this rider (but excluding any charges for additional facilities as specified in the Economic Development Service Agreement or as otherwise agreed), as follows:

Months beginning with and following the effective date declaration	Reduction in monthly bill for qualifying new load
Months 1-12	Up to 30%
Months 13-24	Up to 30%
Months 25-36	Up to 30%
Months 37-48	Up to 30%
Months 49-60	Up to 30%

RATE SCHEDULE ED-2
ECONOMIC DEVELOPMENT RIDER
(Continued from Page No. 1)

Economic Development Bill Reduction Factor: (Continued)

The percentage discount to be applied to the customer's monthly bills will be determined in advance, on or prior to the date of execution of the Economic Development Service Agreement, and will be developed on an individual customer basis given the evaluation of the following criteria as to the new or expanded load:

1. Peak monthly demand;
2. Average monthly load factor;
3. The Company's incremental costs to serve;
4. Number of new FTEs; and
5. Total new capital investment of the customer.

The third criterion, Company's incremental costs to serve the new load, will not take into account the costs for additional facilities that are being covered in full by the customer through the terms of the Economic Development Service Agreement or another agreement between the Company and the customer.

Term of Service:

The customer may request an effective date of this rider which is no later than eighteen (18) months after the Economic Development Service Agreement is approved and signed by the Company. The minimum term of the Economic Development Service Agreement shall be ten (10) years following the customer's effective date, with the bill reductions being available for a maximum period of five (5) years after such effective date.

Penalty for Non-Compliance with Qualifying Criteria or Term of Service:

If at any time during the term of the rider agreement the customer violates the terms and conditions of the rider or the Economic Development Service Agreement, the Company may discontinue the discount provided for under this rider and bill the customer based on the otherwise applicable General Service Tariff. If the customer terminates service prior to the end of the Agreement period, or fails to meet the qualifying criteria agreed to for the term of the Agreement, this will constitute a violation of the terms and conditions of the rider and agreement

Should service under this rider be discontinued by the Company or the customer for said violation, the customer shall be required to repay to the Company the amount of the cumulative discounts received under this rider in accordance with the following schedule .

Number of months beginning with and following the effective date declaration and ending with the date of violation	Required percentage of cumulative economic development bill discounts that must be repaid:
Months 1-60	100%
Months 61-72	80%
Months 73-84	60%
Months 85-96	40%
Months 97-108	20%
Months 109-120	10%

If a change in ownership occurs after execution of the Economic Development Service Agreement, the successor customer may, in the Company's discretion, be allowed to fulfill the balance of the Economic Development Service Agreement and participate in this rider.

RATE SCHEDULE FB-1
Optional – FixedBill Program
(Continued from Page No. 1)

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Normal Weather: Weather at the 50th weather percentile based on the Company's historical seasonal heating degree-days and cooling degree-days.

Actual Weather: Weather experienced during a historical time period measured using actual heating degree-days and cooling degree-days.

Predicted Weather Normalized Monthly kWh Usage: The customer's predicted monthly usage (kWh) based on Normal Weather.

Predicted Weather Adjusted Total kWh Usage: The customer's predicted total usage (kWh) for the applicable time period based on Actual Weather.

Risk Adder: This adder is used to compensate the Company for the risk associated with weather-related consumption and non-weather related impacts and will not exceed 6%. Through December 31, 2021 in recognition of reduced risk from customers who grant the Company the ability to control different customer owned assets outside of or in addition to applicable Commission-approved DSM programs, the Company will provide up to 2,000 customers $50 in the form of a prepaid credit card in accordance with the terms of the program's Service Agreement.

Usage Adder: This adder is used to compensate the Company for the risk associated with increased usage by customers in their first year while on *FixedBill* not associated with weather. The initial usage adder will be 4% and capped at 6%. This adder will only be applied during the customer's first year on the *FixedBill* program.

Standard Residential Tariff: The Company's RS-1, RST-1, RSL-1 and RSL-2 Rate Schedules, beginning Sheet Nos. 6.120, 6.140, 6.130, and 6.135, respectively.

Terms and Conditions:

1. The customer will enter into a Service Agreement with the Company that will specify the Monthly *FixedBill* Amount that the customer will be required to pay and, as applicable, all requirements associated with allowing control of customer owned assets.

2. The term of the Service Agreement will be for twelve (12) months. The Company will calculate a new Monthly *FixedBill* Amount for the following year, and notify the customer of the new contractual amount before the current 12-month *FixedBill* period expires. The customer will be automatically renewed at the new Monthly *FixedBill* Amount for the following year unless the customer notifies the Company of their intent to be removed from the *FixedBill* program.

3. Removal from the program:

   A. Move from Current Residence.
   If a participating customer moves from their current residence before the 12 month Service Agreement period expires, Applicable Removal Charges will apply.

   B. Delinquent FixedBill Payments.
   If a customer becomes delinquent in a *FixedBill* payment, the Company will follow standard procedures for Standard Residential Tariff customers. If the customer is disconnected for nonpayment, the customer will be removed from the *FixedBill* program and Applicable Removal Charges will apply.

   C. Increased Actual Energy Usage Above Expected Usage (Excess Usage).
   The Company reserves the right to terminate the customer's *FixedBill* program Service Agreement if the customer's total Actual Energy Usage in months three (3) through nine (9) of the contract year exceeds their Predicted Weather Adjusted Total kWh Usage by at least 30% for at least three months. If the customer is removed from the *FixedBill* program due to excessive usage, Applicable Removal Charges will apply. The Company will notify the customer in advance if they are at risk of being removed from the program due to excessive usage.

   D. Customer Voluntary Removal.
   If a customer chooses to leave the *FixedBill* program prior to the end of the 12-month Service Agreement period, the customer will be removed from the *FixedBill* program and Applicable Removal Charges will apply. After the end of each Service Agreement period, eligible customers will automatically renew for the next *FixedBill* Service Agreement period unless the customer indicates their intention to return to the Standard Residential Tariff. If the Standard Residential Tariff election is made prior to the automatic renewal of the *FixedBill* Service Agreement, no Applicable Removal Charges will apply.

(Continued on Page No. 3)

RATE SCHEDULE FCF-1
PUBLIC CHARGING FOR ELECTRIC VEHICLES

Availability:

Available throughout the entire territory where customers charge electric vehicles at certain DEF ("the Company') owned public electric vehicle (EV) fast charging stations ("the stations") where DEF provides charging service and direct billing to the station user.

Applicable:

To any person ("user") who accesses the stations.

Character of Service:

EV charging service will be available at the Company-owned stations, with output power of 50 kW or greater, installed at Company or Host locations. The stations will be accessible to the public for charging.

Limitation of Service:

The user must register an account with the Company's mobile application or network provider, including payment information, prior to charging the EV..

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service". In case of conflict between any provisions of this schedule and said "General Rules and Regulations for Electric Service" the provisions of this rate schedule shall apply.

Rate Per Month:

Energy Charge:	$ 0.33 per kWh
Vehicle Idling Fee:	$ 1.00 per minute

Additional Charges:

Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Terms of Payment:

Charging network fees as determined by the charging station network provider may apply at certain stations. The vehicle idling fee may apply following a ten-minute grace period at certain stations located in close proximity to highway corridors or other highly trafficked areas. The rates applicable to the specific station including the rate per kWh, taxes, and charging network provider and idling fees will be visible to the users via the app and/or display. Users will be notified when the charging session is complete via the display located at the charging dispenser and through the Company's mobile application and will have the ability to obtain a detailed receipt of the charge session.

PART I

DEFINITIONS AND CLASSIFICATIONS

1.01 Definitions:

The following definitions set forth standard interpretations of certain terms used in these Rules and Regulations:

(1)	Company:	Duke Energy Florida, LLC
(2)	Customer:	The user of the Company's electric service.
(3)	Service:	The supply by the Company of electricity to the Customer, including the readiness and availability of electrical energy at the Customer's Point of Delivery at the required voltage and frequency whether or not utilized by the Customer.
(4)	Service Drop:	That portion of the Company's facilities, between the established secondary source and the point of attachment at the service entrance.
(5)	Service Entrance:	Wires and enclosures owned by the Customer and connecting the Customer's installation to the service drop.
(6)	Customer's Installation:	Wires, enclosures, switches, appliances and other apparatus, including the service entrance, forming the Customer's facilities utilizing service for any purpose on the Customer's side of the point of delivery.
(7)	Point of Delivery:	The point of attachment where the Company's facilities are connected to those of the Customer's service entrance. The point of delivery shall be determined by the Company. Generally, the point of delivery for residential customers is the meter. The points of delivery for Multi-Occupancy Buildings and townhouses are established in Section 11. For underground service other than residential, the Customer's service entrance shall include conductors and raceway to a point designated by the Company generally the secondary voltage source closest to the building.
(8)	Connected Load:	The total rated capacity in horsepower (H.P.) and/or kilowatts (kW), and/or kilovolt amperes (kVA), of all electric equipment, appliances, apparatus and other current consuming devices which are connected in and to the Customer's installation and which may utilize service.
(9)	Maximum Demand:	Highest integrated reading of Customer's electrical power requirements measured in kilowatts during the interval of time specified in the Rate Schedules.
(10)	Rate Schedules:	The applicable schedules of rates and charges for service rendered which, from time to time, are on file with and approved by the Florida Public Service Commission having jurisdiction thereover, and under which service is rendered by the Company.

1.02 Service Classifications:

Service is classified for rate application purposes according to one of the following which best describes the Customer's electric service requirements:

(1) Residential: Residential customers have the option of being served under one of the following rate schedules:

A. Residential Service (RS-1): Applicable to customers taking service exclusively for domestic purposes in a single dwelling house, a mobile home, or individually metered single apartment unit or other unit having housekeeping facilities, occupied by one family or household as a residence. The premises of such single dwelling may include an additional apartment with separate housekeeping facilities, a garage, a boat slip, and other separate structures where they are occupied or used solely by the members or servants of such family or household for domestic purposes only.

(Continuing on Next Page)

Residential (Continued):

Also, for energy used in commonly-owned facilities in condominium and cooperative apartment buildings subject to the following criteria:

(a) 100% of the energy is used exclusively for the co-owner's benefit.
(b) None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
(c) Each point of delivery will be separately metered and billed.
(d) A responsible legal entity is established as the Customer to whom the Company can render its bill(s) for said service.

B. Residential Load Management (RSL-1): Applicable to customers eligible for residential service under Rate Schedule RS-1 who elect service under this rate schedule and who utilize any of the following electrical equipment:
1. Water Heater
2. Central Electric Heating System
3. Central Electric Cooling System
4. Swimming Pool Pump

C. Residential Time of Use (RST-1): Applicable at the option of the Customer, to residential customers otherwise eligible for service under Rate Schedule RS-1, provided that all of the electric load requirements on the Customer's premises are metered through one point of delivery.

(2) General Service Non-Demand: Applicable to any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable.

(3) General Service Demand: Applicable to any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable with a measured annual kWh consumption of 24,000 kWh or greater per year.

(4) Lighting Service: Applicable to any customer for the sole purpose of lighting roadways or other outdoor land use areas; served from either Company or Customer owned fixtures of the type available under this rate schedule.

(5) Interruptible General Service: Applicable to any customer, other than residential, for light and power purposes where service may be interrupted by the Company.

(6) Curtailable General Service: Applicable to any customer, other than residential, for light and power purposes where the Customer agrees during a period of requested curtailment to curtail as a minimum the greater of: (a) 25 kW or (b) 25% of their average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection for twelve (12) months).

(7) Standby and Supplemental Services: Applicable to any customer other than residential, having on-site generating equipment and requesting standby and/or supplemental services (firm, interruptible, curtailable). A customer requesting standby service is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 kW, (2) supplies at least 20% of his total electrical load, and (3) is operated for other than emergency and test purposes.

(8) Temporary Service: Applicable to any customer for temporary service such as construction, fairs, displays, exhibits and similar temporary purposes for which service will be in use less than a year.

1.03 Rate Applications:

The Customer shall be billed in accordance with the regular rate schedule applicable to the Customer class for which service is rendered, or the Customer may elect to be billed under any optional rate schedule offering for the class, e.g. time of use. The Company will, upon request, advise any Customer as to the rate schedule most advantageous to their service requirements but does not assume responsibility for its selection in the event of changes in the Customer's requirements. All rate schedules are contained in Section No. VI of the Tariff. A Customer shall, upon request, be furnished a copy of the rate schedule applicable to his service.

PART II

AVAILABILITY AND ESTABLISHMENT OF SERVICE

2.01 Application for Service:

Service may be obtained upon application. Unless otherwise agreed in writing by the Company, and except as provided in Part III hereof, applications will be accepted only upon the condition that the Company shall be under no obligation to render service other than that character of service then available at the proposed Point of Delivery. Any such application or agreement shall be subject to all the provisions of these Rules and Regulations and of the Rate Schedules, and the terms and conditions thereof shall be binding upon the Company as well as upon the Customer. In order to determine whether capacity is available in existing Company equipment to provide satisfactory service to the Customer, or whether the Company must install additional or modified equipment, load data must be submitted with the application for service. Load data should include the anticipated Connected Load and the anticipated Maximum Demand.

2.02 Service Available:

Technical specifications for type and location of service are provided in the "Requirements for Electric Service and Meter Installations" contained in the Appendix.

2.03 Temporary Service:

The Company will, where it has a source of supply readily available, furnish service for temporary installations as provided for in the Company's Rate Schedule TS-1.

2.04 Auxiliary Service:

Auxiliary service is electric service provided to customers in lieu of that which might otherwise be provided by customer-owned generation for which the customer is not otherwise required to take service under the Company's Standby Service tariff. Auxiliary service is available and will be supplied by the Company under the applicable rate schedule. Parallel interconnected operation of customer-owned generation equipment is permissible only if the customer has executed a standard interconnection agreement with the Company in accordance with the Company's filed contract forms. In the absence of an executed interconnection agreement for parallel operation, the customer's facilities shall be so installed and maintained as to prevent operation of his power sources in parallel with those of the Company.

2.05 Premium Distribution Service:

Upon request by a Customer, the Company will install facilities capable of providing automatic delivery transfer to an alternate distribution circuit in the event of an outage of the principal distribution circuit. The Customer shall pay a monthly amount for such facilities in accordance with the specified rate for additional equipment contained in the applicable general service rate schedule under which service is provided.

The Company will determine the alternate circuit for Premium Distribution Service on the basis of the most economic and feasible circuit deemed available by the Company. If the Customer is desirous of a particular alternate circuit other than that deemed by the Company, the Company will give consideration to such request but shall not be required to establish such desired circuit as the alternate circuit. Where construction is necessary to extend the selected alternate circuit to an interconnection point with service on the Customer's property, the Customer shall pay this cost fully as a Contribution-in-Aid-of-Construction to the Company.

The Customer shall also be subject to an additional Monthly Demand Charge for Premium Distribution Service as stated in the applicable general service rate schedule.

PART III

CONTRIBUTION IN AID OF CONSTRUCTION

3.01 Contribution in Aid of Construction for the Installation of New or Upgraded Facilities:

Where an extension to or upgrade of existing facilities at any voltage level (other than a service drop and/or meter) is required to provide service to a Customer, the Company shall calculate under the formulas set forth below whether a contribution in aid of construction (CIAC) is due from the Customer. A CIAC would be due from the Customer, prior to construction of the requested facilities (unless alternative acceptable payment arrangements are made), as a result of expected incremental revenues from the Customer, together with revenues from other prospective customers to be served from such extension or upgrade, not being sufficient to afford a fair and reasonable return on the cost of making such extension or upgrade. The Company shall use its best judgment in estimating the revenue portion of the formulas which shall be based on an annual period ending not more than five years after the extension or upgrade is placed in service. The Company will pay for the cost where justified, in the Company's opinion, by revenues to be secured; however, the Company may require monthly or annual guarantees, cash contributions in aid of construction, and/or advances for construction, when in the Company's opinion, the immediate or potential revenues do not justify the cost of extension. If the installation of facilities is justified based on the Customer's estimates for electric power but there is reasonable doubt as to level of use or length of use of such facilities, the Customer, when mutually agreeable with the Company, may contract for a minimum Demand or monthly payment sufficient to justify the Company's investment. If it is determined that the installation of facilities through an existing underground development is for the Company's benefit, the facilities shall be installed underground at the Company's expense. For all of the formulas below, the costs shall include cost of removal and salvage, if applicable. When performing the calculations required in these formulas, the Company may consider whether it is more cost-effective for the requested installation to be placed overhead or underground; if underground installation is more cost effective, then the Company shall be permitted to utilize the four (4) years expected incremental base energy revenue as a direct offset against the cost of the underground.

(1) Overhead Extension or Upgrade: The following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for $CIAC_{OH}$, the $CIAC_{OH}$ amount shall be set to zero.

$$CIAC_{OH} = \text{Total estimated work order job cost of installing the facilities , excluding service drops and meters} - \text{Four (4) years expected incremental base energy revenue plus (if applicable) four (4) years expected incremental base demand revenue}$$

(2) (a) Residential Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$$CIAC_{UG} = \text{Estimated difference between the cost of providing the line extension or upgrade with underground facilities vs. the cost of providing service using overhead facilities} + CIAC_{OH} \text{ (as above)}$$

For underground residential service, the charges set forth in Part XI, Underground Residential Distribution Policy, provide the portion of the above formula developing the estimated difference in cost using underground facilities vs. overhead facilities.

(Continued on Next Page)

(b) General Service Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$CIAC_{UG}$ = Estimated difference between the cost of providing the line extension or upgrade with underground facilities vs. the cost of providing service using overhead facilities + $CIAC_{OH}$ (as above)

The Company will designate the point of delivery and the Customer will provide the service entrance conductors and raceway from the Customer's service equipment to the point of delivery designated by the Company located wholly on the Customer's property. For clarity, the Company does not install underground service for non-residential customers.

The actual or estimated costs applied to the formula in subsections (1) and (2) shall be consistent with the standards of the Company's approved Storm Protection Plan.

(3) Extension for Temporary Service: The Customer shall pay extension costs for temporary service in accordance with Rate Schedule TS-1.

(4) Extension for Street or Area Lighting Service: Service for street or area lighting is normally provided from existing distribution facilities. Where suitable distribution facilities do not exist, the following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for CIAC, the CIAC amount shall be set to zero.

CIAC = Actual or estimated job cost of new facilities required to provide service excluding lighting facilities — Four (4) years expected incremental base energy revenue

(5) CIAC True-Up:

Within 12 months of the in-service date of the new facility installation or upgrade, an initial end-use Customer that paid CIAC may make a one-time request, in writing, to true-up the CIAC charged by the Company. The Company will true-up CIAC paid to reflect actual construction costs and actual base revenues received at the time the true-up request is made. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base energy and demand revenues received by the Company as of the date of the true-up request and multiplying by four to derive four years expected base revenues. Depending on the true-up results, the initial end-use customer requesting a true-up may be entitled to a refund or charged additional CIAC.

(6) CIAC Prorate:

Within a three year period from the in-service date of the installation of the new or upgraded facilities ("the initial facilities"), the Company will prorate the CIAC paid by the initial end-use customer for the facility installation or upgrade to serve that customer. Prorating will apply to only CIAC payments of $1,500 and above. Customers requiring more than a meter and a service drop for service from the initial facilities (e.g. additional poles or transformers) will be excluded from the CIAC prorate. The initial end-use customer will be charged the full amount of CIAC in accordance with this Part III. Additional customers served by the initial facilities will each pay their prorata share of the CIAC paid by the initial customer. The prorata share will be calculated by first determining the total number of customers involved by adding one (1), representing the initial customer, to the number of additional customers identified by the Company that could be served by the initial facilities. Then each customer's prorata share will be one divided by the total number of customers involved. The Company will refund the prorated collections to the initial end-use customer.

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3.02 Route and Easement:

For new line extensions, upgrades or service drops, the Company shall select the most economical route, which may be a right of way or easement. Before the Company starts construction, the route chosen must be cleared of all trees, tree stumps and other obstructions by the Customer, at no charge to the Company and be suitable for Company use. The Company will use private property for any such extension or upgrade, once an easement suitable to the Company is granted by the owner of such private property to the Company, without cost, in accordance with the following provisions:

(1) Private Property of Customer: Where more than one pole is located on a customer's property for the sole purpose of supplying service to such customer, an easement for all such poles and for any related facilities, including guys, overhead distribution circuits and overhang, must be furnished by the Customer. The entire length and width of the easement across the Customer's property must be cleared of trees, undergrowth, and other obstructions to access by the Company's vehicles and equipment, prior to installation of the service line by the Company.

(2) Private Property of Third Party: Where, in order to provide service to a Customer, Company facilities are to cross over or be located upon private property not owned by such Customer, or where service to such Customer is to be provided from existing Company facilities so situated, an easement for all such facilities involved, including, but not limited to, poles, guys, overhead distribution circuits and overhang, if any, will be required to be obtained by the Customer prior to such facilities being installed by the Company.

(3) Acquisition, Form and Cost: All such grants shall be obtained by the Customer upon the Company's standard form, properly executed by the grantor, and shall be made without cost to the Company.

3.03 Installation by Customer:

The Customer's installation shall, in its entirety, be installed and maintained in accordance with the requirements of local ordinances pertaining thereto, or of authorities having jurisdiction thereover, or in the absence of such local ordinances or authorities in accordance with the requirements of the National Electrical Safety Code as set forth in Handbook H-43 of the National Bureau of Standards in its present form, or as subsequently revised, amended or superseded; provided, however, that service to any customer over lines and facilities not owned by the Company shall be at the sole option of the Company. Customer installations shall be in accordance with the following provisions:

(1) Inspection by Authorities: The Company recommends that all wiring installations be inspected and approved by an authorized electrical inspector if available; and, where such inspection is required by local ordinance or authority, the Company cannot render service until such inspection has been made and formal notice from the inspecting authority of its approval has been received by the Company.

(2) Inspection by Company: The Company reserves the right to inspect Customer's installation prior to rendering service, and from time to time thereafter; but the Company assumes no responsibility whatsoever for the Customer's installation as a result of any such inspection, and will not be responsible in any way for any defect in Customer's installation, or any part thereof, or for any damage which may result from any such defect.

3.04 Special Service Requirements:

The Company designs and installs its service facilities in accordance with the "Requirements for Electric Service and Meter Installations" contained in the Appendix. Where the Customer requests a more costly service arrangement, such as a remote point of delivery, excess transformer capacity, or any other special requirements, or high demand equipment, such as tankless water heaters, kilns, welders etc., the Company will provide such service if feasible and the Customer shall pay the cost in excess of the estimated cost of the standard design.

3.05 Relocation, Removal, or Modification of Existing Facilities:

When, in the judgment of the Company a change in the use or layout of the Customer's premises makes the relocation, removal, or modification, but not an upgrade of the Company's existing facilities necessary, or when such relocation, removal, or modification is requested by the Customer and is consistent with sound utility practices, the Company will relocate, remove, or modify such facilities in a manner acceptable to the Company. The Customer shall pay the Company for all cost associated with any such relocation, removal, or modification based on an invoice prepared by the Company in accordance with standard estimation procedures, unless the removed facilities are unused and at the end of their useful life, as determined by the Company in its sole discretion. If the relocation, removal, or modification is made at the Customer's request, such payment shall be made in advance. If a requested relocation, removal, or modification involves the conversion of an existing residential overhead service to an underground service lateral, the charges and provisions of Section 11.05 of these Rules shall apply.

PART VII

GUARANTEE DEPOSITS

7.01 Deposit Requirement:

In order to guarantee payment for service rendered, the Customer shall provide the Company with a cash deposit or other acceptable guarantee such as a surety bond, letter of credit, or guarantee letter. For residential customers, the guarantor must be a customer of the Company with a satisfactory payment record. For non-residential customers, the guarantor needs not be a customer of the Company, but must be a bank, or insurance company, or other institution with proven financial capability to furnish such a guarantee. Deposits for existing accounts and new service requests will be calculated in the manner set forth in section 366.05(1)(c)1. & 2., Florida Statutes (2015) (as may be amended from time to time), respectively. Deposits will be recalculated at least on an annual basis. A deposit requirement may be waived for customers who have previously established a satisfactory payment record with the Company (including its affiliated regulated utilities) or meet the Company's requirements for the establishment of credit.

7.02 Refund of Deposit:

After a customer has had continuous service for a period of twenty-three (23) months and established a satisfactory payment record, the Company will refund a residential customer's deposit and at its option either refund or commence applying a higher rate of interest on a non-residential customer's deposit as provided for in Section 25-6.097(5) of the Florida Public Service Commission Rules. A customer is considered to have established a satisfactory payment record, if over the preceding twelve (12) months of service, the customer has not had a disconnection of service for non-payment of bill, had more than three (3) final notices, tampered with the electric meter, or used service in a fraudulent or unauthorized manner. Any deposit, plus accrued interest, being held by the Company upon termination of service will be credited to the Customer's final bill and any remaining balance refunded.

7.03 New or Additional Deposit:

The Company may require upon written notice to the Customer of not less than thirty (30) days a deposit on an existing account in order to secure payment of bills.

7.04 Interest on Deposit:

Interest will accrue on deposit amounts in existence for a continuous period of six (6) months or longer at the minimum rate provided for in Section 25-6.097(5) of the Florida Public Service Commission Rules. Accrued interest will be paid annually either as a credit on the Customer's bill or as a payment upon refund of deposit, or upon final settlement of Customer's account.

PART VIII

BILLING

8.01 Billing Period:

A bill for service will be rendered on a regular monthly cycle as scheduled by the Company. A normal billing month is an interval between scheduled meter reading dates and is approximately thirty (30) days.

8.02 Prorated Monthly Bills:

A normal monthly bill will be prorated (based on actual number of days vs. thirty (30)) if the meter reading date is advanced or postponed more than five (5) days from the scheduled read date.

All other types of bills (including initial, final, or reroute) will be prorated if they cover more or less than a regular monthly billing period (including the five-(5) day reading range). If the billing period is extended more than five (5) days, the Company will not apply the higher tiered rate if the Customer's higher usage is solely attributable to the extended billing period.

8.03 Measurement and Evidence of Consumption:

Power and energy shall be measured for each point of delivery by one meter for each type of service rendered; and the Company's readings and records thereof shall be accepted and received, at all times and places as prima facie evidence of the quantity of electricity used by the Customer at the point of delivery.

(1) Conjunctive Billing: The Company does not permit conjunctive billing. Each point of delivery to the same customer constitutes a separate service, and bills for two (2) or more points of delivery to the same customer shall be calculated separately for each point of delivery; however, where more than one (1) meter is used to measure the same type of service, although only one point of delivery is involved, each such meter shall be calculated and billed separately, as though it were a separate service, until such time as the Customer rearranges his facilities to take all of the same type of service through a single meter.

(2) Unread Meters: When the Company is unable to read a meter due to circumstances beyond the control of the Company, such as inaccessibility of meters because of flood or stormy conditions, the Company may render a minimum or estimated bill.

8.04 Delinquent Bills:

Bills are due when rendered and become delinquent if not paid within twenty (20) days after the date of mailing or delivery. A late payment charge will be applied to accounts that have past due balances, in accordance with the Company's Rate Schedule SC-1. Non-receipt of bills by customer shall not release or diminish the obligation of the Customer with respect to payment thereof on time.

8.05 Vacating or Change of Occupancy:

When a customer vacates a premise served by the Company, or when a change of occupancy therein takes place, the outgoing customer shall notify the Company not less than three (3) days prior to the date of vacating or change, as the case may be; and the outgoing customer shall be held responsible for all electric service used on such premises until such notice is received and service is disconnected, or until application for service at said location has been made by a new customer and accepted by the Company, whichever first occurs.

8.06 Service Charges:

Service Charges shall be made for each establishment or re-establishment of service, and for each returned check, in accordance with the Company's Rate Schedule SC-1.

8.07 Adjustment of Bills:

Adjustment of bills shall be made in accordance with regulations of the Florida Public Service Commission.

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PART VIII

BILLING
(Continued)

8.08 Net Metering for Customer-Owned Renewable Generation:

For customers with renewable generation that have executed an interconnection agreement with the Company whose customer-owned renewable generation is eligible for net metering, where the purpose is to offset a customer's usage, not purposefully create excess energy by installing renewable generation larger than needed to offset usage and as further defined by FPSC rule 25-6.065, monthly billing will be prepared in the following manner:

(1) At no additional cost to the customer, metering equipment will be installed by the Company capable of measuring the difference between the electricity supplied to the customer from the Company and the renewable electricity generated by the customer and delivered to the Company's electric grid.

(2) Meter readings will be taken monthly on the same cycle as required under the otherwise applicable rate schedule in accordance with normal billing practices.

(3) The Company will charge the customer for energy used by the customer in excess of the generation supplied by customer-owned renewable generation for the entire billing cycle in accordance with the otherwise applicable rate schedule.

(4) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid will be credited to the customer's energy consumption for the next month's billing cycle.

(5) Regardless of whether excess renewable energy is delivered to the Company's electric grid, the customer will be required to pay the greater of

i. the minimum charge as stated in their otherwise applicable rate schedule, or

ii. the applicable monthly customer charge plus the applicable demand charge for the monthly maximum 30-minute demand measured on the company's usage meter during the billing period in accordance with the otherwise applicable rate schedule

(6) For customers whose otherwise applicable rate schedule is a time of use (TOU) rate, the generation supplied by customer-owned renewable generation to the Company will be measured by the distinct TOU periods of that rate schedule and offset customer usage in the current month or subsequent periods using the distinct TOU periods of that rate schedule.

(7) Energy credits produced pursuant to section 4 above will accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. After the end of each calendar year, the Company will credit the customer (on the February bill) for any unused energy credits at an average annual rate based on the COG-1, as-available energy tariff.

(8) Excess renewable generation by the customer of record will be applied only to the service provided at the location of the customer's renewable generation system and will not be applied to other locations or services at the same location that the customer may take from the Company.

(9) When a customer leaves the Company's system, unused credits for excess renewable kWh generated will be credited to the customer at an average annual rate based on the COG-1, as-available energy tariff.

(10) The customer may, at their sole discretion, choose to take service under the Company's standby or supplemental service rate, if available. When a customer elects to take service under a standby or supplemental tariff, any excess renewable generation credited from prior periods in accordance with provision number 4 above, will be considered supplemental energy for billing purposes.

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PART VIII

BILLING
(Continued)

8.09 Budget Billing Program (Optional):

Residential

A customer may elect to be billed for service hereunder by an alternative-billing program called the "Budget Billing Program." The Budget Billing Program provides the customer the choice between two options:

1. Quarterly Budget Billing Program – The Quarterly Budget Billing Program provides for the Company to bill the customer, commencing with the next full month's bill and for the next two successive months, an amount equal to one-twelfth (1/12) of the cost for all electric service, excluding billings for Rate Schedule LS-1, rendered at the premises during the immediately preceding twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   An updated amount to be billed for each of the next three consecutive months shall be calculated to be the amount equal to one-twelfth (1/12) of the cost for all electric service rendered at the premises during the then immediately preceding twelve-month period under the customer's respective rate schedule.

   The customer's bill for each month of subsequent quarterly periods shall be similarly calculated. At the end of the initial 12-month period that the customer's election is in effect, and at the end of each twelve-month period thereafter that the customer's election is in effect, the Company will determine the difference between the cost for actual electric services rendered at the premises under the customer's respective rate schedule and the amounts billed through the budget billing program for those twelve months, and the Company shall add or subtract, as appropriate, one-twelfth (1/12) of that difference to each of the next twelve bills to be sent to the customer.

   If at any time it is apparent that the customer's expected use of services has been over or underestimated, the Company shall have the right to revise the estimate and modify the succeeding billings accordingly. When the billings have been re-estimated, the Company will advise the customer of the revised amount to be paid.

2. Annual Budget Billing Program – This budget billing program provides for the Company to bill the customer, commencing with the next full month's bill and for the next ten (10) successive months, an amount equal to one-twelfth (1/12) of the estimated cost for all electric service, excluding billings for Rate Schedule LS-1, rendered at the premises during the next twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   During the first eleven months the cost of each month's service calculated under the customer's respective rate schedule will be charged to the customer's account, and all payments made by the customer will be credited to this amount. The bill rendered on the twelfth month will include the adjustment for the difference between the actual billing for the first eleven months and the payments made by the customer during the same period.

   If at any time during the first eleven months it is apparent that the customer's expected use of service has been over or under estimated, the Company shall have the right to revise the estimate and modify the succeeding monthly billings accordingly. When the monthly payments have been re-estimated, the Company will advise the customer of the revised amount to be paid.

A customer electing to enroll in the Budget Billing Program without prior usage history at the service location, a calculation based upon the characteristics of the premise. A customer may request termination of the Budget Billing Program at any time. If the customer misses two consecutive monthly Budget Billing Program installments, they will be removed from the program. At removal, the deferred (or accumulated) balance/credit will become due/credited to the next invoice which may also reflect any applicable late payment charges and/or disconnection notice in accordance with standard procedures.

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PART VIII

BILLING
(Continued)

Non-residential

Any GS-1 or GSD-1 Customer who has no delinquent balances is eligible to participate in the Budget Billing Program described below for GS-1 and GSD-1 rate billings, excluding billings for Rate Schedule LS-1. However, GS-1 or GSD-1 Customers that participate in the following will not be eligible to participate in this Budget Billing Program: Automatic Landlord revert to Owner contracts; Shared Solar; Net Metering; Unmetered Service; Premier Power Service; Summary/Collective Billing. The Budget Billing Program provides the customer the choice between two options:

1. Quarterly Budget Billing Program – The Quarterly Budget Billing Program provides for the Company to bill the customer, commencing with the next full month's bill and for the next two successive months, an amount equal to one-twelfth (1/12) of the cost for all electric service rendered at the premises during the immediately preceding twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   An updated amount to be billed for each of the next three consecutive months shall be calculated to be the amount equal to one-twelfth (1/12) of the cost for all electric service rendered at the premises during the then immediately preceding twelve-month period under the customer's respective rate schedule.

   The customer's bill for each month of subsequent quarterly periods shall be similarly calculated. At the end of the initial 12-month period that the customer's election is in effect, and at the end of each twelve-month period thereafter that the customer's election is in effect, the Company will determine the difference between the cost for actual electric services rendered at the premises under the customer's respective rate schedule and the amounts billed through the budget billing program for those twelve months, and the Company shall add or subtract, as appropriate, one-twelfth (1/12) of that difference to each of the next twelve bills to be sent to the customer.

   If at any time it is apparent that the customer's expected use of services has been over or underestimated, the Company shall have the right to revise the estimate and modify the succeeding billings accordingly. When the billings have been re-estimated, the Company will advise the customer of the revised amount to be paid.

2. Annual Budget Billing Program – This budget billing program provides for the Company to bill the customer, commencing with the next full month's bill and for the next ten (10) successive months, an amount equal to one-twelfth (1/12) of the estimated cost for all electric service rendered at the premises during the next twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   During the first eleven months the cost of each month's service calculated under the customer's respective rate schedule will be charged to the customer's account, and all payments made by the customer will be credited to this amount. The bill rendered on the twelfth month will include the adjustment for the difference between the actual billing for the first eleven months and the payments made by the customer during the same period.

   If at any time during the first eleven months it is apparent that the customer's expected use of service has been over or under-estimated, the Company shall have the right to revise the estimate and modify the succeeding monthly billings accordingly. When the monthly payments have been re-estimated, the Company will advise the customer of the revised amount to be paid.

A customer electing to enroll in the Budget Billing Program without prior usage history at the service location, a calculation based upon the characteristics of the premise and will default to the quarterly Budget Billing Program option to help establish accurate payment estimation. A Customer may terminate participation in the Budget Billing Program at any time. If the customer misses two consecutive monthly Budget Billing Program installments, they will be removed from the program. At removal, the deferred (or accumulated) balance/credit will become due/credited to the next invoice which may also reflect any applicable late payment charges and/or disconnection notice in accordance with standard procedures.

PART X

DISCONTINUANCE AND WITHHOLDING OF SERVICE

10.01 Grounds for Discontinuance or Withholding of Service:

The Company may refuse or discontinue service to a customer under any of the conditions provided for under Section 25-6.105 of the Rules of the Florida Public Service Commission. The Company may also refuse or discontinue service for the following reasons:

(1) For actions or threats made by a Customer, or anyone on the Customer's premises, which are reasonably perceived by a Company employee as violent or unsafe, after affording the Customer reasonable opportunity to cease from any further act of violence or unsafe condition. However, where the Company believes a dangerous condition exists on the Customer's premises, service may be discontinued without notice.

(2) For residential customers, the Company may withhold service if the Customer fails to provide a form of identification acceptable to the Company, including but not limited to a valid social security number, tax identification number, or driver's license.

(3) For service requested by firms, partnerships, associations, corporations, etc., the Company may withhold service if the Customer fails to provide proof that a duly authorized person is making the application for service and/or if the Customer is not registered with a governmental agency as licensed to do business in Florida.

10.02 Notice of Discontinuance:

The Company will give the Customer as much written notice of discontinuance of service as may be reasonably practical.

10.03 Medically Essential Service:

For purposes of this section, a Medically Essential Service Customer is a residential customer whose electric service is medically essential, as affirmed through the certificate of a doctor of medicine licensed to practice in the State of Florida. Service is "medically essential" if the customer has continuously operating electric-powered medical equipment necessary to sustain the life of or avoid serious medical complications requiring immediate hospitalization of the customer or another permanent resident at the service address. The physician's certificate shall explain briefly and clearly, in non-medical terms, why continuance of electric service is medically essential and shall be consistent with the requirements of the Company's tariff. A customer who is certified as a Medically Essential Service Customer must renew such certification periodically through the procedures outlined above. The company may require certification no more frequently than once every twelve (12) months.

The Company shall provide Medically Essential Service Customers with a limited extension of time, not to exceed thirty (30) days, beyond the date service would normally be subject to disconnection for non-payment of bills (following the requisite notice pursuant to Rule 25-6.105(5) of the Florida Administrative Code). The Company shall provide the Medically Essential Service Customer with written notice specifying the date of disconnection based on the limited extension. The Medically Essential Service Customer shall be responsible for making mutually satisfactory arrangements to ensure payment within this additional extension of time for service provided by the Company and for which payment is past due, or to make other arrangements for meeting the medically essential needs.

No later than 12 noon one (1) day prior to the scheduled disconnection of service of a Medically Essential Service Customer, the Company shall attempt to contact such customer by telephone in order to provide notice of the scheduled disconnect date. If the Medically Essential Service Customer does not have a telephone number listed on the account, or if the utility cannot reach such customer or other adult resident of the premises by telephone by the specified time, a field representative will be sent to the residence to attempt to contact the Medically Essential Service Customer, no later than 4:00 p.m. of the day prior to scheduled disconnection. If contact is not made, however, the Company may leave written notification at the residence advising the Medically Essential Service Customer of the scheduled disconnect date; thereafter, the Company may disconnect service on the specified date. The Company will grant special consideration to a Medically Essential Service Customer in the application of Rule 25-6.097(3) of the Florida Administrative Code.

In the event that a customer is certified as a Medically Essential Service Customer, the customer shall remain solely responsible for any backup equipment and/or power supply and a planned course of action in the event of a power outage. The Company does not assume, and expressly disclaims, any obligation or duty: to monitor the health or condition of the person requiring medically essential service; to insure continuous service; to call, contact, or otherwise advise of service interruptions; or, except as expressly provided by this section, to take any other action (or refrain from any action) that differs from the normal operations of the Company.

10.04 Liability for Discontinuance:

Whenever the Company shall have the right to discontinue service to a customer, such right may be exercised without any liability for loss, damage, or injury resulting directly or indirectly from lack of electric service; and the Company shall be under no obligation or duty to ascertain whether such discontinuance would be likely to result in any such loss, damage, or injury.

10.05 Reconnection:

Service may be reconnected after those conditions which caused service to be discontinued have been corrected. A service charge may be applicable as provided for under Rate Schedule SC-1.

10.06 Customer's Deposit:

Where valid conditions exist, service may be discontinued whether or not the amount of the Customer's deposit is sufficient to cover the Customer's bill; and, where said deposit has been applied toward the settlement of such bill, service will not be reconnected until a satisfactory deposit is restored.

PART XI

UNDERGROUND RESIDENTIAL DISTRIBUTION POLICY

11.01 Definitions:

The following words and terms used under this policy shall have the meaning indicated:

(1) Applicant: Any person, partnership, association, corporation, or governmental agency controlling or responsible for the development of a new subdivision or dwelling unit and applying for the construction of underground electric facilities.

(2) Building: Any structure, and excluding a Townhouse, designed for residential occupancy and containing less than five (5) individual dwelling units.

(3) Commission: Florida Public Service Commission.

(4) Company: Duke Energy Florida, LLC.

(5) Customer Provided and Installed Conduit: Schedule 40 PVC grey electrical grade conduit, purchased by the customer on the open market and installed meeting Company guidelines. Diameter is to be specified by Company based upon the type of conductor.

(6) Direct Burial: A type of construction involving the placing of conductors in the ground without the benefit of conduit or ducts. Other facilities, such as transformers, may be above ground.

(7) Distribution System: Electric service facilities consisting of primary and secondary conductors, service laterals, transformers, and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

(8) Feeder Main: A three-phase primary installation which serves as a source for primary laterals and loops through suitable overcurrent devices.

(9) Final Grade: The ultimate elevation of the ground, paved or unpaved, which will prevail in a subdivision or tract of land including drainage ditches and or swales.

(10) Mainline: Portions of the subdivision including primary and secondary voltage conductors but excluding services running to a dwelling.

(11) Mobile Home (Trailer): A non-self propelled vehicle or conveyance, permanently equipped to travel upon the public highways, that is used either temporarily or permanently as a residence or living quarters.

(12) Multiple-Occupancy Building: A structure erected and framed of component structural parts and designed to contain five (5) or more individual dwelling units.

(13) Point of Delivery: The point where the Company's facilities are connected to those of the Customer's service entrance. The point of delivery shall be determined by the Company.

(14) Primary Lateral: That part of the electric distribution system whose function is to conduct electricity at the primary level from the feeder main to the transformers serving the secondary street mains. It usually consists of a single-phase conductor or insulated cable, together with necessary accessory equipment for supporting, terminating and disconnecting from the primary mains by a fusible element.

(15) Service Lateral: The underground service conductors between the street or rear property main, including any risers at a pole or other structure or from transformers, and the first point of connection to the service entrance conductors in a terminal or meter box on the exterior building wall.

(16) Subdivision: The tract of land which is divided into five (5) or more building lots or upon which five (5) or more separate dwelling units are to be located, or the land on which is to be constructed new multiple-occupancy buildings.

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11.01 Definitions (continued):

(17) Townhouse: A one (1)-family dwelling unit of a group of three (3) or more such units separated only by firewalls. Each townhouse unit shall be constructed upon a separate lot and serviced with separate utilities and shall otherwise be independent of one another.

11.02 GENERAL:

(1) Application:

Underground electric distribution facilities are offered in lieu of overhead facilities in accordance with these Rules and Regulations for:

a) Residential Subdivision and Developments (Part 11.03)
b) New Service Laterals from Overhead Systems (Part 11.04)
c) Replacement of Existing Overhead Service (Part 11.05)
d) Multiple-Occupancy Residential Buildings (Part 11.06)

(2) Early Notification and Coordination:

In order for the Company to provide service when required, it is necessary that the Applicant notify the Company during the early stages of planning major projects. Close coordination is necessary throughout the planning and construction stages by the Company, the architect, the builder, the subcontractors, and the consulting engineer to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various sub-grade installations of the several utilities.

(3) Changes to Plans, Layout, or Grade:

The Applicant shall pay for any additional costs imposed on the Company by Applicant including, but not limited to, engineering design, administration and relocation expenses, due to changes made subsequent to the agreement in the subdivision or development layout or final grade.

(4) Underground Installation Not Covered:

Where the Applicant requests or governmental ordinance mandates underground electric facilities for residential subdivisions not falling within the dwelling units per acre density limitation as specified in Part 11.03(2)(a) or for residential developments of less than five (5) building lots and where overhead facilities would otherwise be provided, the Applicant shall pay the Company the estimated differential cost between the underground facilities and the suitable overhead facilities as determined by using the Company's current standard estimating data. The Applicant shall also provide necessary rights of way and easements as given in Section 11.02(7).

(5) Type of System Provided:

The costs quoted in these Rules are for underground residential distribution facilities of standard Company design with above-grade appurtenances. Unless otherwise stated, service provided will be 120/240-volt single phase. If other types of facilities are requested by the Applicant or required by governmental authority, the Applicant will pay the additional costs, if any.

(6) Ownership:

The Company will install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. Any payment made by the Applicant, under the provisions of these Rules will not convey to the Applicant any rights of ownership.

(7) Rights of Way and Easements:

(a) General Requirements: The Company shall construct, own, operate, and maintain distribution lines within the Applicant's subdivision only along easements, public streets, roads and highways which the Company has the legal right to occupy, and on public lands and private property across which rights of way and easements satisfactory to the Company may be obtained without cost or condemnation to the Company.

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(7) Rights of Way and Easements (Continued):

(c) Scheduling, Clearing, and Grading: Rights of way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service requirements and must be cleared of trees, tree stumps, paving and other obstructions, staked to show property lines and final grade, and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer locations.

(d) Recorded Public Easements: Where underground distribution facilities are located on private property, wholly within an area covered by a recorded subdivision utility easement, namely a reservation, and recorded plat of an easement for public utility purposes, no other easement is required.

(e) Service Laterals: Where underground service conductors are located on private property and portions not covered by recorded subdivision utility easement are wholly within the private property they service no easement is required.

(f) Other Locations: Where underground distribution facilities are located on private property other than as described in Part 11.02(7)(a) or 11.02(7)(e), easements are required and shall be prepared as outlined in instructions prepared by the Real Estate Department.

(g) Blanket Easements: Where underground primary and secondary distribution facilities for service to a mobile home park or a multiple occupancy project are located on a tract of land having one ownership and the easement area cannot be described without a detailed survey, a blanket easement covering the entire premises may be utilized at the discretion of the Division Engineer.

(8) Damage to Company's Equipment:

The Applicant shall be responsible to ensure that the Company's distribution system, once installed, is not damaged, destroyed, or otherwise disturbed during the construction of the project. This responsibility shall extend not only to those in Applicant's employ, but also to Applicant's subcontractors, and Applicant shall be responsible for the full cost of repairing such damage.

(9) Charges:

The Company shall not be obligated to install any facilities within a subdivision until satisfactory arrangements for the payment of applicable charges, if any, have been completed.

(10) Special Conditions:

The costs quoted in these rules are based on conditions which permit employment of rapid construction techniques. The Applicant shall be responsible for necessary additional hand digging expenses other than what is normally provided by the Company. The Applicant is responsible for clearing, compacting, boulder and large rock removal, stump removal, paving, and addressing other special conditions. Should paving, grass, landscaping or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching and backfilling and be responsible for restoration of property damaged to accommodate the installation of underground facilities.

11.03 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS.

(1) Availability:

When requested by the Applicant, the Company will provide underground electric distribution facilities in accordance with its standard practices in:

(a) recognized residential subdivisions of five or more building lots;

(b) tracts of land upon which five or more separate dwelling units are to be located;

(c) tracts of land upon which new multiple-occupancy buildings are to be constructed.

For building containing five or more dwelling units, see Part 11.06 of these Rules.

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(2) Contribution by Applicant (continued):

(c) Credits (not to exceed the "average differential costs" stated in Section 11.03) will be allowed where, by mutual agreement, the Applicant provides trenching and backfilling for the use of the Company's facilities in lieu of a portion of the cash payment described above. These credits, based on the Company's design drawings, are:

Primary and/or Secondary Systems,
for each Foot of Trench.....$3.35

Service Laterals,
for each Foot of Trench.....$3.35

(3) Point of Delivery:

The point of delivery shall be determined by the Company and will be on the front half of the side of the building that is nearest the point at which the underground secondary electric supply is available to the property. The Company will not install a service on the opposite side of the building where the underground secondary electric supply is available to the property. The point of delivery will only be allowed on the rear of the building by special exception. The Applicant shall pay the estimated full cost of service lateral length required in excess of that which would have been needed to reach the Company's designated point of service.

(4) Location of Meter and Socket:

The Applicant shall install a meter socket at the point designated by the Company in accordance with the Company's specifications. Every effort shall be made to locate the meter socket in unobstructed areas in order that the meter can be read without going through fences, etc.

(5) Development of Subdivisions:

The above charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where service will not be required for at least two (2) years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five (5) years from the date the Company is first ready to render service from the extension, will be retained by the Company.

(6) Relocation or Removal of Existing Facilities:

If the Company is required to relocate or remove existing overhead and/or underground distribution facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant. These costs shall include costs of relocation or removal, the in-place value (less salvage) of the facilities so removed, and any additional costs due to existing landscaping, pavement or unusual conditions.

(7) Other Provisions:

If soil compaction is required by the Governmental or permitting agency in right of way locations where Company trenching is done, an additional charge may be added to the charges set forth in this tariff. The charge will be estimated based on the Governmental or permitting agency's compaction specifications. The Company will not provide trench line soil compaction for the Applicant.

(Continued on Next Page)

11.04 UNDERGROUND SERVICE LATERALS FROM EXISTING SECONDARY ELECTRIC DISTRIBUTION SYSTEMS.

(1) New Underground Service Laterals:

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five (5) separate dwelling units.

(2) Contribution by Applicant:

The Applicant shall pay the Company the following average differential cost between an overhead service lateral and an underground service lateral:

For Service Lateral up to 80 feet Duke Supplied and Installed Conduit $641.00
For Service Lateral up to 80 feet Customer Supplied and Installed Conduit.....$339.00

For each foot over 80 feet up to 300 feet Duke Supplied and Installed Conduit .....$0.00 per foot
For each foot over 80 feet up to 300 feet Customer Supplied and Installed Conduit.....$0.00 per foot

Service laterals in excess of 300 feet shall be based on a specific cost estimate.

The provisions of Paragraphs 11.03(3) and 11.03(4) are also applicable.

11.05 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD SERVICES:

Applicability:

When requested by the Applicant, the Company will install underground service laterals from existing overhead lines as replacements for existing overhead services to existing residential buildings containing less than five (5) separate dwelling units.

Rearrangement of Service Entrance:

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

Trenching:

The Applicant shall also provide, at no cost to the Company, a suitable trench or installed conduit and perform the backfilling and any landscaping, pavement, or other suitable repairs. If the Applicant requests the Company to supply the trench or remove any additional equipment other than the Service Lateral, the charge to the Applicant for this work shall be based on a specific cost estimate.

Contribution by Applicant:

The charge excluding trenching costs shall be as follows:

For Service Lateral .....$1,762.00 per service

The Applicant may elect to provide and install conduit meeting current Company construction specifications at no cost to the Company in lieu of an open trench. The charge shall be as follows:

For Service Lateral .....$1,522.00 per service

(Continued on Next Page)

11.06 UNDERGROUND DISTRIBUTION FACILITIES TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS:

(1) Availability:

Underground electric distribution facilities may be installed within the tract of land upon which multiple-occupancy residential buildings will be constructed.

(2) Contribution by Applicant:

When feeder mains on tracts of land upon which multiple-occupancy buildings will be constructed are deemed necessary by the Company to provide and/or maintain adequate service, an underground installation is requested by the Applicant, or required by a governmental agency having the authority so to do, the Applicant shall contribute the differential costs provided in Section 10.3.2.b) and 10.3.3.c). There will be no contribution from the Applicant with respect to construction of underground distribution facilities other than feeder mains so long as the Company is free to construct such extensions in the most economical manner, and reasonably full use is made of the tract of land upon which the multiple-occupancy buildings will be constructed. Other conditions will require a contribution from the Applicant.

(3) Responsibility of Applicant:

(a) Furnish details and specifications of the proposed building or complex of buildings. The Company will use these in the design of the electric distribution facilities required to render service.

(b) Where the Company determines that the secondary points of delivery are to be located inside the building, the Applicant shall provide:

i. The vault or vaults necessary for the transformers and the associated equipment, including the ventilation equipment.

ii. The necessary raceways or conduit for the Company's supply cables from the vault or vaults to a suitable point five (5) feet outside the building in accordance with the Company's plans and specifications.

iii. Conduits underneath all buildings when required for the Company's supply cables. Such conduits shall extend five (5) feet beyond the edge of the buildings for joining to the Company's facilities.

iv. The service entrance conductors and raceways from the Applicant's service equipment to the designated point of delivery within the vault.

(3) Responsibility of Applicant (Continued):

(c) Where the Company determines that the secondary points of delivery are to be located outside the building, the Applicant shall provide:

i. The transformer enclosure or space for pad-mounted equipment, if required.

ii. The service entrance conductors and raceway from the Applicant’s service equipment to the point of delivery designated by the Company at or near the building, and wholly on the Customer’s property.

(4) Responsibility of the Company:

(a) The Company will:

i. Provide the Applicant with the Company’s plans to supply the proposed building or complex of buildings, and specifications for the facilities to be provided by the Applicant.

ii. Furnish and install the primary or secondary conductors from existing or proposed facilities adjoining the property to the point of delivery.

iii. Furnish and install the necessary transformers and associated equipment located either outside the building or in the vault(s) within the building.

iv. Be solely responsible for the installation, operation, and maintenance of all of its facilities.

(5) Service Voltage:

The Company will supply service at one of the several secondary voltages available as mutually agreed upon between the Applicant and the Company.

PART XII

CHARGES FOR CONVERSION OF EXISTING OVERHEAD TO UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES

12.01 DEFINITIONS:

The following words and terms used under this Part shall have the meaning indicated:

(1)	Applicant:	The Applicant is the person or entity seeking the undergrounding of existing or newly planned electric distribution facilities by the Company. When a developer requests local government development approval, the local government shall not be deemed the Applicant for purposes of these rules.
(2)	Commission:	Florida Public Service Commission.
(3)	Cost Estimate Fee:	A fee charged an Applicant by the Company for the purpose of preparing a cost estimate of the amount required for the Company to construct or convert particular distribution facilities as underground.
(4)	Company:	Duke Energy Florida, LLC
(5)	Distribution Facilities:	All electrical equipment of the Company required to deliver electricity to homes and businesses.
(6)	Facility Charge:	That charge required to be paid by an Applicant for the Company to construct or convert particular distribution facilities as underground.
(7)	Overhead:	Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed above ground on supporting poles.
(8)	Underground:	Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed below ground or on the ground.

12.02 GENERAL:

(1) Application:

Underground electric distribution facilities are offered in lieu of overhead facilities in accordance with these rules.

(2) Applicant Request:

An Applicant shall submit a request in writing for the Company to develop a cost estimate to accomplish the undergrounding of particular electric facilities. The request shall be accompanied by an appropriate fee and shall specify the following information:

(a) the area(s) being sought to be undergrounded;

(b) a list of all electric customers affected;

(c) an estimated time frame for undergrounding to be accomplished;

(d) details of any construction by the Applicant; and

(e) any other pertinent information which the Applicant possesses that may aid the Company in preparing an appropriate cost estimate.

(Continued on Next Page)

12.03 INSTALLATIONS NOT COVERED:

The following types of electrical installations are not addressed in these rules:

(A) Distribution lines, new or existing, in urban commercial area, urban residential area, rural residential area, or existing subdivisions will not be considered for undergrounding if sufficient permits or easements cannot be obtained. The request will not be considered unless all customers on both sides of the road or street who are served by the supply system to be undergrounded are included in the proposed conversion.

(B) Distribution lines in new residential subdivisions. These installations are covered under "Rules of the Florida Public Service Commission", Chapter 25-6, Part V, "Rules for Residential Electric Underground Extensions", and the Company's "General Rules and Regulations Governing Electric Service", Part XI.

(C) Individuals applying for undergrounding of service laterals from existing overhead lines. These applications will be covered by rules referenced in 12.03(B) above.

(D) Electrical distribution circuits serving street or area lighting. Requests for undergrounding circuits of this category will be treated on an individual basis.

12.04 COST ESTIMATE FEES:

(1) Non-Binding Cost Estimate Fee:

The Company will provide a non-binding cost estimate related to the request at no cost to the Applicant. Such estimate shall not have any guarantee as to its accuracy and shall not be binding upon the Company.

(2) Binding Cost Estimate Fee

The following schedule of fees shall apply to the Applicant for engineering design time to establish a binding cost estimate by the Company for the request. Such fee shall be recognized as a credit in the Facility Charge determination if the Applicant enters into a construction contract within 180 days from date of receipt of the binding cost estimate. At the discretion of the Company, the time from submittal of the cost estimate to entering a contract may be extended beyond 180 days. A major scope change by the Applicant may require a new fee amount.

SCHEDULE OF BINDING COST ESTIMATE FEES

Facility Classification	Fee
Urban Commercial	$4,234 per mile
Urban Residential	$3,476 per mile
Rural Residential	$2,549 per mile
Low Density Subdivision	$ 15 per lot
High Density Subdivision	$ 13 per lot

(Continued on Next Page)

12.05 CONSTRUCTION CONTRACT:

(1) GENERAL:

Upon acceptance by the Applicant of the binding cost estimate, the Applicant shall execute a contract with the Company to perform the construction of the underground distribution facilities. The contract shall specify the type and character of system to be provided; establish the Facility Charge to be paid by Applicant prior to commencement of construction; specify details of construction to be performed by Applicant, if any; and address any other pertinent terms and conditions including those described in Part (4) below.

(2) FACILITY CHARGE:

Charge = Remaining net book value of existing overhead facilities to be removed;

plus, removal cost of existing overhead facilities;

minus, salvage value of existing overhead facilities;

plus, estimated construction cost of underground facilities including underground service laterals to residential customers meters or point of delivery for general service customers;

minus, estimated construction cost of overhead facilities including overhead service drops to customers' meters;

minus, qualifying binding cost estimate fee.

plus/minus, the net present value of the lifecycle operational costs differential including storm restoration.

The actual or estimated costs applied to the facility charge shall be consistent with the standards of the Company's approved Storm Protection Plan.

3) CONSTRUCTION BY APPLICANT:

If agreed upon by both the Applicant and the Company, the Applicant may construct or install portions of the underground system as long as such work meets the Company's engineering and construction standards. The Company will own and maintain the completed distribution facilities upon accepting the system as operational. The type of system provided will be determined by the Company's standards.

Any facilities provided by the Applicant will be inspected by Company inspectors prior to acceptance. Any deficiencies discovered as a result of these inspections will be corrected by the Applicant at Applicant's sole expense, including the costs incurred by performing the inspections. Corrections must be made in a timely manner by the Applicant, otherwise the Company will undertake the correction and bill the Applicant for all costs of such correction. These costs shall be added to the original binding estimate.

(Continued on Next Page)

(4) OTHER TERMS AND CONDITIONS

(a) Easements:

Before the initiation of any project to provide underground electric distribution facilities pursuant to an Underground Facilities Conversions Agreement, the Applicant shall provide the Company, at no cost to the Company, all easements utilizing Company approved language and forms, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, specified as necessary by the Company to accommodate the requested underground facilities along with an opinion of title that the easements are valid. Failure to provide the easements in the manner set forth above within 180 days after the delivery of the binding cost estimate to the Applicant shall result in the expiration of the binding cost estimate, the return of any CIAC paid, and the termination of any Underground Facilities Conversions Agreement entered into between the Applicant and the Company.

(b) Scheduling, Clearing, and Grading:

Rights-of-way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service requirements and must be cleared of trees, tree stumps, paving and other obstruction; staked to show property lines and final grade; and graded to within six (6) inches of final grade by the Applicant before the Company commences construction; all at no cost to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer, pullbox, and switch locations.

(c) Restoration:

All removal and restoration of buildings, roads, driveways, sidewalks, patios, fences, ditches, landscaping, sprinkler systems, and other utilities, etc., shall be the full responsibility of the Applicant and shall cause no cost to the Company. Removal of all construction debris not belonging to the Company shall be the responsibility of the Applicant.

(d) Other Joint Users on the Company Poles:

Prior to construction, the Applicant must make arrangements with any other joint users of the Company's poles to remove their facilities at no cost to the Company. The Applicant shall produce, if requested by the Company, executed agreements with all joint users guaranteeing this requirement. During construction, the Company will undertake coordination efforts directly with the joint users where required for removal of their facilities.

(e) Affected Electric Customers:

Prior to construction, the Applicant must make arrangements with all affected Company customers to prepare their premises and service entrance in a timely manner for underground service. All customers affected by the undergrounding request must agree to accept underground service. These customers' conversions will be at no cost to the Company. During construction, the Company will undertake coordination efforts directly with affected customers for their transfer to underground service.

(f) Damage to the Company's Underground Facilities:

The Applicant shall be responsible to ensure the Company's distribution facilities are not damaged, destroyed, or otherwise disturbed during construction. This responsibility shall extend not only to those in Applicant’s employ, but also to Applicant’s subcontractors, and Applicant shall be responsible for the full cost of repairing such damage.

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(4) Governmental Undergrounding Fee

(a) The Company will bill a monthly Governmental Undergrounding Fee to electric customers located in the Underground Assessment Area established by the local government. The Governmental Undergrounding Fee shall be based on a uniform percentage of customers' total net charges for electric service calculated to produce the Annual Recovery Amount, net of regulatory assessment fees, if any. Except as provided in Paragraph 2(a) of this Section 12.06, the total Governmental Undergrounding Fee billed to a customer's account (irrespective of the number of Underground Assessment Areas in which the customer may be located) shall not exceed the lesser of (i) 15 percent of the customer's total net electric service charges, or (ii) a maximum monthly amount of $30 for residential customers and $50 for each 5,000 kilowatt-hour increment of consumption for non-residential customers. The maximum monthly amount shall apply to each line of billing in the case of a customer receiving a single bill for multiple service points, and to each occupancy unit in the case of a master metered customer.

(b) The application of a Governmental Undergrounding Fee based on a higher percentage or maximum monthly amount than specified in Paragraph 4(a) of this Section 12.06 shall require approval of the Florida Public Service Commission.

(c) The Governmental Undergrounding Fee shall be recalculated for each 12-month period during its effectiveness following the initial annual period. The recalculation shall be based on the Company's most current projections for the upcoming period, and shall include a true-up adjustment based on the difference between projected and actual recovery for the prior 12-month period.

(5) Optional Utility Financing

At the option of the local government, the Company may provide financing for the Facility Charge and Governmental Cost of the undergrounding project, subject to any limitation on the funds made available for such purpose at the Company's discretion. Upon request, the Company will advise the local government at the time the binding cost estimate is presented pursuant to Paragraph 12.04(2) of this Part XII whether sufficient funds are available at that time to finance the cost of the undergrounding project. The interest rate applicable to such optional financing will be determined by the Company commensurate with normal risk considerations such as the credit worthiness of the local government, the total cost subject to financing, the expected duration of the undergrounding project, and any other identifiable risks associated with financing the project.

(6) Customer Notification

At least 30 days prior to the execution of a Local Government Underground Cost Recovery Contract pursuant to Subsection (7) of this Section 12.06, the local government shall mail a notice to each electric customer located within the proposed Underground Assessment Area stating its intention to recover the cost of the underground conversion project in question through a Governmental Undergrounding Fee on the customer's electric bill. The notice shall include, at a minimum, (i) a description of the underground conversion project, (ii) an estimate of the Governmental Undergrounding Fee (as a percentage of total net electric charges) and the maximum monthly amount, (iii) the month in which billing of the Fee is expected to commence, (iv) the number of years over which the Fee is to be imposed, and (v) a postage-prepaid form on which the customer may submit comments to the local government.

(7) Underground Cost Recovery Contract

The local government shall enter into a contract with the Company, the form of which has been approved by the Florida Public Service Commission or its staff, establishing the specific terms and conditions for underground capital cost recovery consistent with the provisions of this Section 12.06.

INDEX OF RATE SCHEDULES

FPSC UNIFORM RATE SCHEDULE DESIGNATION		BEGINS ON SHEET NO.
BA-1	Billing Adjustments	6.105
SC-1	Service Charges	6.110
RS-1	Residential Service	6.120
RSL-1	Residential - Load Management (Optional)	6.130
RSL-2	Residential - Load Management - Winter Only - (Optional)	6.135
RST-1	Residential Service (Optional Time of Use)	6.140
GS-1	General Service - Non-Demand	6.150
GST-1	General Service - Non-Demand (Optional Time of Use)	6.160
GS-2	General Service - Non-Demand (100% Load Factor Usage)	6.165
GSD-1	General Service - Demand	6.170
GSDT-1	General Service - Demand (Optional Time of Use)	6.180
GSLM-1	General Service - Load Management (Optional)	6.220
GSLM-2	General Service - Load Management - Standby Generation	6.225
CS-2	Curtailable General Service	6.235
CS-3	Curtailable General Service Fixed Curtailable Demand	6.2390
CST-2	Curtailable General Service (Optional Time of Use)	6.245
CST-3	Curtailable General Service (Optional Time of Use) Fixed Curtailable Demand	6.2490
IS-2	Interruptible General Service	6.255
IST-2	Interruptible General Service (Optional Time of Use)	6.265
LS-1	Lighting Service	6.280
SS-1	Firm Standby Service	6.310
SS-2	Interruptible Standby Service	6.315
SS-3	Curtailable Standby Service	6.320
TS-1	Temporary Service	6.330
CISR-1	Commercial/Industrial Service Rider	6.360
PPS-1	General Service – Premier Power Service Rider	6.370
ED-2	Economic Development Rider	6.382
FB-1	Optional – Fixed Bill Program	6.390
SOL-1	Shared Solar Rider – Experimental Pilot Program	6.395
NSMR-1	Optional - Non-Standard Meter Rider (AMI Opt-Out)	6.400
FCF-1	Public Charging for Electric Vehicles	6.405

INDEX OF STANDARD CONTRACT AND OTHER AGREEMENT FORMS

FORM NO	DESCRIPTION	SHEET NO.
Form No. 1	Contract, Form No. 1 (after 11/21/98, applicable only to a Customer who requires this type form be executed for service under Rate Schedule LS-1, Lighting Service. Form No. LS-1HPS shall normally be used for application for service under LS-1).	7.010 - 7.011
Form No. 2	Contract Form No. 2 (applicable when service is provided under Company General Service Rate Schedules and special contract terms or investments in special facilities are required and furnished by the Company to provide service to the Customer).	7.020 - 7.021
IS-2 DISC	Interruptible General Service Rate Schedules IS-2 and IST-2 Risk Disclosure	7.025
CS-2 DISC	Curtailable General Service Rate Schedule CS-2 and CST-2 Risk Disclosure	7.027
Form No. 5	Contract, Form No. 5 (applicable when a contract is made between the Company and the Customer to cover advances by the Customer for construction).	7.030
DVLP DIST	Agreement for Electric Service Between Duke Energy Florida, Inc. (the "Utility") and _____ (the "Applicant") (applicable when a developer requests the Company to install a distribution system for a new development).	7.050
MUNI UG	Local Government Underground Cost Recovery Contract (applicable when a Local Government wishes to contract with the Company to provide for recovery of costs to underground service).	7.060 – 7.063
PEFI LSA	Leave Service Active Agreement (applicable to Customers who wish service to be left active on rental units, regardless if they are occupied or not).	7.070 - 7.071
3RD PRT	Request for Third Party Notification (applicable to Customers who request the Company to notify another person that their bill is overdue).	7.090
LS-1	Lighting Service Contract.	7.110 - 7.113
PEFI TOU	Application for TOU Rate (applicable to Customers requesting time of use rates).	7.120
PEFI GSLM	Rate Schedule GSLM-1 Customer Agreement (applicable to Customers requesting General Service Load Management).	7.150
MSTR MTR	Standard Letter Agreement (applicable to master metered Customers indicating understanding of rules and regulations affecting resale of electricity).	7.160
EQP RNTL	Standard Letter Agreement (applicable to Customers who request additional facilities at their service location).	7.170
GUAR CNTR	Guarantee Contract (applicable when a third party guarantees payment for another individual's billing).	7.180
STRT LTS	Agreement to Purchase and Sell Street Lighting System and to Furnish and Receive Electric Service	7.190 - 7.192
RES DEP	Residential Deposit Release - Releases current customer's deposit to new customer who then assumes responsibility for all payments of account.	7.220 - 7.221
PWR PAY	Power Pay - Customers bill is automatically paid from their checking account.	7.230
CISR	Contract Service Arrangement for service under the Commercial/Industrial Service Rider.	7.250 - 7.253
PPS	Premier Power Service - Contract signed by the customer requesting backup service through the Premier Power Service rate schedule.	7.270 - 7.273
NMRG - Tier 1	Standard Interconnection Agreement for Tier 1 Customer Owned Renewable Generation	7.310 - 7.313
IC APP –Tier 1	Application for Interconnection for Tier 1 Customer Owned Renewable Generation	7.317-7.317
NMRG - Tier 2	Standard Interconnection Agreement for Tier 2 Customer Owned Renewable Generation	7.320 - 7.323
NMRG – Tier 3	Standard Interconnection Agreement for Tier 3 Customer Owned Renewable Generation	7.330 - 7.333
IC APP –Tier 2,3	Application for Interconnection for Tier 2 and 3 Customer Owned Renewable Generation	7.337-7.337
ECON DEV	Economic Development Rider Service Agreement	7.500

Company will prepare a workpaper showing the calculation of the Governmental Undergrounding Fee (attached hereto as Attachment C and incorporated herein by its reference).

2. The parties agree that if the Local Government desires to apply a Governmental Undergrounding Fee based on a higher percentage or maximum monthly amount than specified in paragraph (D)(1) above, then the parties shall jointly petition the Florida Public Service Commission for approval of such increased amount. Absent such approval, the amounts for the Governmental Undergrounding Fee shall not be set above those maximum amounts.

3. The Governmental Undergrounding Fee shall be recalculated for each twelve (12) month period during its effectiveness following the initial annual period. The recalculation shall be based on the Company's most current projections for the upcoming period, and shall include a true-up adjustment based on the difference between projected and actual recovery for the prior twelve (12) month period. The first annual true-up period for this Contract shall begin with the first billing cycle for the month following the implementation of the billing for the Governmental Undergrounding Fee.

4. No later than the twentieth (20^{th}) day of the following month, the Company shall pay the Local Government the aggregated total Governmental Undergrounding Fee that the Company has collected from each customer in the Underground Assessment Area. The monthly payment shall be made by wire transfer. Any monthly payment or any portion thereof made twenty (20) calendar days after the due date without good cause shall be subject to interest at the 30-day commercial paper rate per annum.

E. Customer Notification:

1. At least thirty (30) calendar days before the execution of this Contract, the Local Government shall mail a notice to each electric customer located within the proposed Underground Assessment Area stating the Local Government's intention to recover the cost of the underground Conversion project in question through a Governmental Undergrounding Fee on the customer's electric bill. The notice shall include, at a minimum: (i) a description of the underground Conversion project; (ii) an estimate of the Governmental Undergrounding Fee (as a percentage of total net electric charges) and the maximum monthly amount; (iii) the month in which billing of the Governmental Undergrounding Fee is expected to commence; (iv) the number of years over which the Governmental Undergrounding Fee is to be imposed; and (v) a postage-prepaid form on which the customer may submit comments to the Local Government. The actual notice sent to the customers is attached to this Contract as Attachment D.

2. The Local Government warrants and represents that it has timely completed the obligation referenced in the above paragraph by timely mailing the requisite notice to all required customers.

3. The Local Government recognizes that the Company will direct any and all questions from customers regarding this Contract and the creation of the Underground Assessment Area to the Local Government, specifically _____ (insert name of person or department).

F. Assignment:

The Local Government shall not assign, delegate or otherwise dispose of all or any portion of the Contract (including any benefits or obligations hereunder) without the prior written consent of the Company. Upon prior written notice and with the consent of Company (such consent not to be unreasonably withheld), the Local Government may assign the Contract. The Company, in Company's sole discretion, may require any Company approved Local Government assignee to execute a new contract and agree to all the requirements of the new contract prior to approval of the assignment request. Any attempted assignment or delegation without the Company's prior written consent shall be ineffective and void. The terms and conditions of this Contract shall be binding upon and inure to the benefit of any and all successors and/or assigns of the Company. The terms and conditions of this Contract shall be binding upon and inure to the benefit of any and all successors and/or approved assigns of the Local Government. Notwithstanding any provision herein, the Agreement shall not confer or be construed in any manner to confer, directly or indirectly, any rights, privileges, benefits, and/or remedies, upon any parties other than the parties hereto and their respective successors and/or permitted assigns.

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G. Miscellaneous:

1. In executing this Contract, the Company does not, nor should it be construed to extend its credit or financial support for the benefit of any third parties lending money to or having other transactions with the Local Government or any assignee of this Contract.
2. This Contract shall be governed by and construed and enforced in accordance with the laws, rules and regulations of the State of Florida and the Tariff as may be modified, revised, supplemented, changed, or amended from time to time. In the event of any conflict between the terms of this Contract and the provisions of the Tariff, the provisions of the Tariff and any applicable Florida Public Service Commission rules shall control, as hereafter revised, amended, or supplemented.
3. The Tariff and associated technical terms and abbreviations, general rules and regulations and standard electric service requirements, as may be applicable, are incorporated by reference.
4. This Contract contains the entire agreement of the Company and Local Government relating to the subject matter herein and supersedes all previous and contemporaneous agreements, understandings, usages of trade, courses of dealing or representations, either written or oral, heretofore in effect between the Company and the Local Government.
5. This Contract may only be modified by a written agreement signed by both the Company and the Local Government expressly modifying the Contract. All provisions of the Contract providing for indemnification or limitation of or protection against liability shall survive the termination, cancellation, or expiration of the Contract.
6. This Contract shall terminate when the Company has fully collected the Government Cost and the Facility Charge from customers located in the Underground Assessment Area.

IN WITNESS WHEREOF, the Local Government has executed this Contract the day and year first written above.

LOCAL GOVERNMENT	**COMPANY**
_____	_____
Signature of Local Government or Authorized Representative	Signature of Company Representative
_____	_____
Printed Name of Local Government Representative	Printed Name of Company Representative
_____	_____
Title of Authorized Representative	Title of Company Representative

REVERT TO OWNER AGREEMENT

The undersigned hereby agrees to participate in and authorizes Duke Energy Florida, LLC ("Duke Energy") to enroll the below specified properties in the Duke Energy Revert to Owner Program (the "RTO Program") subject to the terms and conditions set forth in this Revert to Owner Agreement (the "RTO Agreement").

1. **Property Owner(s), Authorized Representative and Account Information**.

   Legal Name of Owner(s) ("Owner"):

   _____

   Authorized Representative of Owner: _____. If different from Owner, please attach power of attorney or other authorization to act on behalf of Owner. Hereinafter Owner and its authorized representative may be collectively referred to as the "Customer."

   Account name to revert to during periods of non-tenancy (the "RTO Account"):

   _____

   Mailing Address: _____

   Federal Tax ID: _____ or Social Security #_____

   Contact Name_____ Contact Phone _____

   Email Address: _____

2. **Program Description.** For properties that have been enrolled in the RTO Program, when a resident of an enrolled property requests disconnection of electric service to the unit, service to the unit will not be disconnected. Instead, Duke Energy will read the meter and automatically transfer the account to the Customer's RTO Account specified above; provided however, the service will not be automatically transferred to the RTO Account under any of the following circumstances:

   a. if service to the premises has been disconnected for nonpayment of a bill or for violation of Duke Energy's Terms of Service (as defined below);
   b. if an inspection is required by local government;
   c. if improper changes are made to the electrical wiring at the premises or if Duke Energy's meter or other equipment serving the premises has been tampered with; or
   d. If Duke Energy determines in its reasonable discretion that the premises or the use of electricity at the premises in in violation of Duke Energy's Terms of Service.

3. **Obligation of Customer.** The Customer shall be responsible for all electric energy used on the premises of an enrolled property at all times during which the account has reverted to the RTO Account specified in this RTO Agreement, subject to and in accordance with Duke Energy's Terms of Service for the applicable account.

4. **Enrolled Addresses**. Each of these property addresses: _____ will be enrolled addresses and will revert to the RTO Account pursuant to the terms of the RTO Program.

5. **Management of Enrolled Properties**. The Customer shall be responsible for keeping the property list in the RTO Agreement up to date, including by adding new properties or removing properties that are no longer subject to the RTO Program due to sale or any other reason. Adjustments to the property list may be made by owner or its designated property manager through an on-line self-service tool (the "Landlord Experience") or by contacting a Customer Care Specialist. An email address is required to participate in the RTO Program.

(Continued on next page)

6. **Terms of Service; Governing Law**. This Agreement is subject to the applicable rate schedules and the terms and conditions for electric service (the "Terms of Service") filed by Duke Energy with the Florida Public Service Commission (the "Commission") and other applicable rules, laws and regulations issued by the Commission or any federal, state or local governmental entity with jurisdiction over Duke Energy and the subject matter hereof (collectively, the "Governing Law"). In the event of any conflict between any term of this RTO Agreement and any applicable Governing Law, the Governing Law will prevail.

7. **Terms and Conditions.** This RTO Agreement shall be subject to the Terms and Conditions attached hereto as Exhibit "A" or any replacement thereto, which is incorporated herein by reference.

8. **Term.** This RTO Agreement shall be effective when signed by Customer and submitted to Duke Energy and shall remain in effect until terminated by Customer or Duke Energy in writing. Customer or Duke Energy may terminate this Agreement at any time by providing thirty (30) days written notice to the other party. The failure of Customer to recertify any enrolled address on a periodic (biennial) basis in accordance with the Terms and Conditions or as requested by Duke Energy from time to time may result in the removal of one or more enrolled addresses as determined by Duke Energy in a commercially reasonable manner.

9. **Representations and Warranties**. As of the date hereof and during the term of this RTO Agreement the undersigned Customer represents and warrants the following:
    a. such party has the capacity, authority, and power to execute, deliver, and perform under this RTO Agreement;
    b. this RTO Agreement constitutes legal, valid, and binding obligations enforceable against the Customer;
    c. the person who executes this RTO Agreement on behalf of Customer has full and complete authority to execute and bind the Owner to this RTO Agreement as an authorized representative of the Owner;
    d. Customer is acting on its own behalf and has made its own independent decision to bind itself under this RTO Agreement; and,
    e. Customer has completely read, fully understands, and voluntarily accepts every provision of this RTO Agreement.

10. **Electronic Signature**. By either signing and submitting this agreement, or by clicking "Accept Terms and Conditions" within the online enrollment process, the Customer hereby acknowledges and agrees that this RTO Agreement shall be deemed to be fully executed. Customer acknowledges and agrees that Customer's electronically applied and/or transmitted signatures shall have the same effect as manually applied or transmitted signatures.

Exhibit A

Terms and Conditions:

The Customer shall provide the Company with a valid email address to be eligible to participate in the RTO Program.

A self-service, online tool (the "Landlord Experience") will be provided by Duke Energy for use by Customers to enroll and manage properties participating in the RTO Program. The Customer is encouraged to use the Landlord Experience to enroll, manage and update its properties participating in the RTO Program; provided however, the Customer may request the assistance of Duke Energy's customer service representatives by contacting Duke Energy at the number specified in this RTO Agreement.

The Customer agrees to use the same Customer name on all enrolled accounts and to provide Duke Energy with a complete mailing address for each served premises. The Customer agrees to keep all account information current, which includes, but is not limited to, the items contained herein.

The Customer shall be obligated to pay any security deposit required under the Terms of Service including without limitation, in the event that a property enrolled in the RTO Program has been disconnected for non-payment while active in the Customer's name. All security deposits may be applied to amounts owed to Duke Energy or returned to Customer in accordance with the Terms and Service.

When a tenant requests a disconnect of service, Duke Energy will obtain a meter reading and automatically transfer the service from the tenant's name to the Customer's RTO Account. When a tenant requests a connect of service, Duke Energy will obtain a meter reading and transfer the service from the Customer's RTO Account to the tenant's name.

The Customer is responsible for recertifying the enrolled properties that it desires to continue in the RTO Program every 24 months from the date of the first enrollment. Failure of Customer to recertify any enrolled property within 24 months of its initial enrollment or recertification, may result in Duke Energy removing the un-recertified properties from the RTO Program. Provided however, removal of the un-recertified properties from the RTO Program does not terminate the service at the property; therefore, the Customer will still be responsible for charges while the property is active in the name of the Customer

Nothing stated herein shall be deemed to modify, rescind or alter in any way any agreement or contract for electric service or other agreement between Duke Energy and Customer which shall remain in full force and effect according to their respective terms.

Duke Energy reserves all rights under its Terms of Service or any applicable Governing Law, including without limitation, the right to disconnect service to Customer following proper notice, in the event Customer fails to timely remit payment for electric service, fraudulently obtains electric service or otherwise violates any applicable Governing Law, Commission rule or order or the Terms of Service.

Customer's failure to comply with any of the conditions of this RTO Agreement may result in the termination of this RTO Agreement and the immediate removal of all of Customer's enrolled accounts from the RTO Program as determined by Duke Energy in its reasonable discretion. Customer will be sent written notification of any such termination to the mailing address or email address specified in this RTO Agreement or any updated address provided by Customer to Duke Energy in writing.

DEF LIGHTING SERVICE AGREEMENT
<<Jurisdiction Address>>

Account Information:
<<Customer Name>> _____
<<CUST_ADDRESS 1>> _____
<<CUST_ADDRESS 2>> _____
<<CITY>>_____ <<ST>>_____ <<ZIP>>
_____

Project Information:
<<Site Name>> _____
<<SERVICE ADDRESS 1>> _____
<<CITY>> _____<<ST>>____ <<ZIP>>_____

Account Number:
<<ACCOUNT>> _____

Work Order Number:
<<WO NUMBER>> _____

Customer Contact Information:
<< Requested By >> _____
<< Email >> _____
<< Phone Number >> _____

Duke Energy Representative Contact Info:
<< Name>>
_____

This Lighting Service Agreement is hereby entered into this <<DAY>> day of <<MONTH>>, 20 <<YY>>, between Duke Energy Florida (hereinafter called the "Company") and << Customer Name >> (hereinafter referred to as the "Customer") for lighting service at the above location(s), once signed by the Customer and an authorized Duke Representative. The Customer agrees to receive and pay for lighting service from the Company in accordance with the rates, terms and provisions of the Company's Rate Schedule LS-1 and Service Regulations, or its successor, as the same is on file with the Florida Public Service Commission (FPSC) and as may be amended and subsequently filed with the FPSC.

To the extent there is any conflict between this Agreement and the Lighting Service Rate Schedule, the Lighting Service Rate Schedule shall control. In the event of termination by the Customer during the initial term of this agreement (identified below) under this rate schedule or upon early termination of service under this schedule, the customer agrees to pay remaining terms of this agreement as delegated by the FPSC.

The customer shall be responsible for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the customer for damage. The Company shall not be obligated to provide the service during any such interruption, suspension or failure, and Duke shall not be liable for any damage or loss resulting therefrom. The Company will replace or maintain the fixture during regular daytime working hours following notification by the Customer.

The date of *initiation* of service shall be defined as the date the first light(s) is energized or billing is transferred and shall continue hereafter until terminated. It is further agreed that The Company reserves the right to discontinue service and remove the fixtures from the Customers premise if the Customer violates any of the terms of the Service Regulations, Rate Schedule or this Agreement.

Customer Signature _____ Date Signed _____

Duke Energy Representative _____ Date Signed _____

(Continued in Next Page)

Summary of Estimated Charges

Minimum Service Term	Initial Monthly Cost	Total One Time Charges	Total Cost for Initial term	On going Charge post Term
10 Years	<<Initial Monthly Cost>>	<< Total One Time Charges >>	<< Initial Term Cost >> + << Total One Time Charges >>	<< Post Term Monthly Charge>>

Monthly Base Charges

			Per Unit				
Service Required	**Quantity**	**Product Description Fixtures and Poles**	**Equipment Rental****	**Maintenance**	**Energy**	**Unit Total**	**Sub-Total**
<< Add_ Remove>>	<< CU Quantity >>	<< CU Description >> <<Agreement Number>>	<< CU Equipment Unit Charge >>	<< CU Unit Maintenance Charge >>	<<CU Unit Energy Charge >>	<< CU Monthly Price >>	<< CU Monthly Subtotal >>
		Rental, Maintenance, F&E Totals:	<< Agreement Equipment Subtotal >>	<< Agreement Maintenance subtotal >>	<<Agreement Energy subtotal >>		
		Estimated Change to Base Monthly Charge Total					<< Total Monthly Base Charge >>

Additional Monthly Charges

Service Required	Quantity Required	Description	Unit Price	Sub-Total
<< Add_ Remove>>	<< CU Additional Charge Quantity >>	<< CU Additional Charge Description >> <<Agreement Number>>	<< CU Additional Monthly Unit Charge >>	<< CU Additional Monthly Subtotal >>
		Estimated Change to Additional Monthly Charge Total *excludes any applicable taxes, franchise fees or customer charge*		<< Total Additional Monthly Charge >>

One Time Charges

Quantity Required	One Time Charge Description	Unit Price	Sub-Total
<< One Time Quantity >>	<< One Time Charge Description >> *Ex: Includes Construction Costs or possible Early Termination charges for removals*	<< One Time Charge Unit Charge >>	<< One Time Charge Sub-Total >>
	Total Estimated One Time Amount		**<< Total One Time Charges >>**

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.

(Continued in Next Page)

Rate per Month:

The monthly charges consist of the items below. These charges may be adjusted subject to review and approval by the Florida Public Service Commission.

Customer Charge	
Pole Charge	
Light Fixture Charge	
Light Fixture Maintenance Charge	
Energy and Demand Charge:	
Non-fuel Energy Charge	
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, Billing Adjustments**, except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106
Fuel Cost Recovery Factor **:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105

***Charges are normally revised on an annual basis.*

Additional Charges:

Certain additional charges may also apply to the installation.

Gross Receipts Tax Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fees:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

THE CUSTOMER AGREES:

1. To purchase from the Company all of the electric energy used for the operation of the Lighting System.

2. To be responsible for paying, when due, all bills rendered by the Company pursuant to the Company's currently effective Lighting Rate Schedule LS-1, or its successor, for facilities and service provided in accordance with this Contract.

3. To be responsible for trimming trees that may either obstruct the light output from fixture(s) or that obstruct maintenance access to the facilities.

IT IS MUTUALLY AGREED THAT:

4. Requests for exchanging facilities, upgrades, relocations, etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.

5. The Company does not guarantee continuous lighting service and will not be liable for damages for any interruption, deficiency or failure of service, and reserves the right to interrupt service at any time for necessary repairs to lines or equipment. Nothing in this Contract is intended to benefit any third party or to impose any obligation on the Company to any such third party.

6. Installation shall be made only when, in the judgment of the Company, the location and the type of the facilities are, and will continue to be, easily and economically accessible to the Company's equipment and personnel for both construction and maintenance. In the event the Customer or its contractor, subcontractor or other agent changes the grading, which requires the Company to move its facilities or otherwise incur costs to ensure compliance with applicable code requirements, Customer shall compensate the Company for all such costs incurred by the Company to comply with any applicable code requirements. In the event Customer fails to pay the Company within 30 days of the completion of such work, Customer shall pay the Company any amounts owing the Company, including interest and any attorneys and other fees and costs the Company incurs to collect any amounts owed to the Company.

7. Modification of the facilities provided by the Company under this Contract may only be made through the execution of a written amendment to this Contract.

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8. The Company will, at the request of the Customer, relocate the lighting facilities covered by this Agreement, if provided sufficient rights-of-way or easements to do so. The Customer shall be responsible for the payment of all costs associated with any such Customer-requested relocation of the Company's lighting facilities.

9. The Company may, at any time, substitute for any luminaire/lamp installed hereunder another luminaire/lamp which shall be of at least equal illuminating capacity and efficiency.

10. The Customer agrees to take responsibility for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the Customer for damage.

11. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).

12. This Contract shall be for a term of ten (10) years from the date of initiation of service. The date of initiation of service shall be defined as the date the first lights are energized.

13. Should the Customer fail to pay any bills due and rendered pursuant to this Contract or otherwise fail to perform the obligations contained in this Contract, said obligations being material and going to the essence of this Contract, the Company may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Contract. Service charges associated with the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules may be assessed for each lighting installation on an account. Any failure of the Company to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Contract by the Company, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Contract.

14. If the Customer no longer wishes to receive service under this schedule, the Customer may terminate the Contract by giving the Company at least sixty (60) days advance written notice to the Company. Upon early termination of service, the Customer shall pay an amount equal to the remaining monthly customer charges, remaining Contribution in Aid of Construction ("CIAC"), if applicable, and remaining pole and fixture lease amounts for the term of the contract. The Customer will be responsible for the cost of removing the facilities.

15. In the event of the sale of the real property upon which the facilities are installed, or if the Customer's obligations under this Contract are to be assigned to a third party, upon the written consent of the Company , this Contract may be assigned by the Customer to the Purchaser or to the third party. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the Purchaser or third party and agreed to by the Company.

16. This Contract supersedes all previous contracts or representations, either written, oral or otherwise between the Customer and the Company with respect to the facilities referenced herein and constitutes the entire Contract between the parties. This Contract does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by the Company to third parties.

17. This Contract shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and the Company.

18. This Contract is subject to the Company's Tariff for Retail Service, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Contract and the provisions of the Company's Tariff for Retail Services, the provisions of the Company's Tariff for Retail Service and FPSC Rules shall control, or as they may be hereafter revised, amended or supplemented.

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19. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Contract by strikes, lockouts, fires, riots, acts of God, the public enemy, governmental or court actions, lightning, hurricanes, storms, floods, inclement weather that necessitates extraordinary measures and expense to construct facilities and/or maintain operations, or by any other cause or causes not under the control of the party thus prevented from compliance, and the Company shall not have the obligation to furnish service if it is prevented from complying with this Contract by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of the Company, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating, transmission, distribution or other electrical equipment.

20. In no event shall the Company, its parent corporation, affiliate corporations, officers, directors, employees, agents, and contractors or subcontractors be liable to the Customer, its employees, agents or representatives, for any incidental, indirect, special, consequential, exemplary, punitive or multiple damages resulting from any claim or cause of action, whether brought in contract, tort (including, but not limited to, negligence or strict liability), or any other legal theory.

PREMIER POWER SERVICE CONTRACT

The undersigned (hereinafter "the Customer") hereby applies to Duke Energy Florida, LLC (hereinafter "the Company") for backup electric services to the Customer's _____ (hereinafter "the Customer's Facility") located in _____ County, Florida, to be provided by on-site equipment installed, owned, operated and maintained by the Company for the purpose of continuing the supply of electricity to the Customer's Facility in the event the Customer's normal electric supply is interrupted and assisting the Company in meeting peak demands on the Company's system during periods of critical capacity conditions or for other system benefits (hereinafter "the Services"). The Services shall be rendered in accordance with the terms of the Company's Premier Power Service Rider, Rate Schedule PPS-1 (hereinafter "the PPS Rider," which is hereby incorporated into this Contract by this reference), as approved or subsequently revised by the Florida Public Service Commission, which is hereby incorporated into this Contract by this reference (a copy of the currently effective PPS Rider is attached hereto), and the following terms and conditions:

1. **Effective Date**
This Contract shall become effective upon the acceptance hereof by the Company, evidenced by the signature of its authorized representative appearing below, which, in conjunction with the PPS Rider and, subject to the terms of this Contract, the technical specifications described in the Company's proposal letter dated _____, 20__, shall constitute the entire agreement between the Customer and the Company with respect to provision of the Services. In the event of any conflict between the Company's proposal letter and the PPS Rider, in conjunction with this Contract, the PPS Rider, in conjunction with this Contract shall prevail.

2. **Eligibility**
The Customer must provide evidence of creditworthiness sufficient to establish reasonable assurance of their ability to meet their financial obligations for the services provided in this Contract as specified in the PPS Rider. In the event that the Customer does not provide such evidence of creditworthiness, or does not provide an alternative form of credit support as specified by the PPS Rider, the Customer is not eligible for the services provided in this Contract.

3. **Term of Contract**
The term of this Contract is from _____, 20___, or from the date the Services are first provided hereunder, whichever is later and continuing until _____, months after the date services are first provided.

4. **Customer Payments**
The Customer's Monthly Service Payment determined in accordance with the PPS Rider shall be $_____, exclusive of present or future federal, state, municipal or other sales, use, gross receipts, or property tax, or similar charge with respect to the Services, which the Customer shall also pay. If the Customer fails to pay any amount owed the Company hereunder when due, such past due amounts shall accrue interest at the rate of 18% per annum or the maximum legal rate, whichever is lower. Further if the Customer fails to make any undisputed payment owed the Company hereunder within five (5) business days of receiving written notice from the Company that such payment is past due, the Company may suspend the Services to the Customer. In the event that the Customer fails to pay any past due amounts for a period of sixty (60) days, the Company shall have the right to access and remove the facilities at the Customer's expense. In such a circumstance, the Customer shall be responsible for paying a Termination Fee as more fully described in Section 8 below. Additionally, the Customer shall be liable to the Company for any attorney fees or other costs incurred in collection of this payment or any other amount due under this Contract. The Company shall have the right to proceed against any credit support provided by the Customer in connection with the Contract if the Customer fails to meet its obligations under this Section 4.The Customer's obligations under this Section 4 shall survive the termination or cancellation of this Contract.

5. **Provision of Services and Installation Schedule**
The Company shall furnish labor, supervision, equipment, materials and transportation reasonably necessary to provide the Services. The Company shall be entitled to rely on the accuracy of any information provided by the Customer, which information is warranted by the Customer to be accurate and correct. Such information shall include, but is not limited to, the information the Customer is required to provide as described in Section 5 below. In the event of any unforeseen difficulties in performance of the Services due to conditions at the work site or due to the inaccuracy of any information relied upon by the Company, the Customer shall be liable and reimburse the Company for any increased costs or expenses incurred by the Company as a result of such difficulties, and the Monthly Service Payment, the Company's proposal letter, and Contract Term shall be equitably adjusted to compensate Company for any additional or increased work or time the Company may be required to incur. The Company shall exercise commercially reasonable efforts to commence the Services. The completion schedule for providing the Services shall be equitably adjusted to compensate the Company for any such unanticipated delays or delays to the installation or startup of the facilities for any reasons beyond the fault and neglect of the Company.

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6. Customer Responsibilities

The Customer shall provide a location on its premises for installation of the Company's facilities, any necessary access to the work site, as well as a reasonable lay-down area to perform the Services. Further, the Customer shall, so long as is necessary to provide the Services, provide access to the Company, upon reasonable notice to Customer (except in the case of an emergency, declared by the Company, in its sole discretion, in which case the Customer agrees that the Company has permission to access the Company's facilities without any prior notice to the Customer), for operation, maintenance and repair of the Company's facilities. Accordingly, the Customer shall be obligated, at its sole expense, to keep the premises on which the Company's facilities are located free and clear of anything that may impair the operation, maintenance and repair of such facilities or cause damage to the Company's facilities. In the event that the Customer fails to keep the premises on which the Company's facilities are located free and clear as described herein, the Company shall provide notice to the Customer of the Customer's failure to do so. If the Customer has not fully satisfied its obligation as described herein within five (5) business days of its receipt of such notice, the Company may either (i) suspend the Services to the Customer or (ii) clear the premises on which the Company's facilities are located on of anything that may impair the operation, maintenance and repair of such facilities. In the event that the Company chooses option (ii) above, the Customer shall be liable and reimburse the Company for all costs associated with the work performed.

Any delays or additional cost incurred by Company because of inadequate access to the work site shall be grounds for an equitable adjustment in the schedule and the Monthly Service Payment. The Company shall have the right to suspend the Services or adjust the schedule accordingly in the event that there is inadequate access to the work site, or if any required information is not promptly provided, or in the event that the safety of any person or property might be jeopardized by continuing with the Services. The Customer shall provide, at no cost to the Company, any plans, specifications, drawings or information that may be necessary or useful in the performance of the Services. The Customer will ensure that all Occupational Safety and Health Act requirements are adhered to for the area where any Company equipment in support of the Services is to be based. In the event of damage to Company owned equipment that is caused by the Customer or the Customer's agents, or any other cause not due to the fault or neglect of the Company the Customer agrees to pay all repair or replacement costs associated with the damage.

7. Permits and Regulatory Requirements

Other than acquiring its general business license, which the Company shall obtain and maintain, the Customer shall be responsible for obtaining any license or permit required of the Company in the Company's name to enable it to provide the Services. The Customer assumes the risk and responsibility for such compliance (including any changes to such requirements), and for securing such permits, licenses, and approvals from the proper authorities, and for paying any associated costs or fees should compliance with any laws,

rules, regulations, or ordinances of any federal, state, or local authority, or of any agency thereof (including, but not limited to, certification to do business as a foreign corporation) require any changes in the Services; or should any permits, licenses, or approvals of plans and specifications for the Services or should any permits, licenses, or approvals for the installation or use thereof be required.

8. Installed Equipment

The Customer agrees that any equipment installed on the Customer's premises for the express purpose of providing the Services is and will remain the sole property of the Company until such time as the Customer may wish to exercise its purchase rights set forth in Section 9 below. The Company reserves the right to modify or upgrade equipment as the Company deems necessary, in its sole discretion, for the continued supply of these Services. If equipment modifications or upgrades are requested by the Customer, however, any such modifications or upgrades will be at the Customer's expense.

9. Early Termination of Contract

The Customer has the right to terminate this Contract before the entire Contract Term has expired, provided that the Customer a) notifies the Company in writing a minimum of 60 days prior to termination of the Services and b) pays a Termination Fee. The Termination Fee will be calculated by taking the sum of the Customer's payments remaining in the Contract Term, adding an estimated removal cost, and subtracting therefrom the sum of avoided costs, including but not limited to maintenance costs, if any, and the estimated salvage value as reasonably determined by the Company. In the event of any termination of this Contract before the end of the Contract Term, the Company shall also be compensated for all Services provided to Customer prior to the effective date of termination, and for all costs reasonable incurred by the Company in preparation for the providing of Services prior to the effective date of any termination of this Contract or any termination of Services being provided pursuant to this Contract. If the Customer fails to maintain necessary credit support, if any, Company shall have the right to terminate the Contract, exercise any rights thereunder, and proceed against any credit support provided by the Customer in connection with the Contract.

10. End of Contract

At the end of the Contract Term the Customer shall have the option to a) renew the terms of this Contract for an agreed upon period at an agreed upon price between the Company and the Customer, b) purchase equipment, if any, that has been installed on Customer's premises at an agreed upon price, or c) terminate this Contract which will require removal of any equipment owned and installed by the Company for the purpose of providing the Services. If the Company does not receive Customer's written confirmation as to which option is being selected within 60 days prior to the end of the Contract Term or if options (a) or (b) are selected but the parties have failed to reach agreement upon the renewal term or the price to be paid, Customer will be deemed to have selected option (c) to terminate.

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11. Warranty

The Company warrants that Services shall be performed in accordance with generally accepted industry practices. THE WARRANTY SET FORTH ABOVE IS EXCLUSIVE, AND NO OTHER WARRANTY OR REMEDY OF ANY KIND, WHETHER STATUTORY, WRITTEN, ORAL, EXPRESS, OR IMPLIED, INCLUDING WITHOUT LIMITATION WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, OR WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE, SHALL APPLY.

The Customer warrants that the premises on which the Company's facilities are to be located is suitable for the location of such facilities. The Customer further warrants that the placing of such facilities on such premises complies with all laws, rules, regulations, ordinances, zoning requirements or any other federal, state or local governmental requirements.

12. Limitation of Liability and Indemnification

Notwithstanding anything herein to the contrary, neither the Company nor its employees, its subcontractors or suppliers shall be liable for any direct, indirect, general, special, incidental, exemplary, or consequential loss or damage of any nature arising out of their performance or non-performance hereunder. Further, notwithstanding anything herein to the contrary, in no event shall the Company's liability arising out of or in connection with the performance or non-performance of the Services exceed the Customer's payments received by the Company pursuant to Section 3 above. The provisions of this Section 11 shall apply whether such liability arises in contract, tort (Including negligence), strict liability or otherwise.

The Customer shall arrange its electrical requirements to ensure that the electrical requirement to be supplied when normal service is interrupted will not be greater than the generation capacity. Accordingly, in no event shall the Company be liable for any claims, damages, cost, expenses or causes of action arising out of the failure of the Customer to so arrange its electrical requirements. Further, the Customer shall indemnify, defend and hold harmless the Company from any claims, liabilities, obligations, damages, costs and expenses (including, but not limited to, reasonable attorney's fees) or causes of action of whatsoever kind or nature for injury or death to any person and for damage to or destruction of property, to the extent resulting from the failure of the Customer to so arrange its electrical requirements.

13. Force Majeure

Except for the Customer's obligation to pay the Company any sum of money owed the Company hereunder, neither party shall be liable for its failure to perform hereunder if such failure is due to any act or circumstance beyond the reasonable control, and not due to the fault or neglect of, of the party claiming the event of force majeure including, but not limited to the following acts or circumstances: (i) act(s) of God, (ii) war or wars, (iii) government regulation by a governmental authority having jurisdiction (including, but not limited to, any law, rule, order, proclamation, regulation, ordinance, demand, or requirement of any governmental agency), (iv) act(s) or threatened act(s) of terror, including, but not limited to any acts by organized groups of terrorists or any acts of a public enemy (v) disaster(s) (including, but not limited to, hurricane, tornado, tropical storm, earthquake, or major storm), (vi) any pandemic, epidemic, pestilence, plague, or outbreak, (vii) strike, lockout, or industrial disputes, (viii) civil disorder, riot, or disturbance of the peace, (ix) any third party act for which the party who fails to perform is not responsible, or (x) any other condition or circumstance, whether similar to or different from the foregoing (it being agreed that the foregoing enumeration shall not limit or be characteristic of such conditions or circumstances) beyond the reasonable control and fault of the party claiming the force majeure event.

In the event that either party is rendered unable, wholly or in part, by reason of an event of force majeure to perform any obligations set forth in the Contract, other than the Customer's obligation to pay a sum of money owed hereunder to the Company, then such party shall give the other party written notice and reasonably full particulars of such event as soon as practicable after the occurrence thereof, and thereafter, the obligations of both parties shall be suspended to the extent and for the period of such force majeure condition and such cause shall be remedied with all reasonable dispatch. Settlement of strikes and lockouts shall be entirely within the discretion of the party affected and the requirement that any event of force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by acceding to the demands of the parties directly or indirectly involved in such strikes or lockouts when such course is inadvisable in the discretion of the party having such difficulty.

To the extent the force majeure event causes a delay or an increase in costs or expenses to the Company, the Customer shall be liable to the Company for all increased costs and expenses incurred by the Company as a result of such force majeure event. In no event shall the Company be responsible for any damages arising out of any failure to perform or delay arising as a result of such force majeure event.

14. Non-Waiver

The failure of either party to insist upon the performance of any term or condition of this Contract or to exercise any right hereunder on one or more occasions shall not constitute a wavier or relinquishment of its right to demand future performance of such term or condition, or to exercise such right in the future.

15. Regulatory Authority and Governing Law

The Services provided under this Contract are subject to the regulatory authority of the Florida Public Service Commission (hereinafter "the FPSC"), and shall also be governed by the laws of the State of Florida. This Contract is subject to changes or substitutions, either in whole or in part, made from time to time by order of the FPSC, and each party to this Contract reserves the right to seek approval of such changes or substitutions, in accordance with law, from the FPSC. Unless specified otherwise, any such changes or substitutions shall become effective immediately and shall nullify all prior provisions in conflict therewith.

(Continued on next page)

16. Dispute Resolution

The Company and the Customer shall endeavor to resolve any claim or other matter in question between the parties to this Contract arising out of or related in any way to this Contract by negotiation or mutual agreement. The Florida Public Service Commission and/or a court of competent jurisdiction in the State of Florida only, as may be applicable under controlling law, shall decide any unresolved claim or other matter in question between the parties to this Contract arising out of or related in any way to this Contract, with the Florida Public Service Commission and/or such court having sole and exclusive jurisdiction over any such matters. In no event will any such claim be submitted to arbitration, or to a court in any other jurisdiction, without the express written consent of both Parties.

17. Entire Agreement

The Contract constitutes the entire understanding between the Company and the Customer relating to the subject matter hereof, superseding any prior or contemporaneous agreements or understanding between the parties. The parties shall not be bound by or be liable for any statement, prior negotiation, correspondence, representation, promise, draft agreements, inducement or understanding of any kind or nature not set forth or provided for herein. No prior course of dealing, usage of trade or course of performance shall be used to supplement or explain any term, condition, or instruction used in this Contract.

18. Modification

No statements or agreements, oral or written, made prior to the date hereof, shall vary or modify the written terms set forth herein and neither party shall claim any amendment, modification or release from any provision hereof by reason of a course of action or mutual agreement unless such agreement is in writing, signed by both parties and specifically states it is an amendment to this Contract.

19. Severability

In the event any provision, or any part or portion of any provision of this Contract shall be deemed or defined by any law or order any court or any governmental agency, or regulatory body having jurisdiction over either party, or held or declared by a court of competent jurisdiction to be unlawful, invalid, void or otherwise unenforceable, the rights and obligations of the parties shall be reduced or abated only to the extent required to remove or cure such illegal or unenforceable portion, so long as the Contract is not affected in a manner or to the extent which would render it economically, technically, materially, or commercially infeasible to either party.

IN WITNESS WHEREOF, the parties have duly executed this Contract.

Customer	Duke Energy Florida, LLC d/b/a Duke Energy Florida
By:_____	By:_____
Title:_____	Title:_____
Date: _____	Date: _____

DUKE ENERGY FLORIDA, LLC
STANDARD INTERCONNECTION AGREEMENT
FOR TIER 1 CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS (10kw or less)

THIS AGREEMENT is made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer), located at the address shown in the attached Application and Compliance Form, and Duke Energy Florida, LLC, a corporation organized and existing under the laws of the State of Florida (hereinafter called the Company).

WITNESSETH:

WHEREAS, the Customer has made a request to interconnect its renewable generation Tier 1 system(s), 10 kilowatts or less in total, which is primarily intended to offset part or all of the customer's electricity requirements, with the Company's electric supply grid at the Customer's presently metered location.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein, the Company and the Customer agree as follows:

General Responsibilities of Both Parties:

1. The Customer certifies that the system's hardware and its installation, operation and maintenance is in compliance and shall continue to comply with the applicable standards, codes and manufacturer's instructions set forth in the Application and Compliance Form attached hereto and incorporated herein, and that all other information therein provided by the Customer is true and correct. The Customer shall notify the Company in writing of any changes to its system.

2. The Customer shall not be required to pay any application fee for this Tier 1 Customer-owned renewable generation system interconnection.

3. In order to commence the process for interconnection, the Customer shall provide the Company a completed application. Applications can be downloaded from the Company's website: https://www.duke-energy.com/business/products/renewables/generate-your-own.

4. The Customer is responsible for the protection of its generation equipment, inverters, protection devices, and other system components from damage from the normal and abnormal operations that occur on the Company's utility system in delivering and restoring system power; and is responsible for insuring that the equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to insure that it is operating correctly and safely.

5. Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards of IEEE 1547, IEEE 1547.1 and UL 1741.

6. Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to item 5 listed above, that performs the function of automatically isolating the Customer-owned generation equipment from the electric grid in the event the electric grid loses power.

7. The Customer agrees to provide Local Building Code Official inspection and certification of installation. The certification shall reflect that the local code official has inspected and certified that the installation was permitted, has been approved, and has met all electrical and mechanical qualifications.

8. The Company recommends that the Customer maintain general liability insurance for personal injury and property damage in the amount of not less than one hundred thousand dollars ($100,000) to the extent permitted by law. For government entities, proof of self-insurance consistent with law shall satisfy this requirement.

9. The total capacity of the Customer generation system(s) does not exceed 90% of the rating of service currently provided to the customer (based on service size, transformer rating, etc.) and has a total gross power rating of 10kw or less.

(Continued on Next Page)

10. The Company may isolate the Customer's system from the distribution grid using the manual disconnect switch, if available, or by disconnecting the meter without prior notice to the Customer. To the extent practical, however, prior notice shall be given. The system will be reconnected as soon as practical once the conditions causing the disconnection cease to exist. Conditions which may require the disconnection of the Customer's system are:

    (a) Company utility system emergencies or maintenance requirements.
    (b) Hazardous conditions existing on the Company's utility system due to the operation of the Customer's generation or protective equipment as determined by the Company.
    (c) Adverse electrical effects (such as power quality problems) on the electrical equipment of the company's other electric consumers caused by the Customer's generation as determined by the Company.

    In the event the Company disconnects the Customer's system without prior notice, the Company will leave a door hanger notifying the customer of the disconnection including an explanation of the conditions requiring such action.

11. The Customer, to the extent permitted by law without waiving or limiting any defenses of sovereign immunity, shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer. Nothing herein shall be intended to serve as a waiver or limitation of Customer's sovereign immunity defenses as allowed by law.

12. Prior to connection and parallel operation of the Customer's generation system with the Company's electric system, the Customer shall provide 10 days notice and permit the Company, if it should so choose, to inspect the system and its component equipment and the documents necessary to insure compliance with various sections of this Agreement and to have personnel present on the in-service date of the Customer's generation system equipment and protective apparatus.

13. In no event shall any statement, representation, or lack thereof, either express or implied, by the Company, relieve the Customer of exclusive responsibility for the Customer's generation system. Specifically, any company inspection of the Customer's system shall not be construed as confirming or endorsing the Customer's system design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Customer's equipment. The Company's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any of the Customer's equipment or procedures.

14. The Company will install metering equipment on the Customer's premises capable of measuring any excess kilowatt-hours produced by the Customer's system and delivered to the Company's electric system. The cost of the meter, installation, maintenance, and any costs of reading and billing associated with this meter equipment shall be borne by the Company. The value of such excess generation shall be reflected on the Customer's bill based on the Company's applicable net metering for customer-owned renewable generation tariff approved by the Florida Public Service Commission.

15. In the event the Company elects to install a manual disconnect switch, it shall be at the Company's expense. The Company installed disconnect switch shall be the visible load break type to provide a separation point between the AC power output of the Customer-owned renewable generator and any Customer wiring connected to the Company's system. The disconnect switch shall be mounted separate from, but adjacent to the Company's meter socket. The Customer shall ensure that such disconnect switch shall remain readily accessible to the Company and be capable of being locked in the open position with a single Company utility lock.

16. On termination of services pursuant to this Agreement, the Company shall remove any additional metering equipment related to this Agreement. At the Customer's expense, within 10 working days following the termination, the Customer shall permanently isolate the generation system and any associated equipment from the Company's electric supply system, and notify the Company that the isolation is complete.

Inspection and On-going Compliance:

17. The Company will provide the Customer with as much notice as reasonably possible, either in writing, e-mail, facsimile or by phone as to when the Company may conduct inspections and/or document review. Upon reasonable notice, the Company shall have access to the Customer's premises for any reasonable purpose in connection with the performance of the obligations imposed by this Interconnection Agreement or, if necessary, to meet the Company's legal obligation to provide service to its Customers. At any time without notice in the event of emergency or hazardous conditions, the Company shall have access to the customers premise to operate a manual disconnect switch or disconnect the meter.

(Continued on Next Page)

INTERCONNECTION OF CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS TO DUKE ENERGY FLORIDA, INC ELECTRIC GRID APPLICATION AND COMPLIANCE FORM

FOR TIER 1 SYSTEMS (10 KW or less)

A. Applicant Information

Name: _____ DEF Account No.: _____
Mailing Address: _____
City: _____ Zip Code: _____
Street Address (if different): _____
Daytime Phone: _____ Fax: _____ Email: _____

B. System Information

System 1 Information (please check):Wind____ Solar_____ Other(please state type) _____
System Name/Model: _____ System Capacity: _____watts (DC)
List Manufacturer/Model for:
Generator/modules: _____ Inverter: _____ Batteries □ Yes □ No
Total Battery Capacity kW DC:_____ Manufacturer Names and Model #:_____
System Location: _____ Inverter Location: _____
Permission to monitor? □ Yes □ No

System 2 Information (please check): Wind____ Solar_____ Other(please state type) _____
System Name/Model: _____ System Capacity: _____watts (DC)
List Manufacturer/Model for:
Generator/modules: _____ Inverter: _____ Batteries □ Yes □ No
Total Battery Capacity kW DC:_____ Manufacturer Names and Model #:_____
System Location: _____ Inverter Location: _____
Permission to monitor? □ Yes □ No

C. Installation Contractor Information

Installation Contractor: _____, FL License No.: _____
Address: _____
City: _____, Zip Code: _____
_____
Daytime Phone: _____ Fax: _____ Email: _____
Proposed Installation Date: _____

D. Hardware and Installation Compliance

1. The system hardware is in compliance with *Underwriters Laboratories (UL) 1741, and IEEE 1547 standards for utility interconnected inverters.*

Signed (Contractor): _____ Date: _____
Name (Print): _____ Company: _____

E. Owner Acknowledgment

The system has been installed to my satisfaction and I have been given system warranty information, and an operation manual. Also, I have been thoroughly instructed in the operation and maintenance of the system.

Signed (Owner): _____Date: _____

F. Electrical Code Inspection

Satisfies Code Requirements
Inspector Name (Print): _____
Inspector Signature: _____ Date: _____

G. Duke Energy Florida, Inc. Approval

Satisfies DEF Interconnection Requirements
DEF Representative Name (Print): _____ Phone: _____
DEF Representative Signature: _____ Date: _____

DUKE ENERGY FLORIDA, LLC
STANDARD INTERCONNECTION AGREEMENT
FOR TIER 2 CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS (>10kw, <= 100kw)

THIS AGREEMENT is made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer), located at the address shown in the attached Application and Compliance Form, and Duke Energy Florida, LLC, a corporation organized and existing under the laws of the State of Florida (hereinafter called the Company).

WITNESSETH:

WHEREAS, the Customer has made a request to interconnect its renewable generation Tier 2 system(s), more than 10 kilowatts or less than or equal to 100 kilowatts in total, which is primarily intended to offset part or all of the customer's electricity requirements, with the Company's electric supply grid at the Customer's presently metered location.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein, the Company and the Customer agree as follows:

General Responsibilities of Both Parties:

1. The Customer certifies that the system's hardware and its installation, operation and maintenance is in compliance and shall continue to comply with the applicable standards, codes and manufacturer's instructions set forth in the Application and Compliance Form attached hereto and incorporated herein, and that all other information therein provided by the Customer is true and correct. The Customer shall notify the Company in writing of any changes to its system.

2. The Customer shall pay an application fee of $240 for this Tier 2 Customer-owned renewable generation system interconnection.

3. In order to commence the process for interconnection, the Customer shall provide the Company a completed application. Applications can be downloaded from the Company's website: https://www.duke-energy.com/business/products/renewables/generate-your-own.

4. The Customer is responsible for the protection of its generation equipment, inverters, protection devices, and other system components from damage from the normal and abnormal operations that occur on the Company's utility system in delivering and restoring system power; and is responsible for insuring that the equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to insure that it is operating correctly and safely.

5. Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards of IEEE 1547, IEEE 1547.1 and UL 1741.

6. Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to item 5 listed above, that performs the function of automatically isolating the Customer-owned generation equipment from the electric grid in the event the electric grid loses power.

7. The Customer agrees to provide Local Building Code Official inspection and certification of installation. The certification shall reflect that the local code official has inspected and certified that the installation was permitted, has been approved, and has met all electrical and mechanical qualifications.

8. The Company requires that the Customer maintain general liability insurance for personal injury and property damage in the amount of not less than one million dollars ($1,000,000) to the extent permitted by law. The Customer shall provide the Company proof of continuing insurance coverage on an annual basis. For government entities, the policy coverage shall not exceed the entity's maximum liability established by law. Proof of self-insurance consistent with law shall satisfy this requirement.

9. The total capacity of the Customer generation system(s) does not exceed 90% of the rating of service currently provided to the customer (based on service size, transformer rating, etc.) and has a total gross power rating of greater than10kw up to 100kw.

(Continued on Next Page)

10. The Company may isolate the Customer's system from the distribution grid using the manual disconnect switch without prior notice to the Customer. To the extent practical, however, prior notice shall be given. The system will be reconnected as soon as practical once the conditions causing the disconnection cease to exist. Conditions which may require the disconnection of the Customer's system are:
    (a) Company utility system emergencies or maintenance requirements.
    (b) Hazardous conditions existing on the Company's utility system due to the operation of the Customer's generation or protective equipment as determined by the Company.
    (c) Adverse electrical effects (such as power quality problems) on the electrical equipment of the company's other electric consumers caused by the Customer's generation as determined by the Company.
    (d) Failure of the Customer to maintain the required insurance coverage.

    In the event the Company disconnects the Customer's system without prior notice, the Company will leave a door hanger notifying the customer of the disconnection including an explanation of the conditions requiring such action.
11. The Customer, to the extent permitted by law without waiving or limiting any defenses of sovereign immunity, shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer. Nothing herein shall be intended to serve as a waiver of limitation of Customer's sovereign immunity defenses as allowed by law.
12. Prior to connection and parallel operation of the Customer's generation system with the Company's electric system, the Customer shall provide 10 days notice and permit the Company, if it should so choose, to inspect the system and its component equipment and the documents necessary to insure compliance with various sections of this Agreement and to have personnel present on the in-service date of the Customer's generation system equipment and protective apparatus.
13. In no event shall any statement, representation, or lack thereof, either express or implied, by the Company, relieve the Customer of exclusive responsibility for the Customer's generation system. Specifically, any company inspection of the Customer's system shall not be construed as confirming or endorsing the Customer's system design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Customer's equipment. The Company's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any of the Customer's equipment or procedures.
14. The Company will install metering equipment on the Customer's premises capable of measuring any excess kilowatt-hours produced by the Customer's system and delivered to the Company's electric system. The cost of the meter, installation, maintenance, and any costs of reading and billing associated with this meter equipment shall be borne by the Company. The value of such excess generation shall be reflected on the Customer's bill based on the Company's applicable net metering for customer-owned renewable generation tariff approved by the Florida Public Service Commission.
15. The Customer must install a manual AC load break disconnect switch at their expense which shall be mounted separate from, but adjacent to the Company's meter socket. The Customer shall ensure that such disconnect switch shall remain readily accessible to the Company and be capable of being locked in the open position with a single Company utility lock.
16. On termination of services pursuant to this Agreement, the Company shall remove any additional metering equipment related to this Agreement. At the Customer's expense, within 10 working days following the termination, the Customer shall permanently isolate the generation system and any associated equipment from the Company's electric supply system, and notify the Company that the isolation is complete.

Inspection and On-going Compliance:

17. The Company will provide the Customer with as much notice as reasonably possible, either in writing, e-mail, facsimile or by phone as to when the Company may conduct inspections and/or document review. Upon reasonable notice, the Company shall have access to the Customer's premises for any reasonable purpose in connection with the performance of the obligations imposed by this Interconnection Agreement or, if necessary, to meet the Company's legal obligation to provide service to its Customers. At any time without notice in the event of emergency or hazardous conditions, the Company shall have access to the customers premise to operate the manual disconnect switch.

Modifications/Additions to Customer-owned Renewable Generation:

18. If the Customer-owned renewable generation system is subsequently modified in order to increase its Gross power rating, the Customer must notify the Company by submitting a new application specifying the modification at least thirty days prior to making the modification.

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DUKE ENERGY FLORIDA, LLC
STANDARD INTERCONNECTION AGREEMENT
FOR TIER 3 CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS (>100kw, <= 2mw)

THIS AGREEMENT is made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer), located at the address shown in the attached Application and Compliance Form, and Duke Energy Florida, LLC, a corporation organized and existing under the laws of the State of Florida (hereinafter called the Company).

WITNESSETH:

WHEREAS, the Customer has made a request to interconnect its renewable generation Tier 3 system(s), more than 100 kilowatts or less than or equal to 2 megawatts in total, which is primarily intended to offset part or all of the customer's electricity requirements, with the Company's electric supply grid at the Customer's presently metered location.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein, the Company and the Customer agree as follows:

General Responsibilities of Both Parties:

1. The Customer certifies that the system's hardware and its installation, operation and maintenance is in compliance and shall continue to comply with the applicable standards, codes and manufacturer's instructions set forth in the Application and Compliance Form attached hereto and incorporated herein, and that all other information therein provided by the Customer is true and correct. The Customer shall notify the Company in writing of any changes to its system.

2. The Customer shall pay an application fee of $750 for this Tier 3 Customer-owned renewable generation system interconnection.

3. In order to commence the process for interconnection, the Customer shall provide the Company a completed application. Applications can be downloaded from the Company's website: https://www.duke-energy.com/business/products/renewables/generate-your-own.

4. The Customer is responsible for the protection of its generation equipment, inverters, protection devices, and other system components from damage from the normal and abnormal operations that occur on the Company's utility system in delivering and restoring system power; and is responsible for insuring that the equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to insure that it is operating correctly and safely.

5. Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards of IEEE 1547, IEEE 1547.1 and UL 1741. Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to item 5 listed above, that performs the function of automatically isolating the Customer-owned generation equipment from the electric grid in the event the electric grid loses power. The Customer agrees to provide Local Building Code Official inspection and certification of installation. The certification shall reflect that the local code official has inspected and certified that the installation was permitted, has been approved, and has met all electrical and mechanical qualifications.

6. The Company requires that the Customer maintain general liability insurance for personal injury and property damage in the amount of not less than two million dollars ($2,000,000). The Customer shall provide the Company proof of continuing insurance coverage on an annual basis to the extent permitted by law. For government entities, the policy coverage shall not exceed the entity's maximum liability established by law. Proof of self-insurance consistent with law shall satisfy this requirement.

7. The total capacity of the Customer generation system(s) does not exceed 90% of the rating of service currently provided to the customer (based on service size, transformer rating, etc.) and has a total gross power rating of greater than100kw up to 2mw.

(Continued on Next Page)

8. The Company may isolate the Customer's system from the distribution grid using the manual disconnect switch without prior notice to the Customer. To the extent practical, however, prior notice shall be given. The system will be reconnected as soon as practical once the conditions causing the disconnection cease to exist. Conditions which may require the disconnection of the Customer's system are:
   (a) Company utility system emergencies or maintenance requirements.
   (b) Hazardous conditions existing on the Company's utility system due to the operation of the Customer's generation or protective equipment as determined by the Company.
   (c) Adverse electrical effects (such as power quality problems) on the electrical equipment of the company's other electric consumers caused by the Customer's generation as determined by the Company.
   (d) Failure of the Customer to maintain the required insurance coverage.

   In the event the Company disconnects the Customer's system without prior notice, the Company will leave a door hanger notifying the customer of the disconnection including an explanation of the conditions requiring such action.
9. The Customer, to the extent permitted by law without waiving or limiting any defenses of sovereign immunity, shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer. Nothing herein shall be intended to serve as a waiver of limitation of Customer's sovereign immunity defenses as allowed by law.
10. Prior to connection and parallel operation of the Customer's generation system with the Company's electric system, the Customer shall provide 10 days notice and permit the Company, if it should so choose, to inspect the system and its component equipment and the documents necessary to insure compliance with various sections of this Agreement and to have personnel present on the in-service date of the Customer's generation system equipment and protective apparatus.
11. In no event shall any statement, representation, or lack thereof, either express or implied, by the Company, relieve the Customer of exclusive responsibility for the Customer's generation system. Specifically, any company inspection of the Customer's system shall not be construed as confirming or endorsing the Customer's system design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Customer's equipment. The Company's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any of the Customer's equipment or procedures.
12. The Company will install metering equipment on the Customer's premises capable of measuring any excess kilowatt-hours produced by the Customer's system and delivered to the Company's electric system. The cost of the meter, installation, maintenance, and any costs of reading and billing associated with this meter equipment shall be borne by the Company. The value of such excess generation shall be reflected on the Customer's bill based on the Company's applicable net metering for customer-owned renewable generation tariff approved by the Florida Public Service Commission.
13. The Customer must install a manual AC load break disconnect switch at their expense which shall be mounted separate from, but adjacent to the Company's meter socket. The Customer shall ensure that such disconnect switch shall remain readily accessible to the Company and be capable of being locked in the open position with a single Company utility lock.
14. On termination of services pursuant to this Agreement, the Company shall remove any additional metering equipment related to this Agreement. At the Customer's expense, within 10 working days following the termination, the Customer shall permanently isolate the generation system and any associated equipment from the Company's electric supply system, and notify the Company that the isolation is complete.

Inspection and On-going Compliance:

15. The Company will provide the Customer with as much notice as reasonably possible, either in writing, e-mail, facsimile or by phone as to when the Company may conduct inspections and/or document review. Upon reasonable notice, the Company shall have access to the Customer's premises for any reasonable purpose in connection with the performance of the obligations imposed by this Interconnection Agreement or, if necessary, to meet the Company's legal obligation to provide service to its Customers. At any time without notice in the event of emergency or hazardous conditions, the Company shall have access to the customers premise to operate the manual disconnect switch.

Modifications/Additions to Customer-owned Renewable Generation:

16. If the Customer-owned renewable generation system is subsequently modified in order to increase its Gross power rating, the Customer must notify the Company by submitting a new application specifying the modification at least thirty days prior to making the modification.

(Continued on Next Page)

DUKE ENERGY FLORIDA, LLC
ECONOMIC DEVELOPMENT RIDER

Service Agreement

For a New Establishment or an Existing Establishment with Expanding Load

_____
CUSTOMER NAME

_____ _____
ADDRESS TYPE OF BUSINESS

The Customer hereto agrees as follows:

1. To create _____ full - time jobs or new capital investment of $ _____ and a net increase of full - time jobs.

2. That the quantity of new or expanded load shall be _____ KW of demand with a _____ % load factor.

3. Type of business and expected hours of operation are _____ _____.

4. To initiate service under this rider on _____, _____, and terminate service under this rider on _____, _____. This shall constitute a period of 5 years.

5. In case of early termination by the Customer, or an early discontinuation by the Company for a violation of the terms and conditions of this rider, the Customer shall be required to repay Duke Energy Florida, LLC the cumulative discounts received to date under this rider plus interest.

6. If a change in ownership occurs after the Customer contracts for service under this rider, the successor Customer may be allowed to fulfill the balance of the contract under rider ED-2 and continue the schedule of rate reductions.

7. All terms of Rate Schedule ED-2, Economic Development Rider, apply to this agreement and are incorporated by reference herein.

By signing below, I hereby attest that the availability of this rider is a significant factor in this Customer's location / expansion decision.

Signed: _____ Accepted by: _____
Customer Duke Energy Florida, LLC
Printed Name: _____ Printed Name:_____

Title: _____ Title: _____

EXHIBIT 4B

TARIFFS

(LEGISLATIVE)

BA-1	**6.105**
SC-1	**6.110**
RS-1	**6.120**
RSL-1	**6.130**
RSL-2	**6.135**
RST-1	**6.140**
GS-1	**6.150**
GST-1	**6.160**
GS-2	**6.165**
GSD-1	**6.170**
GSDT-1	**6.180**
GSLM-1	**6.220**
GSLM-2	**6.225**
CS-2	**6.235**
CS-3	**6.2390**
CST-2	**6.245**
CST-3	**6.2490**
IS-2	**6.255**
IST-2	**6.265**
LS-1	**6.280**
SS-1	**6.310**
SS-2	**6.315**
SS-3	**6.320**
TS-1	**6.330**
PPS-1	**6.370**
ED-2	**6.382**

FB-1	6.391
FCF-1	6.405
Definitions and Classifications Part 1	4.010
Availability and Establishment of Service Part 2	4.020
Contribution in Aid of Construction Part 3	4.030
Guarantee Deposits Part 7	4.070
Billing Part 8	4.080
Discontinuance and Withholding of Service Part 10	4.100
Underground Residential Policy Part 11	4.110
	4.120
Charges for conversion of Existing Overhead to Underground Electric Distribution Facilities Part 12	
Index of Rate Schedules	6.100
Index of Standard Contract & Other Agreement Forms	7.000
Muni UG Contract	7.060
RTO Contract	7.070
Lighting Service Contract	7.110
PPS Contract	7.270
Tier 1	7.310
IC App Tier 1	7.317
Tier 2	7.320
Tier 3	7.330
ED Standard Form	7.500

DUKE ENERGY® FLORIDA

RATE SCHEDULE BA-1
BILLING ADJUSTMENTS
(Continued from Page 1)

(3) Capacity Cost Recovery Factor:

The Capacity Cost Recovery (CCR) Factors applicable to the Energy Charge under the Company's various rate schedules are normally determined annually by the Florida Public Service Commission for the billing months of January through December. This factor is designed to recover the cost of capacity payments made by the Company for off-system capacity and is adjusted to reflect changes in these costs from one period to the next. For time of use demand rates the CCR charge will be included in the base demand only.

(4) Environmental Cost Recovery Clause Factor:

The Environmental Cost Recovery Clause (ECRC) Factors applicable to the Energy Charge under the Company's various rate schedules are normally determined annually by the Florida Public Service Commission for the billing months of January through December. This factor is designed to recover environmental compliance costs incurred by the Company and is adjusted to reflect changes in these costs from one period to the next.

(5) Asset Securitization Charge Factor:

The Asset Securitization Charge (ASC) Factors applicable to the Energy Charge under the Company's various rate schedules represent a Nuclear Asset-Recovery Charge approved in a financing order issued to the Company by the Florida Public Service Commission and are adjusted at least semi-annually to ensure timely payment of principal, interest and financing costs of nuclear asset-recovery bonds from the effective date of the ASC until the nuclear asset-recovery bonds have been paid in full or legally discharged and the financing costs have been fully recovered. As approved by the Commission, a Special Purpose Entity (SPE) has been created and is the owner of all rights to the Nuclear Asset-Recovery Charge. The Company shall act as the SPE's collection agent or servicer for the Nuclear Asset-Recovery Charge. The Nuclear Asset-Recovery Charge shall be paid by all existing or future customers receiving transmission or distribution service from the Company or its successors or assignees under Commission-approved rate schedules or under special contracts, even if the customer elects to purchase electricity from alternative electric suppliers following a fundamental change in regulation of public utilities in this state.

(6) Storm Cost Recovery Surcharge Factor:

In accordance with a Florida Public Service Commission ruling, the Storm Cost Recovery Surcharge (SCRS) factor is applicable to the Energy Charge under the Company's various rate schedules for the billing months of March 2020 through February 2021. This surcharge is designed to recover storm-related costs incurred by the Company related to Hurricane Dorian and Tropical Storm Nestor in 2019.

Gross Receipts Tax Factor:

In accordance with Section 203.01(1)(a)1 of the Florida Statutes, a factor of 2.5641% is applicable to electric sales charges for collection of the state Gross Receipts Tax.

Regulatory Assessment Fee Factor:

In accordance with Section 350.113 of the Florida Statutes and Rule 25-6.0131, F.A.C., a factor of 0.072% is applicable to electric sales charges for collection of the Regulatory Assessment Fee.

Right-of-Way Utilization Fee:

A Right-of-Way Utilization Fee is applied to the charges for electric service (exclusive of any Municipal, County, or State Sales Tax) provided to customers within the jurisdictional limits of each municipal or county governmental body or any unit of special-purpose government or other entity with authority requiring the payment of a franchise fee, tax, charge, or other imposition whether in money, service, or other things of value for utilization of rights-of-way for location of Company distribution or transmission facilities. The Right-of-Way Utilization Fee shall be determined in a negotiated agreement (i.e., franchise and other agreements) in a manner which reflects the Company's payments to a governmental body or other entity with authority plus the appropriate Gross Receipts Taxes and Regulatory Assessment Fees resulting from such additional revenue. The Right-of-Way Utilization Fee is added to the charges for electric service prior to the application of any appropriate taxes.

Municipal Tax:

A Municipal Tax is applied to the charge for electric service provided to customers within the jurisdictional limits of each municipal or other governmental body imposing a utility tax on such service. The Municipal Tax shall be determined in accordance with the governmental body's utility tax ordinance, and the amount collected by the Company from the Municipal Tax shall be remitted to the governmental body in the manner required by law. No Municipal Tax shall apply to fuel charges in excess of 0.699¢/kWh.

Sales Tax:

A State Sales Tax is applied to the charge for electric service provided to all non-residential customers and equipment rental provided to all customers (unless a qualified sales tax exemption status is on record with the Company). The State Sales Tax shall be determined in accordance with the State's sales tax laws. The amount collected by the Company shall be remitted to the State in the manner required by law. In those counties that have enacted a County Discretionary Sales Surtax, such tax shall be applied and paid in a like manner. An additional tax factor is applied to the charge for electric service consistent with the applicability of State Sales Tax as described in this paragraph, in accordance with Section 203.01(1)(a)3 and (b)4 of the Florida Statutes.

(Continued on Page No. 3)

RATE SCHEDULES SC-1
SERVICE CHARGES

Establishment of Service:

A service charge shall be made for each establishment or re-establishment of service. This charge shall apply to each new service connection, service reconnection and transfer of account from one occupant to another. It shall also apply to reconnections after disconnection for non-payment or violation of Company or Florida Public Service Commission (Commission) Rules. If there is an involuntary transfer upon death, service charges that would otherwise be required for establishment or re-establishment of service will be waived.

1. A charge of $~~61.00~~58.00 will be made for initial establishment of service to a premise.

2. A charge of $~~28.00~~12.00 will be made for each subsequent re-establishment of service to said premise.

3. A charge of $~~10.00~~4.00 will be made for each subsequent re-establishment of service to said premise where the customer has executed and has on file a Revert to Owner~~Leave Service Active (LSA)~~ agreement for rental properties~~units of a multi-family rental housing complex situated on a contiguous property and having an on-site manager.~~ .

4. A charge of $~~40.00~~13.00 will be made for the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules where such reconnection is performed during normal working hours (M-F, 7AM-7PM). For reconnection of lighting service, the Company may assess this charge for each lighting installation on an account.

5. A charge of $~~50.00~~14.00 will be made for the reconnection of service for nonpayment or violation of Company or Commission Rules where such reconnection is performed outside of normal working hours. For reconnection of lighting service, the Company may assess this charge for each lighting installation on an account.

Late Payment Charge:

Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of the greater of $5.00 or 1.5%, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities at a rate no greater than allowed, and in a manner permitted, by applicable law.

Returned Check Charge:

A service charge as allowed by Florida Statute 68.065 shall be added to the Customer's bill for electric service for each check or draft dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the returned check charge.

Waiver Clause for Above Charges:

The Company shall have the discretion to waive any of the foregoing charges that would otherwise apply to customers as a consequence of significant damage to their premises caused by a natural disaster, or during periods of declared emergencies, or other similar conditions for which an emergency has been declared by a governmental body authorized to make such a declaration.

Investigation of Unauthorized Use Charge:

The Customer shall be assessed a charge by the Company for reimbursement of all investigative expenses related to a premise for which the Customer has undertaken unauthorized use of service and the Company has not elected to seek full recovery by prosecution under the law. The charge shall ~~not~~ be ~~less than~~ $200~~75~~.00 for residential customers and $1,000.00 for all other customers, and such charge may be assessed in lieu of proof of actual expenses incurred. In addition to this charge, the Customer is responsible for any damages to the Company's facilities, correction of measured consumption, and/or any other service charges which may be applicable.

RATE SCHEDULE RS-1
RESIDENTIAL SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To residential customers taking service exclusively for domestic purposes in a single dwelling house, a mobile home, or individually metered single apartment unit or other unit having housekeeping facilities, occupied by one family or household as a residence. The premises of such single dwelling may include an additional apartment with separate housekeeping facilities, as well as a garage, a boat slip, and other separate structures where they are occupied or used solely by the members or servants of such family or household for domestic purposes only. Also, for energy used in commonly-owned facilities in condominium and cooperative apartment buildings subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owner's benefit.
2. None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
3. Each point of delivery is separately metered and billed.
4. A responsible legal entity is established as the customer to whom the Company can render its bill(s) for said service.

Character of Service:

Continuous service, alternating current, 60 cycles per second, single-phase or three-phase, at the Company's standard available distribution voltage. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge: $ ~~11.40~~12.45

~~**Demand and Energy**~~**Energy and Demand Charges:**

Non-Fuel Energy Charges:

(1) For the calendar months of December through February:

First 1,000 kWh	~~6.271~~7.623¢ per kWh
All additional kWh	~~7.986~~8.773¢ per kWh

(2) For the calendar months of March through November:

First 1,000 kWh	6.587¢ per kWh
All additional kWh	7.474¢ per kWh

Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Off-Peak Electric Vehicle (EV) Charging Credit:

Residential customers on this rate schedule and other residential customers that are not on a time-of-use rate schedule, have an EV charger at their residence, and are participating in the Off-Peak EV Charging Program in compliance with its terms are eligible to receive an off-peak EV charging credit of $10 per month.

The designated off-peak periods for the EV charging credit, expressed in terms of prevailing clock time shall be as follows:

For all calendar months, Monday through Friday:	10:00 a.m. to 6:00 p.m. and
	9:00 p.m. to 5:00 a.m.

Customers must use the EV charger only during designated off-peak periods during the billing period; provided, however, that customers may have, at most, 2 occasions of opt-out charging in a billing period and still receive the EV off-peak charging credit in that billing period. An occasion of opt-out charging is defined as charging outside of the designated off-peak periods for 15 minutes or more at 3kW capacity or above.

~~**Additional Charges:**~~

(Continued on Page No. 2)

~~Fuel Cost Recovery Factor:~~	~~See Sheet No. 6.105~~
~~Asset Securitization Charge Factor:~~	~~See Sheet No. 6.105~~
~~Gross Receipts Tax Factor:~~	~~See Sheet No. 6.106~~
~~Right-of-Way Utilization Fee:~~	~~See Sheet No. 6.106~~
~~Municipal Tax:~~	~~See Sheet No. 6.106~~
~~Sales Tax:~~	~~See Sheet No. 6.106~~

(Continued on Page No. 2)

RATE SCHEDULE RS-1
RESIDENTIAL SERVICE
(Continued from Page No. 1)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The Minimum Monthly Bill shall be ~~the Customer Charge~~$30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges and excluding the off-peak EV charging credit, are less than the minimum monthly bill amount.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at company-designated locations.

Term of Service:

From billing period to billing period, until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company rules.

RATE SCHEDULE RSL-1
RESIDENTIAL LOAD MANAGEMENT

Availability:

Available only within the range of the Company's Load Management System.
Available to customers whose premises have active load management devices installed prior to June 30, 2007.
Available to customers whose premises have load management devices installed after June 30, 2007 that have and are willing to submit to load control of, at a minimum, central electric cooling and heating systems.

Applicable:

To customers eligible for Residential Service under Rate Schedule RS-1 ~~or RSS-1~~ having a minimum average monthly usage of 600 kWh (based on the most recent 12 months, or, where not available, a projection for 12 months), and utilizing any of the following electrical equipment:

1. Water Heater
2. Central Electric Heating System
3. Central Electric Cooling System
4. Swimming Pool Pump

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase, at the Company's standard distribution secondary voltage available. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Service to the electrical equipment specified above may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.

For new service requests after June 30, 2007 customers with a central electric heating system that is a heat pump will be installed on Interruption Schedule S. All other new service requests will be installed on Interruption Schedule B. Interruption Schedule C shall be at the option of the customer.

For new service requests after April 1, 1995, and before June 30, 2007, customers who select the swimming pool pump schedule must also select at least one other schedule.

An installation of an alternative thermal storage heating system under Special Provision No. 7 of this rate schedule is not available after April 1, 1995.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:	$ ~~11.40~~12.45
Energy and Demand Charges:	
Non-Fuel Energy Charges:	
(1) For the calendar months of December through February	
First 1,000 kWh	~~6.271~~7.623¢ per kWh
All additional kWh	~~7.986~~8.773¢ per kWh
(2) For the calendar months of March through November:	
First 1,000 kWh	6.587¢ per kWh
All additional kWh	7.474¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

~~**Load Management Monthly Credit Amounts:**~~[1,2]

~~Interruptible Equipment~~	~~Interruption Schedule~~				
	~~A~~	~~B~~	~~C~~	~~D~~	~~S~~

(Continued on Page No. 2)

~~Water Heater~~			~~$3.50~~	
~~Central Heating System[3]~~	~~$2.00~~	~~$8.00~~		~~$8.00~~
~~Central Heating System w/Thermal Storage[3]~~				~~$8.00~~
~~Central Cooling System[4]~~	~~$1.00~~	~~$5.00~~		~~$5.00~~
~~Swimming Pool Pump~~			~~$2.50~~	

(Continued on Page No. 2)

RATE SCHEDULE RSL-1
RESIDENTIAL LOAD MANAGEMENT
(Continued from Page No. 1)

Load Management Monthly Credit Amounts:[1,2]

Interruptible Equipment	Interruption Schedule				
	A	B	C	D	S
Water Heater	-	-	$3.50	-	-
Central Heating System[3]	$2.00	$8.00	-	-	$8.00
Central Heating System w/Thermal Storage[3]	-	-	-	$8.00	-
Central Cooling System[4]	$1.00	$5.00	-	-	$5.00
Swimming Pool Pump	-	-	$2.50	-	-

Any customer with a heat pump not taking service under Schedule S who requests a change under this tariff will be required to take service under Schedule S.
Premises taking service under this tariff and controlled by load management devices will remain on the existing schedule until such time as the current customer affirmatively requests a change.
See also Special Provisions 10 and 11 below for further customer optional adjustments to the above credits.

Notes: (1) Load Management credits shall not exceed 40% of the Non-Fuel Energy Charge associated with kWh billed in excess of 600 kWh per month.

(2) Premises that have load management devices installed prior to June 30, 2007 may remain on the existing schedule until such time as the customer requests a change under this tariff. When a change is requested, customers may take service only under Schedule B or Schedule S if the customer has a heat pump. Customers may also opt for Schedule C if taking service under another Schedule. Customers whose premises have load management devices installed after June 30, 2007 will be subject to the Limitations of Service above.

(3) For the billing months of November through March only.

(4) For the billing months of April through October only.

Interruption Schedules:

Schedule A — Equipment interruptions to achieve an effective equipment duty cycle of approximately 66% during control periods within the Company's designated Peak Periods.

Schedule B — Equipment interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the Company's designated Peak Periods.

Schedule C — Equipment may be interrupted continuously, not to exceed 300 minutes, and during the Company's designated Peak Periods. Where a thermal storage system has been installed hereunder, additional interruptions to the water heater will be made during periods of charging thermal storage system.

Schedule D — The regular heating system may be interrupted continuously and alternative heating provided by means of a thermal storage system installed hereunder.

Schedule S — Equipment interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the Company's designated Peak Periods. Heat pump back-up strip may be interrupted continuously, not to exceed 300 minutes, during the Company's designated Peak. When the heat pump back-up strip is being interrupted, the heat pump will not be interrupted.

Peak Periods:

The Peak Periods expressed in terms of prevailing clock time shall be, but are not limited to these as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~February, All Days: ~~6:00 a.m. to 11:00 a.m., and 6:00 p.m. to 11:00 p.m.~~5:00 a.m. to 10:00 a.m.

(2) For ~~the~~ all calendar months ~~of April through October~~, All Days: ~~1:00 p.m. to 11:00 p.m.~~6:00 p.m. to 9:00 p.m.

Terms and Conditions:

(Continued on Page No. 3)

All terms and conditions of Rate Schedule RS-1, Residential Service, (i.e. Fuel Charges and other Billing Adjustments, Minimum Monthly Bill, Terms of Payment, Term of Service and Average Billing Plan), shall apply to service under this rate schedule.

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RATE SCHEDULE RSL-1
RESIDENTIAL LOAD MANAGEMENT
(Continued from Page No. 2)

Special Provisions:

1. The Company shall be allowed reasonable access to the customer's premises to install, maintain, inspect, test and remove load management devices on the electrical equipment specified above.

2. Prior to the installation of load management devices, the Company may inspect the customer's electrical equipment to ensure good repair and working condition, but the Company shall not be responsible for the repair or maintenance of the electrical equipment.

3. The Company shall not be required to install load management devices on electrical equipment which would not be economically justified for reasons, such as, excessive installation costs, insufficient load, oversized equipment or abnormal utilization of equipment, including but not limited to, vacation or other limited occupancy residences or qualifying common use facilities.

4. Multiple units of any electrical equipment specified above must all be installed with load management devices to qualify for the credit attributable to that equipment type at that premise.

5. The limitation on interruptible schedules shall not apply during critical capacity conditions on the Company's system; nor shall limitations apply at times the Company requires additional generating resources to maintain firm power sales commitments or supply emergency interchange service to another utility for its firm load obligations only. The Company may also exercise equipment interruptions at any time for purposes of testing and performance evaluation of its Load Management System.

6. If the Company determines that the load management devices have been tampered with or disconnected without notice, or the customer's Wi-Fi network for use by Company's load management devices has been unavailable for a period of thirty consecutive days and the customer has been unresponsive to the Company's attempts to reconnect, the Company may discontinue service under this rate schedule and bill for all prior load management credits received by the customer, plus applicable investigative charges. The Company shall not impose any additional charges when events that caused the disruption were out of the customer's control.

7. Billing under this Rate Schedule will commence with the first complete billing period following installation of the load management devices. A customer may change interruption schedules or the selection of electrical equipment installed with load management devices or transfer to another rate schedule by notifying the Company forty-five days in advance. However, in the event of any revision to the interruption schedules which may affect customer, the Customer shall be allowed ninety days from the effective date of the revision to change schedules or equipment or transfer to another rate schedule. If a customer transfers to another rate schedule they are not eligible for service under this rate schedule for 12 months from the date of transfer.

8. If the Company determines that the effect of equipment interruptions has been offset by the customer's use of supplementary or alternative electrical equipment, or if access cannot be obtained by the Company to inspect, maintain, or remove load management devices, service under this rate schedule may be discontinued and the customer billed for all prior load management credits received over a period not in excess of six months.

9. Effective 8/31/07, for customers at premises taking service under Interruption Schedule B or S, and C for electric water heating, for which the premise at any time received the solar thermal water heating incentive, the monthly credit amount will be 25% of the above credit values for Interruption Schedules B, S and C, except for the pool pump. The pool pump credit amount will be at 100%.

~~10. Effective 8/31/07 through 12/31/15, a customer may elect to have all their credits contributed to the Duke Energy Florida "Photovoltaics for Schools" green program. No partial contributions will be allowed. This program installs photovoltaic panels on schools as funds become available.~~

RATE SCHEDULE RSL-2
RESIDENTIAL LOAD MANAGEMENT – WINTER ONLY

Availability:

Available only within the range of the Company's Load Management System.

Applicable:

To customers eligible for Residential Service under Rate Schedule RS-1 ~~or RSS-1~~ having a minimum average monthly usage of 600 kWh for the months of ~~November~~ December through ~~March~~February (based on the most recent billings, where not available, a projection for those months) and utilizing **both** electric water heater and central electric heating systems.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase, at the Company's standard distribution secondary voltage available. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Service to the electrical equipment specified above may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:	$ ~~11.40~~12.45
Energy and Demand Charges:	
Non-Fuel Energy Charges:	
(1) For the calendar months of December through February	
First 1,000 kWh	~~6.271~~7.623¢ per kWh
All additional kWh	~~7.986~~8.773¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Load Management Credit Amount:[1]

Interruptible Equipment	Monthly Credit[2]
Water Heater and Central Heating System	$11.50

Notes: (1) Load management credit shall not exceed 40% of the Non-Fuel Energy Charge associated with kWh billed in excess of 600 kWh/month.

(2) For billing months of November through March only.

Appliance Interruption Schedule:

Heating — Equipment interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the Company's designated Peak Periods. Heat pump back-up strip may be interrupted continuously, not to exceed 300 minutes, during the Company's designated Peak. When the heat pump back-up strip is being interrupted, the heat pump will not be interrupted.

Water Heater — Equipment may be interrupted continuously, not to exceed 300 minutes, and during the Company's designated Peak Periods.

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RATE SCHEDULE RSL-2
RESIDENTIAL LOAD MANAGEMENT – WINTER ONLY
(Continued from Page No. 1)

Peak Periods:

The Peak Periods expressed in terms of prevailing clock time shall be, but are not limited to these as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~ February - All Days: ~~6:00~~5:00 a.m. to ~~11:00~~10:00 a.m., and 6:00 p.m. to ~~11:00~~9:00 p.m.

Terms and Conditions:

All terms and conditions of Rate Schedule RS-1, Residential Service (i.e. Non-Winter Energy and Demand Charges, Fuel Charges and other Billing Adjustments, Minimum Monthly Bill, Terms of Payment, Term of Service and Budget Billing Plan), shall apply to service under this rate schedule.

Special Provisions:

1. The Company shall be allowed reasonable access to the customer's premises to install, maintain, inspect, test and remove load management devices on the electrical equipment specified above.

2. Prior to the installation of load management devices, the Company may inspect the customer's electrical equipment to ensure good repair and working condition, but the Company shall not be responsible for the repair or maintenance of the electrical equipment.

3. The Company shall not be required to install load management devices on electrical equipment which would not be economically justified for reasons, such as, excessive installation costs, insufficient load, oversized equipment, or abnormal utilization of equipment, including but not limited to, vacation or other limited occupancy residences or qualifying common use facilities.

4. Multiple units of any electrical equipment specified above must all be installed with load management devices to qualify for the credit attributable to that equipment at that premise.

5. The limitation on interruptible schedules shall not apply during critical capacity conditions on the Company's system; nor shall limitations apply at times the Company requires additional generating resources to maintain firm power sales commitments or supply emergency interchange service to another utility for its firm load obligations only. The Company may also exercise equipment interruptions at any time for purposes of testing and performance evaluation of its Load Management System.

6. If the Company determines that the load management devices have been tampered with or disconnected without notice, or the customer's Wi-Fi network for use by Company's load management devices has been unavailable for a period of thirty (30) consecutive days and the customer has been unresponsive to the Company's attempts to reconnect, the Company may discontinue service under this rate schedule and bill for all prior load management credits received by the customer, plus applicable investigative charges. The Company shall not impose any additional charges when events that caused the disruption were out of the customer's control.

7. Billing under this Rate Schedule will commence with the first complete billing period following installation of the load management devices. A customer may transfer to another rate schedule by notifying the Company forty-five (45) days in advance. If a customer transfers to another rate schedule they are not eligible for service under this rate schedule for 12 months from the date of transfer.

8. If the Company determines that the effect of equipment interruptions has been offset by the customer's use of supplementary or alternative electrical equipment, or if access cannot be obtained by the Company to inspect, maintain, or remove load management devices, service under this rate schedule may be discontinued and the customer billed for all prior load management credits received over a period not in excess of six (6) months.

~~9. Effective through 12/31/15, a customer may elect to have all their credits contributed to the Duke Energy Florida "Photovoltaics for Schools" green program. No partial contributions will be allowed. This program installs photovoltaic panels on schools as funds become available.~~

RATE SCHEDULE RST-1
RESIDENTIAL SERVICE
OPTIONAL TIME OF USE RATE
~~(Closed to New Customers as of 02/10/10)~~

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of residential customers otherwise eligible for service under Rate Schedule RS-1, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Continuous service, alternating current, 60 cycle, single phase, at the Company's standard distribution secondary voltage available. Three-phase service, if available, will be supplied only under the conditions set forth in the Company's booklet "Requirements for Electric Service and Meter Installations."

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations Governing Electric Service."

Rate Per Month:

Customer Charge: $ ~~21.08~~12.45

Energy and Demand Charges:

Non-Fuel Energy Charges:	~~19.363~~8.818¢ per On-Peak kWh
	~~1.075~~7.308¢ per Off-Peak kWh
	4.237¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy used during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Rating Periods:

(a) **On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday *: ~~6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

(2) For ~~the~~ all calendar months ~~of April through October~~,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

***** The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) **Super-Off-Peak Periods** - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:
For the calendar months of March through November,
Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(~~c~~b) **Off-Peak Periods -** The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

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RATE SCHEDULE RST-1
RESIDENTIAL SERVICE
OPTIONAL TIME OF USE RATE
~~(Closed to New Customers as of 02/10/10)~~

(Continued from Page No. 1)

~~Additional Charges:~~

~~Fuel Cost Recovery Factor: See Sheet No. 6.105~~
~~Asset Securitization Charge Factor: See Sheet No. 6.105~~
~~Gross Receipts Tax Factor: See Sheet No. 6.106~~
~~Right-of-Way Utilization Fee: See Sheet No. 6.106~~
~~Municipal Tax: See Sheet No. 6.106~~
~~Sales Tax: See Sheet No. 6.106~~

Minimum Monthly Bill:

The minimum monthly bill shall be ~~the Customer Charge~~$30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges, are less than the minimum monthly bill amount.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

The term of service requirements under this optional rate schedule shall be the same as that required under the standard rate schedule which would otherwise be applicable; provided, however, customers who elect to take service hereunder at a given location shall have the right during the initial term of service to transfer to the otherwise applicable standard rate schedule at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) consecutive months.

Special Provisions:

1. All service rendered under this rate schedule shall be measured by metering equipment capable of determining energy use during specified hourly periods.

2. Application for service hereunder will be accepted by the Company on a first-come, first-served basis. Required metering equipment will be installed accordingly, subject to availability.

3. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.

~~4. Customers at their option may elect to receive a lower monthly Customer Charge by making a Contribution in Aid of Construction (CIAC) equal to the additional installed cost of a time of use meter. As of the effective date of this rate schedule, the CIAC required is $90.00. For customers electing this option, the Customer Charge shall be the Customer Charge contained in Rate Schedule RS-1.~~

RATE SCHEDULE GS-1
GENERAL SERVICE – NON-DEMAND
(Closed to New Customers as of 01/01/2022)

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Unmetered Account:	$ ~~8.53~~8.74
Secondary Metering Voltage:	$ ~~15.09~~15.47
Primary Metering Voltage:	$ ~~190.81~~195.60
Transmission Metering Voltage:	$ ~~941.15~~964.77

Energy and Demand Charges:

Non-Fuel Energy Charge:	~~6.810~~7.073¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Non-Fuel Energy Charge included in the Rate per Month section of this rate schedule shall be increased by ~~0.930~~1.339¢ per kWh for the cost of reserving capacity in the alternate distribution circuit.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above standard distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy Charge hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

(Continued on Page No. 2)

RATE SCHEDULE GS-1
GENERAL SERVICE – NON-DEMAND
(Closed to New Customers as of 01/01/2022)
(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be ~~the Customer Charge~~$30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges, are less than the minimum monthly bill amount.

Where special equipment to serve the customer is required, the Company may require an additional specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of twelve (12) months from commencement of service and shall continue thereafter until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules

~~Customers taking service under another Company rate schedule who elect to transfer to this rate must remain on this rate for a minimum term of twelve (12) months.~~Customers who change service characteristics (i.e. metering voltage level, delivery voltage level, load requirements, etc.) will be allowed to remain on the rate.

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

3. For fixed wattage and/or automatically controlled loads, the kWh consumption may, at the option of the Company, be estimated in lieu of installing meters.

RATE SCHEDULE GST-1
GENERAL SERVICE – NON-DEMAND
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of non-residential customers otherwise eligible for service under Rate Schedule GSD-1, provided that all of the electric load requirements on the Customer's premises are metered through one point of delivery.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or Resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~24.75~~15.47
Primary Metering Voltage:	$ ~~200.50~~195.60
Transmission Metering Voltage:	$ ~~950.81~~964.77

Energy and Demand Charge:

Non-Fuel Energy Charge:	~~19.331~~8.878¢ per On-Peak kWh
	~~1.048~~8.243¢ per Off-Peak kWh
	4.692¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Non-Fuel Charges included in the Rate per Month section of this rate schedule shall be increased by ~~0.930~~1.339¢ per kWh for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

(a) **On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday *: ~~6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

(2) For ~~the~~ all calendar months ~~of April through October~~,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) **Super-Off-Peak Periods** - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:
For the calendar months of March through November,
Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(Continued on Page No. 2)

RATE SCHEDULE GST-1
GENERAL SERVICE – NON-DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods: (Continued)

(b) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy and Demand Charges hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No, 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be ~~the Customer Charge~~$30. Customer bills will only be subject to the minimum monthly bill if the total electric service charges (customer charge, energy and demand charge, fuel cost recovery factor, and asset securitization charge factor) related to this rate schedule, excluding taxes and other additional charges, are less than the minimum monthly bill amount.

Where special equipment to serve the customer is required, the Company may require an additional specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

The term of service requirements under this optional rate schedule shall be the same as that required under the standard rate schedule which would otherwise be applicable; provided, however, customers who elect to take service hereunder at a given location shall have the right during the initial term of service to transfer to the otherwise applicable standard rate schedule at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) months.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electric load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

3. All service rendered under this rate schedule shall be measured by metering equipment capable of determining energy use during specified hourly periods.

4. Application for service hereunder will be accepted by the Company on a first-come, first-served basis. Required metering equipment will be installed accordingly, subject to availability.

5. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.

~~6. Customers, at their option, may elect to receive a lower monthly Customer Charge by making a Contribution in Aid of Construction (CIAC) equal to the additional installed cost of a time of use meter. The CIAC required is $132.00. For customers electing this option, the Customer Charge shall be the applicable Customer Charge contained in Rate Schedule GS-1.~~

RATE SCHEDULE GS-2
GENERAL SERVICE – NON-DEMAND
100% LOAD FACTOR USAGE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, with fixed wattage loads operating continuously throughout the billing period (such as traffic signals, cable TV amplifiers and gas transmission substations).

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate per Month:

Customer Charge:

Unmetered Account:	$ ~~8.53~~9.01
Metered Account:	$ ~~15.09~~15.94

Energy and Demand Charges:

Non-Fuel Energy Charge:	~~2.583~~2.728¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Non-Fuel Energy Charge included in the Rate per Month section of this rate schedule shall be increased by ~~0.188~~0.237¢ per kWh for the cost of reserving capacity in the alternate distribution circuit.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

(Continued on Page No. 2)

RATE SCHEDULE GS-2
GENERAL SERVICE – NON-DEMAND
100% LOAD FACTOR USAGE
(Continued from Page No. 1)

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

From billing period to billing period, until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules.

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

3. The calculated kWh usage at each unmetered point shall be determined by operating test or utilization of manufacturer's rating and specifications. The monthly operation shall be based on a standard of 730 hours. For cable TV amplifiers or similar equipment, the input wattage used to calculate kWh usage shall be:

$$\text{Input Wattage} = \frac{\text{Output Amperage x Output Voltage}}{\text{Manufacturer's Rated Efficiency}}$$

where, such above values are established by the Manufacturer.

RATE SCHEDULE GSD-1
GENERAL SERVICE - DEMAND

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable~~ with a measured annual kWh consumption of 24,000 kWh or greater per year~~.

Character of Service:

Continuous service, alternating current, 60 cycle, singe-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~15.09~~15.94
Primary Metering Voltage:	$ ~~190.81~~201.54
Transmission Metering Voltage:	$ ~~941.15~~994.07

Demand Charge: $ ~~6.38~~6.73 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

Energy Charge:

Non-Fuel Energy Charge: ~~2.844~~2.955¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period.

(Continued on Page No. 2)

RATE SCHEDULE GSD-1
GENERAL SERVICE - DEMAND
(Continued from Page No. 1)

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand Charge hereunder shall be subject to the following credits:

For Distribution Primary Delivery Voltage:	$~~1.19~~1.28 per kW of Billing Demand
For Transmission Delivery Voltage below 230kV:	$~~5.95~~5.17 per kW of Billing Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Billing Demand

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.~~For customers with measured demands of 1,000 kW or more for three (3) or more months out of the twelve (12) consecutive months ending with the current billing period, bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically .62 times the measured kW demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of twelve (12) months from commencement of service and shall continue thereafter until receipt of notice by the Company from the customer to disconnect, or upon disconnect by the Company under Florida Public Service Commission or Company Rules.

Customers taking service under another Company rate schedule who elect to transfer to this rate must remain on this rate for a minimum term of twelve (12) months.

(Continued on Page No. 3)

RATE SCHEDULE GSD-1
GENERAL SERVICE - DEMAND
(Continued from Page No. 2)

Term of Service: (Continued)

Where special equipment to serve the customer is required, the Company may require a specified term of service contract.

Special Provisions:

1. The Company may, under the provisions of this rate schedule, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month times the installed cost of such additional equipment.

RATE SCHEDULE GSDT-1
GENERAL SERVICE - DEMAND
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of the customer, otherwise eligible for service under Rate Schedule GSD-1, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or Resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~24.75~~15.94
Primary Metering Voltage:	$ ~~200.50~~201.54
Transmission Metering Voltage:	$ ~~950.81~~994.07

Demand Charges:

Base Demand Charge:	$ ~~1.58~~2.20 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.18 per kW of Mid-Peak Demand
~~Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:~~	~~See Sheet No. 6.105 and 6.106~~
On-Peak Demand Charge:	$ ~~4.73~~1.16 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand	See Sheet No. 6.105 and 6.106

Energy Charges:

Non-Fuel Energy Charge:	~~6.190~~3.210¢ per On-Peak kWh
	~~1.037~~2.694¢ per Off-Peak kWh
	1.672¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE GSDT-1
GENERAL SERVICE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday *: ~~6:00 a.m. to 10:00 a.m. and~~ ~~6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

(2) For ~~the~~ all calendar months ~~of April through October~~,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:
For the calendar months of March through November,
Every day, including weekends and holidays: 12:00 a.m. (midnight) to 6:00 a.m

(~~b~~c) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established ~~during the current billing period~~over the current and eleven previous billing periods.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

~~(b)~~(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate schedule at a delivery voltage above standard distribution secondary voltage, the Base Demand Charge hereunder shall be subject to the following credits:

For Distribution Primary Delivery Voltage: $~~1.19~~1.28 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage below 230 kV: $~~5.95~~5.17 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV: $7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charges and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.~~For customers with metered demands of 1,000 kW or more for three (3) or more months out of the twelve (12) consecutive months ending with the current billing period, bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds numerically .62 times the measured kW demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

(Continued on Page No. 3)

RATE SCHEDULE GSDT-1
GENERAL SERVICE - DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge.

Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

The term of service requirements under this optional rate schedule shall be the same as that required under the standard rate schedule which would otherwise be applicable; provided, however, customers who elect to take service hereunder at a given location shall have the right during the initial term of service to transfer to the otherwise applicable standard rate schedule at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate schedule at the location for a minimum term of twelve (12) months.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

3. All service rendered under this rate schedule shall be measured by the metering equipment capable of determining energy use during specified hourly periods.

4. Application for service hereunder will be accepted by the Company on a first-come, first-served basis. Required metering equipment will be installed accordingly, subject to availability.

5. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.

~~6. For customers who made, prior to May 1, 2002, a Contribution in Aid of Construction (CIAC) equal to the additional installed cost of a time of use meter, the Customer Charge shall be the applicable Customer Charge contained in Rate Schedule GSD-1.~~

RATE SCHEDULE GSLM-1
GENERAL SERVICE - LOAD MANAGEMENT
(Closed to New Customers as of 07/20/2000)

Availability:

Available only within the range of the Company's Load Management System.

Applicable:

To customers who are eligible for service under Rate Schedules GS-1, GST-1, GSD-1, or GSDT-1, excluding those customers served under the General Service transition rates, and who elect service under this rate schedule and have electric space cooling equipment suitable for interruptible operation. Also applicable to those customers who have any of the following electrical equipment installed on permanent residential structures and utilized for domestic (household) purposes: (1) water heater(s), (2) central electric heating system(s), (3) central electric cooling system(s), and/or (4) swimming pool pump(s).

Limitation of Service:

Service to specified electrical equipment may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

The rates and all other terms and conditions of Company Rate Schedules GS-1, GST-1, GSD-1 or GSDT-1 (whichever shall otherwise be applicable) shall be applicable to service under this rate schedule, subject to the following:

LOAD MANAGEMENT MONTHLY CREDIT AMOUNT

Interruptible Equipment	Interruption Schedule	Credit Based on Installed Capacity[1]	Applicable Billing Months
Electric Space Cooling[3]	A	$ 0.26 Per kW	~~April~~ March thru ~~October~~November
Electric Space Cooling[3]	B	$ 0.56 Per kW	~~April~~ March thru ~~October~~November
Domestically Utilized Equipment[2,3]	[Availability, Schedules and Credits of the otherwise applicable Rate Schedule RSL-1or RSL-2 shall apply]		

Notes:

(1) Credit shall not exceed 50% of the Non-Fuel Energy and Demand Charges; nor, for otherwise applicable Rate Schedule GSDT-1, shall the credit exceed the On-Peak and Base Demand Charges.

(2) Equipment includes water heaters, central heating systems, central cooling systems and swimming pool pumps when such equipment is installed on permanent residential structures and utilized for domestic purposes.

(3) Restricted to existing customers as of July 20, 2000.

Interruption Schedules:

Schedule A Interruptions to achieve an effective equipment duty cycle of approximately 66% during control periods within the designated Peak Periods.

Schedule B Interruptions to achieve an effective equipment duty cycle of approximately 45% during control periods within the designated Peak Periods.

(Continued on Page No. 2)

RATE SCHEDULE GSLM-1
GENERAL SERVICE – LOAD MANAGEMENT
(Continued from Page No. 1)

Peak Periods:

The designated Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~February,
All Days: ~~6:00 a.m. to 11:00 a.m., and~~ ~~6:00 p.m. to 11:00 p.m.~~5:00 a.m. to 10:00 a.m.

(2) For ~~the~~ all calendar months ~~of April through October~~,
All Days: ~~1:00 p.m. to 11:00 p.m~~6:00 p.m. to 9:00 p.m..

Special Provisions:

1. The Company shall be allowed reasonable access to the customer's premises to install, maintain, inspect, test and remove load management devices on the electrical equipment specified above.

2. Prior to the installation of load management devices, the Company may inspect the customer's electrical equipment to ensure good repair and working condition, but the Company shall not be responsible for the repair or maintenance of the electrical equipment. The Company may, at its option, require a commercial energy audit as a prerequisite to receiving service under this rate. The audit may be used to establish or confirm equipment capacity, operating hours, or to determine the ability of the Company to control electric demand.

3. The Company shall not be required to install load management devices on electrical equipment, which would not be economically justified, for reasons such as excessive installation costs, oversized equipment or abnormal utilization of equipment, including operating hours which are not considered within the designated Peak Periods.

4. If the Company determines that equipment operating schedules and/or business hours have reduced the ability of the Company to control electric demand during the above designated peak periods, then service under this rate will be discontinued.

5. Where multiple units (including standby or multi-stage) of space conditioning equipment are used to heat or cool a building, all of these units must be equipped with load management devices and normally must be controlled on the same interruption cycle.

6. Billing under this rate schedule will commence with the first complete billing period following installation of the load management devices. During the first year of service, a customer may transfer to another rate schedule by notifying the Company forty-five (45) days in advance. After the first year of service, the customer may transfer to another rate schedule by notifying the Company twelve (12) months in advance. However, in the event of any revision to the interruption schedules which may affect customer, the customer shall be allowed ninety (90) days from the effective date of the revision to change schedules or equipment or transfer to another rate schedule.

7. The limitations on Interruptible Schedules shall not apply during critical capacity conditions on the Company's system; nor shall limitations apply at times the Company requires additional generating resources to maintain firm power sales commitments or supply emergency interchange service to another utility for its firm load obligations only. The Company may also exercise equipment interruptions at any time for purposes of testing and performance evaluation of its Load Management System.

8. If the Company determines that the load management devices have been tampered with or disconnected without notice or customer Wi-Fi network for use by Company's load management devices has been unavailable for a period of thirty (30) consecutive days and the customer has been unresponsive to the Company's attempts to reconnect, the Company may discontinue service under this rate schedule and bill for prior load management credits received by the customer, plus applicable investigative charges. The Company shall not impose any additional charges when events that caused the disruption were out of the customer's control.

9. If the Company determines that the effect of equipment interruptions have been offset by the customer's use of supplementary or alternative electrical equipment, service under this rate schedule may be discontinued and the customer billed for all prior load management credits received over a period not in excess of six (6) months.

10. For purposes of determining eligible credits related to domestically utilized equipment, the customer shall provide the Company actual occupancy rates of permanent residential structures containing each type of equipment for the previous winter (~~November~~ December through ~~March~~February) and summer (~~April~~ March through ~~October~~November) periods. Credits for the current billing period shall apply to the number of items of each installed type of equipment multiplied by the corresponding previous seasonal period's occupancy rate.

RATE SCHEDULE GSLM-2
GENERAL SERVICE LOAD MANAGEMENT – STANDBY GENERATION

Availability:

Available only within the range of the Company's radio switch communications capability.

Applicable:

To customers who are eligible for service under Rate Schedules GS-1, GST-1, GSD-1, or GSDT-1 who have standby generation that will allow facility demand reduction at the request of the Company. The customer's Standby Generation Capacity calculation must be at least 50 kW in order to remain eligible for the rate. Customers cannot be on this rate schedule and also the General Service Load Management (GSLM-1) rate schedule. Not applicable to Net Metering customers. Customers cannot use the standby generation for peak shaving. Available only to those customers whose standby generation equipment is compliant with all applicable federal, state, and local codes and rules.

Limitation of Service:

Operation of the customer's equipment will occur at the Company's request. Requests by the Company for the customer to reduce facility demand by operation of their standby generation can occur at any time. Power to the facility from the Company will normally remain as back up power for the standby generation. The Customer will be given fifteen (15) minutes to initiate the demand reduction before the capacity calculation (see Definitions) is impacted.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

The rates and all other terms and conditions of Company Rate Schedules GS-1, GST-1, GSD-1 or GSDT-1 (whichever shall otherwise be applicable) shall be applicable to service under this rate schedule, subject to the following:

GSLM-2 MONTHLY CREDIT AMOUNT
STANDBY GENERATION

	Credit	Cumulative Fiscal Year Hours
	$~~4.84~~6.61 x ***C*** + $~~0.50~~0.10 x kWh monthly	All CRH

Immediately upon going on the rate, the customer's Capacity (***C***) is set to a value equivalent to the load the customer's standby generator carries during testing observed by the Customer and a Company representative. The ***C*** will remain at that value until the equipment is requested to run by the Company. The ***C*** for that month and subsequent months will be a calculated value based upon the following formula:

$$C = \frac{\text{kWh annual}}{[\text{CAH} - (\#\text{ of Requests} \times \tfrac{1}{4}\text{ hour})]}$$

Definitions:

kWh annual = Actual measured kWh generated by the standby generator during the previous twelve (12) months during Company control periods (rolling total).

CAH = Cumulative hours requested by the Company for the standby generation to operate for the previous twelve (12) months (rolling total).

CRH = Cumulative standby generator running hours during request periods of the Company for the current fiscal year (the fiscal year begins on the month the customer goes on the GSLM-2 rate).

# of Requests = The cumulative number of times the Company has requested the standby generation to be operated for the previous twelve (12) months (rolling total).

kWh monthly = Actual measured kWh generated by the standby generator for the current month during Company control periods.

(Continued on Page No. 2)

RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes where the billing demand is 500 kW or more, and where the customer agrees to curtail 25% or more of their average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection for twelve (12) months).

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Curtailable service under this rate schedule is not subject to curtailment during any time period for economic reasons. Curtailable service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only. ~~The Company will not make off-system purchases during such periods to maintain service to curtailable loads except under the conditions set forth in Special Provision No. 6 of this rate schedule.~~

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~82.78~~87.44
Primary Metering Voltage:	$ ~~229.84~~242.77
Transmission Metering Voltage:	$ ~~857.81~~906.04

Demand Charge: $ ~~10.23~~10.81 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

Curtailable Demand Credit: $ ~~8.77~~7.72 per kW of ~~Load Factor Adjusted~~Contracted On-Peak Demand Capability

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge: ~~1.868~~1.973¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday*: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 500 kW.

Determination of ~~Load Factor Adjusted Demand~~Contracted On-Peak Demand Capability:

The Contracted On-Peak Demand Capability shall be the lesser of the Contracted Curtailable Demand and the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.~~The Load Factor Adjusted Demand shall be the difference, if any, between the maximum 30-minute kW demand established during the current billing period and the contract Non-Curtailable Demand determined in accordance with Special Provision No. 2 of this rate, multiplied by the customer's billing load factor (ratio of billing kWh to maximum 30-minute kW demand, multiplied by the number of hours in the billing period). In no event shall the Curtailable Demand be less than zero.~~

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$~~1.19~~1.28 per kW of Billing Demand
For Transmission Delivery Voltage below 230 kV:	$~~5.95~~5.17 per kW of Billing Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Billing Demand

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Curtailable Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing the resulting power factor actually established at the time of maximum demand during the current month.~~Bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically, .62 times the measured demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

(Continued on Page No. 3)

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of two (2) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

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RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE
(Continued from Page No. 2)

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. Under the provisions of this rate, the Company will require a contract with the customer upon the Company's filed standard contract Form No. 2. An initial Non-Curtailable Demand shall be specified in the contract and shall be based on specifications for power requirements supplied to the Company. (Note: the initial contract Non-Curtailable Demand cannot be set any greater than 75% of the customer's average monthly billing demand in accordance with the Applicable Clause of this rate schedule). Contracted Curtailable Demand shall be the difference between the customer's average monthly billing demand and the Non-Curtailable Demand. The contract Non-Curtailable Demand shall be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer shall establish a new contract Non-Curtailable Demand.

   (b) If the customer establishes a demand higher than the contract Non-Curtailable demand during any period of requested curtailment in the billing period, such higher demand shall become the contract Non-Curtailable Demand effective with the next billing period. In addition. Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand lower than the contract Non-Curtailable demand during all periods of requested curtailment in the billing period, such lower demand upon request by the customer shall become the contract Non-Curtailable Demand effective with the next billing period.

   (d) If the customer's contract Non-Curtailable Demand exceeds 75% of the customer's average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection of twelve (12) months), the contract Non-Curtailable Demand shall be set equal to 75% of the customer's average monthly billing demand effective with the current billing period. A re-establishment of the customer's contract Non-Curtailable Demand under this condition shall supersede any other establishment.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of his power requirements to no more than his contract Non-Curtailable Demand upon each request of the Company. Such requests will normally be made during periods of capacity shortages on the Company's system; however, other operating contingencies may result in such requests at other times. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of capacity availability or operating conditions.

4. A customer will be deemed to have complied with his curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment does not exceed his contract Non-Curtailable Demand.

5. If the maximum 30-minute kW demand established during a requested curtailment in the billing period exceeds the customer's contract Non-Curtailable Demand, the customer will be billed the following additional charge for all billing periods from the most recent prior billing period of requested curtailment through the current billing period, not to exceed a total of twelve (12) billing periods:

   1.25 times the difference in Demand and Energy Charges which would result under Rate Schedule GSD-1 and those Demand and Energy Charges calculated under this rate schedule plus the difference between ECCR, CCR and ECRC of this rate schedule and GSD-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

(Continued on Page No. 4)

RATE SCHEDULE CS-2
CURTAILABLE GENERAL SERVICE
(Continued from Page No. 3)

Special Provisions: (Continued)

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. ~~Any energy associated with curtailable loads used during these periods will be subject to the additional charges set forth in the second paragraph of this provision. Customers may avoid these higher charges by curtailing their usage during such periods to no more than their established Non-Curtailable Demand pursuant to the third paragraph of these provisions.~~

   ~~In the event a customer elects not to curtail, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor, and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh, for all consumption above the customer's Non-Curtailable Demand during the period for which curtailment would have otherwise been requested. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IS-2, IST-2, CST-2, CS-3, CST-3, SS-2 and SS-3 during the corresponding calendar month. If, for any reason during such period, the customer is notified that the energy purchased from outside sources is no longer available, the terms of this Special Provision will cease to apply and curtailments to no more than the customer's Non-Curtailable Demand will be required for the remainder of such period.~~

   ~~In the event a customer elects to curtail irrespective of the availability of additional energy purchased by the Company and does not exceed his Non-Curtailable Demand during the period for which curtailment would have otherwise been requested, the customer will incur no responsibility for the payment of any additional cost of such energy.~~

7. If the customer increases his power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of ~~1.67~~1.08% times the installed cost of such additional equipment.

9. Customers taking service under this curtailable rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

10. Service under this rate is not available if all or a part of the customer's load is designated by the appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster.

11. Any customer who established a billing demand of less than 500 kW in any of the 12 billing periods ~~proceeding~~ preceding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 9 of this rate.

RATE SCHEDULE CS-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, for light and power purposes where the billing demand is 2,000 kW or more (based on most recent twelve (12) months or, where not available, projected billing demand for twelve (12) months), and where the customer agrees to curtail its demand by a fixed contractual amount of not less than 2,000 kW upon request of the Company in accordance with the provisions of this rate schedule.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only. Service under this rate schedule is not subject to curtailment for economic reasons. ~~The Company will not make off-system purchases during such curtailment periods to maintain service hereunder except as set forth in Special Provision No. 6 below.~~

Service under this rate is subject to the "General Rules and Regulations Governing Electric Service" contained in Section IV of the Company's currently effective and filed retail tariff.

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~82.78~~87.44
Primary Metering Voltage:	$ ~~229.84~~242.77
Transmission Metering Voltage:	$ ~~857.81~~906.04

Demand Charge: $ ~~10.23~~10.81 per kW of Billing Demand

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

Curtailable Demand Credit: $ ~~8.77~~7.72 per kW of Fixed Curtailable Demand

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge: ~~1.868~~1.973¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where the customer receives Premium Distribution Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer, including, all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

Determination of Billing Demand:

The billing demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 2,000 kW.

Delivery Voltage Credit:

When a customer takes service under this rate schedule at a delivery voltage above standard distribution secondary voltage, the Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$~~1.19~~1.28 per kW of Billing Demand
For Transmission Delivery Voltage:	$~~5.95~~5.17 per kW of Billing Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Billing Demand

(Continued on Page No. 3)

RATE SCHEDULE CS-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
(Continued from Page No. 1)

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Curtailable Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor Adjustment:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing the resulting power factor actually established at the time of maximum demand during the current month. ~~Bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically, .62 times the measured demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be for a minimum initial term of two (2) years from the commencement of service and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. As a condition for service under this rate schedule, a customer is required to enter into a contract with the Company on the Company's filed standard contract Form No. 2. An initial Fixed Curtailable Demand of at least 2,000 kW shall be specified in the contract, which may be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer may establish a new Fixed Curtailable Demand.

   (b) If the customer fails to reduce load by the Fixed Curtailable Demand for the duration of any period of requested curtailment, the lowest measured load reduction achieved during such period shall become the Fixed Curtailable Demand effective with the next billing period following the period of requested curtailment. In addition, Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand reduction larger than the Fixed Curtailable Demand for the duration of each period of requested curtailment occurring within a billing period, upon request by the customer, the lowest of the demand reductions achieved during each such period shall become the Fixed Curtailable Demand effective with the next billing period.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of its load by at least the Fixed Curtailable Demand upon each curtailment request from the Company. Such

(Continued on Page No. 3)

requests will be made during those periods specified under Limitation of Service above. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of such limitations.

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RATE SCHEDULE CS-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
(Continued from Page No. 2)

Special Provisions: (Continued)

4. A customer will be deemed to have complied with its curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment is lower than what the customer's maximum 30-minute kW demand would otherwise have been during the period of requested curtailment by at least the Fixed Curtailable Demand defined in Special Provision No. 2. This will be determined by the Company using the customer's load data of similar day, time and weather conditions where a curtailment was not requested.

5. If a customer has not complied with its curtailment responsibility during a period of requested curtailment, the customer will be billed the following additional charge for all billing periods following the previous period of requested curtailment through the billing period in which such non-compliance occurred, not to exceed a total of twelve (12) billing periods:

   125% of the difference in Demand and Energy Charges which would have resulted under Rate Schedule GSD-1 and those Demand and Energy Charges calculated under this rate schedule, plus the difference between ECCR, CCR and ECRC of this rate schedule and GSD-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. ~~Any energy associated with curtailable loads used during these periods will be subject to the additional charges set forth in the second paragraph of this provision. Customers may avoid these higher charges by curtailing their usage during such periods at least their Fixed Curtailable Demand pursuant to the third paragraph of these provisions.~~

   ~~In the event a customer elects not to curtail, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor, and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh, for all consumption above the customer's Non-Curtailable Demand during the period for which curtailment would have otherwise been requested. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IS-2, IST-2, CS-2, CST-2, CST-3, SS-2, and SS-3 during the corresponding calendar month. If, for any reason during such period, the customer is notified that the energy purchased from outside sources is no longer available, the terms of this Special Provision will cease to apply and curtailments to at least the customer's Fixed Curtailable Demand will be required for the remainder of such period.~~

   ~~In the event a customer elects to curtail irrespective of the availability of additional energy purchased by the Company and curtails by at least its Fixed Curtailable Demand during the period for which curtailment would have otherwise been requested, the customer will incur no responsibility for the payment of the additional cost of such energy.~~

7. If the customer increases its power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of ~~1.67~~1.08% times the installed cost of such additional equipment.

9. Customers taking non-firm service under this rate schedule who desire to transfer to a rate schedule providing firm service will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the notice.

10. Service under this rate is not available if all or a part of the customer's load serves a facility designated by an appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

At the option of customers otherwise eligible for service under Rate Schedule CS-2, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Curtailable service under this rate schedule is not subject to curtailment during any time period for economic reasons. Curtailable service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only. ~~The Company will not make off-system purchases during such periods to maintain service to curtailable loads except under the conditions set forth in Special Provision No. 6 of this rate schedule.~~

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~82.78~~87.44
Primary Metering Voltage:	$ ~~229.84~~242.77
Transmission Metering Voltage:	$ ~~857.81~~906.04

Demand Charges:

Base Demand Charge:	$ ~~1.53~~1.55 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.54 per kW of Mid-Peak Demand
~~Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:~~	~~See Sheet No. 6.105 and 6.106~~
On-Peak Demand Charge:	$ ~~8.63~~1.26 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand:	See Sheet No. 6.105 and 6.106
Curtailable Demand Credit:	$ ~~8.77~~7.72 per kW of ~~Load Factor Adjusted Demand~~Contracted On-Peak Demand Capability

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge:	~~3.430~~1.848¢ per On-Peak kWh ~~1.031~~1.607¢ per Off-Peak kWh 1.011¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

(Continued on Page No. 2)

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday *: ~~6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

(2) For ~~the~~ all calendar months ~~of April through October~~,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:
For the calendar months of March through November,
Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(~~b~~c) ~~Off-Peak Periods~~ - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 500 kW.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(~~b~~c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

Determination of ~~Load Factor Adjusted Demand~~Contracted On-Peak Demand Capability:

The Contracted On-Peak Demand Capability shall be the lesser of the Contracted Curtailable Demand and the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.~~The Load Factor Adjusted Demand shall be the difference, if any, between the maximum 30-minute kW demand established during the current billing period and the contract Non-Curtailable Demand determined in accordance with Special Provision No. 2 of this rate, multiplied by the customer's billing load factor (ratio of billing kWh to maximum 30-minute kW demand, multiplied by the number of hours in the billing period). In no event shall the Curtailable Demand be less than zero.~~

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Base Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage: $~~1.19~~1.28 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage below 230 kV: $~~5.95~~5.17 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV: $7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charges, Curtailable Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

(Continued on Page No. 3)

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during the current month.~~Bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically, .62 times the measured kW demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

~~**Additional Charges:**~~

~~Fuel Cost Recovery Factor:~~	~~See Sheet No. 6.105~~
~~Asset Securitization Charge Factor:~~	~~See Sheet No. 6.105~~
~~Gross Receipts Tax Factor:~~	~~See Sheet No. 6.106~~

(Continued on Page No. 3)

RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Additional Charges: ~~**(Continued)**~~

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge ~~and the Demand Charge for the current billing period~~. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

For customers electing to take service hereunder in lieu of the otherwise applicable Rate Schedule CS-2, the term of service requirements under this optional rate schedule shall be the same as that required under Rate Schedule CS-2 provided, however, at a given location the customer shall have the right during the initial term of service to transfer to the otherwise applicable Rate Schedule CS-2 at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) months.

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

2. Under the provisions of this rate, the Company will require a contract with the customer upon the Company's filed standard contract Form No. 2. An initial Non-Curtailable Demand shall be specified in the contract and shall be based on specifications for power requirements supplied to the Company. (Note: the initial contract Non-Curtailable Demand cannot be set any greater than 75% of the customer's average monthly billing demand in accordance with the Applicable Clause of Rate Schedule CS-2). Contracted Curtailable Demand shall be the difference between the customer's average monthly billing demand and the Non-Curtailable Demand. The contract Non-Curtailable Demand shall be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer shall establish a new contract Non-Curtailable Demand.

   (b) If the customer establishes a demand higher than the contract Non-Curtailable demand during any period of requested curtailment in the billing period, such higher demand shall become the contract Non-Curtailable Demand effective with the next billing period. In addition, Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand lower than the contract Non-Curtailable Demand during all periods of requested curtailment in the billing period, such lower demand upon request by the customer shall become the contract Non-Curtailable Demand effective with the next billing period.

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RATE SCHEDULE CST-2
CURTAILABLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 3)

Special Provisions: (Continued)

(d) If the customer's contract Non-Curtailable Demand exceeds 75% of the customer's average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection of twelve (12) months), the contract Non-Curtailable Demand shall be set equal to 75% of the customer's average monthly billing demand effective with the current billing period. A re-establishment of the customer's contract Non-Curtailable Demand under this condition shall supersede any other establishment.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of his power requirements to no more than his contract Non-Curtailable Demand upon each request of the Company. Such requests will normally be made during periods of capacity shortages on the Company's system; however, other operating contingencies may result in such requests at other times. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of capacity availability or operating conditions.

4. A customer will be deemed to have complied with his curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment does not exceed his contract Non-Curtailment Demand.

5. If the maximum 30-minute kW demand established during a requested curtailment in the billing period exceeds the customer's contract Non-Curtailable Demand, the customer will be billed the following additional charge for all billing periods from the most recent prior billing period of requested curtailment through the current billing period, not to exceed a total of twelve (12) billing periods:

   1.25 times the difference in Demand and Energy Charges which would result under Rate Schedule GSDT-1 and those Demand and Energy Charges calculated under this rate schedule plus the difference between ECCR, CCR and ECRC of this rate schedule and GSDT-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases~~. Any energy associated with curtailable loads used during these periods will be subject to additional charges set forth in the second paragraph of this provision. Customers may avoid these higher charges by curtailing their usage during such periods to no more than their established Non-Curtailable Demand pursuant to the third paragraph of these provisions.~~

   ~~In the event a customer elects not to curtail, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh, for all consumption above the customer's Non-Curtailable Demand during the period for which curtailment would have otherwise been requested. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IS-2, IST-2, CS-2, CS-3, CST-3 SS-2, and SS-3 during the corresponding calendar month. If, for any reason during such period, the customer is notified that the energy purchased from outside sources is no longer available, the terms of this Special Provision will cease to apply and curtailments to no more than the customer's Non-Curtailable Demand will be required for the remainder of such period.~~

   ~~In the event a customer elects to curtail irrespective of the availability of additional energy purchased by the Company and does not exceed his Non-Curtailable Demand during the period for which curtailment would have otherwise been requested, the customer will incur no responsibility for the payment of any additional cost of such purchased energy.~~

7. If the customer increases their power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install, and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of ~~1.67~~1.08% times the installed cost of such additional equipment.

9. Customers taking service under this curtailable rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

10. Service under this rate is not available if all or a part of the customer's load is designated by the appropriate governmental agency for use at a public shelter during periods of emergency or natural disaster.

11. Any customer who established a Base billing demand of less than 500 kW in any of the 12 billing periods proceeding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 9 of this rate.

RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer otherwise eligible for service under Rate Schedule CS-3, provided that all of the electric load requirements on the customer's premises are metered through one point of delivery.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this rate schedule is subject to curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments, or b) supply emergency interchange service to another utility for its firm load obligations only. Service under this rate schedule is not subject to curtailment for economic reasons. ~~The Company will not make off-system purchases during such curtailment periods to maintain service hereunder except as set forth in Special Provision No. 6 below.~~

Service under this rate is subject to the "General Rules and Regulations Governing Electric Service" contained in Section IV of the Company's currently effective and filed retail tariff.

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~82.78~~87.44
Primary Metering Voltage:	$ ~~229.84~~242.77
Transmission Metering Voltage:	$ ~~857.81~~906.04

Demand Charges:

Base Demand Charge:	$ ~~1.53~~1.55 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.54 per kW of Mid-Peak Demand
~~Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:~~	~~See Sheet No. 6.105 and 6.106~~
On-Peak Demand Charge:	$ ~~8.63~~1.26 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand:	See Sheet No. 6.105 and 6.106

Curtailable Demand Credit: $ ~~8.77~~7.72 per kW of Fixed Curtailable Demand

Plus an additional event incentive of 25¢ times the difference in kWh usage during the 30 minutes preceding the curtailment event and the average 30 minute actual kWh usage during the curtailment event.

Energy Charge:

Non-Fuel Energy Charge:	~~3.430~~1.848¢ per On-Peak kWh
	~~1.031~~1.607¢ per Off-Peak kWh
	1.011¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy use during On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where the customer receives Premium Distribution Service, the customer shall pay a monthly charge determined under Special Provision No. 8 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including, all line costs necessary to connect to an alternate distribution circuit.

In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

(Continued on Page No. 2)

~~**Rating Periods:**~~

~~**On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:~~

~~For the calendar months of November through March,~~
~~Monday through Friday*: 6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~

~~For the calendar months of April through October,~~
~~Monday through Friday*: 12:00 Noon to 9:00 p.m.~~

~~* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas. In the event the holiday occurs on a Saturday or Sunday, the following Monday shall be excluded from the On-Peak Periods.~~

~~**Off-Peak Periods** - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth in (a) above.~~

(Continued on Page No. 2)

RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday *: 5:00 a.m. to 10:00 a.m.
(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:

For the calendar months of March through November,
Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(c) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demand:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established over the current and the eleven previous billing periods, but not less than 2,000 kW.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.~~The Base Demand for billing purposes shall be the maximum 30-minute kW demand established during the current billing period, but not less than 2,000 kW.~~

~~The On-Peak Demand for billing purposes shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.~~

Delivery Voltage Credit:

When a customer takes service under this rate schedule at a delivery voltage above standard distribution secondary voltage, the Base Demand Charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage: $ ~~1.19~~28 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage below 230 kV: $ ~~5.95~~5.17 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV: $ 7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Curtailable Demand Credit, and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor Adjustment:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during

(Continued on Page No. 3)

the current month.~~Bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically, .62 times the measured demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

~~Additional Charges:~~

~~Fuel Cost Recovery Factor:~~	~~See Sheet No. 6.105~~
~~Asset Securitization Charge Factor:~~	~~See Sheet No. 6.105~~
~~Gross Receipts Tax Factor:~~	~~See Sheet No. 6.106~~
~~Right-of-Way Utilization:~~	~~See Sheet No. 6.106~~
~~Municipal Tax:~~	~~See Sheet No. 6.106~~
~~Sales Tax:~~	~~See Sheet No. 6.106~~

~~Minimum Monthly Bill:~~

~~The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.~~

~~Terms of Payment:~~

~~Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.~~

~~Term of Service:~~

~~Service under this rate schedule shall be for a minimum initial term of two (2) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.~~

~~Special Provisions:~~

~~1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.~~

(Continued on Page No. 3)

`RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be for a minimum initial term of two (2) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

Special Provisions:

1. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

~~**Special Provisions: (Continued)**~~

2. As a condition for service under this rate schedule, a customer is required to enter into a contract with the Company on the Company's filed standard contract Form No. 2. An initial Fixed Curtailable Demand of at least 2,000 kW shall be specified in the contract, which may be re-established under the following conditions:

   (a) If a change in the customer's power requirements occurs, the Company and the customer may establish a new Fixed Curtailable Demand of at least 2,000 kW.

   (b) If the customer fails to reduce load by the Fixed Curtailable Demand for the duration of any period of requested curtailment, the lowest measured load reduction achieved during such period, but not less than 2,000 kW, shall become the Fixed Curtailable Demand effective with the next billing period following the period of requested curtailment. In addition, Special Provision No. 5 is applicable.

   (c) If the customer establishes a demand reduction larger than the Fixed Curtailable Demand for the duration of each period of requested curtailment occurring within a billing period, upon request by the customer, the lowest of the demand reductions achieved during each such period shall become the Fixed Curtailable Demand effective with the next billing period.

3. As an essential requirement for receiving the Curtailable Demand Credit provided under this rate schedule, a customer shall be strictly responsible for the curtailment of its load by at least the Fixed Curtailable Demand upon each curtailment request from the Company. Such requests will be made during those periods specified under Limitation of Service above. The Company shall also have the right to request at least one additional curtailment each calendar year irrespective of such limitations.

4. A customer will be deemed to have complied with its curtailment responsibility if the maximum 30-minute kW demand established during each period of requested curtailment is lower than what the customer's maximum 30-minute kW demand would otherwise have been during the period of requested curtailment by at least the Fixed Curtailable Demand defined in Special Provision No. 2. This will be determined by the Company using customer's load data of similar day, time and weather conditions where a curtailment was not requested.

5. If a customer has not complied with its curtailment responsibility during a period of requested curtailment, the customer will be billed the following additional charge for all billing periods following the previous period of requested curtailment through the billing period in which such non-compliance occurred, not to exceed a total of twelve (12) billing periods:

   125% of the difference in Demand and Energy Charges which would have resulted under Rate Schedule GSDT-1 and those Demand and Energy Charges calculated under this rate schedule, plus the difference between ECCR, CCR and ECRC of this rate schedule and GSDT-1. This calculation shall be exclusive of any additional charges rendered under Special Provision No. 6 of this rate schedule.

(Continued on Page No. 4)

~~6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. Any energy associated with curtailable loads used during these periods will be subject to the additional charges set forth in the second paragraph of this provision. Customers may avoid these higher charges by curtailing their usage during such periods to at least their Fixed Curtailable Demand pursuant to the third paragraph of these provisions.~~

~~In the event a customer elects not to curtail, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh, for all consumption above the customer's Non-Curtailable Demand during the period for which curtailment would have otherwise been requested. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IS-2, IST-2, CS-2, CST-2, CS-3, SS-2 and SS-3 during the corresponding calendar month. If, for any reason during such period, the customer is notified that the energy purchased from outside sources is no longer available, the terms of this Special Provision will cease to apply and curtailments to at least the customer's Fixed Curtailable Demand will be required for the remainder of such period.~~

~~In the event a customer elects to curtail irrespective of the availability of additional energy purchased by the Company and curtails by at least its Fixed Curtailable Demand during the period for which curtailment would have otherwise been requested, the customer will incur no responsibility for the payment of the additional cost of such energy.~~

~~7. If the customer increases its power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.~~

(Continued on Page No. 4)

RATE SCHEDULE CST-3
CURTAILABLE GENERAL SERVICE – FIXED CURTAILABLE DEMAND
OPTIONAL TIME OF USE RATE
(Continued from Page No. 3)

Special Provisions: (Continued)

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.

7. If the customer increases its power requirements in any manner which requires the Company to install additional facilities for the specific use of the customer, a new Term of Service may be required at the Company's option.

8. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of ~~1.67~~1.08% times the installed cost of such additional equipment.

9. Customers taking non-firm service under this rate schedule who desire to transfer to a rate schedule providing firm service will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the notice.

10. Service under this rate is not available if all or a part of the customer's load serves a facility designated by an appropriate governmental agency for use at a public shelter during periods of emergency or natural disaster.

RATE SCHEDULE IS-2
INTERRUPTIBLE GENERAL SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicability:

Applicable to customers, other than residential, for light and power purposes where the billing demand is 500 kW or more, and where service may be interrupted by the Company. For customer accounts established under this rate schedule after June 3, 2003, service is limited to premises at which an interruption of electric service will primarily affect only the customer, its employees, agents, lessees, tenants or business guests, and will not significantly affect members of the general public, nor interfere with functions performed for the protection of public health or safety. Examples of premises at which service under this rate schedule may not be provided, unless adequate on-site backup generation is available, include, but are not limited to: retail businesses, offices, and governmental facilities open to members of the general public, stores, hotels, motels, convention centers, theme parks, schools, hospitals and health care facilities, designated public shelters, detention and correctional facilities, police and fire stations, and other similar facilities.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Interruptible service under this rate schedule is not subject to interruption during any time period for economic reasons. Interruptible service under this rate schedule is subject to interruption during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency Interchange service to another utility for its firm load obligations only. ~~The Company will not make off-system purchases during such periods to maintain service to interruptible loads except under the conditions set forth in Special Provision No. 4 of this rate schedule.~~

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~303.96~~321.05
Primary Metering Voltage:	$ ~~451.03~~476.39
Transmission Metering Voltage:	$ ~~1,079.02~~1,139.69
Demand Charge:	$ ~~8.67~~8.95 per kW of ~~Billing~~ Base Demand
Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:	See Sheet No. 6.105 and 6.106
Interruptible Demand Credit:	$ ~~11.70~~7.72 per kW of ~~Load Factor Adjusted~~On-Peak Demand
Energy Charge:	
Non-Fuel Energy Charge:	~~1.252~~1.298¢ per kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 5 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition, the Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.37~~1.45 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February, Monday through Friday*:	5:00 a.m. to 10:00 a.m.
(2) For all calendar months, Monday through Friday*:	6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

(Continued on Page No. 2)

~~**Determination of Billing Demand:**~~

~~The Billing Demand shall be the maximum 30-minute kW demand established during the billing period, but not less than 500 kW.~~

~~**Determination of Load Factor Adjusted Demand:**~~

~~The Load Factor Adjusted Demand shall be the product of the maximum 30-minute kW demand established during the current billing period and the customer's billing load factor (ratio of billing kWh to maximum 30-minute kW demand times the number of hours in the billing period).~~

~~**Delivery Voltage Credit:**~~

~~When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand charge hereunder shall be subject to the following credit:~~

~~For Distribution Primary Delivery Voltage:~~	~~$1.19 per kW of Billing Demand~~
~~For Transmission Delivery Voltage:~~	~~$5.95 per kW of Billing Demand~~

(Continued on Page No. 2)

RATE SCHEDULE IS-2
INTERRUPTIBLE GENERAL SERVICE
(Continued from Page No. 1)

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established during the current billing period, but not less than 500 kW.

(b) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Demand charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage:	$1.28 per kW of Base Demand
For Transmission Delivery Voltage below 230 kV:	$5.17 per kW of Base Demand
For Transmission Delivery Voltage at or above 230 kV:	$7.04 per kW of Base Demand

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charge, Interruptible Demand Credit, and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

Bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds, numerically, .62 times the measured kW demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be for a minimum initial term of five (5) years from the commencement of service, and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination.

Special Provisions:

1. When the customer increases the electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required under this rate at the option of the Company.

2. Customers taking service under another Company rate schedule who elect to transfer to this rate will be accepted by the Company on a first-come, first-served basis. Required equipment (metering, under-frequency relay, etc.) will be installed accordingly, subject to availability. Service under this rate schedule shall commence with the first full billing period following the date of equipment installation. Before commencement of service under this rate, the Company shall exercise an interruption for purposes of testing its equipment. The Company shall also have the right to exercise at least one additional interruption each calendar year irrespective of capacity availability or operating conditions. The Company will give the customer notice of the test.

(Continued on Page No. 3)

~~3. The Company may, under the provisions of this rate, at its option, require a special contract with the customer upon the Company's filed contract form.~~

~~4. The Company will attempt to minimize interruption hereunder by purchasing power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. When the Company is successful in making such purchases, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor, and Fuel Cost Recovery Factor), provided hereunder based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IST-2, CS-2, CST-2, CS-3, CST-3, SS-2 and SS-3 during the corresponding calendar month.~~

(Continued on Page No. 3)

RATE SCHEDULE IS-2
INTERRUPTIBLE GENERAL SERVICE
(Continued from Page No. 2)

Special Provisions: (Continued)

3. The Company may, under the provisions of this rate, at its option, require a special contract with the customer upon the Company's filed contract form.

4. The Company will attempt to minimize interruption hereunder by purchasing power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases.~~In the event a customer elects to interrupt irrespective of the availability of additional energy purchased by the Company during the period for which interruption would have otherwise occurred, the customer will incur no responsibility for the payment of any additional cost of such energy.~~

5. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

6. Customers taking service under this interruptible rate schedule who desire to transfer to a non-interruptible rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

7. Service under this rate is not available if all of a part of the customer's load is designated by the appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster

8. Any customer who established a billing demand of less than 500 kW in any of the 12 billing periods proceeding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 6 of this rate.

RATE SCHEDULE IST-2
INTERRUPTIBLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE

Availability:

Available throughout the entire territory served by the Company.

Applicability:

At the option of the customer, applicable to customers otherwise eligible for service under Rate Schedule IS-2, where the billing demand is 500 kW or more, provided that the total electric requirements at each point of delivery are measured through one meter. For customer accounts established under this rate schedule after June 3, 2003, service is limited to premises at which an interruption of electric service will primarily affect only the customer, its employees, agents, lessees, tenants, or business guests, and will not significantly affect members of the general public, nor interfere with functions performed for the protection of public health or safety. Examples of premises at which service under this rate schedule may not be provided, unless adequate on-site backup generation is available, include, but are not limited to: retail businesses, offices, and governmental facilities open to members of the general public, stores, hotels, motels, convention centers, theme parks, schools, hospitals and health care facilities, designated public shelters, detention and correctional facilities, police and fire stations, and other similar facilities.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Standby or resale service not permitted hereunder. Interruptible service under this rate schedule is not subject to interruption during any time period for economic reasons. Interruptible service under this rate schedule is subject to interruption during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments, or b) supply emergency interchange service to another utility for its firm load obligations only. ~~The Company will not make off-system purchases during periods to maintain service to interruptible loads except under the conditions set forth in Special Provision No. 4 of this rate schedule.~~

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Customer Charge:

Secondary Metering Voltage:	$ ~~303.96~~321.05
Primary Metering Voltage:	$ ~~451.03~~476.39
Transmission Metering Voltage:	$ ~~1,079.02~~1,139.69

Demand Charge:

Base Demand Charge:	$ ~~1.37~~1.55 per kW of Base Demand
Mid-Peak Demand Charge:	$ 4.54 per kW of Mid-Peak Demand
~~Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*:~~	~~See Sheet No. 6.105 and 6.106~~
On-Peak Demand Charge:	$ ~~7.57~~1.26 per kW of On-Peak Demand
Plus the Cost Recovery Factors on a $/kW basis in Rate Schedule BA-1, *Billing Adjustments*, using Monthly Max Demand:	See Sheet No. 6.105 and 6.106
Interruptible Demand Credit:	$ ~~11.70~~7.72 per kW of ~~Load Factor Adjusted~~On-Peak Demand

Energy Charge:

Non-Fuel Energy Charge:	~~1.753~~1.848¢ per On-Peak kWh
	~~1.023~~1.607¢ per Off-Peak kWh
	1.011¢ per Super-Off-Peak kWh
Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments,* except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

The On-Peak rate shall apply to energy used during designated On-Peak Periods. The Super-Off-Peak rate shall apply to energy used during the designated Super-Off-Peak Periods. The Off-Peak rate shall apply to all other energy use.

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 5 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit. In addition, the Base Demand Charge included in the Rate per Month section of this rate schedule shall be increased by $1.37 per kW for the cost of reserving capacity in the alternate distribution circuit.

~~**Rating Periods:**~~

~~**(a) On-Peak Periods** - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:~~

~~(1) For the calendar months of November through March,~~

(Continued on Page No. 2)

~~Monday through Friday*: 6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~

~~(2) For the calendar months of April through October,~~
~~Monday through Friday*: 12:00 Noon to 9:00 p.m.~~

~~* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.~~

(Continued on Page No. 2)

RATE SCHEDULE IST-2
INTERRUPTIBLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 1)

Rating Periods:

(a) On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

(1) For the calendar months of December through February,
Monday through Friday*: 5:00 a.m. to 10:00 a.m.

(2) For all calendar months,
Monday through Friday*: 6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.~~**Rating Periods: (Continued)**~~

(b) Super-Off-Peak Periods - The designated Super-Off-Peak Periods expressed in terms of prevailing clock time shall be as follows:

For the calendar months of March through November,
Every day, including weekends and holidays 12:00 a.m. (midnight) to 6:00 a.m.

(~~c~~b) Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak and Super-Off-Peak Periods set forth in (a) and (b) above.

Determination of Billing Demands:

The billing demands shall be the following:

(a) The Base Demand shall be the maximum 30-minute kW demand established ~~during the current billing period~~over the current and the eleven previous billing periods, but not less than 500 kW.

(b) The Mid-Peak Demand shall be the maximum 30-minute kW demand established during the designated On-Peak or Off-Peak Periods during the current billing period.

(~~b~~c) The On-Peak Demand shall be the maximum 30-minute kW demand established during designated On-Peak Periods during the current billing period.

(d) The Monthly Max Demand shall be the maximum 30-minute kW demand established during the current billing period.

~~**Determination of Load Factor Adjusted Demand:**~~

~~The Load Factor Adjusted Demand shall be the product of the maximum 30-minute kW demand established during the current billing period and the customer's billing load factor (ratio of billing kWh to maximum 30-minute kW demand times the number of hours in the billing period).~~

Delivery Voltage Credit:

When a customer takes service under this rate at a delivery voltage above standard distribution secondary voltage, the Base Demand charge hereunder shall be subject to the following credit:

For Distribution Primary Delivery Voltage: $~~1.19~~1.28 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage below 230 kV: $~~5.95~~5.17 per kW of ~~Billing~~ Monthly Max Demand
For Transmission Delivery Voltage at or above 230 kV: $7.04 per kW of Monthly Max Demand

Note: In no event shall the total of the Demand Charges hereunder, after application of the above credit, be an amount less than zero.

Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Non-Fuel Energy Charge, Demand Charges, Interruptible Demand Credit and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

Power Factor:

If a customer's power factor at the time of maximum demand in the current billing period is less than 85%, the Company may adjust the Base Demand by multiplying by 85% and dividing by the resulting power factor actually established at the time of maximum demand during

(Continued on Page No. 3)

the current month.~~For customers with measured demands of 1,000 kW or more for three (3) or more months out of the twelve (12) consecutive months ending with the current billing period, bills computed under the above rate per month charges will be increased 36¢ for each KVAR by which the reactive demand exceeds numerically, .62 times the measured kW demand, and will be decreased 36¢ for each KVAR by which the reactive demand is less than, numerically, .62 times the measured kW demand.~~

~~**Additional Charges:**~~

~~Fuel Cost Recovery Factor:~~	~~See Sheet No. 6.105~~
~~Asset Securitization Charge Factor:~~	~~See Sheet No. 6.105~~
~~Gross Receipts Tax Factor:~~	~~See Sheet No. 6.106~~
~~Right-of-Way Utilization Fee:~~	~~See Sheet No. 6.106~~
~~Municipal Tax:~~	~~See Sheet No. 6.106~~
~~Sales Tax:~~	~~See Sheet No. 6.106~~

~~**Minimum Monthly Bill:**~~

~~The minimum monthly bill shall be the Customer Charge and the Demand Charge for the current billing period. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.~~

~~**Terms of Payment:**~~

~~Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.~~

(Continued on Page No. 3)

RATE SCHEDULE IST-2
INTERRUPTIBLE GENERAL SERVICE
OPTIONAL TIME OF USE RATE
(Continued from Page No. 2)

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge. Where special equipment to serve the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

For customers electing to take service hereunder in lieu of the otherwise applicable Rate Schedule IS-2, the term of service requirements under this optional rate schedule shall be the same as that required under Rate Schedule IS-2 provided, however, at a given location the customer shall have the right during the initial term of service to transfer to the otherwise applicable Rate Schedule IS-2 at any time. It is further provided, however, that any such customer who subsequently re-elects to take service hereunder at the same location shall be required to remain on the optional rate at that location for a minimum term of twelve (12) months.

Special Provisions:

1. When the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required under this rate at the option of the Company.

2. Customers taking service under another Company rate schedule who elect to transfer to this rate will be accepted by the Company on a first-come, first-served basis. Required equipment (metering, under frequency relay, etc.) will be installed accordingly, subject to availability. Service under this rate schedule shall commence with the first full billing period following the date of equipment installation. Before commencement of service under this rate, the Company shall exercise an interruption for purposes of testing its equipment. The Company shall also have the right to exercise at least one additional interruption each calendar year irrespective of capacity available or operating conditions. The Company will give the customer notice of the test.

3. The Company may, under the provisions of this rate, at its option, require a special contract with the customer upon the Company's filed contract form.

4. The Company will attempt to minimize interruption hereunder by purchasing power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. ~~When the Company is successful in making such purchases, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1,CS-1, CST-1, IS-2, CS-2, CST-2, CS-3, CST-3, SS-2, and SS-3 during the corresponding calendar month.~~

~~In the event a customer elects to interrupt irrespective of the availability of additional energy purchased by the Company during the period for which interruption would have otherwise occurred, the customer will incur no responsibility for the payment of any additional cost of such energy.~~

5. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

6. Customers taking service under this interruptible rate schedule who desire to transfer to a non-interruptible rate schedule will be required to give the Company written notice at least thirty-six (36) months prior to such transfer. Such notice shall be irrevocable unless the Company and the customer shall mutually agree to void the revocation.

7. Service under this rate is not available if all or a part of the customer's load is designated by the appropriate governmental agency for use as a public shelter during periods of emergency or natural disaster.

8. Any customer who established a billing demand of less than 500 kW in any of the 12 billing periods proceeding May 1, 2002, shall be advised by the Company that the minimum billing demand of 500 kW would not apply in the event the customer exercises Special Provision No. 6 of this rate.

RATE SCHEDULE LS-1
LIGHTING SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer for the sole purpose of lighting roadways or other outdoor land use areas; served from either Company or customer owned fixtures of the type available under this rate schedule. Service hereunder is provided for the sole and exclusive benefit of the customer, and nothing herein or in the contract executed hereunder is intended to benefit any third party or to impose any obligation on the Company to any such third party.

Character of Service:

Continuous dusk to dawn automatically controlled lighting service (i.e. photoelectric cell); alternating current, 60 cycle, single phase, at the Company's standard voltage available.

Limitation of Service:

Availability of certain fixture or pole types at a location may be restricted due to accessibility.

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations Governing Electric Service."

Rate Per Month:

Customer Charge:

Unmetered:	$ ~~1.54~~1.63 per line of billing
Metered:	$ ~~4.45~~4.69 per line of billing

Energy and Demand Charge:

Non-Fuel Energy Charge:	~~2.686~~2.837¢ per kWh
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, *Billing Adjustments,* except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106

Per Unit Charges:

I. Fixtures:

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Incandescent: [1]						
110	Roadway	1,000	105	32	$~~1.03~~1.02	$~~4.07~~4.70	$~~0.86~~0.91
115	Roadway	2,500	205	66	~~1.61~~1.60	~~3.67~~4.32	~~1.77~~1.87
170	Post Top	2,500	205	72	~~20.39~~20.01	~~3.67~~4.32	~~1.93~~2.04
	Mercury Vapor: [1]						
205	Open Bottom	4,000	100	44	$~~2.55~~2.38	$1.80	$~~1.18~~1.25
210	Roadway	4,000	100	44	~~2.95~~3.06	1.80	~~1.18~~1.25
215	Post Top	4,000	100	44	~~3.47~~3.60	1.80	~~1.18~~1.25
220	Roadway	8,000	175	71	~~3.34~~3.10	1.77	~~1.91~~2.01
225	Open Bottom	8,000	175	71	~~2.50~~2.45	1.77	~~1.91~~2.01
235	Roadway	21,000	400	158	~~4.04~~3.75	~~1.81~~1.79	~~4.24~~4.48
240	Roadway	62,000	1,000	386	~~5.29~~5.49	~~1.78~~2.07	~~10.37~~10.95
245	Flood	21,000	400	158	~~5.29~~4.92	~~1.81~~1.79	~~4.24~~4.48
250	Flood	62,000	1,000	386	~~6.20~~5.77	~~1.78~~2.07	~~10.37~~10.95

(Continued on Page No. 2)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 1)

I. Fixtures: (Continued)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Sodium Vapor: [1]						
300	HPS Deco Rdwy White	50,000	400	168	$~~14.73~~10.50	$~~1.61~~1.87	$~~4.51~~4.77
301	Sandpiper HPS Deco Roadway	27,500	250	104	~~13.81~~13.61	~~1.72~~1.85	~~2.79~~2.95
302	Sandpiper HPS Deco Rdwy Blk	9,500	100	42	~~14.73~~13.16	~~1.58~~1.84	~~1.13~~1.19
305	Open Bottom	4,000	50	21	~~2.54~~2.49	~~2.04~~1.86	~~0.56~~0.60
306	100W HS Deco Rdwy Blk	9,500	100	42	10.19	1.84	1.19
310	Roadway	4,000	50	21	~~3.12~~3.06	~~2.04~~1.86	~~0.56~~0.60
313	Open Bottom	6,500	70	29	~~4.19~~4.11	~~2.05~~1.84	~~0.78~~0.82
314	Hometown II	9,500	100	42	~~4.08~~3.83	~~1.72~~1.84	~~1.13~~1.39
315	Post Top - Colonial/Contemp	4,000	50	21	~~5.04~~4.95	~~2.04~~1.86	~~0.56~~0.60
316	Colonial Post Top	4,000	50	34	~~4.05~~3.97	~~2.04~~1.86	~~0.91~~0.96
318	Post Top	9,500	100	42	~~2.50~~2.45	~~1.72~~1.84	~~1.13~~1.19
320	Roadway-Overhead Only	9,500	100	42	~~3.64~~4.04	~~1.72~~1.84	~~1.13~~1.19
321	Deco Post Top - Monticello	9,500	100	49	~~12.17~~12.59	~~1.72~~1.84	~~1.32~~1.39
322	Deco Post Top - Flagler	9,500	100	49	~~16.48~~15.53	~~1.72~~1.84	~~1.32~~1.39
323	Roadway-Turtle OH Only	9,500	100	42	~~4.32~~4.84	~~1.72~~1.84	~~1.13~~1.19
325	Roadway-Overhead Only	16,000	150	65	~~3.78~~4.57	~~1.75~~1.85	~~1.75~~1.84
326	Deco Post Top – Sanibel	9,500	100	49	~~18.16~~18.69	~~1.72~~1.84	~~1.32~~1.39
330	Roadway-Overhead Only	22,000	200	87	~~3.64~~3.40	~~1.83~~1.85	~~2.34~~2.47
335	Roadway-Overhead Only	27,500	250	104	~~4.16~~5.68	~~1.72~~1.85	~~2.79~~2.95
336	Roadway-Bridge	27,500	250	104	~~6.74~~6.28	~~1.72~~1.85	~~2.79~~2.95
337	Roadway-DOT	27,500	250	104	~~5.87~~5.47	~~1.72~~1.85	~~2.79~~2.95
338	Deco Roadway–Maitland	27,500	250	104	~~9.62~~9.65	~~1.72~~1.85	~~2.79~~2.95
340	Roadway-Overhead Only	50,000	400	169	~~5.03~~5.79	~~1.76~~1.87	~~4.54~~4.79
341	HPS Flood-City of Sebring only	16,000	150	65	~~4.06~~3.78	~~1.75~~1.85	~~1.75~~3.06
342	Roadway-Turnpike	50,000	400	168	~~8.95~~8.33	~~1.76~~1.87	~~4.51~~4.77
343	Roadway-Turnpike	27,500	250	108	~~9.12~~8.50	~~1.72~~1.85	~~2.90~~3.06
345	Flood-Overhead Only	27,500	250	103	~~5.21~~5.18	~~1.72~~1.85	~~2.77~~2.92
347	Clermont	9,500	100	49	~~20.65~~20.49	~~1.72~~1.84	~~1.32~~1.39
348	Clermont	27,500	250	104	~~22.65~~21.51	~~1.72~~1.85	~~2.79~~2.95
350	Flood-Overhead Only	50,000	400	170	~~5.19~~5.36	~~1.76~~1.87	~~4.57~~4.82
351	Underground Roadway	9,500	100	42	~~6.22~~5.68	~~1.72~~1.84	~~1.13~~1.19
352	Underground Roadway	16,000	150	65	~~7.58~~6.21	~~1.75~~1.85	~~1.75~~1.84
353	Underground Roadway	22,000	200	87	6.21	1.85	2.47
354	Underground Roadway	27,500	250	108	~~8.10~~7.33	~~1.72~~1.85	~~2.90~~3.06
356	Underground Roadway	50,000	400	168	~~8.69~~7.44	~~1.76~~1.87	~~4.51~~4.77
357	Underground Flood	27,500	250	108	~~9.36~~8.83	~~1.72~~1.85	~~2.90~~3.06
358	Underground Flood	50,000	400	168	~~9.49~~9.01	~~1.76~~1.87	~~4.51~~4.77
359	Underground Turtle Roadway	9,500	100	42	~~6.09~~6.59	~~1.72~~1.84	~~1.13~~1.19
360	Deco Roadway Rectangular	9,500	100	47	~~12.53~~11.93	~~1.72~~1.84	~~1.26~~1.33
365	Deco Roadway Rectangular	27,500	250	108	~~11.89~~11.39	~~1.72~~1.85	~~2.90~~3.06
366	Deco Roadway Rectangular	50,000	400	168	~~12.00~~11.39	~~1.76~~1.87	~~4.51~~4.77
370	Deco Roadway Round	27,500	250	108	~~15.41~~16.48	~~1.72~~1.85	~~2.90~~3.06
375	Deco Roadway Round	50,000	400	168	~~15.42~~16.48	~~1.76~~1.87	~~4.51~~4.77
380	Deco Post Top – Ocala	9,500	100	49	~~8.78~~10.42	~~1.72~~1.84	~~1.32~~1.39
381	Deco Post Top	9,500	100	49	~~4.05~~3.77	~~1.72~~1.84	~~1.32~~1.39
383	Deco Post Top-Biscayne	9,500	100	49	~~14.17~~13.21	~~1.72~~1.84	~~1.32~~1.39
385	Deco Post Top – Sebring	9,500	100	49	~~6.75~~6.67	~~1.72~~1.84	~~1.32~~1.39
393	Deco Post Top	4,000	50	21	~~8.72~~8.13	~~2.04~~1.86	~~0.56~~0.60
394	Deco Post Top	9,500	100	49	~~18.16~~16.92	~~1.72~~1.84	~~1.32~~1.39

(Continued on Page No. 3)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 2)

I. Fixtures: (Continued)

(Continued on Page No. 4)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Metal Halide: [1]						
307	Deco Post Top-MH Sanibel P	11,600	150	65	$~~16.85~~15.20	$~~2.68~~3.14	$~~1.75~~1.84
308	Clermont Tear Drop P	11,600	150	65	~~19.91~~18.20	~~2.68~~3.14	~~1.75~~1.84
309	MH Deco Rectangular P	36,000	320	126	~~13.07~~11.48	~~2.74~~2.82	~~3.38~~3.57
311	MH Deco Cube P	36,000	320	126	~~15.98~~14.34	~~2.74~~2.82	~~3.38~~3.57
312	MH Flood P	36,000	320	126	~~10.55~~9.00	~~2.74~~2.82	~~3.38~~3.57
319	MH Post Top Biscayne P	11,600	150	65	~~15.24~~13.61	~~2.68~~3.14	~~1.75~~1.84
327	Deco Post Top-MH Sanibel	12,000	175	74	~~18.39~~19.23	~~2.72~~3.14	~~1.99~~2.10
349	Clermont Tear Drop	12,000	175	74	~~21.73~~22.02	~~2.72~~3.14	~~1.99~~2.10
371	MH Deco Rectangular	38,000	400	159	~~14.26~~15.46	~~2.84~~2.82	~~4.27~~4.51
372	MH Deco Circular	38,000	400	159	~~16.70~~17.40	~~2.84~~2.82	~~4.27~~4.51
373	MH Deco Rectangular [5]	110,000	1,000	378	~~15.30~~15.42	~~2.96~~3.20	~~10.15~~10.72
386	MH Flood [5]	110,000	1,000	378	~~13.17~~12.96	~~2.96~~3.20	~~10.15~~10.72
389	MH Flood-Sportslighter [5]	110,000	1,000	378	~~13.01~~12.97	~~2.96~~3.20	~~10.15~~10.72
390	MH Deco Cube	38,000	400	159	~~17.44~~17.27	~~2.84~~2.82	~~4.27~~4.51
396	Deco PT MH Sanibel Dual [5]	24,000	350	148	~~33.73~~34.90	~~5.43~~2.82	~~3.98~~4.20
397	MH Post Top-Biscayne	12,000	175	74	~~14.98~~14.74	~~2.72~~3.14	~~1.99~~2.10
398	MH Deco Cube [5]	110,000	1,000	378	~~20.34~~20.14	~~2.96~~3.20	~~10.15~~10.72
399	MH Flood	38,000	400	159	~~11.51~~11.32	~~2.84~~2.82	~~4.27~~4.51
	Light Emitting Diode (LED):						
104	Sanibel Black Type III 4000K	6,226	50	17	$17.55	$1.39	$0.48
106	Underground Sanibel	~~5,500~~8,122	70	25	~~$20.80~~17.55	~~$~~1.39	~~$0.67~~0.71
107	Underground Traditional Open	~~3,908~~5,621	49	17	~~13.57~~8.10	1.39	~~0.46~~0.48
108	Underground Traditional w/Lens	~~3,230~~4,761	49	17	~~13.57~~8.30	1.39	~~0.46~~0.48
109	Underground Acorn	~~4,332~~6,205	70	25	~~20.16~~17.42	1.39	~~0.67~~0.71
111	Underground Mini Bell	2,889	50	18	~~17.88~~14.93	1.39	~~0.48~~0.51
116	V Ventus[1]	14,403	146	50	18.98	1.39	1.42
117	FWT Ventus[1]	13,508	146	50	18.98	1.39	1.42
118	Ventus III[1]	20,333	219	80	24.09	1.39	2.27
119	Shoebox Black III[1]	20,333	219	80	24.09	1.39	2.27
120	K118 3K V Multiv UF	4,861	50	18	13.54	1.39	0.51
121	Shoebox Bronze III	~~21,164~~25,114	213	75	~~20.42~~15.42	1.39	~~2.01~~2.13
122	Shoebox Bronze IV	~~20,555~~24,390	213	75	~~20.42~~15.42	1.39	~~2.01~~2.13
123	Shoebox Bronze V	~~21,803~~25,870	213	75	~~20.42~~15.42	1.39	~~2.01~~2.13
124	Shoebox Black III	~~21,164~~25,114	213	75	~~20.42~~15.42	1.39	~~2.01~~2.13
126	Shoebox Black IV FWT	~~20,555~~24,390	213	75	~~20.42~~15.42	1.39	~~2.01~~2.13
127	Shoebox Black V	~~21,803~~25,870	213	75	~~20.42~~15.42	1.39	~~2.01~~2.13
130	Monticello 3000 Kelvin	4,430	50	~~17.5~~17	~~20.16~~ 17.49	1.39	~~0.47~~ 0.48
131	UG Roadway[1]	4,600	67	23	7.54	1.39	0.65
132	UG Roadway[1]	9,200	130	46	8.42	1.39	1.31
133	ATBO Roadway	~~4,521~~5,742	48	17	~~6.22~~4.29	1.39	~~0.46~~0.48
134	Underground ATBO Roadway	~~4,521~~5,742	48	17	~~7.71~~4.29	1.39	~~0.46~~0.48
136	Roadway	~~9,233~~12,748	108	38	~~7.05~~5.85	1.39	~~1.02~~1.08
137	Underground Roadway	~~9,233~~12,748	108	38	~~8.55~~5.85	1.39	~~1.02~~1.08
138, 176	Roadway	~~18,642~~26,799	216	76	~~11.61~~8.68	1.39	~~2.04~~2.16
139	Underground Roadway	~~18,642~~26,799	216	76	~~13.11~~8.68	1.39	~~2.04~~2.16
141, 177	Roadway	~~24,191~~31,599	284	99	~~14.08~~8.77	1.39	~~2.66~~2.81

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142, 162	Underground Roadway	~~24,191~~31,599	284	99	~~15.58~~8.77	1.39	~~2.66~~2.81
143	OH Black Roadway	26,799	216	76	8.61	1.39	2.16
144	UG Black Roadway	26,799	216	76	8.61	1.39	2.16
147, 174	Roadway	~~12,642~~16,192	150	~~53~~51	~~9.74~~5.92	1.39	~~1.42~~1.45
148	Underground Roadway	~~12,642~~16,192	150	~~53~~51	~~11.24~~5.92	1.39	~~1.42~~1.45
149	K118 3K V Multiv UF	4,946	50	17	13.54	1.39	0.48
151	ATBS Roadway	~~4,500~~5,400	49	17	~~5.07~~4.07	1.39	~~0.46~~0.48
152	Area Refract OH[1]	5,100	49	17	4.21	1.39	0.48
153	Area UG[1]	5,400	49	17	4.07	1.39	0.48
~~156~~	~~Shoebox Bronze IV FWT~~	~~39,078~~	~~421~~	~~147~~	~~29.20~~	~~1.39~~	~~3.95~~
~~157~~	~~Shoebox Bronze V~~	~~43,317~~	~~421~~	~~147~~	~~29.20~~	~~1.39~~	~~3.95~~
~~158~~	~~Shoebox Black IV FWT~~	~~39,078~~	~~421~~	~~147~~	~~29.20~~	~~1.39~~	~~3.95~~
~~159~~	~~Shoebox Black V~~	~~43,317~~	~~421~~	~~147~~	~~29.20~~	~~1.39~~	~~3.95~~
~~163~~	~~Shoebox Pedestrian Bronze~~	~~3,130~~	~~50~~	~~17~~	~~12.91~~	~~1.39~~	~~0.46~~
~~164~~	~~Shoebox Pedestrian Black~~	~~3,130~~	~~50~~	~~17~~	~~14.05~~	~~1.39~~	~~0.46~~
~~167~~	~~Underground Mitchell~~	~~5,186~~	~~50~~	~~18~~	~~21.44~~	~~1.39~~	~~0.48~~
~~168~~	~~Underground Mitchell w/Top Hat~~	~~4,336~~	~~50~~	~~18~~	~~21.44~~	~~1.39~~	~~0.48~~

(Continued on Page No. 4)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 3)

(Continued on Page No. 5)

BILLING TYPE	DESCRIPTION	LAMP SIZE [2] INITIAL LUMENS OUTPUT	LAMP WATTAGE	kWh	CHARGES PER UNIT FIXTURE	MAINTENANCE	NON-FUEL ENERGY [3]
	Light Emitting Diode (LED): Continued						
154	Area Refract UG[1]	5,100	49	17	4.21	1.39	0.48
156	Shoebox Bronze IV FWT	43,765	421	147	23.30	1.39	4.17
157	Shoebox Bronze V	48,514	421	147	23.30	1.39	4.17
158	Shoebox Black IV FWT	43,765	421	147	23.30	1.39	4.17
159	Shoebox Black V	48,514	421	147	23.30	1.39	4.17
160	Monticello Black TIII 3000K	4,646	50	17	17.49	1.39	0.48
161	Roadway Black UG	31,599	284	99	8.77	1.39	2.81
163	Shoebox Pedestrian Bronze	4,300	50	17	13.66	1.39	0.48
164	Shoebox Pedestrian Black	4,300	50	17	13.66	1.39	0.48
167	Underground Mitchell	5,834	50	19	18.24	1.39	0.54
168	Underground Mitchell w/Top Hat	5,442	50	19	18.24	1.39	0.54
169	Teardrop	~~8,472~~15,375	150	52	~~28.54~~ 23.60	1.39	~~1.40~~ 1.48
171	Roadway Black UG Feed	5,742	48	17	4.45	1.39	0.48
172	Roadway Black UG Feed	12,748	108	38	5.85	1.39	1.08
173	Roadway Black UG Feed	16,192	150	51	5.92	1.39	1.45
178	Teardrop Black	6,034	50	19	19.03	1.39	0.54
179	Roadway White OH	26,799	216	76	8.68	1.39	2.16
180	Roadway White UG	26,799	216	76	8.68	1.39	2.16
181	Sanibel[1]	~~10,820~~16,160	150	52	~~21.31~~ 19.40	1.39	~~1.40~~ 1.48
182	Biscayne	~~4,655~~7,439	60	21	~~19.11~~ 15.03	1.39	~~0.56~~ 0.60
183	Clermont	~~15,375~~14,251	150	52	~~29.28~~ 23.64	1.39	~~1.40~~ 1.48
184	ATBS Roadway, Overhead Feed	~~4,195~~4,544	40	14	~~4.57~~ 3.62	1.39	~~0.38~~ 0.40
185	ATBS Roadway, Underground Feed	~~4,195~~4,544	40	14	~~6.06~~ 3.62	1.39	~~0.38~~ 0.40
186	ATBS Roadway, Overhead Feed	~~8,200~~7,981	70	24	~~5.35~~ 4.35	1.39	~~0.67~~ 0.68
187	ATBS Roadway, Underground Feed	~~8,200~~7,981	70	24	~~6.85~~ 4.35	1.39	~~0.67~~ 0.68
191	Flood Overhead Feed	~~13,729~~17,098	130	46	~~10.57~~ 8.93	1.39	~~1.24~~ 1.31
192	Flood Overhead Feed	~~30,238~~34,291	260	91	~~16.86~~ 14.47	1.39	~~2.44~~ 2.58
193	Clermont	~~7,451~~6,273	50	18	~~26.91~~24.04	1.39	~~0.48~~0.51
194	Flood Underground Feed	~~13,729~~17,098	130	46	~~12.06~~ 8.93	1.39	~~1.24~~ 1.31
195	LED Flood Underground Feed	~~30,238~~34,291	260	91	~~18.35~~ 14.47	1.39	~~2.44~~ 2.58
196	Amber Roadway Overhead	4,133	70	~~25~~24	~~11.28~~ 10.22	1.39	~~0.64~~ 0.68
197	Amber Roadway Underground	4,133	70	~~25~~24	~~12.77~~ 10.22	1.39	~~0.64~~ 0.68
198	Amber Roadway Overhead	~~5,408~~5,325	110	~~39~~38	~~13.55~~ 12.45	1.39	~~1.05~~ 1.08
199	Amber Roadway Underground	~~5,408~~5,325	110	~~39~~38	~~15.04~~ 12.45	1.39	~~1.05~~1.08
296	3K III Multiv F	15,381	150	51	5.92	1.39	1.45
297	3K III Multiv UG F	15,381	150	51	5.92	1.39	1.45

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361	Roadway [1]	6,000	95	33	~~16.93~~15.27	~~2.43~~1.39	~~0.89~~0.94
362	Roadway [1]	9,600	157	55	~~20.07~~18.36	~~2.43~~1.39	~~1.48~~1.56
363	Shoebox Type 3 [1]	20,664	309	108	~~41.08~~39.01	~~2.84~~1.39	~~2.90~~3.06
364	Shoebox Type 4 [1]	14,421	206	72	~~32.59~~30.67	~~2.84~~1.39	~~1.93~~2.04
367	Shoebox Type 5 [1]	14,421	206	72	~~31.65~~29.74	~~2.84~~1.39	~~1.93~~2.04
369	Underground Biscayne[1]	6,500	80	28	~~18.60~~13.88	1.39	~~0.75~~0.79

I. Fixtures: (Continued)

(Continued on Page No. 5)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 4)

II. POLES

BILLING TYPE	DESCRIPTION	CHARGE PER UNIT
404	35' Deco Concrete – Mariner	$~~22.35~~12.66
405	Concrete, 30/35'	~~5.05~~8.11
406	16' Deco Conc – Single Sanibel	~~11.70~~14.20
407	16' Decon Conc – Double Sanibel	~~12.61~~12.31
408	26' Aluminum DOT Style Pole	~~45.92~~17.35
409	36' Aluminum DOT Style Pole	~~54.80~~25.40
410	Concrete, 15' [1]	~~2.31~~7.32
411	16' Octagonal Conc [1]	~~2.18~~10.46
412	32' Octagonal Deco Concrete	~~16.29~~17.77
413	25' Tenon Top Concrete	~~11.84~~7.77
415	Concrete, Curved [1]	~~4.77~~2.14
418	35' Tenon Top Black Concrete	~~20.14~~20.56
420	Wood, 30/35'	~~2.17~~4.32
421	Promenade 25' Black Direct Buried	13.49
~~422~~	~~36ft OAL Aluminum Fluted Multi-Use Pole~~	~~117.51~~
~~423~~	~~29ft OAL Aluminum Fluted Multi-Use Pole~~	~~113.25~~
~~424~~	~~36ft OAL Aluminum 10" Multi-Use Pole~~	~~101.90~~
425	Wood, 14' Laminated [1]	~~2.38~~1.07
428	Deco Fiberglass, 35', Bronze, Reinforced [1]	~~19.11~~9.60
429	Deco Fiberglass, 41', Bronze, Reinforced [1]	~~31.54~~20.25
430	Fiberglass, 14', Black [1]	~~2.51~~5.21
431	Deco Fiberglass, 41', Bronze [1]	~~17.18~~13.36
432	Deco Fiberglass, 35', Bronze, Anchor Base [1]	~~27.49~~9.70
433	Deco Fiberglass, 35', Bronze [1]	~~13.60~~8.64
434	Deco Fiberglass, 20', Black, Deco Base [1]	~~12.47~~5.28
435	Aluminum, Type A [1]	~~6.59~~2.95
436	Deco Fiberglass, 16', Black, Fluted [1]	~~19.50~~8.74
437	Fiberglass, 16', Black, Fluted, Dual Mount [1]	~~21.94~~15.53
438	Deco Fiberglass, 20', Black [1]	~~5.85~~2.62
439	Black Fiberglass 16'	~~19.78~~13.42
440	Aluminum, Type B [1]	~~7.33~~15.38
441	15' Black Aluminum	~~6.54~~3.99
~~442~~	~~40ft OAL Conc Static Cast Multi-Use Pole~~	~~46.18~~
~~443~~	~~45ft OAL Conc Static Cast Multi-Use Pole~~	~~48.73~~
445	Aluminum, Type C [1]	~~14.33~~6.42
446	Deco Fiberglass, 30', Bronze [1]	~~11.57~~7.57
447	Deco Fiberglass, 35', Silver, Anchor Base [1]	~~21.40~~10.60
448	Deco Fiberglass, 41', Silver [1]	~~18.00~~8.06
449	Deco Fiberglass, 16', Black, Fluted, Anchor Base [1]	~~17.35~~10.04
450	Concrete, 1/2 Special	~~1.75~~4.06
~~451~~	~~36ft OAL Aluminum Multi-Use Pole~~	~~84.19~~
452	36ft Aluminum Breakaway Pole	~~43.51~~13.41
453	46ft Aluminum Breakaway Pole	~~46.87~~22.90
454	35ft OAL Promenade Receptacle Pole	~~40.22~~20.56
455	Steel, Type A [1]	~~4.11~~1.84
456	Promenade 29' Black Direct Buried	17.20
~~457~~	~~46ft OAL Aluminum I-Drive Multi-Use Pole~~	~~75.92~~
460	Steel, Type B [1]	~~4.41~~1.97
461	16' Vic II Brnz	12.49
462	AL Direct Buried 30FT 12 FT BKT Breakaway	21.43
463	AL Direct Buried 30FT 10FT BKT Breakaway	20.86
464	35' Bronze Promenade Special St Joe	20.56
465	Steel, Type C [1]	~~6.17~~2.76
466	16' Deco Con Vic II – Dual Mount	~~18.06~~12.49
467	16' Deco Conc Washington – Dual	~~25.87~~13.29
468	16' Deco Conc Colonial – Dual Mount	~~13.35~~10.56
469	35' Tenon Top Quad Flood Mount	~~13.63~~8.36
470	45' Tenon Top Quad Flood Mount	~~18.90~~11.81
471	22' Deco Concrete	~~14.99~~14.25
472	22' Deco Conc Single Sanibel	~~16.03~~14.25
473	22' Deco Conc Double Sanibel	~~17.26~~14.25
474	22' Deco Conc Double Mount	~~18.74~~14.25
476	25' Tenon Top Bronze Concrete	~~17.54~~14.85
477	30' Tenon Top Bronze Concrete	~~18.70~~17.20
478	35' Tenon Top Bronze Concrete	~~20.14~~18.99
479	41' Tenon Top Bronze Concrete	~~24.33~~21.00
480	Wood, 40/45'	~~5.25~~5.91
481	30' Tenon Top Concrete, Single Flood Mount	~~10.06~~7.97

(Continued on Page No. 6)

482	30' Tenon Top Conc, Double Flood Mount/Includes Bracket	~~12.29~~7.97
483	46' Tenon Top Conc, Triple Flood Mount/Includes Bracket	~~18.80~~11.81
484	46' Tenon Top Conc, Double Flood Mount/Includes Bracket	~~18.50~~11.81
485	Concrete, 40/45'	~~10.19~~12.90
486	Tenon Style Concrete 46' Single Flood Mount	~~15.31~~11.81
487	35' Tenon Top Conc, Triple Flood Mount/Includes Bracket	~~13.53~~8.22
488	35' Tenon Top Conc, Double Flood Mount/Includes Bracket	~~13.23~~8.22
489	35' Tenon Top Concrete, Single Flood Mount	~~11.00~~8.22

(Continued on Page No. 6)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 5)

II. POLES

BILLING TYPE	DESCRIPTION	CHARGE PER UNIT
490	Special Concrete 13' [1]	7.79
491	30' Tenon Top Conc, Triple Flood Mount/Includes Bracket	7.97
492	16' Smooth Decorative Concrete/The Colonial	10.56
493	19' White Aluminum [1]	22.87
494	46' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	11.81
495	Dual Mount 20' Fiberglass[1]	5.27
496	30' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	7.97
497	16' Decorative Concrete w/decorative base/The Washington	12.13
498	35' Tenon Top Concrete/Non-Flood Mount/1-4 Fixtures	8.22
499	16' Decorative Concrete-Vic II	12.49
503	AL Direct Buried 40FT 10FT BKT Breakaway	22.50
504	Promenade Black 41ft	21.00

~~(Continued from Page No. 5)~~

(Continued on Page No. 7)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 6)

III. Additional Facilities

BILLING TYPE

Electrical Pole Receptacle [4]

401	**Single**	$3.00 per unit
402	**Double**	$3.90 per unit

Notes to Per Unit Charges:

(1) Restricted to existing installations.
(2) Lumens output and wattage ratings may vary with lamp configuration and/or age
(3) Shown for information only. Energy charges are billed by applying the foregoing energy and demand charges to the total monthly kWh.
(4) Electric use permitted only during the period of October through January, only on poles designated by the Company. Energy charged separately. Customers must notify Company of installation of customer-owned receptacles prior to such installation.
(5) Special applications only.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

The minimum monthly bill shall be the sum of the Customer Charge and applicable Fixture, Maintenance and Pole Charges.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Terms of Service:

Service under this rate schedule shall be for a minimum initial term of ten (10) years from the commencement of service and shall continue thereafter until terminated by either party by written notice sixty (60) days prior to termination. Upon early termination of service under this schedule, the customer shall pay an amount equal to the remaining monthly lease amount for the term of contract including Contribution in Aid of Construction ("CIAC") under Special Provision No.16, applicable Customer Charges and removal cost of the facilities.

Special Provisions:

1. The customer shall execute a contract on the Company's standard filed contract form for service under this rate schedule.

2. Where the Company provides a fixture or pole type other than those listed above, the monthly charges, as applicable shall be computed as follows:

I. Fixture
(a) Fixture Charge: ~~1.59~~1.08% of the Company's average installed cost.
(b) Maintenance Charge: The Company's estimated cost of maintaining fixture.

II. Pole
Pole Charge: ~~1.82~~1.08% of installed cost.

3. The customer shall be responsible for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the customer for damage.

4 Maintenance Service for customer-owned fixtures at charges stated hereunder shall be restricted to fixtures being maintained as of November 1, 1992.

(Continued on Page No. 8)

RATE SCHEDULE LS-1
LIGHTING SERVICE
(Continued from Page No. 7)

Special Provisions: (Continued)

5. kWh consumption for Company-owned fixtures shall be estimated in lieu of installing meters. kWh estimates will be made using the following formula:

$$kWh = \frac{\text{Unit Wattage (including ballast losses) x 350 hours per month}}{1{,}000}$$

6. kWh consumption for customer-owned fixtures shall be metered. Installation of customer-owned lighting facilities shall be provided for by the customer. Any costs incurred by the Company to provide for consolidation of existing lighting facilities for the purpose of metering shall be at the customer's expense.

7. No Pole Charge shall be applicable for a fixture installed on a company-owned pole which is utilized for other general electrical distribution purposes.

8. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).

9. For a fixture type and/or pole type restricted to existing installations and requiring major renovation or replacement, the fixture and/or pole shall be replaced by an available similar non-restricted fixture and/or pole and the customer shall commence being billed at its appropriate rate. Where the customer requests the continued use of the same fixture type and/or pole type for appearance reasons, the Company will attempt to provide such fixture and/or pole and the customer shall commence being billed at a rate determined in accordance with Special Provision No. 2 for the cost of the renovated or replaced fixture and/or pole.

10. The customer will be responsible for trimming trees and other vegetation that obstruct the light output from fixture(s) or maintenance access to the facilities.

11. After December 31, 1998, all new leased lighting shall be installed on poles owned by the Company.

12. Alterations to leased lighting facilities requested by the customer after date of installation (i.e. redirect, install shields, etc.), will be billed to the customer in accordance with the Company's policy related to "Work Performed for the Public".

13. Service for street or area lighting is normally provided from existing distribution facilities. Where suitable distribution facilities do not exist, it will be the customer's responsibility to pay for necessary additional facilities. Refer to Section III, paragraph 3.01 of the Company's General Rules and Regulations Governing Electric Service to determine the CIAC owed by the customer.

14. Requests for exchanging facilities, upgrades, relocations, removals etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.

15. For available LEDs, the customer may opt to make an initial, one-time Contribution in Aid of Construction payment of 50% of the installed cost of fixtures rated greater than 200 Watts and/or poles other than standard wood poles, to reduce the Company's installed cost. If a customer chooses this option, the monthly fixture and/or pole charge shall be computed as the reduced installed cost times the corresponding monthly percentage in 2.I.(a) and/or 2.II above.

16. As an alternative to making an initial one-time CIAC payment to extend distribution facilities to render lighting service, as referenced in Special Provision No. 13, the customer may elect to pay a monthly fee of ~~1.59~~1.08% of the calculated CIAC amount.

RATE SCHEDULE SS-1
FIRM STANDBY SERVICE
(Continued from Page No. 2)

Determination of Specified Standby Capacity:

1. Initially, the customer and the Company shall mutually agree upon a maximum amount of standby capacity in kW to be supplied by the Company. This shall be termed for billing purposes as the "Specified Standby Capacity".

2. Where a bona fide change in the customer's standby capacity requirement occurs, the Company and the customer shall establish a new Specified Standby Capacity.

3. The Specified Standby Capacity for the current billing period shall be the greater of: (1) the mutually agreed upon Specified Standby Capacity, (2) the maximum 30-minute kW standby power requirement established in the current billing month, or (3) the maximum 30-minute kW standby power requirement established in any of the twenty-three (23) preceding billing months.

Rate Per Month:

1. Customer Charge:

Secondary Metering Voltage:	$ ~~131.13~~138.50
Primary Metering Voltage:	$ ~~306.84~~324.09
Transmission Metering Voltage:	$ ~~1,057.17~~1,116.62

Note: Where the Customer has paid the costs of metering equipment pursuant to a Cogeneration Agreement, the Customer Charge shall be $~~105.73~~111.67.

2. Supplemental Service Charges:

All supplemental power requirements shall be billed in accordance with the demand and energy charges of the otherwise applicable rate schedule.

3. Standby Service Charges:

A. Distribution Capacity:

$~~2.50~~2.64 per kW times the Specified Standby Capacity.

Note: No charge is applicable to a customer who has provided all the facilities for interconnection to the Company's transmission system.

B. Generation & Transmission Capacity:

The charge shall be the greater of:
1. $~~1.398~~1.477 per kW times the Specified Standby Capacity or

2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-Peak Periods times $~~0.665~~0.703/kW times the appropriate following monthly factor:

Billing Month	Factor
March, April, May, October	0.80
June, September, November, December	1.00
January, February, July, August	1.20

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

C. Energy Charges

Non-Fuel Energy Charge: ~~1.238~~1.308¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

(Continued on Page No. 4)

RATE SCHEDULE SS-1
FIRM STANDBY SERVICE
(Continued from Page No. 3)

Rate Per Month: (Continued)

3. Standby Service Charges: (Continued)

D. Delivery Voltage Credit:

When a customer takes service under this rate at a distribution primary delivery voltage, the Distribution Capacity Charge hereunder will be reduced by ~~1.19¢~~$1.28 per kW.

E. Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Distribution Capacity Charge, Generation & Transmission Capacity Charge, Non-Fuel Energy Charge, and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

F. Fuel Cost Recovery Factor:

Time of Use Fuel Charges of applicable metering voltage provided on Tariff Sheet No. 6.105.

G. Asset Securitization Charge Factor: See Sheet No. 6.105

H. Gross Receipts Tax Factor & Regulatory Assessment Fee Factor: See Sheet No. 6.106

I. Right-of-Way Utilization Fee: See Sheet No. 6.106

J. Municipal Tax: See Sheet No. 6.106

K. Sales Tax: See Sheet No. 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 3 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition the Distribution Capacity Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.28~~1.36 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

1. On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

A. For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday*: ~~6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

B. For ~~the~~ all calendar months of April through October,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

2. Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth above.

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Capacity Charges for Standby Service. Where Special Equipment to service the customer is required, the Company may require a specified minimum charge.

(Continued on Page No. 5)

RATE SCHEDULE SS-1
FIRM STANDBY SERVICE
(Continued from Page No. 4)

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be under the same terms as that specified in the otherwise applicable rate schedule.

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. Customers taking service under this rate schedule who desire to transfer to firm full requirements service will be required to give the Company written notice at least sixty (60) months prior to such transfer.

3. The Company will furnish service under this rate schedule at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

4. The customer shall allow the Company to install time recording metering on the electrical output of all customer-owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.

5. Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.

6. Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.

7. In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all Company-supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.

8. For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.

9. For an amount of load reduction directly resulting from an outage of the customer's generation to be recognized in the determination of standby service requirements, the customer must satisfactorily demonstrate this capability initially and be subject to periodic verification upon request by the Company.

10. If the actual maximum 30-minute standby power supplied by the Company exceeds the prior billing month's Specified Standby Capacity, the customer shall be billed on the excess amount for previous billings rendered up to twelve (12) months under the rate schedule for (1) distribution capacity and (2) generation and transmission capacity, at a rate of 125% of the corresponding standby service charges.

11. When an outage of the customer's generating system is caused by an electrical isolation of the customer due to conditions originating on the Company's system, no standby capacity requirement shall be recognized for billing purposes for the standby power utilized during customer generation restart for a period not exceeding eight (8) hours from time of Company electrical restoration.

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, having on-site generating equipment and requesting interruptible standby service. A customer requesting interruptible standby service is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 kW, (2) supplies at least 20% of his total electrical load and (3) is operated for other than emergency and test purposes.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Resale service not permitted hereunder. Interruptible service under this rate schedule is not subject to interruption during any time period for economic reasons. Interruptible service under this rate schedule is subject to interruption during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only. ~~The Company will not make off-system purchases during such periods to maintain service to interruptible loads except under the conditions set forth in Special Provision No. 3 of this rate schedule.~~

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Definitions:

"Standby Electric Service" refers to backup or maintenance service or both.

"Backup Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during an unscheduled outage of the customer's generation.

"Maintenance Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during a scheduled outage of the customer's generation.

"Supplemental Service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the customer's own generation equipment.

"Otherwise applicable rate schedule" refers to the rate schedule under which the customer would have received service if the customer had no self-generation.

Determination of Standby Service Requirements:

The customer may elect either of the following two options for determination of standby service requirements:

Option A:

1. The customer shall provide the Company within three (3) days of the end of the billing period the following information for each 30-minute time interval of occurrence of an unscheduled or scheduled outage of the customer's generation:

   (a) Amount of load in kW ordinarily supplied by customer's generation.

   (b) Amount of load reduction in kW, if any, as a direct result of customer's generation outage.

(Continued on Page No. 2)

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE
(Continued from Page No. 2)

Determination of Specified Standby Capacity:

1. Initially, the customer and the Company shall mutually agree upon a maximum amount of standby capacity in kW to be supplied by the Company. This shall be termed for billing purposes as the "Specified Standby Capacity".

2. Where a bona fide change in the customer's standby capacity requirement occurs, the Company and the customer shall establish a new Specified Standby Capacity.

3. The Specified Standby Capacity for the current billing period shall be the greater of: (1) the mutually agreed upon Specified Standby Capacity, (2) the maximum 30-minute kW standby power requirement established in the current billing month, or (3) the maximum 30-minute kW standby power requirement established in any of the twenty-three (23) preceding billing months.

Rate Per Month:

1. Customer Charge:

Secondary Metering Voltage:	$ ~~330.95~~349.56
Primary Metering Voltage:	$ ~~478.01~~504.89
Transmission Metering Voltage:	$ ~~1,105.99~~1,168.19

Note: Where the customer has paid the costs of metering equipment pursuant to a Cogeneration Agreement, the Customer Charge shall be $~~309.67~~327.08.

2. Supplemental Service Charges:
All supplemental power requirements shall be billed in accordance with the demand and energy charges of the otherwise applicable rate schedule.

3. Standby Service Charges:

A. Distribution Capacity:
$~~2.49~~2.63 per kW times the Specified Standby Capacity.
Note: No charge is applicable to a Customer who has provided all the facilities for interconnection to the Company's transmission system.

B. Generation & Transmission Capacity:
The charge shall be the greater of:
1. $~~1.396~~1.474 per kW times the Specified Standby Capacity or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-Peak Periods times $~~0.664~~0.702 kW times the appropriate following monthly factor:

Billing Month	Factor
March, April, May, October	0.80
June, September, November, December	1.00
January, February, July, August	1.20

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

C. Interruptible Capacity Credit:
The credit shall be the greater of:
1. $1.17 per kW times the Specified Standby Capacity, or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-peak periods times $0.557/kW times the appropriate Billing Month Factor shown in part 3.B. above.

D. Energy Charges:
Non-Fuel Energy Charge: ~~1.223~~1.292¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

E. Delivery Voltage Credit:
When a customer takes service under this rate at a distribution primary delivery voltage, the Distribution Capacity Charge hereunder will be reduced by ~~1.19¢~~$1.28 per kW.

(Continued on Page No. 4)

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE
(Continued from Page No. 3)

Rate Per Month: (Continued)

3. Standby Service Charges: (Continued)

F. Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Distribution Capacity Charge, Generation & Transmission Capacity Charge, Interruptible Capacity Credit, Non-Fuel Energy Charge and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

G. Fuel Cost Recovery Factor:
Time of Use Fuel Charges of applicable metering voltage provided on Tariff Sheet No. 6.105.

H. Asset Securitization Charge Factor: See Sheet No. 6.105
I. Gross Receipts Tax Factor & Regulatory Assessment Fee Factor: See Sheet No. 6.106
J. Right-of-Way Utilization Fee: See Sheet No. 6.106
K. Municipal Tax: See Sheet No. 6.106
L. Sales Tax: See Sheet No. 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 4 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition the Distribution Capacity Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.27~~1.35 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

1. On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

A. For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday*: ~~6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

B. For ~~the~~ all calendar months ~~of April through October~~,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

2. Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth above.

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Capacity Charges for Standby Service. Where Special Equipment to service the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at company-designated locations.

Term of Service:

Service under this rate schedule shall be under the same terms as that specified in the otherwise applicable rate schedule.

Special Provisions:

1. When the customer increases the electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required under this rate at the option of the Company.
2. Customers taking service under another Company rate schedule who elect to transfer to this rate will be accepted by the Company on a first-come, first-served basis. Required interruptible equipment will be installed accordingly, subject to availability. Service under this rate schedule shall commence with the first full billing period following the date of equipment installation.

(Continued on Page No. 5)

RATE SCHEDULE SS-2
INTERRUPTIBLE STANDBY SERVICE
(Continued from Page No. 4)

Special Provisions: (Continued)

3. To minimize the frequency and duration of interruptions hereunder, the Company will attempt to purchase power and energy from other sources during periods of normal interruption. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. ~~When the Company is successful in making such purchases, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor, and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IS-2, IST-2, CS-2, CST-2, CS-3, CST-3 and SS-3 during the corresponding calendar month.~~

   ~~In the event a customer elects to interrupt irrespective of the availability of additional energy purchased by the Company during the period for which interruption would have otherwise occurred, the customer will incur no responsibility for the payment of any additional cost of such energy.~~

4. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the customer shall be furnished and maintained by the customer. The customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install, and maintain such additional equipment, charging the customer for the use thereof at the rate of ~~1.67~~1.08% per month of the installed cost of such additional equipment.

5. Customers taking service under this rate schedule who desire to transfer to a non-interruptible rate schedule will be required to give the Company written notice at least sixty (60) months prior to such transfer. Such notice shall be irrevocable unless the Company or the customer receives a waiver from the Florida Public Service Commission.

6. The customer shall allow the Company to install time recording metering on the electrical output of all customer-owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance, and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.

7. Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.

8. Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.

9. In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all Company-supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.

10. For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.

11. For an amount of load reduction directly resulting from an outage of the customer's generation to be recognized in the determination of standby service requirements, the customer must satisfactorily demonstrate this capability initially and be subject to periodic verification upon request by the Company.

12. If the actual maximum 30-minute standby power supplied by the Company exceeds the prior billing month's Specified Standby Capacity, the customer shall be billed on the excess amount for previous billings rendered up to twelve (12) months under the rate schedule for (1) distribution capacity and (2) generation and transmission capacity, at a rate of 125% of the corresponding standby service charges.

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To any customer, other than residential, having on-site generating equipment and requesting interruptible standby service. A customer requesting interruptible standby service is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 kW, (2) supplies at least 20% of his total electrical load and (3) is operated for other than emergency and test purposes.

Character of Service:

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service:

Resale service not permitted hereunder. ~~Interruptible~~ Curtailable service under this rate schedule is not subject to ~~interruption~~ curtailment during any time period for economic reasons. ~~Interruptible~~ Curtailable service under this rate schedule is subject to ~~interruption~~ curtailment during any time period that electric power and energy delivered hereunder from the Company's available generating resources is required to a) maintain service to the Company's firm power customers and firm power sales commitments or b) supply emergency interchange service to another utility for its firm load obligations only. ~~The Company will not make off-system purchases during such periods to maintain service to interruptible loads except under the conditions set forth in Special Provision No. 3 of this rate schedule.~~

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Definitions:

"Standby Electric Service" refers to backup or maintenance service or both.

"Backup Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during an unscheduled outage of the customer's generation.

"Maintenance Service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during a scheduled outage of the customer's generation.

"Supplemental Service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the customer's own generation equipment.

"Otherwise applicable rate schedule" refers to the rate schedule under which the customer would have received service if the customer had no self-generation.

Determination of Standby Service Requirements:

The customer may elect either of the following two options for determination of standby service requirements:

Option A:

1. The customer shall provide the Company within three (3) days of the end of the billing period the following information for each 30-minute time interval of occurrence of an unscheduled or scheduled outage of the customer's generation:

   (a) Amount of load in kW ordinarily supplied by customer's generation.

   (b) Amount of load reduction in kW, if any, as a direct result of customer's generation outage.

(Continued on Page No. 2)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 2)

Determination of Specified Standby Capacity:

1. Initially, the customer and the Company shall mutually agree upon a maximum amount of standby capacity in kW to be supplied by the Company. This shall be termed for billing purposes as the "Specified Standby Capacity".

2. Where a bona fide change in the customer's standby capacity requirement occurs, the Company and the customer shall establish a new Specified Standby Capacity.

3. The Specified Standby Capacity for the current billing period shall be the greater of: (1) the mutually agreed upon Specified Standby Capacity, (2) the maximum 30-minute kW standby power requirement established in the current billing month or (3) the maximum 30-minute kW standby power requirement established in any of the twenty-three (23) preceding billing months.

Rate Per Month:

1. Customer Charge:

Secondary Metering Voltage:	$ ~~109.75~~115.93
Primary Metering Voltage:	$ ~~256.81~~271.25
Transmission Metering Voltage:	$ ~~884.80~~934.55

Note: Where the customer has paid the costs of metering equipment pursuant to a Cogeneration Agreement, the Customer Charge shall be $~~88.48~~93.45

.

2. Supplemental Service Charges:
All supplemental power requirements shall be billed in accordance with the demand and energy charges of the otherwise applicable rate schedule.

3. Standby Service Charges:

A. Distribution Capacity:
$~~2.49~~2.63 per kW times the Specified Standby Capacity.
Note: No charge is applicable to a customer who has provided all the facilities for interconnection to the Company's transmission system.

B. Generation & Transmission Capacity:
The charge shall be the greater of:
1. $~~1.396~~1.474 per kW times the Specified Standby Capacity or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-Peak Periods times $~~0.664~~0.702/kW times the appropriate following monthly factor:

Billing Month	Factor
March, April, May, October	0.80
June, September, November, December	1.00
January, February, July, August	1.20

Plus the Cost Recovery Factors on a $/ kW basis in Rate Schedule BA-1, *Billing Adjustments*: See Sheet No. 6.105 and 6.106

C. Curtailable Capacity Credit:
The credit shall be the greater of:
1. $0.877 per kW times the Specified Standby Capacity, or
2. The sum of the daily maximum 30-minute kW demand of actual standby use occurring during On-peak periods times $0.418/kW times the appropriate Billing Month Factor shown in part 3.B. above.

D. Energy Charges:
Non-Fuel Energy Charge: ~~1.228~~1.297¢ per kWh

Plus the Cost Recovery Factors on a ¢/ kWh basis listed in Rate Schedule BA-1, *Billing Adjustments*, except for the Fuel Cost Recovery Factor and Asset Securitization Charge Factor: See Sheet No. 6.105 and 6.106

E. Delivery Voltage Credit:
When a customer takes service under this rate at a distribution primary delivery voltage, the Distribution Capacity Charge hereunder will be reduced by ~~1.19¢~~$1.28 per kW.

(Continued on Page No. 4)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 3)

Rate Per Month: (Continued)

3. Standby Service Charges: (Continued)

F. Metering Voltage Adjustment:

Metering voltage will be at the option of the Company. When the Company meters at a voltage above distribution secondary, the appropriate following reduction factor shall apply to the Distribution Capacity Charge, Generation & Transmission Capacity Charge, Interruptible Capacity Credit, Non-Fuel Energy Charge and Delivery Voltage Credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

G. Fuel Cost Recovery Factor:
Time of Use Fuel Charges of applicable metering voltage provided on Tariff Sheet No. 6.105.

H. Asset Securitization Charge Factor: See Sheet No. 6.105
I. Gross Receipts Tax Factor & Regulatory Assessment Fee Factor: See Sheet No. 6.106
J. Right-of-Way Utilization Fee: See Sheet No. 6.106
K. Municipal Tax: See Sheet No. 6.106
L. Sales Tax: See Sheet No. 6.106

Premium Distribution Service Charge:

Where Premium Distribution Service has been established after 12/15/98 in accordance with Subpart 2.05, General Rules and Regulations Governing Electric Service, the customer shall pay a monthly charge determined under Special Provision No. 2 of this rate schedule for the costs of all additional equipment, or the customer's allocated share thereof, installed to accomplish automatic delivery transfer including all line costs necessary to connect to an alternate distribution circuit.

In addition the Distribution Capacity Charge included in the Rate per Month section of this rate schedule shall be increased by $~~1.27~~1.35 per kW for the cost of reserving capacity in the alternate distribution circuit.

Rating Periods:

1. On-Peak Periods - The designated On-Peak Periods expressed in terms of prevailing clock time shall be as follows:

A. For the calendar months of ~~November~~ December through ~~March~~February,
Monday through Friday*: ~~6:00 a.m. to 10:00 a.m. and 6:00 p.m. to 10:00 p.m.~~5:00 a.m. to 10:00 a.m.

B. For ~~the~~ all calendar months ~~of April through October~~,
Monday through Friday*: ~~12:00 Noon~~6:00 p.m. to 9:00 p.m.

* The following general holidays shall be excluded from the On-Peak Periods: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas. In the event the holiday occurs on a Saturday or Sunday, the adjacent weekday shall be excluded from the On-Peak Periods.

2. Off-Peak Periods - The designated Off-Peak Periods shall be all periods other than the designated On-Peak Periods set forth above.

Minimum Monthly Bill:

The minimum monthly bill shall be the Customer Charge and the Capacity Charges for Standby Service. Where Special Equipment to service the customer is required, the Company may require a specified minimum charge.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate schedule shall be under the same terms as that specified in the otherwise applicable rate schedule.

(Continued on Page No. 5)

RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 4)

Special Provisions:

1. The Company may, under the provisions of this rate, require a contract with the customer upon the Company's filed contract form. Whenever the customer increases his electrical load, which increase requires the Company to increase facilities installed for the specific use of the customer, a new Term of Service may be required.

2. The Company will furnish service under this rate at a single voltage. Any equipment to supply additional voltages or any additional facilities for the use of the customer shall be furnished and maintained by the customer. At its option, the Company may furnish, install and maintain such additional equipment upon request of the customer, in which event an additional monthly charge will be made at the rate of ~~1.67~~1.08% times the installed cost of such additional equipment.

3. As an essential requirement for receiving curtailable service provided under this rate schedule, the customer shall be strictly responsible for the full curtailment of his standby power requirements upon each request of the Company. Such requests will normally be made during periods of capacity shortages on the Company's system; however, other operating contingencies may result in such requests at other times. The Company shall also have the right to request one additional curtailment each calendar year irrespective of capacity availability or operating conditions.

4. As used in this rate schedule, the term "period of requested curtailment" shall mean a period for which the Company has requested curtailment and for which energy purchased from sources outside the Company's system, pursuant to Special Provision No. 6, is not available. If such energy can be purchased, the terms of Special Provision No. 6 will apply and a period of requested curtailment will not be deemed to exist while such energy remains available.

5. In the event a customer electing curtailable service has not complied with his curtailment responsibility for any period of requested curtailment during the current billing period, the customer will additionally be billed 125% of the difference in standby rate charges between this rate schedule and that of Rate Schedule SS-1, Firm Standby Service, for each billing period from the current month to the most recent prior billing period in which curtailment was requested, not to exceed a total of twelve (12) billing periods.

6. To minimize the frequency and duration of curtailments requested under this rate schedule, the Company will attempt to purchase additional energy, if available, from sources outside the Company's system during periods for which curtailment would otherwise be requested. The Company will also attempt to notify any customer, desirous of such notice, in advance when such purchases are imminent or as soon as practical thereafter where advance notice is not feasible. Similar notification will be provided upon termination of such purchases. ~~Any energy used hereunder during these periods will be subject to the additional charges set forth in the second paragraph of this provision. Customers may avoid these higher charges by curtailing their usage during such periods.~~

   ~~In the event a customer elects not to curtail, the customer will be required to pay an additional charge, in lieu of the otherwise applicable energy charges (Non-Fuel Energy Charge, Capacity Cost Recovery Factor, and Fuel Cost Recovery Factor), provided hereunder, based on the customer's proportionate share of the higher cost of such purchased energy, plus 3.0 mills per kWh, for all consumption hereunder during the period for which curtailment would have otherwise been requested. The cost of such purchased energy shall be based on the average cost of all purchased power and energy provided under this rate schedule and under similar provisions in Rate Schedules IS-1, IST-1, CS-1, CST-1, IS-2, IST-2, CS-2, CST-2, CS-3, CST-3 and SS-2 during the corresponding calendar month. If, for any reason during such period, the customer is notified that the energy purchased from outside sources is no longer available, the terms of this Special Provision will cease to apply and curtailment will be required for the remainder of such period.~~

   ~~In the event a customer elects to curtail irrespective of the availability of additional energy purchased by the Company and does not exceed his Non-Curtailable Demand during the period for which curtailment would have otherwise been requested, the customer will incur no responsibility for the payment of any additional cost of such energy.~~

7. Customers taking service under this rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least sixty (60) months prior to such transfer. Such notice shall be irrevocable unless the Company or the customer receives a waiver from the Florida Public Service Commission.

8. The customer shall allow the Company to install time recording metering on the electrical output of all customer-owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance, and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.

9. Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.

10. Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.

(Continued on Page No. 6)

11. In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all company-supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.

12. For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.

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RATE SCHEDULE SS-3
CURTAILABLE STANDBY SERVICE
(Continued from Page No. 5)

Special Provisions: (Continued)

~~7.~~1. ~~Customers taking service under this rate schedule who desire to transfer to a firm rate schedule will be required to give the Company written notice at least sixty (60) months prior to such transfer. Such notice shall be irrevocable unless the Company or the customer receives a waiver from the Florida Public Service Commission.~~

~~8.~~1. ~~The customer shall allow the Company to install time recording metering on the electrical output of all customer owned generation equipment. The permitted metering location(s) must be accessible to Company personnel for testing, inspection, maintenance, and retrieval of recording generation output data. The customer shall reimburse the Company for the installed cost of the metering and be charged 0.50% per month of the installed cost of the metering equipment for operation and maintenance of the equipment by the Company.~~

~~9.~~1. ~~Where the Company and the customer agree that the customer's service requirements are totally standby or totally supplemental, the Company shall bill the customer accordingly and not require metering of the customer's generation output.~~

~~10.~~1. ~~Upon commencement of service under this rate schedule, if the customer does not make an election of either Option A or Option B under the Determination of Standby Service Requirements, Option B will be applied. A customer may exercise the election of Option A one time.~~

~~11.~~1. ~~In the event the customer electing Option A does not provide outage information to the Company within three (3) days of the end of the billing period, the Company shall render a bill based on all company supplied power being supplemental service. If the customer provides outage information for the current billing period prior to the end of the next billing period, the Company shall issue a revised billing and assess the customer an additional Customer Charge.~~

~~12.~~1. ~~For determination of standby service requirements under Option A, the customer should maintain accurate generation performance records available for review by the Company for verifying outage information utilized in the billing procedure. The customer shall cooperate with the Company in providing additional information the Company deems necessary to validate appropriate billing determinants. If the Company deems that insufficient outage information is being provided by the customer for appropriate determination of standby service requirements under Option A, the Company will subsequently require that this determination be performed under Option B.~~

13. For an amount of load reduction directly resulting from an outage of the customer's generation to be recognized in the determination of standby service requirements, the customer must satisfactorily demonstrate this capability initially and be subject to periodic verification upon request by the Company.

14. The described procedures herein for determining standby and supplemental requirements may require modification during a period of requested curtailment. In this event all power and energy requirements are considered supplemental to the extent that the total power requirement does not exceed the customer's otherwise maximum 30-minute supplemental demand for the current billing period. Any requirement exceeding this level is considered standby. If this should result in a standby requirement which exceeds the customer's self-generating capability, such excess shall be considered additional supplemental.

15. If the actual maximum 30-minute standby power supplied by the Company exceeds the prior billing month's Specified Standby Capacity, the customer shall be billed on the excess amount for previous billings rendered up to twelve (12) months under the rate schedule for (1) distribution capacity and (2) generation and transmission capacity, at a rate of 125% of the corresponding standby service charges.

RATE SCHEDULE TS-1
TEMPORARY SERVICE

Availability:

Available throughout the entire territory served by the Company.

Applicable:

To customers for temporary service such as construction, fairs, displays, exhibits, and similar temporary purposes.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three phase at option of the Company, at the Company's standard voltage available.

Limitation of Service:

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Rate Per Month:

Company's applicable General Service rate schedule.

Additional Charges:

Fuel Cost Recovery Factor:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105
Gross Receipts Tax Factor & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Minimum Monthly Bill:

As provided for in the applicable rate schedule.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on bill at Company-designated locations.

Term of Service:

Service under this rate shall be for a minimum initial term of thirty (30) days from the commencement of service and may be extended for thirty- (30) day periods.

Special Provisions:

1. Metering voltage will be at the option of the Company.

2. The Company may under the provisions of this rate, at its option, require a contract with the Customer upon the Company's filed contract form.

3. Where a temporary service extension is required and can be provided by a service drop or connection point to the Company's existing distribution system, the Customer shall pay a service charge of $~~227~~310.00 for the cost of installing and removing such temporary service extension.

4. Where line work is required, the Customer shall pay, in advance, the estimated cost of installing and removing such facilities as may be required to provide such temporary service, except the cost of any portion of the facilities which will remain as a part of the permanent service. In addition, the Customer shall deposit with the Company, in advance, a cash sum equal to the estimated charge for energy consumed provided, however, that the Company may waive advance payments if the Customer has established, in the sole judgment of the Company, satisfactory credit.

RATE SCHEDULE PPS-1
GENERAL SERVICE – PREMIER POWER SERVICE RIDER

Availability:

Available throughout the entire territory served by the Company.

Applicable:

This Rider is applicable on a voluntary basis to a customer with a minimum measured demand of 50 kW taking service under non-residential Rate Schedules GS-1, GST-1, GSD-1, GSDT-1, GSLM-1, CS-1, CS-2, CS-3, CST-1, CST-2, CST-3, IS-1, IS-2, IST-1, or IST-2 that meets the eligibility requirements herein when the customer contracts with the Company to own, install, operate and maintain ~~generation~~ equipment on the customer's premises for the primary purpose of providing a back-up supply of electric service in the event normal electric supply is interrupted. The applicable non-residential Rate Schedule with which this Rider is used is modified only as required by the terms hereof.

Character of Service:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard distribution voltage available.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations Governing Electric Service."

Monthly Service Payment:

The Monthly Service Payment under this Rider is in addition to the monthly rate determined under the applicable non-residential Rate Schedule and other riders, if applicable, and shall be calculated based on the following formula:

Monthly Service Payment = Capital Cost + Expenses

Where:

Capital Cost equals a carrying cost times the levelized plant investment based upon the estimated installed cost of facilities. The carrying cost includes the cost of capital, reflecting current capital structure and most recent approved return on common equity; income taxes; property taxes; general plant; administrative and general plant-related expenses; and intangible plant. Any replacement cost expected to be incurred during the Contract Period will also be included. Any special equipment installed by the Company that is not necessary to support back-up service to the customer shall not be included in the Monthly Service Payment.

Expenses shall be levelized over the Contract Term and shall include: Company operations and maintenance (O&M) expenses times a carrying cost that is inclusive of administrative and general and labor expenses related to O&M and cash working capital; third-party expenses for operations and maintenance, warranties, or insurance; fuel expense, based upon an estimate of the cost of fuel consumed for normal back-up operation and testing, less a credit based upon the system average cost of fuel and purchased power included in retail tariffs; inventory cost associated with fuel, materials, and supplies times a carrying cost that recovers the cost of capital and income taxes; depreciation expense, adjusted for the estimated salvage value at the end of the Contract Term; deferred income taxes; and customer accounting, customer service and information, program administration, and sales expenses. Any expenses incurred in operating the on-site generation for other than normal back-up operation and testing shall not be included in the Monthly Service Payment.

Installation cost will be recovered over the initial Contract Term. Pricing of capital-related costs and expenses shall be based upon no shorter than 10 years from the equipment's original in-service date and the resulting Monthly Service Payment shall include an upward adjustment for Contract Terms that expire prior to 10 years from this in-service date.

(Continued on Page No. 2)

RATE SCHEDULE PPS-1
GENERAL SERVICE – PREMIER POWER SERVICE RIDER

(Continued from Page No. 1)

Definition of Services:

Services provided under the terms of this Rider shall be provided by ~~an~~ on-site equipment~~generator~~ supplied by the Company for the purpose of continuing the supply of electricity to the customer's site in the event the normal electric supply is interrupted. In cases where the customer's total electric requirement exceeds the generation capability, the customer shall arrange its electrical requirements to ensure that the electrical requirement to be supplied when normal service is interrupted will not be greater than the generation capacity. The minimum equipment~~generator~~ capacity supplied by the Company under this rider shall be not less than 50 kW.

The Company shall have the right to operate the on-site equipment~~generator~~ at all times it deems appropriate, including, but not limited to, for the purposes of testing of the equipment~~generator~~ to verify that it will operate within required parameters, and dispatching the equipment~~generator~~ to assist in meeting system demand or for other system benefits. The equipment~~generator~~ and appropriate transfer switching shall be electrically connected on the Company's side of the billing meter; therefore, billing for generation provided during normal back-up operation and testing shall continue to be billed under the applicable non-residential Rate Schedule based solely upon consumption registered on the Company's billing meter.

Service Contract:

The Company and the customer shall execute a Premier Power Service Contract (the "Contract") that will state the amount of the customer's Monthly Service Payment determined in accordance with this Rider, the Contract Term, and other terms and conditions pertinent to providing Premier Power Service.

Eligibility:

In order to be eligible for this Rider, the customer must provide evidence of creditworthiness sufficient to establish reasonable assurance of their ability to meet their financial obligations for the services to be provided under the Contract.

- Entities that have an investment grade senior unsecured credit rating from Moody's Investors Service or S&P Global Ratings will be deemed creditworthy for projects requiring investment by the Company of twenty (20) million dollars or less (Investment grade rating means an unsecured or issuer rating of Baa3 or better from Moody's or BBB- from S&P).
- Entities that have a senior unsecured credit rating of at least Ba2 from Moody's Investors Service or BB by S&P Global Ratings will be deemed creditworthy for projects requiring investment by the Company of five (5) million dollars or less.

Customers with no such rating may demonstrate creditworthiness by submitting their audited financial statements for review by the Company to establish an equivalent credit rating based on a commercially reasonable credit assessment.

Companies not deemed to be creditworthy for a project may establish eligibility by providing credit support in the form of either (i) cash; (ii) bank-issued letter(s) of credit; (iii) a guaranty from a parent company or an affiliated entity meeting the creditworthiness standards of the Company, in each case in a form and from an issuer reasonably acceptable to the Company; or (iv) other security reasonably acceptable to the Company. The amount of security shall not exceed the initial costs incurred by the Company for installation, excluding equipment removable by the Company and suitable for alternative use, plus the estimated cost for the Company to redeploy such equipment for use elsewhere, if applicable. As an alternative form of credit support, the customer and the Company may mutually agree to an accelerated payment schedule commencing prior to completion of installation of the equipment or a payment schedule consisting of larger payments upfront followed by smaller payments, provided that the resulting payment structure will not result in collection by the Company of a return greater than that which would otherwise be reflected in the determination of the payment amount under the Contract.

Minimum Monthly Bill:

The minimum monthly bill shall be the customer's minimum bill under the applicable non-residential Rate Schedule, plus the Monthly Service Payment under this Rider.

Terms of Payment:

Bills rendered hereunder are payable within the time limit specified on the bill at Company-designated locations.

Term of Service:

Service under this Rider shall be for the term specified in the ~~Premier Power Service~~ Contract. In the event of non-payment by the customer where such non-payment is not cured within sixty (60) days of notice of such delinquency by the Company to the customer, the company shall have the right to terminate the Contract, exercise any rights thereunder, and proceed against any credit support provided by the customer in connection with the Contract.

~~**Service Contract:**~~

~~The Company and the customer shall execute a Premier Power Service Contract that will state the amount of the customer's Monthly Service Payment determined in accordance with this Rider, the Contract Term, and other terms and conditions pertinent to providing~~

~~Premier Power Service.~~

RATE SCHEDULE ED-2
ECONOMIC DEVELOPMENT RIDER

Availability:

Available throughout the entire territory served by the Company. Customers desiring to take service under this tariff must make a written request for service.

Applicable:

To any customer taking firm service, other than residential, for light and power purposes who meet the Qualifying Criteria set forth in this tariff. This tariff provides for an Economic Development Bill Reduction Factor as described herein for new load which is defined as load being established after the date of the original issue of this tariff sheet by a new business or the expansion of an existing business. This rider is not available for retention of existing load or for relocation of existing load within the Company's service territory. Relocating businesses that provide expansion of existing business may qualify as to the expanded load only. This rider is not available for short-term service, construction, temporary service, or renewal of a previously existing service. Customers must execute an Economic Development Service Agreement and such agreement must specify all the Qualifying Criteria that customer expects to meet for this rider to be applicable.

Qualifying Criteria:

To participate in this rider, the customer must meet the following criteria:

a) The minimum qualifying new load must have a minimum load factor of 35% at a single point of delivery and must be:
   1) At least 500 kW; or
   2) At least 350 kW at an existing premise served by the Company that has been unoccupied or dormant, with minimal or no electric usage, for at least ninety (90) days.

b) The new or expanding business must be in a targeted industry as defined by the state of Florida's most current economic development policy.

c) The new or expanding business must also meet at least one of the following two requirements at the project location:
   1) The addition of 25 net new full time equivalent (FTE) jobs in the Company's Florida service area; or
   2) Capital investment of $500,000 or greater and a net increase in FTE jobs in the Company's Florida service area.

d) Customer must provide written documentation attesting that the availability of this rider is a significant factor in the Customer's location/expansion decision.

Limitation of Service:

Standby or resale service is not permitted hereunder. Service under this tariff is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

Otherwise Applicable General Service Tariff:

Service under this rider shall be provided under any of the Company's currently available general service tariffs to be initially determined by mutual agreement of the Company and customer based on the usage characteristics provided by the customer for new load. All provisions, terms and conditions of the otherwise applicable General Service Tariff shall apply.

Rate Per Month

All charges shall be those set forth in the otherwise applicable General Service Tariff with the resulting monthly bill adjusted by the Economic Development Bill Reduction Factor, plus any additional facilities charges as specified in the Economic Development Service Agreement or as otherwise agreed.

Economic Development Bill Reduction Factor:

Beginning with the effective date as declared by the customer and in compliance with this rider, a reduction in the monthly bill will be applied to the total bill for the qualifying new load under this rider (but excluding any charges for additional facilities as specified in the Economic Development Service Agreement or as otherwise agreed), as follows:

Months beginning with and following the effective date declaration	Reduction in monthly bill for qualifying new load
Months 1-12	Up to 30%
Months 13-24	Up to 30%
Months 25-36	Up to 30%
Months 37-48	Up to 30%
Months 49-60	Up to 30%

RATE SCHEDULE ED-2
ECONOMIC DEVELOPMENT RIDER
(Continued from Page No. 1)

Economic Development Bill Reduction Factor: (Continued)

The percentage discount to be applied to the customer's monthly bills will be determined in advance, on or prior to the date of execution of the Economic Development Service Agreement, and will be developed on an individual customer basis given the evaluation of the following criteria as to the new or expanded load:

1. Peak monthly demand;
2. Average monthly load factor;
3. The Company's incremental costs to serve;
4. Number of new FTEs; and
5. Total new capital investment of the customer.

The third criterion, Company's incremental costs to serve the new load, will not take into account the costs for additional facilities that are being covered in full by the customer through the terms of the Economic Development Service Agreement or another agreement between the Company and the customer.

Term of Service:

The customer may request an effective date of this rider which is no later than eighteen (18) months after the Economic Development Service Agreement is approved and signed by the Company. The minimum term of the Economic Development Service Agreement shall be ten (10) years following the customer's effective date, with the bill reductions being available for a maximum period of five (5) years after such effective date.

Penalty for Non-Compliance with Qualifying Criteria or Term of Service:

If at any time during the term of the rider agreement the customer violates the terms and conditions of the rider or the Economic Development Service Agreement, the Company may discontinue the discount provided for under this rider and bill the customer based on the otherwise applicable General Service Tariff. If the customer terminates service prior to the end of the Agreement period, or fails to meet the qualifying criteria agreed to for the term of the Agreement, this will constitute a violation of the terms and conditions of the rider and agreement

Should service under this rider be discontinued by the Company or the customer for said violation, the customer shall be required to repay to the Company the amount of the cumulative discounts received under this rider in accordance with the following schedule .

Number of months beginning with and following the effective date declaration and ending with the date of violation	Required percentage of cumulative economic development bill discounts that must be repaid:
Months 1-60	100%
Months 61-72	80%
Months 73-84	60%
Months 85-96	40%
Months 97-108	20%
Months 109-120	10%

If a change in ownership occurs after execution of the Economic Development Service Agreement, the successor customer may, in the Company's discretion, be allowed to fulfill the balance of the Economic Development Service Agreement and participate in this rider.

RATE SCHEDULE FB-1
Optional – FixedBill Program
(Continued from Page No. 1)

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Normal Weather: Weather at the 50th weather percentile based on the Company's historical seasonal heating degree-days and cooling degree-days.

Actual Weather: Weather experienced during a historical time period measured using actual heating degree-days and cooling degree-days.

Predicted Weather Normalized Monthly kWh Usage: The customer's predicted monthly usage (kWh) based on Normal Weather.

Predicted Weather Adjusted Total kWh Usage: The customer's predicted total usage (kWh) for the applicable time period based on Actual Weather.

Risk Adder: This adder is used to compensate the Company for the risk associated with weather-related consumption and non-weather related impacts and will not exceed 6%. Through December 31, 2021 in recognition of reduced risk from customers who grant the Company the ability to control different customer owned assets outside of or in addition to applicable Commission-approved DSM programs, the Company will provide up to 2,000 customers $50 in the form of a prepaid credit card in accordance with the terms of the program's Service Agreement.

Usage Adder: This adder is used to compensate the Company for the risk associated with increased usage by customers in their first year while on *FixedBill* not associated with weather. The initial usage adder will be 4% and capped at 6%. This adder will only be applied during the customer's first year on the *FixedBill* program.

Standard Residential Tariff: The Company's RS-1, RST-1, RSL-1 and RSL-2 Rate Schedules, beginning Sheet Nos. 6.120, 6.140, 6.130, and 6.135, respectively.

Terms and Conditions:

1. The customer will enter into a Service Agreement with the Company that will specify the Monthly *FixedBill* Amount that the customer will be required to pay and, as applicable, all requirements associated with allowing control of customer owned assets.

2. The term of the Service Agreement will be for twelve (12) months. The Company will calculate a new Monthly *FixedBill* Amount for the following year, and notify the customer of the new contractual amount before the current 12-month *FixedBill* period expires. The customer will be automatically renewed at the new Monthly *FixedBill* Amount for the following year unless the customer notifies the Company of their intent to be removed from the *FixedBill* program.

3. Removal from the program:

   A. Move from Current Residence.
   If a participating customer moves from their current residence before the 12 month Service Agreement period expires, Applicable Removal Charges will apply.

   B. Delinquent FixedBill Payments.
   If a customer becomes delinquent in a *FixedBill* payment, the Company will follow standard procedures for Standard Residential Tariff customers. If the customer is disconnected for nonpayment, the customer will be removed from the *FixedBill* program and Applicable Removal Charges will apply.

   C. Increased Actual Energy Usage Above Expected Usage (Excess Usage).
   The Company reserves the right to terminate the customer's *FixedBill* program Service Agreement if the customer's total Actual Energy Usage in months three (3) through nine (9) of the contract year exceeds their Predicted Weather Adjusted Total kWh Usage by at least 30% for at least three months. If the customer is removed from the *FixedBill* program due to excessive usage, Applicable Removal Charges will apply. The Company will notify the customer in advance if they are at risk of being removed from the program due to excessive usage.

   D. Customer Voluntary Removal.
   If a customer chooses to leave the *FixedBill* program prior to the end of the 12-month Service Agreement period, the customer will be removed from the *FixedBill* program and Applicable Removal Charges will apply. After the end of each Service Agreement period, eligible customers will automatically renew for the next *FixedBill* Service Agreement period unless the customer indicates their intention to return to the Standard Residential Tariff. If the Standard Residential Tariff election is made prior to the automatic renewal of the *FixedBill* Service Agreement, no Applicable Removal Charges will apply.

(Continued on Page No. 3)

RATE SCHEDULE FCF-1
PUBLIC CHARGING FOR ELECTRIC VEHICLES

Availability:

Available throughout the entire territory where customers charge electric vehicles at certain DEF ("the Company') owned public electric vehicle (EV) fast charging stations ("the stations") where DEF provides charging service and direct billing to the station user.

Applicable:

To any person ("user") who accesses the stations.

Character of Service:

EV charging service will be available at the Company-owned stations, with output power of 50 kW or greater, installed at Company or Host locations. The stations will be accessible to the public for charging.

Limitation of Service:

The user must register an account with the Company's mobile application or network provider, including payment information, prior to charging the EV..

Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service". In case of conflict between any provisions of this schedule and said "General Rules and Regulations for Electric Service" the provisions of this rate schedule shall apply.

Rate Per Month:

Energy Charge:	$ 0.33 per kWh
Vehicle Idling Fee:	$ 1.00 per minute

Additional Charges:

Gross Receipts Tax & Regulatory Assessment Fee Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

Terms of Payment:

Charging network fees as determined by the charging station network provider may apply at certain stations. The vehicle idling fee may apply following a ten-minute grace period at certain stations located in close proximity to highway corridors or other highly trafficked areas. The rates applicable to the specific station including the rate per kWh, taxes, and charging network provider and idling fees will be visible to the users via the app and/or display. Users will be notified when the charging session is complete via the display located at the charging dispenser and through the Company's mobile application and will have the ability to obtain a detailed receipt of the charge session.

PART I

DEFINITIONS AND CLASSIFICATIONS

1.01 Definitions:

The following definitions set forth standard interpretations of certain terms used in these Rules and Regulations:

(1) Company: Duke Energy Florida, LLC~~Inc.~~

(2) Customer: The user of the Company's electric service.

(3) Service: The supply by the Company of electricity to the Customer, including the readiness and availability of electrical energy at the Customer's Point of Delivery at the required voltage and frequency whether or not utilized by the Customer.

(4) Service Drop: That portion of the Company's facilities, between the established secondary source~~pole or underground cable~~ and the point of attachment at the service entrance~~, which brings the service from the Company's supply lines to the Customer.~~.

(5) Service Entrance: Wires and enclosures owned by the Customer and connecting the Customer's installation to the service drop.

(6) Customer's Installation: Wires, enclosures, switches, appliances and other apparatus, including the service entrance, forming the Customer's facilities utilizing service for any purpose on the Customer's side of the point of delivery.

(7) Point of Delivery: The point of attachment where the Company's facilities are ~~service drop is~~ connected to those of the Customer's ~~service entrance.~~ The point of delivery shall be determined by the Company. Generally, the point of delivery for residential customers is the meter. The points of delivery for Multi-Occupancy Buildings and townhouses are established in Section 11. For underground service other than residential, the Customer's service entrance shall include conductors and raceway to a point designated by the Company generally the secondary voltage source~~pad-mount transformer~~ closest to the building.

(8) Connected Load: The total rated capacity in horsepower (H.P.) and/or kilowatts (kW), and/or kilovolt amperes (kVA), of all electric equipment, appliances, apparatus and other current consuming devices which are connected in and to the Customer's installation and which may utilize service.

(9) Maximum Demand: Highest integrated reading of Customer's electrical power requirements measured in kilowatts during the interval of time specified in the Rate Schedules.

~~(10) Temporary Service: The supply of electricity by the Company to the Customer for construction purposes; or for fairs, displays, exhibits and similar services; and for other services which will be in use for less than a year.~~

(10~~1~~) Rate Schedules: The applicable schedules of rates and charges for service rendered which, from time to time, are on file with and approved by the Florida Public Service Commission having jurisdiction thereover, and under which service is rendered by the Company.

1.02 Service Classifications:

Service is classified for rate application purposes according to one of the following which best describes the Customer's electric service requirements:

(1) Residential: Residential customers have the option of being served under one of the following rate schedules:

A. Residential Service (RS-1): Applicable to ~~residential~~ customers taking service exclusively for domestic purposes in a single dwelling house, a mobile home, or individually metered single apartment unit or other unit having housekeeping facilities, occupied by one family or household as a residence. The premises of such single dwelling may include an additional apartment with separate housekeeping facilities, ~~as well as~~ a garage, a boat slip, and other separate structures where they are occupied or used solely by the members or servants of such family or household for domestic purposes only.

(Continuing on Next Page)

Residential (Continued):

Also, for energy used in commonly-owned facilities in condominium and cooperative apartment buildings subject to the following criteria:

(a) 100% of the energy is used exclusively for the co-owner's benefit.
(b) None of the energy is used in any endeavor which sells or rents a commodity or provides service for a fee.
(c) Each point of delivery will be separately metered and billed.
(d) A responsible legal entity is established as the Customer to whom the Company can render its bill(s) for said service.

B. Residential Load Management (RSL-1): Applicable to customers eligible for residential service under Rate Schedule RS-1 who elect service under this rate schedule and who utilize any of the following electrical equipment:
1. Water Heater
2. Central Electric Heating System
3. Central Electric Cooling System
4. Swimming Pool Pump

C. Residential Time of Use (RST-1): Applicable at the option of the Customer, to residential customers otherwise eligible for service under Rate Schedule RS-1, provided that all of the electric load requirements on the Customer's premises are metered through one point of delivery.

(2) General Service Non-Demand: Applicable to any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable.

(3) General Service Demand: Applicable to any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable with a measured annual kWh consumption of 24,000 kWh or greater per year.

(4) Lighting Service: Applicable to any customer for the sole purpose of lighting roadways or other outdoor land use areas; served from either Company or Customer owned fixtures of the type available under this rate schedule.

(5) Interruptible General Service: Applicable to any customer, other than residential, for light and power purposes where service may be interrupted by the Company.

(6) Curtailable General Service: Applicable to any customer, other than residential, for light and power purposes where the Customer agrees during a period of requested curtailment to curtail as a minimum the greater of: (a) 25 kW or (b) 25% of their average monthly billing demand (based on the most recent twelve (12) months or, where not available, a projection for twelve (12) months).

(7) Standby and Supplemental Services: Applicable to any customer other than residential, having on-site generating equipment and requesting standby and/or supplemental services (firm, interruptible, curtailable). A customer requesting standby service is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 kW, (2) supplies at least 20% of his total electrical load, and (3) is operated for other than emergency and test purposes.

(8) Temporary Service: Applicable to any customer for temporary service such as construction, fairs, displays, exhibits and similar temporary purposes for which service will be in use less than a year.

1.03 Rate Applications:

The Customer shall be billed in accordance with the regular rate schedule applicable to the Customer class for which service is rendered, or the Customer may elect to be billed under any optional rate schedule offering for the class, e.g. time of use. The Company will, upon request, advise any Customer as to the rate schedule most advantageous to their~~his~~ service requirements but does not assume responsibility for its selection in the event of changes in the Customer's requirements. All rate schedules are contained in Section No. VI of the Tariff ~~and are available for inspection at any Company office~~. A Customer shall, upon request, be furnished a copy of the rate schedule applicable to his service.

PART II

AVAILABILITY AND ESTABLISHMENT OF SERVICE

2.01 Application for Service:

Service may be obtained upon application.~~Information may be obtained at the nearest Company office as to the availability of service at the location where it is desired, and application for such service should be made by the Customer at such office at the earliest possible time so that details for furnishing service may be determined.~~ Unless otherwise agreed in writing by the Company, and except as provided in Part III hereof, applications will be accepted only upon the condition that the Company shall be under no obligation to render service other than that character of service then available at the proposed Point of Delivery. Any such application or agreement shall be subject to all the provisions of these Rules and Regulations and of the Rate Schedules, and the terms and conditions thereof shall be binding upon the Company as well as upon the Customer. In order to determine whether ~~insure that~~ capacity is available in existing Company equipment to provide satisfactory service to the Customer, or whether the Company must install additional or modified equipment, load data must be submitted with the application for service. Load data should include the anticipated Connected Load and the anticipated Maximum Demand.

2.02 Service Available:

Technical specifications for type and location of service are provided in the "Requirements for Electric Service and Meter Installations" contained in the Appendix.

2.03 Temporary Service:

The Company will, where it has a source of supply readily available, furnish service for temporary installations as provided for in the Company's Rate Schedule TS-1.

2.04 Auxiliary Service:

Auxiliary service is electric service provided to customers in lieu of that which might otherwise be provided by customer-owned generation for which the customer is not otherwise required to take service under the Company's Standby Service tariff. Auxiliary service is available and will be supplied by the Company under the applicable rate schedule. Parallel interconnected operation of customer-owned generation equipment is permissible only if the customer has executed a standard interconnection agreement with the Company in accordance with the Company's filed contract forms. In the absence of an executed interconnection agreement for parallel operation, the customer's facilities shall be so installed and maintained as to prevent operation of his power sources in parallel with those of the Company.

2.05 Premium Distribution Service:

Upon request by a Customer, the Company will install facilities capable of providing automatic delivery transfer to an alternate distribution circuit in the event of an outage of the principal distribution circuit. The Customer shall pay a monthly amount for such facilities in accordance with the specified rate for additional equipment contained in the applicable general service rate schedule under which service is provided.

The Company will determine the alternate circuit for Premium Distribution Service on the basis of the most economic and feasible circuit deemed available by the Company. If the Customer is desirous of a particular alternate circuit other than that deemed by the Company, the Company will give consideration to such request but shall not be required to establish such desired circuit as the alternate circuit. Where construction is necessary to extend the selected alternate circuit to an interconnection point with service on the Customer's property, the Customer shall pay this cost fully as a Contribution-in-Aid-of-Construction to the Company.

The Customer shall also be subject to an additional Monthly Demand Charge for Premium Distribution Service as stated in the applicable general service rate schedule.

PART III

CONTRIBUTION IN AID OF CONSTRUCTION

3.01 Contribution in Aid of Construction for the Installation of New or Upgraded Facilities:

Where an extension to or upgrade of existing facilities at any voltage level (other than a service drop and/or meter) is required to provide service to a Customer, the Company shall calculate under the formulas set forth below whether a contribution in aid of construction (CIAC) is due from the Customer. A CIAC would be due from the Customer, prior to construction of the requested facilities (unless alternative acceptable payment arrangements are made), as a result of expected incremental revenues from the Customer, together with revenues from other prospective customers to be served from such extension or upgrade, not being sufficient to afford a fair and reasonable return on the cost of making such extension or upgrade. The Company shall use its best judgment in estimating the revenue portion of the formulas which shall be based on an annual period ending not more than five years after the extension or upgrade is placed in service. The Company will pay for the cost where justified, in the Company's opinion, by revenues to be secured; however, the Company may require monthly or annual guarantees, cash contributions in aid of construction, and/or advances for construction, when in the Company's opinion, the immediate or potential revenues do not justify the cost of extension. If the installation of facilities is justified based on the Customer's estimates for electric power but there is reasonable doubt as to level of use or length of use of such facilities, the Customer, when mutually agreeable with the Company, may contract for a minimum Demand or monthly payment sufficient to justify the Company's investment. If it is determined that the installation of facilities through an existing underground development is for the Company's benefit, the facilities shall be installed underground at the Company's expense. For all of the formulas below, the costs shall include cost of removal and salvage, if applicable. When performing the calculations required in these formulas, the Company may consider whether it is more cost-effective for the requested installation to be placed overhead or underground; if underground installation is more cost effective, then the Company shall be permitted to utilize the four (4) years expected incremental base energy revenue as a direct offset against the cost of the underground.

(1) Overhead Extension or Upgrade: The following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for $CIAC_{OH}$, the $CIAC_{OH}$ amount shall be set to zero.

~~For residential and general service non-demand customers, the CIAC shall be calculated as follows:~~

$$CIAC_{OH} = \text{Total}\sout{\text{Actual or}}\ \text{estimated work order job cost of installing the facilities}\ \sout{\text{for new poles and conductors and appropriate fixtures required to provide service}}\text{, excluding service drops and meters} - \text{Four (4) years expected incremental base energy revenue plus (if applicable) four (4) years expected incremental base demand revenue}$$

~~For general service demand customers, the CIAC shall be calculated as follows:~~

$$\sout{CIAC_{OH} = \text{Actual or estimated job cost for new poles and conductors and appropriate fixtures required to provide service, excluding service drops, and meters} - \text{Four (4) years expected incremental base energy revenue plus Four (4) years expected incremental base demand revenue}}$$

(2) (a) Residential Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

(Continued on Next Page)

$CIAC_{UG}$ = Estimated difference between the cost of providing the line extension or upgrade~~, including not only the line extension or upgrade itself but also the transformer, the service drop, and other necessary fixtures~~ , with underground facilities vs. the cost of providing service using overhead facilities + $CIAC_{OH}$ (as above)

For underground residential service, the charges set forth in Part XI, Underground Residential Distribution Policy, provide the portion of the above formula developing the estimated difference in cost using underground facilities vs. overhead facilities.

(Continued on Next Page)

(b) General Service Underground Extension or Upgrade: The following formula shall be used to determine the CIAC:

$CIAC_{UG}$ = Estimated difference between the cost of providing the line extension or upgrade~~, including not only the line extension or upgrade itself but also the transformer and other necessary fixtures, excluding the service drop,~~ with underground facilities vs. the cost of providing service using overhead facilities + $CIAC_{OH}$ (as above)

The Company will designate the point of delivery and the Customer will provide the service entrance conductors and raceway from the Customer's service equipment to the point of delivery designated by the Company located wholly on the Customer's property~~at or near the building~~. For clarity, the Company does not install underground service for non-residential customers.

The actual or estimated costs applied to the formula in subsections (1) and (2) shall be consistent with the standards of the Company's approved Storm Protection Plan.

(3) Extension for Temporary Service: The Customer shall pay extension costs for temporary service in accordance with Rate Schedule TS-1.

(4) Extension for Street or Area Lighting Service: Service for street or area lighting is normally provided from existing distribution facilities. Where suitable distribution facilities do not exist, the following formula shall be used to determine the CIAC owed by the Customer. If the application of this formula results in a negative value for CIAC, the CIAC amount shall be set to zero.

CIAC = Actual or estimated job cost of new facilities required to provide service excluding lighting facilities — Four (4) years expected incremental base energy revenue

(5) CIAC True-Up:

Within 12 months of the in-service date of the new facility installation or upgrade, an initial end-use Customer that paid CIAC may make a one-time request, in writing, to true-up the CIAC charged by the Company. The Company will true-up CIAC paid to reflect actual construction costs and actual base revenues received at the time the true-up request is made. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base energy and demand revenues received by the Company as of the date of the true-up request and multiplying by four to derive four years expected base revenues. Depending on the true-up results, the initial end-use customer requesting a true-up may be entitled to a refund or charged additional CIAC.

(6) CIAC Prorate:

Within a three year period from the in-service date of the installation of the new or upgraded facilities ("the initial facilities"), the Company will prorate the CIAC paid by the initial end-use customer for the facility installation or upgrade to serve that customer. Prorating will apply to only CIAC payments of $1,500 and above. Customers requiring more than a meter and a service drop for service from the initial facilities (e.g. additional poles or transformers) will be excluded from the CIAC prorate. The initial end-use customer will be charged the full amount of CIAC in accordance with this Part III. Additional customers served by the initial facilities will each pay their prorata share of the CIAC paid by the initial customer. The prorata share will be calculated by first determining the total number of customers involved by adding one (1), representing the initial customer, to the number of additional customers identified by the Company that could be served by the initial facilities. Then each customer's prorata share will be one divided by the total number of customers involved. The Company will refund the prorated collections to the initial end-use customer.

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3.02 Route and Easement:

For new line extensions, upgrades or service drops, the Company shall select the most economical route, which may be a right of way or easement. Before the Company starts construction, the route chosen must be cleared of all trees, tree stumps and other obstructions by the ~~applicant~~Customer, at no charge to the Company and be suitable for Company use. The Company will use private property for any such extension or upgrade, once an easement suitable to the Company is granted by the owner of such private property to the Company, without cost, in accordance with the following provisions:

(1) Private Property of Customer: Where more than one pole is located on a customer's property for the sole purpose of supplying service to such customer, an easement for all such poles and for any related facilities, including guys, overhead distribution circuits and overhang, must be furnished by the Customer. The entire length and width of the easement across the Customer's property must be cleared of trees, undergrowth, and other obstructions to access by the Company's vehicles and equipment, prior to installation of the service line by the Company.

(2) Private Property of Third Party: Where, in order to provide service to a Customer, Company facilities are to cross over or be located upon private property not owned by such Customer, or where service to such Customer is to be provided from existing Company facilities so situated, an easement for all such facilities involved, including, but not limited to, poles, guys, overhead distribution circuits and overhang, if any, will be required to be obtained by the Customer prior to such facilities being installed by the Company.

(3) Acquisition, Form and Cost: All such grants shall be obtained by the Customer upon the Company's standard form, properly executed by the grantor, and shall be made without cost to the Company.

3.03 Installation by Customer:

The Customer's installation shall, in its entirety, be installed and maintained in accordance with the requirements of local ordinances pertaining thereto, or of authorities having jurisdiction thereover, or in the absence of such local ordinances or authorities in accordance with the requirements of the National Electrical Safety Code as set forth in Handbook H-43 of the National Bureau of Standards in its present form, or as subsequently revised, amended or superseded; provided, however, that service to any customer over lines and facilities not owned by the Company shall be at the sole option of the Company. Customer installations shall be in accordance with the following provisions:

(1) Inspection by Authorities: The Company recommends that all wiring installations be inspected and approved by an authorized electrical inspector if available; and, where such inspection is required by local ordinance or authority, the Company cannot render service until such inspection has been made and formal notice from the inspecting authority of its approval has been received by the Company.

(2) Inspection by Company: The Company reserves the right to inspect Customer's installation prior to rendering service, and from time to time thereafter; but the Company assumes no responsibility whatsoever for the Customer's installation as a result of any such inspection, and will not be responsible in any way for any defect in Customer's installation, or any part thereof, or for any damage which may result from any such defect.

3.04 Special Service Requirements:

The Company designs and installs its service facilities in accordance with the "Requirements for Electric Service and Meter Installations" contained in the Appendix. Where the Customer requests a more costly service arrangement, such as a remote point of delivery, excess transformer capacity, or any other special requirements, or high demand equipment, such as tankless water heaters, kilns, welders etc., ~~T~~the Company will provide such service if feasible and the Customer shall pay the cost in excess of the estimated cost of the standard design.

3.05 Relocation, Removal, or Modification of Existing Facilities:

When, in the judgment of the Company a change in the use or layout of the Customer's premises makes the relocation, removal, or modification, but not an upgrade of the Company's existing facilities necessary, or when such relocation, removal, or modification is requested by the Customer and is consistent with sound utility practices, the Company will relocate, remove, or modify such facilities in a manner acceptable to the Company. The Customer shall ~~,~~pay the Company ~~,~~for all cost associated with any such relocation, removal, or modification based on an invoice prepared by the Company in accordance with standard estimation procedures, unless the removed facilities are unused and at the end of their useful life, as determined by the Company in its sole discretion. ~~and i~~If the relocation, removal, or modification is made at the Customer's request, such payment shall be made in advance. If a requested relocation, removal, or modification involves the conversion of an existing residential overhead service to an underground service lateral, the charges and provisions of Section 11.05 of these Rules shall apply.

PART VII

GUARANTEE DEPOSITS

7.01 Deposit Requirement:

In order to guarantee payment for service rendered, the Customer shall provide the Company with a cash deposit or other acceptable guarantee such as a surety bond, letter of credit, or guarantee letter. For residential customers, the guarantor must be a customer of the Company with a satisfactory payment record. For non-residential customers, the guarantor needs not be a customer of the Company, but must be a bank, or insurance company, or other institution with proven financial capability to furnish such a guarantee. Deposits for existing accounts and new service requests will be calculated in the manner set forth in section 366.05(1)(c)1. & 2., Florida Statutes (2015) (as may be amended from time to time), respectively. Deposits will be recalculated at least on an annual basis. A deposit requirement may be waived for customers who have previously established a satisfactory payment record with the Company (including its affiliated regulated utilities) or meet the Company's requirements for the establishment of credit.

7.02 Refund of Deposit:

After a customer has had continuous service for a period of twenty-three (23) months and established a satisfactory payment record, the Company will refund a residential customer's deposit and at its option either refund or commence applying a higher rate of interest on a non-residential customer's deposit as provided for in Section 25-6.097(5) of the Florida Public Service Commission Rules. A customer is considered to have established a satisfactory payment record, if over the preceding twelve (12) months of service, the customer has not had a disconnection of service for non-payment of bill, ~~made payment with a dishonored check,~~ had more than three (3) final notices~~one (1) late payment notice~~, tampered with the electric meter, or used service in a fraudulent or unauthorized manner. Any deposit, plus accrued interest, being held by the Company upon termination of service will be credited to the Customer's final bill and any remaining balance refunded.

7.03 New or Additional Deposit:

The Company may require upon written notice to the Customer of not less than thirty (30) days a deposit on an existing account in order to secure payment of~~-~~ bills.

7.04 Interest on Deposit:

Interest will accrue on deposit amounts in existence for a continuous period of six (6) months or longer at the minimum rate provided for in Section 25-6.097(5) of the Florida Public Service Commission Rules. Accrued interest will be paid annually either as a credit on the Customer's ~~June~~ bill or as a payment upon refund of deposit, or upon final settlement of Customer's account.

PART VIII

BILLING

8.01 Billing Period:

A bill for service will be rendered on a regular monthly cycle as scheduled by the Company. A normal billing month is an interval between scheduled meter reading dates and is approximately thirty (30) days.

8.02 Prorated Monthly Bills:

A normal monthly bill will be prorated (based on actual number of days vs. thirty (30)) if the meter reading date is advanced or postponed more than five (5) days from the scheduled read date.

All other types of bills (including initial, final, or reroute) will be prorated if they cover more or less than a regular monthly billing period (including the five-(5) day reading range). If the billing period is extended more than five (5) days, the Company will not apply the higher tiered rate if the Customer's higher usage is solely attributable to the extended billing period.

8.03 Measurement and Evidence of Consumption:

Power and energy shall be measured for each point of delivery by one meter for each type of service rendered; and the Company's readings and records thereof shall be accepted and received, at all times and places as prima facie evidence of the quantity of electricity used by the Customer at the point of delivery.

(1) Conjunctive Billing: The Company does not permit conjunctive billing. Each point of delivery to the same customer constitutes a separate service, and bills for two (2) or more points of delivery to the same customer shall be calculated separately for each point of delivery; however, where more than one (1) meter is used to measure the same type of service, although only one point of delivery is involved, each such meter shall be calculated and billed separately, as though it were a separate service, until such time as the Customer rearranges his facilities to take all of the same type of service through a single meter.

(2) Unread Meters: When the Company is unable to read a meter due to circumstances beyond the control of the Company, such as inaccessibility of meters because of flood or stormy conditions, the Company may render a minimum or estimated bill.

8.04 Delinquent Bills:

Bills are due when rendered and become delinquent if not paid within twenty (20) days after the date of mailing or delivery. A late payment charge will be applied to accounts that have past due balances, in accordance with the Company's Rate Schedule SC-1. Non-receipt of bills by customer shall not release or diminish the obligation of the Customer with respect to payment thereof on time.

8.05 Vacating or Change of Occupancy:

When a customer vacates a premise served by the Company, or when a change of occupancy therein takes place, the outgoing customer shall notify ~~the nearest office of~~ the Company not less than three (3) days prior to the date of vacating or change, as the case may be; and the outgoing customer shall be held responsible for all electric service used on such premises until such notice is received and service is disconnected, or until application for service at said location has been made by a new customer and accepted by the Company, whichever first occurs.

8.06 Service Charges:

Service Charges shall be made for each establishment or re-establishment of service, and for each returned check, in accordance with the Company's Rate Schedule SC-1.

8.07 Adjustment of Bills:

Adjustment of bills shall be made in accordance with regulations of the Florida Public Service Commission.

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PART VIII

BILLING
(Continued)

8.08 Net Metering for Customer-Owned Renewable Generation:

For customers with renewable generation ~~equipment~~ that have executed an interconnection agreement with the Company whose customer-owned renewable generation is eligible for net metering, where the purpose is to offset a customer's usage, not purposefully create excess energy by installing renewable generation larger than needed to offset usage and as further ~~as~~ defined by FPSC rule 25-6.065, monthly billing will be prepared in the following manner:

(1) At no additional cost to the customer, metering equipment will be installed by the Company capable of measuring the difference between the electricity supplied to the customer from the Company and the renewable electricity generated by the customer and delivered to the Company's electric grid.

(2) Meter readings will be taken monthly on the same cycle as required under the otherwise applicable rate schedule in accordance with normal billing practices.

(3) The Company will charge the customer for energy used by the customer in excess of the generation supplied by customer-owned renewable generation for the entire billing cycle in accordance with the otherwise applicable rate schedule.

(4) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid will be credited to the customer's energy consumption for the next month's billing cycle.

(5) Regardless of whether excess renewable energy is delivered to the Company's electric grid, the customer will be required to pay the greater of

i. the minimum charge as stated in their otherwise applicable rate schedule, or

ii. the applicable monthly customer charge plus the applicable demand charge for the monthly maximum 30-minute demand measured on the company's usage meter during the billing period in accordance with the otherwise applicable rate schedule

(6) For customers whose otherwise applicable rate schedule is a time of use (TOU) rate, the generation supplied by customer-owned renewable generation to the Company will be measured by the distinct TOU periods of that rate schedule and offset customer usage in the current month or subsequent periods using the distinct TOU periods of that rate schedule.

(7) Energy credits produced pursuant to section 4 above will accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. After the end of each calendar year, the Company will credit the customer (on the February bill) for any unused energy credits at an average annual rate based on the COG-1, as-available energy tariff.

(8) Excess renewable generation by the customer of record ~~energy consumption~~ will be applied only to the service provided at the location of the customer's renewable generation system and will not be applied to other locations or services at the same location that the customer may take from the Company.

(9) When a customer leaves the Company's system, unused credits for excess renewable kWh generated will be credited to the customer at an average annual rate based on the COG-1, as-available energy tariff.

(10) The customer may, at their sole discretion, choose to take service under the Company's standby or supplemental service rate, if available. When a customer elects to take service under a standby or supplemental tariff, any excess renewable generation ~~consumption~~ credited from prior periods in accordance with provision number 4 above, will be considered supplemental energy for billing purposes.

(Continued on Next Page)

PART VIII

BILLING
(Continued)

8.09 Budget Billing ~~Plan~~ Program (Optional):

Residential

A customer may elect to be billed for service hereunder by an alternative-billing ~~plan~~program called the "Budget Billing ~~Plan~~Program." The Budget Billing Program provides the customer the choice between two options: ~~This billing plan provides for payments on an averaged monthly installment basis rather than payments on an actual monthly usage basis.~~

1. Quarterly Budget Billing Program – The Quarterly Budget Billing Program provides for the Company to bill the customer, commencing with the next full month's bill and for the next two successive months, an amount equal to one-twelfth (1/12) of the cost for all electric service, excluding billings for Rate Schedule LS-1, rendered at the premises during the immediately preceding twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   An updated amount to be billed for each of the next three consecutive months shall be calculated to be the amount equal to one-twelfth (1/12) of the cost for all electric service rendered at the premises during the then immediately preceding twelve-month period under the customer's respective rate schedule.

   The customer's bill for each month of subsequent quarterly periods shall be similarly calculated. At the end of the initial 12-month period that the customer's election is in effect, and at the end of each twelve-month period thereafter that the customer's election is in effect, the Company will determine the difference between the cost for actual electric services rendered at the premises under the customer's respective rate schedule and the amounts billed through the budget billing program for those twelve months, and the Company shall add or subtract, as appropriate, one-twelfth (1/12) of that difference to each of the next twelve bills to be sent to the customer.

   If at any time it is apparent that the customer's expected use of services has been over or underestimated, the Company shall have the right to revise the estimate and modify the succeeding billings accordingly. When the billings have been re-estimated, the Company will advise the customer of the revised amount to be paid.

2. Annual Budget Billing Program – This budget billing program provides for the Company to bill the customer, commencing with the next full month's bill and for the next ten (10) successive months, an amount equal to one-twelfth (1/12) of the estimated cost for all electric service, excluding billings for Rate Schedule LS-1, rendered at the premises during the next twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   During the first eleven months the cost of each month's service calculated under the customer's respective rate schedule will be charged to the customer's account, and all payments made by the customer will be credited to this amount. The bill rendered on the twelfth month will include the adjustment for the difference between the actual billing for the first eleven months and the payments made by the customer during the same period.

   If at any time during the first eleven months it is apparent that the customer's expected use of service has been over or under estimated, the Company shall have the right to revise the estimate and modify the succeeding monthly billings accordingly. When the monthly payments have been re-estimated, the Company will advise the customer of the revised amount to be paid.

~~Under the Budget Billing Plan, the monthly billing is determined as follows:~~

~~1. The Annual Base Amount is calculated using the most recent twelve (12) months' billings for the premise and then averaged and rounded to the nearest whole dollar (Monthly Budget Billing Amount). If the customer has not resided at the premise for twelve (12) months, the Annual Base Amount will be determined by the customer's available monthly billings plus the previous occupant's billings. If the premise is new, a twelve (12) month estimated billing would be used.~~

(Continued on Next Page)

~~2. The Monthly Budget Billing Amount is recalculated every third month using the most recent Annual Base Amount plus any deferred balances (the difference in prior billings made under the Budget Billing Plan and that of actual charges).~~

$$\text{Monthly Budget Billing Amount} = \frac{\text{12 Month Summation Actual or Est. Annual Base}}{12} + \text{Deferred Balance}$$

~~If the difference between the newly calculated Monthly Budget Billing Amount and the current Monthly Budget Billing Amount is greater than $5 or 10%, then the Monthly Billing Amount will be re-established at the newly calculated amount (rounded to the nearest whole dollar).~~

~~1. At the customer's option (in lieu of carrying the deferred balance forward in the recalculation of the Monthly Budget Billing Amount) any deferred balance that is outstanding at the customer's annual review may be settled either through being applied to the customer's next bill (if a credit balance) or direct payment to the Company (if a debit balance).~~

A customer electing to enroll in the Budget Billing Program without prior usage history at the service location, a calculation based upon the characteristics of the premise. A customer may request termination of the Budget Billing ~~Plan~~ Program at any time. ~~The Company may terminate application of the Plan to any Customer whose balance due becomes sixty (60) days delinquent. Upon termination of the Plan or disconnection of service, the Customer must settle the account in full. Once the Customer has terminated, he or she may not rejoin the plan for twelve (12) months.~~ If the customer misses two consecutive monthly Budget Billing Program installments, they will be removed from the program. At removal, the deferred (or accumulated) balance/credit will become due/credited to the next invoice which may also reflect any applicable late payment charges and/or disconnection notice in accordance with standard procedures.

~~**Non-residential**~~

~~Any GS-1 or GSD-1 Customer who has~~

- ~~no delinquent balances;~~
- ~~has been at the same location for 12 consecutive months with the Company;~~
- ~~not had more than one (1) late payment notice during the preceding 12 months;~~
- ~~not made a payment with a dishonored check during the preceding 12 months;~~
- ~~not had a disconnection of service for nonpayment of bill during preceding 12 months;~~
- ~~the total required deposit; and~~
- ~~met the Company's requirements for the establishment of credit~~

(Continued on Next Page)

PART VIII

BILLING
(Continued)

Non-residential

Any GS-1 or GSD-1 Customer who has no delinquent balances is eligible to participate in the Budget Billing Program described below for GS-1 and GSD-1 rate billings, excluding billings for Rate Schedule LS-1. However, GS-1 or GSD-1 Customers that participate in the following will not be eligible to participate in this Budget Billing Program: Automatic Landlord revert to Owner contracts; Shared Solar; Net Metering; Unmetered Service; Premier Power Service; Summary/Collective Billing. The Budget Billing Program provides the customer the choice between two options:

1. Quarterly Budget Billing Program – The Quarterly Budget Billing Program provides for the Company to bill the customer, commencing with the next full month's bill and for the next two successive months, an amount equal to one-twelfth (1/12) of the cost for all electric service rendered at the premises during the immediately preceding twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   An updated amount to be billed for each of the next three consecutive months shall be calculated to be the amount equal to one-twelfth (1/12) of the cost for all electric service rendered at the premises during the then immediately preceding twelve-month period under the customer's respective rate schedule.

   The customer's bill for each month of subsequent quarterly periods shall be similarly calculated. At the end of the initial 12-month period that the customer's election is in effect, and at the end of each twelve-month period thereafter that the customer's election is in effect, the Company will determine the difference between the cost for actual electric services rendered at the premises under the customer's respective rate schedule and the amounts billed through the budget billing program for those twelve months, and the Company shall add or subtract, as appropriate, one-twelfth (1/12) of that difference to each of the next twelve bills to be sent to the customer.

   If at any time it is apparent that the customer's expected use of services has been over or underestimated, the Company shall have the right to revise the estimate and modify the succeeding billings accordingly. When the billings have been re-estimated, the Company will advise the customer of the revised amount to be paid.

2. Annual Budget Billing Program – This budget billing program provides for the Company to bill the customer, commencing with the next full month's bill and for the next ten (10) successive months, an amount equal to one-twelfth (1/12) of the estimated cost for all electric service rendered at the premises during the next twelve-month period while factoring in any previously accumulated credit or balance under the customer's respective rate schedule.

   During the first eleven months the cost of each month's service calculated under the customer's respective rate schedule will be charged to the customer's account, and all payments made by the customer will be credited to this amount. The bill rendered on the twelfth month will include the adjustment for the difference between the actual billing for the first eleven months and the payments made by the customer during the same period.

   If at any time during the first eleven months it is apparent that the customer's expected use of service has been over or under-estimated, the Company shall have the right to revise the estimate and modify the succeeding monthly billings accordingly. When the monthly payments have been re-estimated, the Company will advise the customer of the revised amount to be paid.

~~is eligible to participate in the Budget Billing Plan described below for GS-1 and GSD-1 rate billings. However, GS-1 or GSD-1 Customers that participate in the Premier Power Service Rider and/or Summary Billing will not be eligible to participate in this Budget Billing Plan.~~ A customer electing to enroll in the Budget Billing Program without prior usage history at the service location, a calculation based upon the characteristics of the premise and will default to the quarterly Budget Billing Program option to help establish accurate payment estimation. A Customer may terminate participation in the Budget Billing ~~Plan~~ Program at any time. ~~and may be terminated from the Budget Billing Plan by Duke Energy Florida, LLC if the Customer becomes subject to collection action on this service account. Once a Customer's participation in the Budget Billing Plan has terminated he/she may not rejoin the~~

~~Budget Billing Plan for twelve (12) months following the date of termination.~~ If the customer misses two consecutive monthly Budget Billing Program installments, they will be removed from the program. At removal, the deferred (or accumulated) balance/credit will become due/credited to the next invoice which may also reflect any applicable late payment charges and/or disconnection notice in accordance with standard procedures.

~~This billing plan provides for payments on an averaged monthly installment basis rather than payments on an actual monthly usage basis.~~

~~Under the Budget Billing Plan, the monthly billing is determined as follows:~~

~~1. The Annual Base Amount is calculated using the most recent twelve (12) months' billings for the premise and then averaged and rounded to the nearest whole dollar (Monthly Budget Billing Amount).~~
~~2. The Monthly Budget Billing Amount is recalculated every third month using the most recent Annual Base Amount plus any deferred balances (the difference in prior billings made under the Budget Billing Plan and that of actual charges).~~

$$\text{Monthly Budget Billing Amount} = \frac{\text{12 Month Summation Actual or Est. Annual Base}}{12} + \text{Deferred Balance}$$

~~If the difference between the newly calculated Monthly Budget Billing Amount and the current Monthly Budget Billing Amount is greater than 10% then the Monthly Billing Amount will be re-established at the newly calculated amount (rounded to the nearest whole dollar).~~
~~3. At the customer's option (in lieu of carrying the deferred balance forward in the recalculation of the Monthly Budget Billing Amount) any deferred balance that is outstanding at the customer's annual review may be settled either through being applied to the customer's next bill (if a credit balance) or direct payment to the Company (if a debit balance).~~

~~A customer may request termination of the Budget Billing Plan at any time. The Company may terminate application of the Plan to any Customer whose balance due becomes fourteen (14) calendar days delinquent. Termination of any one account for delinquency may subject all other Customer's participating accounts to termination of the plan. Upon termination of the Plan or disconnection of service, the Customer must settle the account in full. Once the Customer has terminated, he or she may not rejoin the plan for twelve (12) months.~~

PART X

DISCONTINUANCE AND WITHHOLDING OF SERVICE

10.01 Grounds for Discontinuance or Withholding of Service:

The Company may refuse or discontinue service to a customer under any of the conditions provided for under Section 25-6.105 of the Rules of the Florida Public Service Commission. The Company may also refuse or discontinue service for the following reasons:

(1) For actions or threats made by a Customer, or anyone on the Customer's premises, which are reasonably perceived by a Company employee as violent or unsafe, after affording the Customer reasonable opportunity to cease from any further act of violence or unsafe condition. However, where the Company believes a dangerous condition exists on the Customer's premises, service may be discontinued without notice.

(2) For residential customers, the Company may withhold service if the Customer fails to provide a form of identification acceptable to the Company, including but not limited to a valid social security number, tax identification number, or driver's license.

(3) For service requested by firms, partnerships, associations, corporations, etc., the Company may withhold service if the Customer fails to provide proof that a duly authorized person is making the application for service and/or if the Customer is not registered with a governmental agency as licensed to do business in Florida.

10.02 Notice of Discontinuance:

The Company will give the Customer as much written notice of discontinuance of service as may be reasonably practical.

10.03 Medically Essential Service:

For purposes of this section, a Medically Essential Service Customer is a residential customer whose electric service is medically essential, as affirmed through the certificate of a doctor of medicine licensed to practice in the State of Florida. Service is "medically essential" if the customer has continuously operating electric-powered medical equipment necessary to sustain the life of or avoid serious medical complications requiring immediate hospitalization of the customer or another permanent resident at the service address. The physician's certificate shall explain briefly and clearly, in non-medical terms, why continuance of electric service is medically essential and shall be consistent with the requirements of the Company's tariff. A customer who is certified as a Medically Essential Service Customer must renew such certification periodically through the procedures outlined above. The company may require certification no more frequently than once every twelve (12) months.

The Company shall provide Medically Essential Service Customers with a limited extension of time, not to exceed thirty (30) days, beyond the date service would normally be subject to disconnection for non-payment of bills (following the requisite notice pursuant to Rule 25-6.105(5) of the Florida Administrative Code). The Company shall provide the Medically Essential Service Customer with written notice specifying the date of disconnection based on the limited extension. The Medically Essential Service Customer shall be responsible for making mutually satisfactory arrangements to ensure payment within this additional extension of time for service provided by the Company and for which payment is past due, or to make other arrangements for meeting the medically essential needs.

No later than 12 noon one (1) day prior to the scheduled disconnection of service of a Medically Essential Service Customer, the Company shall attempt to contact such customer by telephone in order to provide notice of the scheduled disconnect date. If the Medically Essential Service Customer does not have a telephone number listed on the account, or if the utility cannot reach such customer or other adult resident of the premises by telephone by the specified time, a field representative will be sent to the residence to attempt to contact the Medically Essential Service Customer, no later than 4:00 p.m. of the day prior to scheduled disconnection. If contact is not made, however, the Company may leave written notification at the residence advising the Medically Essential Service Customer of the scheduled disconnect date; thereafter, the Company may disconnect service on the specified date. The Company will grant special consideration to a Medically Essential Service Customer in the application of Rule 25-6.097(3) of the Florida Administrative Code.

In the event that a customer is certified as a Medically Essential Service Customer, the customer shall remain solely responsible for any backup equipment and/or power supply and a planned course of action in the event of a power outage. The Company does not assume, and expressly disclaims, any obligation or duty: to monitor the health or condition of the person requiring medically essential service; to insure continuous service; to call, contact, or otherwise advise of service interruptions; or, except as expressly provided by this section, to take any other action (or refrain from any action) that differs from the normal operations of the Company.

10.04 Liability for Discontinuance:

Whenever the Company shall have the right to discontinue service to a customer, such right may be exercised without any liability for loss, damage, or injury resulting directly or indirectly from lack of electric service; and the Company shall be under no obligation or duty to ascertain whether such discontinuance would be likely to result in any such loss, damage, or injury.

10.05 Reconnection:

Service may be reconnected after those conditions which caused service to be discontinued have been corrected. A service charge may be applicable as provided for under Rate Schedule SC-1.

10.06 Customer's Deposit:

Where valid conditions exist, service may be discontinued whether or not the amount of the Customer's deposit is sufficient to cover the Customer's bill; and, where said deposit has been applied toward the settlement of such bill, service will not be reconnected until a satisfactory deposit is restored.

~~**10.04 Liability for Discontinuance:**~~

~~Whenever the Company shall have the right to discontinue service to a customer, such right may be exercised without any liability for loss, damage, or injury resulting directly or indirectly from lack of electric service; and the Company shall be under no obligation or duty to ascertain whether such discontinuance would be likely to result in any such loss, damage, or injury.~~

~~**10.05 Reconnection:**~~

~~Service may be reconnected after those conditions which caused service to be discontinued have been corrected. A service charge may be applicable as provided for under Rate Schedule SC-1.~~

~~**10.06 Customer's Deposit:**~~

~~Where valid conditions exist, service may be discontinued whether or not the amount of the Customer's deposit is sufficient to cover the Customer's bill; and, where said deposit has been applied toward the settlement of such bill, service will not be reconnected until a satisfactory deposit is restored.~~

PART XI

UNDERGROUND RESIDENTIAL DISTRIBUTION POLICY

11.01 Definitions:

The following words and terms used under this policy shall have the meaning indicated:

(1) Applicant: Any person, partnership, association, corporation, or governmental agency controlling or responsible for the development of a new subdivision or dwelling unit and applying for the construction of underground electric facilities.

(2) Building: Any structure, ~~within subdivision~~and excluding a Townhouse, designed for residential occupancy and containing less than five (5) individual dwelling units.

(3) Commission: Florida Public Service Commission.

(4) Company: Duke Energy Florida, LLC.

(5) Customer Provided and Installed Conduit: Schedule 40 PVC grey electrical grade conduit, purchased by the customer on the open market and installed meeting Company~~Duke Energy~~ guidelines. Diameter is to be specified by Company~~Duke Energy~~ based upon the type of conductor.

(6) Direct Burial: A type of construction involving the placing of conductors in the ground without the benefit of conduit or ducts. Other facilities, such as transformers, may be above ground.

(7) Distribution System: Electric service facilities consisting of primary and secondary conductors, service laterals, transformers, and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

(8) Feeder Main: A three-phase primary installation which serves as a source for primary laterals and loops through suitable overcurrent devices.

(9) Final Grade: The ultimate elevation of the ground, paved or unpaved, which will prevail in a subdivision or tract of land including drainage ditches and or swales.

(10~~9~~) Mainline: Portions of the subdivision including primary and secondary voltage conductors but excluding services running to a dwelling.

(11~~0~~) Mobile Home (Trailer): A non-self propelled vehicle or conveyance, permanently equipped to travel upon the public highways, that is used either temporarily or permanently as a residence or living quarters.

(12~~1~~) Multiple-Occupancy Building: A structure erected and framed of component structural parts and designed to contain five (5) or more individual dwelling units.

(13~~2~~) Point of Delivery: The point where the Company's facilities~~wires or apparatus~~ are connected to those of the Customer's service entrance. The point of delivery shall be determined by the Company.

(14~~3~~) Primary Lateral: That part of the electric distribution system whose function is to conduct electricity at the primary level from the feeder main to the transformers serving the secondary street mains. It usually consists of a single-phase conductor or insulated cable, together with necessary accessory equipment for supporting, terminating and disconnecting from the primary mains by a fusible element.

(15~~4~~) Service Lateral: The underground service conductors between the street or rear property main, including any risers at a pole or other structure or from transformers, and the first point of connection to the service entrance conductors in a terminal or meter box on the exterior building wall.

(16~~5~~) Subdivision: The tract of land which is divided into five (5) or more building lots or upon which five (5) or more separate dwelling units are to be located, or the land on which is to be constructed new multiple-occupancy buildings.

(Continued on Next Page)

~~(17~~6) ~~Townhouse: A one (1) family dwelling unit of a group of three (3) or more such units separated only by firewalls. Each townhouse unit shall be constructed upon a separate lot and serviced with separate utilities and shall otherwise be independent of one another.~~

(Continued on Next Page)

11.01 Definitions (continued):

(17) Townhouse: A one (1)-family dwelling unit of a group of three (3) or more such units separated only by firewalls. Each townhouse unit shall be constructed upon a separate lot and serviced with separate utilities and shall otherwise be independent of one another.

11.02 GENERAL:

(1) Application:

Underground electric distribution facilities are offered in lieu of overhead facilities in accordance with these Rules and Regulations for:

a) Residential Subdivision and Developments (Part 11.03)
b) New Service Laterals from Overhead Systems (Part 11.04)
c) Replacement of Existing Overhead Service (Part 11.05)
d) Multiple-Occupancy Residential Buildings (Part 11.06)

(2) Early Notification and Coordination:

In order for the Company to provide service when required, it is necessary that the Applicant notify the Company during the early stages of planning major projects. Close coordination is necessary throughout the planning and construction stages by the Company, the architect, the builder, the subcontractors, and the consulting engineer to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various sub-grade installations of the several utilities.

(3) Changes to Plans, Layout, or Grade:

The Applicant shall pay for any additional costs imposed ~~ncurred~~ on ~~by~~ the Company by Applicant including, but not limited to, engineering design, administration and relocation expenses, due to changes made subsequent to the agreement ~~by the Applicant~~ in the subdivision or development layout or final grade. ~~as originally agreed upon between the Applicant and Company.~~

(4) Underground Installation Not Covered:

Where the Applicant requests or governmental ordinance mandates underground electric facilities for residential subdivisions not falling within the dwelling units per acre density limitation as specified in Part 11.03(2)(a) or for residential developments of less than five (5) building lots and where overhead facilities would otherwise be provided, the Applicant shall pay the Company the estimated differential cost between the underground facilities and the suitable overhead facilities as determined by using the Company's current standard estimating data. The Applicant shall also provide necessary rights of way and easements as given in Section 11.02(7).

(5) Type of System Provided:

The costs quoted in these Rules are for underground residential distribution facilities of standard Company design with ~~direct-buried cable and~~ above-grade appurtenances. Unless otherwise stated, service provided will be 120/240-volt single phase. If other types of facilities are requested by the Applicant or required by governmental authority, the Applicant will pay the additional costs, if any.

(6) Ownership:

The Company will install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. Any payment made by the Applicant, under the provisions of these Rules will not convey to the Applicant any rights of ownership.

(7) Rights of Way and Easements:

(a) General Requirements: The Company shall construct, own, operate, and maintain distribution lines within the Applicant's subdivision only along easements, public streets, roads and highways which the Company has the legal right to occupy, and on public lands and private property across which rights of way and easements satisfactory to the Company may be obtained without cost or condemnation to the Company.

~~(b) Scheduling, Clearing, and Grading: Rights of way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service~~

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~~requirements and must be cleared of trees, tree stumps, paving and other obstructions, staked to show property lines and final grade, and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer locations.~~

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(7) Rights of Way and Easements (Continued):

(c) Scheduling, Clearing, and Grading: Rights of way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service requirements and must be cleared of trees, tree stumps, paving and other obstructions, staked to show property lines and final grade, and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer locations.~~Public Rights of Way: Where underground distribution facilities are located in dedicated road or street right-of-way, no easement is required.~~

(d) Recorded Public Easements: Where underground distribution facilities are located on private property, wholly within an area covered by a recorded subdivision utility easement, namely a reservation, and recorded plat of an easement for public utility purposes, no other easement is required.

(e) Service Laterals: Where underground service conductors are located on private property and portions not covered by recorded subdivision utility easement are wholly within the private property they service no easement is required.

(f) Other Locations: Where underground distribution facilities are located on private property other than as described in Part 11.02(7)(a) or 11.02(7)(e), easements are required and shall be prepared as outlined in instructions prepared by the Real Estate Department.

(g) Blanket Easements: Where underground primary and secondary distribution facilities for service to a mobile home park or a multiple occupancy project are located on a tract of land having one ownership and the easement area cannot be described without a detailed survey, a blanket easement covering the entire premises may be utilized at the discretion of the Division Engineer.

(8) Damage to Company's Equipment:

The Applicant shall be responsible to ensure that the Company's distribution system, once installed, is not damaged, destroyed, or otherwise disturbed during the construction of the project. This responsibility shall extend not only to those in ~~his~~Applicant's employ, but also to Applicant's~~his~~ subcontractors, and ~~he~~Applicant shall be responsible for the full cost of repairing such damage.

(9) Charges:

The Company shall not be obligated to install any facilities within a subdivision until satisfactory arrangements for the payment of applicable charges, if any, have been completed.

(10) Special Conditions:

The costs quoted in these rules are based on conditions which permit employment of rapid construction techniques. The Applicant shall be responsible for necessary additional hand digging expenses other than what is normally provided by the Company. The Applicant is responsible for clearing, compacting, boulder and large rock removal, stump removal, paving, and addressing other special conditions. Should paving, grass, landscaping or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching and backfilling and be responsible for restoration of property damaged to accommodate the installation of underground facilities.

11.03 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS.

(1) Availability:

When requested by the Applicant, the Company will provide underground electric distribution facilities in accordance with its standard practices in:

(a) recognized residential subdivisions of five or more building lots;

(b) tracts of land upon which five or more separate dwelling units are to be located;

(c) tracts of land upon which new multiple-occupancy buildings are to be constructed.

For building containing five or more dwelling units, see Part 11.06 of these Rules.

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(2) Contribution by Applicant (continued):

(c) Credits (not to exceed the "average differential costs" stated in Section 11.03~~above~~) will be allowed where, by mutual agreement, the Applicant provides trenching and backfilling for the use of the Company's facilities in lieu of a portion of the cash payment described above. These credits, based on the Company's design drawings, are:

Primary and/or Secondary Systems,
for each Foot of Trench.....$3.35

Service Laterals,
for each Foot of Trench.....$3.35

(3) Point of Delivery:

The point of delivery shall be determined by the Company and will be on the front half of the side of the building that is nearest the point at which the underground secondary electric supply is available to the property. The Company will not install a service on the opposite side of the building where the underground secondary electric supply is available to the property. The point of delivery will only be allowed on the rear of the building by special exception. The Applicant shall pay the estimated full cost of service lateral length required in excess of that which would have been needed to reach the Company's designated point of service.

(4) Location of Meter and Socket:

The Applicant shall install a meter socket at the point designated by the Company in accordance with the Company's specifications. Every effort shall be made to locate the meter socket in unobstructed areas in order that the meter can be read without going through fences, etc.

(5) Development of Subdivisions:

The above charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where service will not be required for at least two (2) years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five (5) years from the date the Company is first ready to render service from the extension, will be retained by the ~~c~~Company.

(6) Relocation or Removal of Existing Facilities:

If the Company is required to relocate or remove existing overhead and/or underground distribution facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant. These costs shall include costs of relocation or removal, the in-place value (less salvage) of the facilities so removed, and any additional costs due to existing landscaping, pavement or unusual conditions.

(7) Other Provisions:

If soil compaction is required by the Governmental or permitting agency ~~Applicant at~~ in right of way locations where Company trenching is done, an additional charge may be added to the charges set forth in this tariff. The charge will be estimated based on the Governmental or permitting agency's~~Applicant's~~ compaction specifications. The Company will not provide trench line soil compaction for the Applicant.

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11.04 UNDERGROUND SERVICE LATERALS FROM EXISTING SECONDARY ELECTRIC DISTRIBUTION SYSTEMS.

(1) New Underground Service Laterals:

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five (5) separate dwelling units.

(2) Contribution by Applicant:

~~(a)~~ The Applicant shall pay the Company the following average differential cost between an overhead~~existing secondary~~ service lateral and an underground service lateral:

For Service Lateral up to 80 feet Duke Supplied and Installed Conduit $641.00
For Service Lateral up to 80 feet Customer Supplied and Installed Conduit.....$339.00

For each foot over 80 feet up to 300 feet Duke Supplied and Installed Conduit .....$0.00 per foot
For each foot over 80 feet up to 300 feet Customer Supplied and Installed Conduit.....$0.00 per foot

Service laterals in excess of 300 feet shall be based on a specific cost estimate.

~~(b) Credits will be allowed where, by mutual agreement, the Applicant provides trenching and backfilling in accordance with the Company specifications and for the use of the Company facilities, in lieu of a portion of the cash payment described above. These credits, based on the Company's design drawings, are as follows:~~

~~For each Foot of Trench $3.35~~

The provisions of Paragraphs 11.03(3) and 11.03(4) are also applicable.

11.05 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD SERVICES:

Applicability:

When requested by the Applicant, the Company will install underground service laterals from existing overhead lines as replacements for existing overhead services to existing residential buildings containing less than five (5) separate dwelling units.

Rearrangement of Service Entrance:

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

Trenching:

The Applicant shall also provide, at no cost to the Company, a suitable trench or installed conduit and perform the backfilling and any landscaping, pavement, or other suitable repairs. If the Applicant requests the Company to supply the trench or remove any additional equipment other than the Service Lateral, the charge to the Applicant for this work shall be based on a specific cost estimate.

Contribution by Applicant:

The charge excluding trenching costs shall be as follows:

For Service Lateral .....$1,762.00 per service

The Applicant may elect to provide and install conduit meeting current Company~~Duke Energy~~ construction specifications at no cost to the Company~~Duke Energy~~ in lieu of an open trench. The charge shall be as follows:

For Service Lateral .....$1,522.00 per service

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11.06 UNDERGROUND DISTRIBUTION FACILITIES TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS:

(1) Availability:

Underground electric distribution facilities may be installed within the tract of land upon which multiple-occupancy residential buildings ~~containing five (5) or more separate dwelling units~~ will be constructed.

(2) Contribution by Applicant:

When feeder mains on tracts of land upon which multiple-occupancy buildings will be constructed are deemed necessary by the Company to provide and/or maintain adequate service, an underground installation is requested by the Applicant, or required by a governmental agency having the authority so to do, the Applicant shall contribute the differential costs provided in Section 10.3.2.b) and 10.3.3.c). There will be no contribution from the Applicant with respect to construction of underground distribution facilities other than feeder mains so long as the Company is free to construct such~~the~~ extensions in the most economical manner, and reasonably full use is made of the tract of land upon which the multiple-occupancy buildings will be constructed. Other conditions will require a contribution from the Applicant.

(3) Responsibility of Applicant:

(a) Furnish details and specifications of the proposed building or complex of buildings. The Company will use these in the design of the electric distribution facilities required to render service.

(b) Where the Company determines that the secondary points of delivery ~~transformers~~ are to be located inside the building, the Applicant shall provide:

i. The vault or vaults necessary for the transformers and the associated equipment, including the ventilation equipment.

ii. The necessary raceways or conduit for the Company's supply cables from the vault or vaults to a suitable point five (5) feet outside the building in accordance with the Company's plans and specifications.

iii. Conduits underneath all buildings when required for the Company's supply cables. Such conduits shall extend five (5) feet beyond the edge of the buildings for joining to the Company's facilities.

iv. The service entrance conductors and raceways from the Applicant's service equipment to the designated point of delivery within the vault.

(3) Responsibility of Applicant (Continued):

(c) Where the Company determines that the secondary points of delivery ~~transformers~~ are to be located outside the building, the Applicant shall provide:

i. The transformer enclosure or space for pad-mounted equipment, if required.

ii. The service entrance conductors and raceway from the Applicant's service equipment to the point of delivery designated by the Company at or near the building, and wholly on the Customer's property.

(4) Responsibility of the Company:

(a) The Company will:

i. Provide the Applicant with the Company's plans to supply the proposed building or complex of buildings, and specifications for the facilities to be provided by the Applicant.

ii. Furnish and install the primary or secondary conductors from existing or proposed facilities adjoining the property to the point of delivery.

iii. Furnish and install the necessary transformers and associated equipment located either outside the building or in the vault(s) within the building.

iv. Be solely responsible for the installation, operation, and maintenance of all of its facilities.

(5) Service Voltage:

The Company will supply service at one of the several secondary voltages available as mutually agreed upon between the Applicant and the Company.

PART XII

CHARGES FOR CONVERSION OF EXISTING OVERHEAD TO UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES

12.01 DEFINITIONS:

The following words and terms used under this Part shall have the meaning indicated:

(1)	Applicant:	The Applicant is the person or entity seeking the undergrounding of existing or newly planned electric distribution facilities by the Company. When a developer requests local government development approval, the local government shall not be deemed the Applicant for purposes of these rules.
(2)	Commission:	Florida Public Service Commission.
(3)	Cost Estimate Fee:	A fee charged an Applicant by the Company for the purpose of preparing a cost estimate of the amount required for the Company to construct or convert particular distribution facilities as underground.
(4)	Company:	Duke Energy Florida, LLC~~Inc.~~
(5)	Distribution Facilities:	All electrical equipment of the Company required to deliver electricity to homes and businesses.
(6)	Facility Charge:	That charge required to be paid by an Applicant for the Company to construct or convert particular distribution facilities as underground.
(7)	Overhead:	Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed above ground on supporting poles.
(8)	Underground:	Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed below ground or on the ground.

12.02 GENERAL:

(1) Application:

Underground electric distribution facilities are offered in lieu of overhead facilities in accordance with these rules.

(2) Applicant Request:

An Applicant shall submit a request in writing for the Company to develop a cost estimate to accomplish the undergrounding of particular electric facilities. The request shall be accompanied by an appropriate fee and shall specify the following information:

(a) the area(s) being sought to be undergrounded;

(b) a list of all electric customers affected;

(c) an estimated time frame for undergrounding to be accomplished;

(d) details of any construction by the Applicant; and

(e) any other pertinent information which the Applicant possesses that may aid the Company in preparing an appropriate cost estimate.

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12.03 INSTALLATIONS NOT COVERED:

The following types of electrical installations are not addressed in these rules:

(A) Distribution lines, new or existing, in urban commercial area, urban residential area, rural residential area, or existing subdivisions will not be considered for undergrounding if sufficient permits or easements cannot be obtained. The request will not be considered unless all customers on both sides of the road or street who are served by the supply system to be undergrounded are included in the proposed conversion.

(B) Distribution lines in new residential subdivisions. These installations are covered under "Rules of the Florida Public Service Commission", Chapter 25-6, Part V, "Rules for Residential Electric Underground Extensions", and the Company's "General Rules and Regulations Governing Electric Service", Part XI.

(C) Individuals applying for undergrounding of service laterals from existing overhead lines. These applications will be covered by rules referenced in 12.03(B~~b~~) above.

(D) Electrical distribution circuits serving street or area lighting. Requests for undergrounding circuits of this category will be treated on an individual basis.

12.04 COST ESTIMATE FEES:

(1) Non-Binding Cost Estimate Fee:

The Company will provide a non-binding cost estimate related to the request at no cost to the Applicant. Such estimate shall not have any guarantee as to its accuracy and shall not be binding upon the Company.

(2) Binding Cost Estimate Fee

The following schedule of fees shall apply to the Applicant for engineering design time to establish a binding cost estimate by the Company for the request. Such fee shall be recognized as a credit in the Facility Charge determination if the Applicant enters into a construction contract within 180 days from date of receipt of the binding cost estimate. At the discretion of the Company, the time from submittal of the cost estimate to entering a contract may be extended beyond 180 days. A major scope change by the Applicant may require a new fee amount.

SCHEDULE OF BINDING COST ESTIMATE FEES

Facility Classification	Fee
Urban Commercial	$4,234 per mile
Urban Residential	$3,476 per mile
Rural Residential	$2,549 per mile
Low Density Subdivision	$ 15 per lot
High Density Subdivision	$ 13 per lot

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12.05 CONSTRUCTION CONTRACT:

(1) GENERAL:

Upon acceptance by the Applicant of the binding cost estimate, the Applicant shall execute a contract with the Company to perform the construction of the underground distribution facilities. The contract shall specify the type and character of system to be provided; establish the Facility Charge to be paid by Applicant prior to commencement of construction; specify details of construction to be performed by Applicant, if any; and address any other pertinent terms and conditions including those described in Part (4) below.

(2) FACILITY CHARGE:

Charge = Remaining net book value of existing overhead facilities to be removed;

plus, removal cost of existing overhead facilities;

minus, salvage value of existing overhead facilities;

plus, estimated construction cost of underground facilities including underground service laterals to residential customers meters or point of delivery for general service customers;

minus, estimated construction cost of overhead facilities including overhead service drops to customers' meters;

minus, qualifying binding cost estimate fee.

plus/minus, the net present value of the lifecycle operational costs differential including storm restoration.

The actual or estimated costs applied to the facility charge shall be consistent with the standards of the Company's approved Storm Protection Plan.

3) CONSTRUCTION BY APPLICANT:

If agreed upon by both the Applicant and the Company, the Applicant may construct or install portions of the underground system as long as such work meets the Company's engineering and construction standards. The Company will own and maintain the completed distribution facilities upon accepting the system as operational. The type of system provided will be determined by the Company's standards.

Any facilities provided by the Applicant will be inspected by Company inspectors prior to acceptance. Any deficiencies discovered as a result of these inspections will be corrected by the Applicant at Applicant's~~his~~ sole expense, including the costs incurred by performing the inspections. Corrections must be made in a timely manner by the Applicant, otherwise the Company will undertake the correction and bill the Applicant for all costs of such correction. These costs shall be added~~itional~~ to the original binding estimate.

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(4) OTHER TERMS AND CONDITIONS

(a) Easements:

Before the initiation of any project to provide underground electric distribution facilities pursuant to an Underground Facilities Conversions Agreement, the Applicant shall provide the Company, at no cost to the Company, all easements utilizing Company approved language and forms, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, specified as necessary by the Company to accommodate the requested underground facilities along with an opinion of title that the easements are valid. Failure to provide the easements in the manner set forth above within 180 days after the delivery of the binding cost estimate to the Applicant shall result in the expiration of the binding cost estimate, the return of any CIAC paid, and the termination of any Underground Facilities Conversions Agreement entered into between the Applicant and the Company.

(b) Scheduling, Clearing, and Grading:

Rights-of-way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service requirements and must be cleared of trees, tree stumps, paving and other obstruction; staked to show property lines and final grade; and graded to within six (6) inches of final grade by the Applicant before the Company commences construction; all at no cost to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer, pullbox, and switch locations.

(c) Restoration:

All removal and restoration of buildings, roads, driveways, sidewalks, patios, fences, ditches, landscaping, sprinkler systems, and other utilities, etc., shall be the full responsibility of the Applicant and shall cause no cost to the Company. Removal of all construction debris not belonging to the Company shall be the responsibility of the Applicant.

(d) Other Joint Users on the Company Poles:

Prior to construction, the Applicant must make arrangements with any other joint users of the Company's poles to remove their facilities at no cost to the Company. The Applicant shall produce, if requested by the Company, executed agreements with all joint users guaranteeing this requirement. During construction, the Company will undertake coordination efforts directly with the joint users where required for removal of their facilities.

(e) Affected Electric Customers:

Prior to construction, the Applicant must make arrangements with all affected Company customers to prepare their premises and service entrance in a timely manner for underground service. All customers affected by the undergrounding request must agree to accept underground service. These customers' conversions will be at no cost to the Company. During construction, the Company will undertake coordination efforts directly with affected customers for their transfer to underground service.

(f) Damage to the Company's Underground Facilities:

The Applicant shall be responsible to ensure the Company's distribution facilities are not damaged, destroyed, or otherwise disturbed during construction. This responsibility shall extend not only to those in Applicant's~~his~~ employ, but also to ~~his~~Applicant's subcontractors, and ~~he~~Applicant shall be responsible for the full cost of repairing such damage.

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(4) Governmental Undergrounding Fee

(a) The Company will bill a monthly Governmental Undergrounding Fee to electric customers located in the Underground Assessment Area established by the local government. The Governmental Undergrounding Fee shall be based on a uniform percentage of customers' total net charges for electric service calculated to produce the Annual Recovery Amount, net of regulatory assessment fees, if any. Except as provided in Paragraph 2(a) of this Section 12.06, the total Governmental Undergrounding Fee billed to a customer's account (irrespective of the number of Underground Assessment Areas in which the customer may be located) shall not exceed the lesser of (i) 15 percent of the customer's total net electric service charges, or (ii) a maximum monthly amount of $30 for residential customers and $50 for each 5,000 kilowatt-hour increment of consumption for non-residential customers. The maximum monthly amount shall apply to each line of billing in the case of a customer receiving a single bill for multiple service points, and to each occupancy unit in the case of a master metered customer.

(b) The application of a Governmental Undergrounding Fee based on a higher percentage or maximum monthly amount than specified in Paragraph 4(a) of this Section 12.06 shall require approval of the Florida Public Service Commission.

(c) The Governmental Undergrounding Fee shall be recalculated for each 12-month period during its effectiveness following the initial annual period. The recalculation shall be based on the Company's most current projections for the upcoming period, and shall include a true-up adjustment based on the difference between projected and actual recovery for the prior 12-month period.

(5) Optional Utility Financing

At the option of the local government, the Company may~~will~~ provide financing for the Facility Charge and Governmental Cost of the undergrounding project, subject to any limitation on the funds made available for such purpose at the Company's discretion. Upon request, the Company will advise the local government at the time the binding cost estimate is presented pursuant to Paragraph 12.04(2) of this Part XII whether sufficient funds are available at that time to finance the cost of the undergrounding project. The interest rate applicable to such optional financing will be determined by the Company commensurate with normal risk considerations such as the credit worthiness of the local government, the total cost subject to financing, the expected duration of the undergrounding project, and any other identifiable risks associated with financing the project.

(6) Customer Notification

At least 30 days prior to the execution of a Local Government Underground Cost Recovery Contract pursuant to Subsection (7) of this Section 12.06, the local government shall mail a notice to each electric customer located within the proposed Underground Assessment Area stating its intention to recover the cost of the underground conversion project in question through a Governmental Undergrounding Fee on the customer's electric bill. The notice shall include, at a minimum, (i) a description of the underground conversion project, (ii) an estimate of the Governmental Undergrounding Fee (as a percentage of total net electric charges) and the maximum monthly amount, (iii) the month in which billing of the Fee is expected to commence, (iv) the number of years over which the Fee is to be imposed, and (v) a postage-prepaid form on which the customer may submit comments to the local government.

(7) Underground Cost Recovery Contract

The local government shall enter into a contract with the Company, the form of which has been approved by the Florida Public Service Commission or its staff, establishing the specific terms and conditions for underground capital cost recovery consistent with the provisions of this Section 12.06.

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FPSC UNIFORM RATE SCHEDULE DESIGNATION		BEGINS ON SHEET NO.
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SC-1	Service Charges	6.110
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RSL-1	Residential - Load Management (Optional)	6.130
RSL-2	Residential - Load Management - Winter Only - (Optional)	6.135
RST-1	Residential Service (Optional Time of Use) ~~(Closed to New Customers as of 02/10/10)~~	6.140
GS-1	General Service - Non-Demand	6.150
GST-1	General Service - Non-Demand (Optional Time of Use)	6.160
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~~CS-1~~	~~Curtailable General Service (Closed to New Customers as of 04/16/96)~~	~~6.230~~
CS-2	Curtailable General Service	6.235
CS-3	Curtailable General Service Fixed Curtailable Demand	6.2390
~~CST-1~~	~~Curtailable General Service (Optional Time of Use) (Closed to New Customers as of 04/16/96)~~	~~6.240~~
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PPS-1	General Service – Premier Power Service Rider	6.370
~~ED-1~~	~~Economic Development Rider~~	~~6.380~~
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FB-1	Optional – Fixed Bill Program	6.390
SOL-1	Shared Solar Rider – Experimental Pilot Program	6.395
NSMR-1	Optional - Non-Standard Meter Rider (AMI Opt-Out)	6.400
FCF-1	Public Charging for Electric Vehicles	6.405

INDEX OF RATE SCHEDULES

FPSC UNIFORM RATE SCHEDULE DESIGNATION		BEGINS ON SHEET NO.
SOL-1	Shared Solar Rider – Experimental Pilot Program	6.395
NSMR-1	Optional – Non-Standard Meter Rider (AMI Opt-Out)	6.400

INDEX OF STANDARD CONTRACT AND OTHER AGREEMENT FORMS

FORM NO	DESCRIPTION	SHEET NO.
Form No. 1	Contract, Form No. 1 (after 11/21/98, applicable only to a Customer who requires this type form be executed for service under Rate Schedule LS-1, Lighting Service. Form No. LS-1HPS shall normally be used for application for service under LS-1).	7.010 - 7.011
Form No. 2	Contract Form No. 2 (applicable when service is provided under Company General Service Rate Schedules and special contract terms or investments in special facilities are required and furnished by the Company to provide service to the Customer).	7.020 - 7.021
IS-2 DISC	Interruptible General Service Rate Schedules IS-2 and IST-2 Risk Disclosure	7.025
CS-2 DISC	Curtailable General Service Rate Schedule CS-2 and CST-2 Risk Disclosure	7.027
Form No. 5	Contract, Form No. 5 (applicable when a contract is made between the Company and the Customer to cover advances by the Customer for construction).	7.030
DVLP DIST	Agreement for Electric Service Between Duke Energy Florida, Inc. (the "Utility") and _____ (the "Applicant") (applicable when a developer requests the Company to install a distribution system for a new development).	7.050
MUNI UG	Local Government Underground Cost Recovery Contract (applicable when a Local Government wishes to contract with the Company to provide for recovery of costs to underground service).	7.060 – 7.063
PEFI LSA	Leave Service Active Agreement (applicable to Customers who wish service to be left active on rental units, regardless if they are occupied or not).	7.070 - 7.071
3RD PRT	Request for Third Party Notification (applicable to Customers who request the Company to notify another person that their bill is overdue).	7.090
LS-1	Lighting Service Contract.	7.110 - 7.113
PEFI TOU	Application for TOU Rate (applicable to Customers requesting time of use rates).	7.120
PEFI GSLM	Rate Schedule GSLM-1 Customer Agreement (applicable to Customers requesting General Service Load Management).	7.150
MSTR MTR	Standard Letter Agreement (applicable to master metered Customers indicating understanding of rules and regulations affecting resale of electricity).	7.160
EQP RNTL	Standard Letter Agreement (applicable to Customers who request additional facilities at their service location).	7.170
GUAR CNTR	Guarantee Contract (applicable when a third party guarantees payment for another individual's billing).	7.180
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PWR PAY	Power Pay - Customers bill is automatically paid from their checking account.	7.230
CISR	Contract Service Arrangement for service under the Commercial/Industrial Service Rider.	7.250 - 7.253
PPS	Premier Power Service - Contract signed by the customer requesting backup service through the Premier Power Service rate schedule.	7.270 - 7.273
NMRG - Tier 1	Standard Interconnection Agreement for Tier 1 Customer Owned Renewable Generation	7.310 - 7.313
IC APP –Tier 1	Application for Interconnection for Tier 1 Customer Owned Renewable Generation	7.317-7.317
NMRG - Tier 2	Standard Interconnection Agreement for Tier 2 Customer Owned Renewable Generation	7.320 - 7.323
NMRG – Tier 3	Standard Interconnection Agreement for Tier 3 Customer Owned Renewable Generation	7.330 - 7.333
IC APP –Tier 2,3	Application for Interconnection for Tier 2 and 3 Customer Owned Renewable Generation	7.337-7.337
ECON DEV	Economic Development Rider Service Agreement	7.500
~~ECON RE-DEV~~	~~Economic Re-Development Rider Service Agreement~~	~~7.510~~

Company will prepare a workpaper showing the calculation of the Governmental Undergrounding Fee (attached hereto as Attachment C and incorporated herein by its reference).

2. The parties agree that if the Local Government desires to apply a Governmental Undergrounding Fee based on a higher percentage or maximum monthly amount than specified in paragraph (D)(1) above, then the parties shall jointly petition the Florida Public Service Commission for approval of such increased amount. Absent such approval, the amounts for the Governmental Undergrounding Fee shall not be set above those maximum amounts.

3. The Governmental Undergrounding Fee shall be recalculated for each twelve (12) month period during its effectiveness following the initial annual period. The recalculation shall be based on the Company's most current projections for the upcoming period, and shall include a true-up adjustment based on the difference between projected and actual recovery for the prior twelve (12) month period. The first annual true-up period for this Contract shall begin with the first billing cycle for the month following the implementation of the billing for the Governmental Undergrounding Fee.

4. No later than the twentieth (20th) day of the following month, the Company shall pay the Local Government the aggregated total Governmental Undergrounding Fee that the Company has collected from each customer in the Underground Assessment Area. The monthly payment shall be made by wire transfer. Any monthly payment or any portion thereof made twenty (20) calendar days after the due date without good cause shall be subject to interest at the 30-day commercial paper rate per annum.

E. Customer Notification:

1. At least thirty (30) calendar days before the execution of this Contract, the Local Government shall mail a notice to each electric customer located within the proposed Underground Assessment Area stating the Local Government's intention to recover the cost of the underground Conversion project in question through a Governmental Undergrounding Fee on the customer's electric bill. The notice shall include, at a minimum: (i) a description of the underground Conversion project; (ii) an estimate of the Governmental Undergrounding Fee (as a percentage of total net electric charges) and the maximum monthly amount; (iii) the month in which billing of the Governmental Undergrounding Fee is expected to commence; (iv) the number of years over which the Governmental Undergrounding Fee is to be imposed; and (v) a postage-prepaid form on which the customer may submit comments to the Local Government. The actual notice sent to the customers is attached to this Contract as Attachment D.

2. The Local Government warrants and represents that it has timely completed the obligation referenced in the above paragraph by timely mailing the requisite notice to all required customers.

3. The Local Government recognizes that the Company will direct any and all questions from customers regarding this Contract and the creation of the Underground Assessment Area to the Local Government, specifically _____ (insert name of person or department).

F. Assignment:

The Local Government shall not assign, delegate or otherwise dispose of all or any portion of the Contract (including any benefits or obligations hereunder) without the prior written consent of the Company. Upon prior written notice and with the consent of Company (such consent not to be unreasonably withheld), the Local Government may assign the Contract. The Company, in Company's sole discretion, may require any Company approved Local Government assignee to execute a new contract and agree to all the requirements of the new contract prior to approval of the assignment request. Any attempted assignment or delegation without the Company's prior written consent shall be ineffective and void. The terms and conditions of this Contract shall be binding upon and inure to the benefit of any and all successors and/or assigns of the Company. The terms and conditions of this Contract shall be binding upon and inure to the benefit of any and all successors and/or approved assigns of the Local Government. Notwithstanding any provision herein, the Agreement shall not confer or be construed in any manner to confer, directly or indirectly, any rights, privileges, benefits, and/or remedies, upon any parties other than the parties hereto and their respective successors and/or permitted assigns.

(Continued on next page)

~~C. Miscellaneous:~~

~~1. In executing this Contract, the Company does not, nor should it be construed to extend its credit or financial support for the benefit of any third parties lending money to or having other transactions with the Local Government or any assignee of this Contract.~~

(Continued on next page)

G. Miscellaneous:

1. In executing this Contract, the Company does not, nor should it be construed to extend its credit or financial support for the benefit of any third parties lending money to or having other transactions with the Local Government or any assignee of this Contract.
2. This Contract shall be governed by and construed and enforced in accordance with the laws, rules and regulations of the State of Florida and the Tariff as may be modified, revised, supplemented, changed, or amended from time to time. In the event of any conflict between the terms of this Contract and the provisions of the Tariff, the provisions of the Tariff and any applicable Florida Public Service Commission rules shall control, as hereafter revised, amended, or supplemented.
3. The Tariff and associated technical terms and abbreviations, general rules and regulations and standard electric service requirements, as may be applicable, are incorporated by reference.
4. This Contract contains the entire agreement of the Company and Local Government relating to the subject matter herein and supersedes all previous and contemporaneous agreements, understandings, usages of trade, courses of dealing or representations, either written or oral, heretofore in effect between the Company and the Local Government.
5. This Contract may only be modified by a written agreement signed by both the Company and the Local Government expressly modifying the Contract. All provisions of the Contract providing for indemnification or limitation of or protection against liability shall survive the termination, cancellation, or expiration of the Contract.
6. This Contract shall terminate when the Company has fully collected the Government Cost and the Facility Charge from customers located in the Underground Assessment Area.

IN WITNESS WHEREOF, the Local Government has executed this Contract the day and year first written above.

LOCAL GOVERNMENT	**COMPANY**
_____	_____
Signature of Local Government or Authorized Representative	Signature of Company Representative
_____	_____
Printed Name of Local Government Representative	Printed Name of Company Representative
_____	_____
Title of Authorized Representative	Title of Company Representative

~~DUKE ENERGY FLORIDA, INC.~~
~~LEAVE SERVICE ACTIVE~~REVERT TO OWNER AGREEMENT

The undersigned hereby agrees to participate in and authorizes Duke Energy Florida, LLC ("Duke Energy") to enroll the below specified properties in the Duke Energy Revert to Owner Program (the "RTO Program") subject to the terms and conditions set forth in this Revert to Owner Agreement (the "RTO Agreement").

1. **Property Owner(s), Authorized Representative and Account Information**.

Legal Name of Owner(s) ("Owner"):

Authorized Representative of Owner: . If different from Owner, please attach power of attorney or other authorization to act on behalf of Owner. Hereinafter Owner and its authorized representative may be collectively referred to as the "Customer."

Account name to revert to during periods of non-tenancy (the "RTO Account"):

Mailing Address:

Federal Tax ID: or Social Security #

Contact Name Contact Phone

Email Address:

2. **Program Description.** For properties that have been enrolled in the RTO Program, when a resident of an enrolled property requests disconnection of electric service to the unit, service to the unit will not be disconnected. Instead, Duke Energy will read the meter and automatically transfer the account to the Customer's RTO Account specified above; provided however, the service will not be automatically transferred to the RTO Account under any of the following circumstances:

a. if service to the premises has been disconnected for nonpayment of a bill or for violation of Duke Energy's Terms of Service (as defined below);
b. if an inspection is required by local government;
c. if improper changes are made to the electrical wiring at the premises or if Duke Energy's meter or other equipment serving the premises has been tampered with; or
d. If Duke Energy determines in its reasonable discretion that the premises or the use of electricity at the premises in in violation of Duke Energy's Terms of Service.

~~1.~~ **Obligation of Customer.** The Customer shall be responsible for all electric energy used on the premises of an enrolled property at all times during which the account has reverted to the RTO Account specified in this RTO Agreement, subject to and in accordance with Duke ~~**This Agreement is made by and between Duke Energy Florida, Inc. (the "Company") and ("Customer") and outlines the terms and conditions of the Leave Service Active Program.**~~

~~2.~~

~~3. The Company agrees to furnish electric energy to the premises of the Customer located at and to permit the use of such energy by the Customer and the Customer's tenants occupying rental units on the Customer's premises.~~

~~4.~~

~~5. The Customer agrees to be responsible for all electric energy used on the premises when such rental units are not~~

(Continued on next page)

being served in the name of a responsible tenant. The Customer agrees to use the same Customer name on all accounts and to provide the Company with a complete mailing address. The Customer agrees to keep all account information current, which includes, but is not limited to, the items contained herein.

6.

7. When a tenant requests a disconnect of service, the Company will obtain a meter reading and automatically transfer the service from the tenant's name to the Customer's name. When a tenant requests a reconnect of service, The Company will obtain a meter reading and transfer the service from the Customer's name to the tenant's name.

8.

9. The Leave Service Active Agreement is subject to the rules, regulations, and rate schedules for electric service on file with the Florida Public Service Commission (FPSC), and other applicable rules and laws, if any, as presently effective or as amended in the future. Unless expressly modified herein, the terms and conditions of existing Contract(s) for Electric Power Service and other Agreement(s), if any, between the "Company" and Customer shall remain in full force and effect. This Agreement shall remain in effect until appropriately terminated by either party. Thirty (30) days prior written notification of termination is required, unless otherwise stated herein. This Agreement does not prevent the "Company" from disconnecting service following proper notice, in accordance with applicable rules and regulations, in the event Customer fails to timely remit payment for electric service, fraudulently obtains electricity or otherwise violates Florida law or FPSC rules which justify said action.

10.

11. The signatories to this Agreement swear and affirm that the entity which on behalf of whom they are executing this Agreement have conferred upon them all pertinent rights to legally bind the entity to perform the covenants of this Agreement.

12.

13. The continuance of the Leave Service Active Program is subject to the above conditions. Failure to comply with any of the conditions of this Agreement, within the sole discretion of The Company can result in the immediate removal of all of Customer's accounts from the program. Customer will be sent written notification to the mailing address in the event of program termination.

14.

15. In witness hereof, the parties hereto have caused the Agreement to be executed by their duly authorized representatives.

16.

17.

18. _____ DUKE ENERGY FLORIDA, INC.

19. By (Print Name) By (Print Name)

20. By (Signature) By (Signature)

21. Title: Title:

22. Date: Date:

3. Energy's Terms of Service for the applicable account.

4. **Enrolled Addresses**. Each of these property addresses: _____ will be enrolled addresses and will revert to the RTO Account pursuant to the terms of the RTO Program.

5. **Management of Enrolled Properties**. The Customer shall be responsible for keeping the property list in the RTO Agreement up to date, including by adding new properties or removing properties that are no longer subject to the RTO Program due to sale or any other reason. Adjustments to the property list may be made by owner or its designated property manager through an on-line self-service tool (the "Landlord Experience") or by contacting a Customer Care Specialist. An email address is required to participate in the RTO Program.

(Continued on next page)

6. **Terms of Service; Governing Law**. This Agreement is subject to the applicable rate schedules and the terms and conditions for electric service (the "Terms of Service") filed by Duke Energy with the Florida Public Service Commission (the "Commission") and other applicable rules, laws and regulations issued by the Commission or any federal, state or local governmental entity with jurisdiction over Duke Energy and the subject matter hereof (collectively, the "Governing Law"). In the event of any conflict between any term of this RTO Agreement and any applicable Governing Law, the Governing Law will prevail.

7. **Terms and Conditions.** This RTO Agreement shall be subject to the Terms and Conditions attached hereto as Exhibit "A" or any replacement thereto, which is incorporated herein by reference.

8. **Term.** This RTO Agreement shall be effective when signed by Customer and submitted to Duke Energy and shall remain in effect until terminated by Customer or Duke Energy in writing. Customer or Duke Energy may terminate this Agreement at any time by providing thirty (30) days written notice to the other party. The failure of Customer to recertify any enrolled address on a periodic (biennial) basis in accordance with the Terms and Conditions or as requested by Duke Energy from time to time may result in the removal of one or more enrolled addresses as determined by Duke Energy in a commercially reasonable manner.

9. **Representations and Warranties**. As of the date hereof and during the term of this RTO Agreement the undersigned Customer represents and warrants the following:
   a. such party has the capacity, authority, and power to execute, deliver, and perform under this RTO Agreement;
   b. this RTO Agreement constitutes legal, valid, and binding obligations enforceable against the Customer;
   c. the person who executes this RTO Agreement on behalf of Customer has full and complete authority to execute and bind the Owner to this RTO Agreement as an authorized representative of the Owner;
   d. Customer is acting on its own behalf and has made its own independent decision to bind itself under this RTO Agreement; and,
   e. Customer has completely read, fully understands, and voluntarily accepts every provision of this RTO Agreement.

10. **Electronic Signature**. By either signing and submitting this agreement, or by clicking "Accept Terms and Conditions" within the online enrollment process, the Customer hereby acknowledges and agrees that this RTO Agreement shall be deemed to be fully executed. Customer acknowledges and agrees that Customer's electronically applied and/or transmitted signatures shall have the same effect as manually applied or transmitted signatures.

Exhibit A
Terms and Conditions:

The Customer shall provide the Company with a valid email address to be eligible to participate in the RTO Program.

A self-service, online tool (the "Landlord Experience") will be provided by Duke Energy for use by Customers to enroll and manage properties participating in the RTO Program. The Customer is encouraged to use the Landlord Experience to enroll, manage and update its properties participating in the RTO Program; provided however, the Customer may request the assistance of Duke Energy's customer service representatives by contacting Duke Energy at the number specified in this RTO Agreement.

The Customer agrees to use the same Customer name on all enrolled accounts and to provide Duke Energy with a complete mailing address for each served premises. The Customer agrees to keep all account information current, which includes, but is not limited to, the items contained herein.

The Customer shall be obligated to pay any security deposit required under the Terms of Service including without limitation, in the event that a property enrolled in the RTO Program has been disconnected for non-payment while active in the Customer's name. All security deposits may be applied to amounts owed to Duke Energy or returned to Customer in accordance with the Terms and Service.

When a tenant requests a disconnect of service, Duke Energy will obtain a meter reading and automatically transfer the service from the tenant's name to the Customer's RTO Account. When a tenant requests a connect of service, Duke Energy will obtain a meter reading and transfer the service from the Customer's RTO Account to the tenant's name.

The Customer is responsible for recertifying the enrolled properties that it desires to continue in the RTO Program every 24 months from the date of the first enrollment. Failure of Customer to recertify any enrolled property within 24 months of its initial enrollment or recertification, may result in Duke Energy removing the un-recertified properties from the RTO Program. Provided however, removal of the un-recertified properties from the RTO Program does not terminate the service at the property; therefore, the Customer will still be responsible for charges while the property is active in the name of the Customer

Nothing stated herein shall be deemed to modify, rescind or alter in any way any agreement or contract for electric service or other agreement between Duke Energy and Customer which shall remain in full force and effect according to their respective terms.

Duke Energy reserves all rights under its Terms of Service or any applicable Governing Law, including without limitation, the right to disconnect service to Customer following proper notice, in the event Customer fails to timely remit payment for electric service, fraudulently obtains electric service or otherwise violates any applicable Governing Law, Commission rule or order or the Terms of Service.

Customer's failure to comply with any of the conditions of this RTO Agreement may result in the termination of this RTO Agreement and the immediate removal of all of Customer's enrolled accounts from the RTO Program as determined by Duke Energy in its reasonable discretion. Customer will be sent written notification of any such termination to the mailing address or email address specified in this RTO Agreement or any updated address provided by Customer to Duke Energy in writing.

~~*(PLEASE COMPLETE THE APPROPRIATE SIGNATURE BLOCK.)*~~

~~STATE OF FLORIDA~~
~~COUNTY OF _____~~

~~SOLE PROPRIETORSHIP/INDIVIDUAL~~

~~The foregoing instrument was acknowledged before me this _____ day of _____, 20___ by _____, who is personally known to me or who has produced _____ as identification and did/did not take an oath.~~
~~(name of person acknowledged)~~
~~(type of identification)~~

~~OR~~

~~CORPORATION~~

~~The foregoing instrument was acknowledged before me this _____ day of _____, 20___~~

~~by _____ as _____ of _____~~
~~(name of officer or agent) (title of officer or agent) (name of corporation acknowledging)~~

~~a _____ corporation, on behalf of the corporation. He/She is personally known to me or~~
~~(state or place of incorporation)~~

~~has produced _____ as identification and did/did not take an oath.~~
~~(type of identification)~~

~~OR~~

~~LIMITED PARTNERSHIP~~

~~The foregoing instrument was acknowledged before me this _____ day of _____, 20___~~

~~_____ a partner/agent on behalf of _____,~~
~~(name of acknowledging partner or agent) (name of partnership)~~

~~a _____ limited partnership. He/She is personally known to me or has produced~~
~~(state)~~
~~_____ as identification and did/did not take an oath.~~
~~(type of identification)~~

~~_____ NOTARY PUBLIC:~~

_____ _____
~~(Signature of person taking acknowledgement)~~

~~MY COMMISSION EXPIRES:~~ _____ _____
~~(Name of ackowledger typed, printed or stamped)~~

_____ _____
~~(Title or rank)~~

_____ _____
~~(Serial number, if any)~~

DEF LIGHTING SERVICE AGREEMENT
~~LIGHTING SERVICE CONTRACT~~<<Jurisdiction Address>>

~~ACCOUNT NUMBER~~
~~WORK ORDER NUMBER~~
~~DEF CONTACT~~

~~CUSTOMER NAME:~~ _____

~~SERVICE LOCATION(S):~~ _____
~~(Street address, city/county, Company account number if established)~~

~~This Lighting Service Contract ("Contract") is hereby entered into this _____ day of _____, 20 __, between Duke Energy Florida, LLC (hereinafter called the Company) and _____ (hereinafter referred to as the "Customer") for lighting service at the above location(s). The Customer agrees to receive and pay for lighting service from the Company in accordance with the rates, terms and provisions of the Company's Rate Schedule LS-1, or its successor, as the same is on file with the Florida Public Service Commission (FPSC) and as may be amended and subsequently filed with the FPSC. To the extent there is any conflict between this Contract and the Lighting Service Rate Schedule, the Lighting Rate Schedule shall control.~~

~~The Customer further understands that service under this rate shall be for an initial term of **ten (10) years** and shall continue hereafter until terminated by either party upon written notice sixty (60) days prior to termination.~~

~~The Company shall install the following facilities (hereinafter called the Facilities):~~

~~Fixture Type and Number Installed:~~

~~Pole Type and Number Installed:~~

~~Additional facilities:~~

Account Information:
<<Customer Name>> _____
<<CUST_ADDRESS 1>> _____
<<CUST_ADDRESS 2>> _____
<<CITY>> _____ <<ST>> _____ <<ZIP>>
_____

Project Information:
<<Site Name>> _____
<<SERVICE ADDRESS 1>> _____
<<CITY>> _____ <<ST>> _____ <<ZIP>> _____

(Continued in Next Page)

Account Number:
<<ACCOUNT>>

Work Order Number:
<<WO NUMBER>>

Customer Contact Information:
<< Requested By >>
<< Email >>
<< Phone Number >>

Duke Energy Representative Contact Info:
<< Name>>

This Lighting Service Agreement is hereby entered into this <<DAY>> day of <<MONTH>>, 20 <<YY>>, between Duke Energy Florida (hereinafter called the "Company") and << Customer Name >> (hereinafter referred to as the "Customer") for lighting service at the above location(s), once signed by the Customer and an authorized Duke Representative. The Customer agrees to receive and pay for lighting service from the Company in accordance with the rates, terms and provisions of the Company's Rate Schedule LS-1 and Service Regulations, or its successor, as the same is on file with the Florida Public Service Commission (FPSC) and as may be amended and subsequently filed with the FPSC.

To the extent there is any conflict between this Agreement and the Lighting Service Rate Schedule, the Lighting Service Rate Schedule shall control. In the event of termination by the Customer during the initial term of this agreement (identified below) under this rate schedule or upon early termination of service under this schedule, the customer agrees to pay remaining terms of this agreement as delegated by the FPSC.

The customer shall be responsible for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the customer for damage. The Company shall not be obligated to provide the service during any such interruption, suspension or failure, and Duke shall not be liable for any damage or loss resulting therefrom. The Company will replace or maintain the fixture during regular daytime working hours following notification by the Customer.

The date of *initiation* of service shall be defined as the date the first light(s) is energized or billing is transferred and shall continue hereafter until terminated. It is further agreed that The Company reserves the right to discontinue service and remove the fixtures from the Customers premise if the Customer violates any of the terms of the Service Regulations, Rate Schedule or this Agreement.

Customer Signature _____ Date Signed _____

Duke Energy Representative _____ Date Signed _____

(Continued in Next Page)

Summary of Estimated Charges

Minimum Service Term	Initial Monthly Cost	Total One Time Charges	Total Cost for Initial term	On going Charge post Term
10 Years	<<Initial Monthly Cost>>	<< Total One Time Charges >>	<< Initial Term Cost >> + << Total One Time Charges >>	<< Post Term Monthly Charge>>

Monthly Base Charges

			Per Unit				
Service Required	Quantity	Product Description Fixtures and Poles	Equipment Rental**	Maintenance	Energy	Unit Total	Sub-Total
<< Add Remove>>	<< CU Quantity >>	<< CU Description >> <<Agreement Number>>	<< CU Equipment Unit Charge >>	<< CU Unit Maintenance Charge >>	<<CU Unit Energy Charge >>	<< CU Monthly Price >>	<< CU Monthly Subtotal >>
		Rental, Maintenance, F&E Totals:	<< Agreement Equipment Subtotal >>	<< Agreement Maintenance subtotal >>	<<Agreement Energy subtotal >>		
		Estimated Change to Base Monthly Charge Total					<< Total Monthly Base Charge >>

Additional Monthly Charges

Service Required	Quantity Required	Description	Unit Price	Sub-Total
<< Add_ Remove>>	<< CU Additional Charge Quantity >>	<< CU Additional Charge Description >> <<Agreement Number>>	<< CU Additional Monthly Unit Charge >>	<< CU Additional Monthly Subtotal >>
		Estimated Change to Additional Monthly Charge Total *excludes any applicable taxes, franchise fees or customer charge*		<< Total Additional Monthly Charge >>

One Time Charges

Quantity Required	One Time Charge Description	Unit Price	Sub-Total
<< One Time Quantity >>	<< One Time Charge Description >> *Ex: Includes Construction Costs or possible Early Termination charges for removals*	<< One Time Charge Unit Charge >>	<< One Time Charge Sub-Total >>
	Total Estimated One Time Amount		**<< Total One Time Charges >>**

THIS IS NOT A BILL. PLEASE DO NOT SEND A PAYMENT IN RESPONSE TO THIS COMMUNICATION.

(Continued in Next Page)

Rate per Month:

The monthly charges consist of the items below. These charges may be adjusted subject to review and approval by the Florida Public Service Commission.

Customer Charge	
Pole Charge	
Light Fixture Charge	
Light Fixture Maintenance Charge	
Energy and Demand Charge:	
Non-fuel Energy Charge	
Plus the Cost Recovery Factors listed in	
Rate Schedule BA-1, Billing Adjustments**,	
except the Fuel Cost Recovery Factor and	
Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106
Fuel Cost Recovery Factor **:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105

***Charges are normally revised on an annual basis.*

Additional Charges:

Certain additional charges may also apply to the installation.

Gross Receipts Tax Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fees:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

THE CUSTOMER AGREES:

1. To purchase from the Company all of the electric energy used for the operation of the Lighting System.

2. To be responsible for paying, when due, all bills rendered by the Company pursuant to the Company's currently effective Lighting Rate Schedule LS-1, or its successor, for facilities and service provided in accordance with this Contract.

3. To be responsible for trimming trees that may either obstruct the light output from fixture(s) or that obstruct maintenance access to the facilities.

IT IS MUTUALLY AGREED THAT:

4. Requests for exchanging facilities, upgrades, relocations, etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.

5. The Company does not guarantee continuous lighting service and will not be liable for damages for any interruption, deficiency or failure of service, and reserves the right to interrupt service at any time for necessary repairs to lines or equipment. Nothing in this Contract is intended to benefit any third party or to impose any obligation on the Company to any such third party.

6. Installation shall be made only when, in the judgment of the Company, the location and the type of the facilities are, and will continue to be, easily and economically accessible to the Company's equipment and personnel for both construction and maintenance. In the event the Customer or its contractor, subcontractor or other agent changes the grading, which requires the Company to move its facilities or otherwise incur costs to ensure compliance with applicable code requirements, Customer shall compensate the Company for all such costs incurred by the Company to comply with any applicable code requirements. In the event Customer fails to pay the Company within 30 days of the completion of such work, Customer shall pay the Company any amounts owing the Company, including interest and any attorneys and other fees and costs the Company incurs to collect any amounts owed to the Company.

7. Modification of the facilities provided by the Company under this Contract may only be made through the execution of a written amendment to this Contract.

(Continued in Next Page)

Rate per Month:

The monthly charges consist of the items below. These charges may be adjusted subject to review and approval by the Florida Public Service Commission.

Customer Charge	
Pole Charge	
Light Fixture Charge	
Light Fixture Maintenance Charge	
Energy and Demand Charge:	
Non-fuel Energy Charge	
Plus the Cost Recovery Factors listed in Rate Schedule BA-1, Billing Adjustments**, except the Fuel Cost Recovery Factor and Asset Securitization Charge Factor:	See Sheet No. 6.105 and 6.106
Fuel Cost Recovery Factor **:	See Sheet No. 6.105
Asset Securitization Charge Factor:	See Sheet No. 6.105

***Charges are normally revised on an annual basis.*

Additional Charges:

Certain additional charges may also apply to the installation.

Gross Receipts Tax Factor:	See Sheet No. 6.106
Right-of-Way Utilization Fees:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

THE CUSTOMER AGREES:

~~8.~~1. To purchase from the Company all of the electric energy used for the operation of the Lighting System.

~~9.~~2. To be responsible for paying, when due, all bills rendered by the Company pursuant to the Company's currently effective Lighting Rate Schedule LS-1, or its successor, for facilities and service provided in accordance with this Contract.

~~10.~~3. To be responsible for trimming trees that may either obstruct the light output from fixture(s) or that obstruct maintenance access to the facilities.

IT IS MUTUALLY AGREED THAT:

~~11.~~4. Requests for exchanging facilities, upgrades, relocations, etc. are subject to Section III, paragraph 3.05, of the Company's General Rules and Regulations Governing Electric Service.

~~12.~~5. The Company does not guarantee continuous lighting service and will not be liable for damages for any interruption, deficiency or failure of service, and reserves the right to interrupt service at any time for necessary repairs to lines or equipment. Nothing in this Contract is intended to benefit any third party or to impose any obligation on the Company to any such third party.

~~13.~~6. Installation shall be made only when, in the judgment of the Company, the location and the type of the facilities are, and will continue to be, easily and economically accessible to the Company's equipment and personnel for both construction and maintenance. In the event the Customer or its contractor, subcontractor or other agent changes the grading, which requires the Company to move its facilities or otherwise incur costs to ensure compliance with applicable code requirements, Customer shall compensate the Company for all such costs incurred by the Company to comply with any applicable code requirements. In the event Customer fails to pay the Company within 30 days of the completion of such work, Customer shall pay the Company any amounts owing the Company, including interest and any attorneys and other fees and costs the Company incurs to collect any amounts owed to the Company.

~~14.~~7. Modification of the facilities provided by the Company under this Contract may only be made through the execution of a written amendment to this Contract.

(Continued in Next Page)

~~15.~~8. The Company will, at the request of the Customer, relocate the lighting facilities covered by this Agreement, if provided sufficient rights-of-way or easements to do so. The Customer shall be responsible for the payment of all costs associated with any such Customer-requested relocation of the Company's lighting facilities.

~~16.~~9. The Company may, at any time, substitute for any luminaire/lamp installed hereunder another luminaire/lamp which shall be of at least equal illuminating capacity and efficiency.

~~17.~~10. The Customer agrees to take responsibility for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the Customer for damage.

~~18.~~11. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).

~~19.~~12. This Contract shall be for a term of ten (10) years from the date of initiation of service. The date of initiation of service shall be defined as the date the first lights are energized.

~~20.~~13. Should the Customer fail to pay any bills due and rendered pursuant to this Contract or otherwise fail to perform the obligations contained in this Contract, said obligations being material and going to the essence of this Contract, the Company may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Contract. Service charges associated with the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules may be assessed for each lighting installation on an account. Any failure of the Company to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Contract by the Company, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Contract.

~~21.~~14. If the Customer no longer wishes to receive service under this schedule, the Customer may terminate the Contract by giving the Company at least sixty (60) days advance written notice to the Company. Upon early termination of service, the Customer shall pay an amount equal to the remaining monthly customer charges, remaining Contribution in Aid of Construction ("CIAC"), if applicable, and remaining pole and fixture lease amounts for the term of the contract. The Customer will be responsible for the cost of removing the facilities.

~~22.~~15. In the event of the sale of the real property upon which the facilities are installed, or if the Customer's obligations under this Contract are to be assigned to a third party, upon the written consent of the Company , this Contract may be assigned by the Customer to the Purchaser or to the third party. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the Purchaser or third party and agreed to by the Company.

~~23.~~16. This Contract supersedes all previous contracts or representations, either written, oral or otherwise between the Customer and the Company with respect to the facilities referenced herein and constitutes the entire Contract between the parties. This Contract does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by the Company to third parties.

~~24.~~17. This Contract shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and the Company.

~~25.~~18. This Contract is subject to the Company's Tariff for Retail Service, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Contract and the provisions of the Company's Tariff for Retail Services, the provisions of the Company's Tariff for Retail Service and FPSC Rules shall control, or as they may be hereafter revised, amended or supplemented.

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~~26.~~19. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Contract by strikes, lockouts, fires, riots, acts of God, the public enemy, governmental or court actions, lightning, hurricanes, storms, floods, inclement weather that necessitates extraordinary measures and expense to construct facilities and/or maintain operations, or by any other cause or causes not under the control of the party thus prevented from compliance, and the Company shall not have the obligation to furnish service if it is prevented from complying with this Contract by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of the Company, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating, transmission, distribution or other electrical equipment.

~~27.~~20. In no event shall the Company, its parent corporation, affiliate corporations, officers, directors, employees, agents, and contractors or subcontractors be liable to the Customer, its employees, agents or representatives, for any incidental, indirect, special, consequential, exemplary, punitive or multiple damages resulting from any claim or cause of action, whether brought in contract, tort (including, but not limited to, negligence or strict liability), or any other legal theory.

~~28. The Company will, at the request of the Customer, relocate the lighting facilities covered by this Agreement, if provided sufficient rights-of-way or easements to do so. The Customer shall be responsible for the payment of all costs associated with any such Customer-requested relocation of the Company's lighting facilities.~~

~~29. The Company may, at any time, substitute for any luminaire/lamp installed hereunder another luminaire/lamp which shall be of at least equal illuminating capacity and efficiency.~~

~~30. The Customer agrees to take responsibility for the cost incurred to repair or replace any fixture or pole which has been willfully damaged. The Company shall not be required to make such repair or replacement prior to payment by the Customer for damage.~~

~~31. The Company will repair or replace malfunctioning lighting fixtures maintained by the Company in accordance with Section 768.1382, Florida Statutes (2005).~~

~~32. This Contract shall be for a term of ten (10) years from the date of initiation of service. The date of initiation of service shall be defined as the date the first lights are energized.~~

~~33. Should the Customer fail to pay any bills due and rendered pursuant to this Contract or otherwise fail to perform the obligations contained in this Contract, said obligations being material and going to the essence of this Contract, the Company may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Contract. Service charges associated with the reconnection of service after disconnection for nonpayment or violation of Company or Commission Rules may be assessed for each lighting installation on an account. Any failure of the Company to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Contract by the Company, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Contract.~~

~~34. If the Customer no longer wishes to receive service under this schedule, the Customer may terminate the Contract by giving the Company at least sixty (60) days advance written notice to the Company. Upon early termination of service, the Customer shall pay an amount equal to the remaining monthly customer charges, remaining Contribution in Aid of Construction ("CIAC"), if applicable, and remaining pole and fixture lease amounts for the term of the contract. The Customer will be responsible for the cost of removing the facilities.~~

~~35. In the event of the sale of the real property upon which the facilities are installed, or if the Customer's obligations under this Contract are to be assigned to a third party, upon the written consent of the Company , this Contract may be assigned by the Customer to the Purchaser or to the third party. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the Purchaser or third party and agreed to by the Company.~~

~~36. This Contract supersedes all previous contracts or representations, either written, oral or otherwise between the Customer and the Company with respect to the facilities referenced herein and constitutes the entire Contract between the parties. This Contract does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by the Company to third parties.~~

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~~37. This Contract shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and the Company.~~

~~38. This Contract is subject to the Company's Tariff for Retail Service, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Contract and the provisions of the Company's Tariff for Retail Services, the provisions of the Company's Tariff for Retail Service and FPSC Rules shall control, or as they may be hereafter revised, amended or supplemented.~~

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39. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Contract by strikes, lockouts, fires, riots, acts of God, the public enemy, governmental or court actions, lightning, hurricanes, storms, floods, inclement weather that necessitates extraordinary measures and expense to construct facilities and/or maintain operations, or by any other cause or causes not under the control of the party thus prevented from compliance, and the Company shall not have the obligation to furnish service if it is prevented from complying with this Contract by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of the Company, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating, transmission, distribution or other electrical equipment.

40. In no event shall the Company, its parent corporation, affiliate corporations, officers, directors, employees, agents, and contractors or subcontractors be liable to the Customer, its employees, agents or representatives, for any incidental, indirect, special, consequential, exemplary, punitive or multiple damages resulting from any claim or cause of action, whether brought in contract, tort (including, but not limited to, negligence or strict liability), or any other legal theory.

IN WITNESS WHEREOF, the parties hereby caused this Contract to be executed by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

_____ DUKE ENERGY FLORIDA, LLC
Customer (Print or type name of Organization)

By: _____ By: _____
(Signature) (Signature)

_____ _____
(Print or type name) (Print or type name)

Title: _____ Title: _____

PREMIER POWER SERVICE CONTRACT

The undersigned (hereinafter "the Customer") hereby applies to Duke Energy Florida, ~~Inc~~LLC~~.~~ (hereinafter "the Company") for backup electric services to the Customer's _____ (hereinafter "the Customer's Facility") located in _____ County, Florida, to be provided by ~~an~~ on-site equipment~~generator~~ installed, owned, operated and maintained by the Company for the purpose of continuing the supply of electricity to the Customer's Facility in the event the Customer's normal electric supply is interrupted and assisting the Company in meeting peak demands on the Company's system during periods of critical capacity conditions or for other system benefits (hereinafter "the Services"). The Services shall be rendered in accordance with the terms of the Company's Premier Power Service Rider, Rate Schedule PPS-1 (hereinafter "the PPS Rider," which is hereby incorporated into this Contract by this reference), as approved or subsequently revised by the Florida Public Service Commission, which is hereby incorporated into this Contract by this reference (a copy of the currently effective PPS Rider is attached hereto), and the following terms and conditions:

1. **Effective Date**
This Contract shall become effective upon the acceptance hereof by the Company, evidenced by the signature of its authorized representative appearing below, which, in conjunction with the PPS Rider and, subject to the terms of this Contract, the technical specifications described in the Company's proposal letter dated _____, 20__, shall constitute the entire agreement between the Customer and the Company with respect to provision of the Services. In the event of any conflict between the Company's proposal letter and the PPS Rider, in conjunction with this Contract, the PPS Rider, in conjunction with this Contract shall prevail.

2. **Eligibility**
The Customer must provide evidence of creditworthiness sufficient to establish reasonable assurance of their ability to meet their financial obligations for the services provided in this Contract as specified in the PPS Rider. In the event that the Customer does not provide such evidence of creditworthiness, or does not provide an alternative form of credit support as specified by the PPS Rider, the Customer is not eligible for the services provided in this Contract.

~~2~~3. **Term of Contract**
The term of this Contract is from _____, 20___, or from the date the Services are first provided hereunder, whichever is later and continuing until _____, months after the date services are first provided.

~~3~~4. **Customer Payments**
The Customer's Monthly Service Payment determined in accordance with the PPS Rider shall be $_____, exclusive of present or future federal, state, municipal or other sales, use, gross receipts, or property tax, or similar charge with respect to the Services, which the Customer shall also pay. If the Customer fails to pay any amount owed the Company hereunder when due, such past due amounts shall accrue interest at the rate of 18% per annum or the maximum legal rate, whichever is lower. Further if the Customer fails to make any undisputed payment owed the Company hereunder within five (5) business days of receiving written notice from the Company that such payment is past due, the Company may suspend the Services to the Customer. In the event that the Customer fails to pay any past due amounts for a period of sixty (60) days, the Company shall have the right to access and remove the facilities at the Customer's expense. In such a circumstance, the Customer shall be responsible for paying a Termination Fee as more fully described in Section 8 below. Additionally, the Customer shall be liable to the Company for any attorney fees or other costs incurred in collection of this payment or any other amount due under this Contract. The Company shall have the right to proceed against any credit support provided by the Customer in connection with the Contract if the Customer fails to meet its obligations under this Section 4.The Customer's obligations under this Section ~~4~~3 shall survive the termination or cancellation of this Contract.

~~4~~5. **Provision of Services and Installation Schedule**
The Company shall furnish labor, supervision, equipment, materials and transportation reasonably necessary to provide the Services. The Company shall be entitled to rely on the accuracy of any information provided by the Customer, which information is warranted by the Customer to be accurate and correct. Such information shall include, but is not limited to, the information the Customer is required to provide as described in Section 5 below. In the event of any unforeseen difficulties in performance of the Services due to conditions at the work site or due to the inaccuracy of any information relied upon by the Company, the Customer shall be liable and reimburse the Company for any increased costs or expenses incurred by the Company as a result of such difficulties, and the Monthly Service Payment, the Company's proposal letter, and Contract Term shall be equitably adjusted to compensate Company for any additional or increased work or time the Company may be required to incur. The Company shall exercise commercially reasonable efforts to commence the Services. The completion schedule for providing the Services shall be equitably adjusted to compensate the Company for any such unanticipated delays or delays to the installation or startup of the facilities for any reasons beyond the fault and neglect of the Company.

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~~5~~6. Customer Responsibilities

The Customer shall provide a location on its premises for installation of the Company's facilities, any necessary access to the work site, as well as a reasonable lay-down area to perform the Services. Further, the Customer shall, so long as is necessary to provide the Services, provide access to the Company, upon reasonable notice to Customer (except in the case of an emergency, declared by the Company, in its sole discretion, in which case the Customer agrees that the Company has permission to access the Company's facilities without any prior notice to the Customer), for operation, maintenance and repair of the Company's facilities. Accordingly, the Customer shall be obligated, at its sole expense, to keep the premises on which the Company's facilities are located free and clear of anything that may impair the operation, maintenance and repair of such facilities or cause damage to the Company's facilities. In the event that the Customer fails to keep the premises on which the Company's facilities are located free and clear as described herein, the Company shall provide notice to the Customer of the Customer's failure to do so. If the Customer has not fully satisfied its obligation as described herein within five (5) business days of its receipt of such notice, the Company may either (i) suspend the Services to the Customer or (ii) clear the premises on which the Company's facilities are located on of anything that may impair the operation, maintenance and repair of such facilities. In the event that the Company chooses option (ii) above, the Customer shall be liable and reimburse the Company for all costs associated with the work performed.

Any delays or additional cost incurred by Company because of inadequate access to the work site shall be grounds for an equitable adjustment in the schedule and the Monthly Service Payment. The Company shall have the right to suspend the Services or adjust the schedule accordingly in the event that there is inadequate access to the work site, or if any required information is not promptly provided, or in the event that the safety of any person or property might be jeopardized by continuing with the Services. The Customer shall provide, at no cost to the Company, any plans, specifications, drawings or information that may be necessary or useful in the performance of the Services. The Customer will ensure that all Occupational Safety and Health Act requirements are adhered to for the area where any Company equipment in support of the Services is to be based. In the event of damage to Company owned equipment that is caused by the Customer or the Customer's agents, or any other cause not due to the fault or neglect of the Company the Customer agrees to pay all repair or replacement costs associated with the damage.

~~6~~7. Permits and Regulatory Requirements

Other than acquiring its general business license, which the Company shall obtain and maintain, the Customer shall be responsible for obtaining any license or permit required of the Company in the Company's name to enable it to provide the Services. The Customer assumes the risk and responsibility for such compliance (including any changes to such requirements), and for securing such permits, licenses, and approvals from the proper authorities, and for paying any associated costs or fees should compliance with any laws,

rules, regulations, or ordinances of any federal, state, or local authority, or of any agency thereof (including, but not limited to, certification to do business as a foreign corporation) require any changes in the Services; or should any permits, licenses, or approvals of plans and specifications for the Services or should any permits, licenses, or approvals for the installation or use thereof be required.

~~7~~8. Installed Equipment

The Customer agrees that any equipment installed on the Customer's premises for the express purpose of providing the Services is and will remain the sole property of the Company until such time as the Customer may wish to exercise its purchase rights set forth in Section 9 below. The Company reserves the right to modify or upgrade equipment as the Company deems necessary, in its sole discretion, for the continued supply of these Services. If equipment modifications or upgrades are requested by the Customer, however, any such modifications or upgrades will be at the Customer's expense.

~~8~~9. Early Termination of Contract

The Customer has the right to terminate this Contract before the entire Contract Term has expired, provided that the Customer a) notifies the Company in writing a minimum of 60 days prior to termination of the Services and b) pays a Termination Fee. The Termination Fee will be calculated by taking the sum of the Customer's payments remaining in the Contract Term, adding an estimated removal cost, and subtracting therefrom the sum of avoided costs, including but not limited to maintenance costs, if any, and the estimated salvage value as reasonably determined by the Company. In the event of any termination of this Contract before the end of the Contract Term, the Company shall also be compensated for all Services provided to Customer prior to the effective date of termination, and for all costs reasonable incurred by the Company in preparation for the providing of Services prior to the effective date of any termination of this Contract or any termination of Services being provided pursuant to this Contract. If the Customer fails to maintain necessary credit support, if any, Company shall have the right to terminate the Contract, exercise any rights thereunder, and proceed against any credit support provided by the Customer in connection with the Contract.

~~9~~10. End of Contract

At the end of the Contract Term the Customer shall have the option to a) renew the terms of this Contract for an agreed upon period at an agreed upon price between the Company and the Customer, b) purchase equipment, if any, that has been installed on Customer's premises at an agreed upon price, or c) terminate this Contract which will require removal of any equipment owned and installed by the Company for the purpose of providing the Services. If the Company does not receive Customer's written confirmation as to which option is being selected within 60 days prior to the end of the Contract Term or if options (a) or (b) are selected but the parties have failed to reach agreement upon the renewal term or the price to be paid, Customer will be deemed to have selected option (c) to terminate.

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~~10~~11. **Warranty**

The Company warrants that Services shall be performed in accordance with generally accepted industry practices. THE WARRANTY SET FORTH ABOVE IS EXCLUSIVE, AND NO OTHER WARRANTY OR REMEDY OF ANY KIND, WHETHER STATUTORY, WRITTEN, ORAL, EXPRESS, OR IMPLIED, INCLUDING WITHOUT LIMITATION WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, OR WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE, SHALL APPLY.

The Customer warrants that the premises on which the Company's facilities are to be located is suitable for the location of such facilities. The Customer further warrants that the placing of such facilities on such premises complies with all laws, rules, regulations, ordinances, zoning requirements or any other federal, state or local governmental requirements.

~~11~~12. **Limitation of Liability and Indemnification**

Notwithstanding anything herein to the contrary, neither the Company nor its employees, its subcontractors or suppliers shall be liable for any direct, indirect, general, special, incidental, exemplary, or consequential loss or damage of any nature arising out of their performance or non-performance hereunder. Further, notwithstanding anything herein to the contrary, in no event shall the Company's liability arising out of or in connection with the performance or non-performance of the Services exceed the Customer's payments received by the Company pursuant to Section 3 above. The provisions of this Section 11 shall apply whether such liability arises in contract, tort (Including negligence), strict liability or otherwise.

The Customer shall arrange its electrical requirements to ensure that the electrical requirement to be supplied when normal service is interrupted will not be greater than the generation capacity. Accordingly, in no event shall the Company be liable for any claims, damages, cost, expenses or causes of action arising out of the failure of the Customer to so arrange its electrical requirements. Further, the Customer shall indemnify, defend and hold harmless the Company from any claims, liabilities, obligations, damages, costs and expenses (including, but not limited to, reasonable attorney's fees) or causes of action of whatsoever kind or nature for injury or death to any person and for damage to or destruction of property, to the extent resulting from the failure of the Customer to so arrange its electrical requirements.

~~12~~13. **Force Majeure**

Except for the Customer's obligation to pay the Company any sum of money owed the Company hereunder, neither party shall be liable for its failure to perform hereunder if such failure is due to any act or circumstance beyond the reasonable control, and not due to the fault or neglect of, of the party claiming the event of force majeure including, but not limited to the following acts or circumstances: (i) act(s) of God, (ii) war or wars, (iii) government regulation by a governmental authority having jurisdiction (including, but not limited to, any law, rule, order, proclamation, regulation, ordinance, demand, or requirement of any governmental agency), (iv) act(s) or threatened act(s) of terror, including, but not limited to any acts by organized groups of terrorists or any acts of a public enemy (v) disaster(s) (including, but not limited to, hurricane, tornado, tropical storm, earthquake, or major storm), (vi) any pandemic, epidemic, pestilence, plague, or outbreak, (vii) strike, lockout, or industrial disputes, (viii) civil disorder, riot, or disturbance of the peace, (ix) any third party act for which the party who fails to perform is not responsible, or (x) any other condition or circumstance, whether similar to or different from the foregoing (it being agreed that the foregoing enumeration shall not limit or be characteristic of such conditions or circumstances) beyond the reasonable control and fault of the party claiming the force majeure event.

In the event that either party is rendered unable, wholly or in part, by reason of an event of force majeure to perform any obligations set forth in the Contract, other than the Customer's obligation to pay a sum of money owed hereunder to the Company, then such party shall give the other party written notice and reasonably full particulars of such event as soon as practicable after the occurrence thereof, and thereafter, the obligations of both parties shall be suspended to the extent and for the period of such force majeure condition and such cause shall be remedied with all reasonable dispatch. Settlement of strikes and lockouts shall be entirely within the discretion of the party affected and the requirement that any event of force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by acceding to the demands of the parties directly or indirectly involved in such strikes or lockouts when such course is inadvisable in the discretion of the party having such difficulty.

To the extent the force majeure event causes a delay or an increase in costs or expenses to the Company, the Customer shall be liable to the Company for all increased costs and expenses incurred by the Company as a result of such force majeure event. In no event shall the Company be responsible for any damages arising out of any failure to perform or delay arising as a result of such force majeure event.

~~13~~14. **Non-Waiver**

The failure of either party to insist upon the performance of any term or condition of this Contract or to exercise any right hereunder on one or more occasions shall not constitute a wavier or relinquishment of its right to demand future performance of such term or condition, or to exercise such right in the future.

~~14~~15. **Regulatory Authority and Governing Law**

The Services provided under this Contract are subject to the regulatory authority of the Florida Public Service Commission (hereinafter "the FPSC"), and shall also be governed by the laws of the State of Florida. This Contract is subject to changes or substitutions, either in whole or in part, made from time to time by order of the FPSC, and each party to this Contract reserves the right to seek approval of such changes or substitutions, in accordance with law, from the FPSC. Unless specified otherwise, any such changes or substitutions shall become effective immediately and shall nullify all prior provisions in conflict therewith.

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~~15~~16. **Dispute Resolution**

The Company and the Customer shall endeavor to resolve any claim or other matter in question between the parties to this Contract arising out of or related in any way to this Contract by negotiation or mutual agreement. The Florida Public Service Commission and/or a court of competent jurisdiction in the State of Florida only, as may be applicable under controlling law, shall decide any unresolved claim or other matter in question between the parties to this Contract arising out of or related in any way to this Contract, with the Florida Public Service Commission and/or such court having sole and exclusive jurisdiction over any such matters. In no event will any such claim be submitted to arbitration, or to a court in any other jurisdiction, without the express written consent of both Parties.

~~16~~17. **Entire Agreement**

The Contract constitutes the entire understanding between the Company and the Customer relating to the subject matter hereof, superseding any prior or contemporaneous agreements or understanding between the parties. The parties shall not be bound by or be liable for any statement, prior negotiation, correspondence, representation, promise, draft agreements, inducement or understanding of any kind or nature not set forth or provided for herein. No prior course of dealing, usage of trade or course of performance shall be used to supplement or explain any term, condition, or instruction used in this Contract.

~~17~~18. **Modification**

No statements or agreements, oral or written, made prior to the date hereof, shall vary or modify the written terms set forth herein and neither party shall claim any amendment, modification or release from any provision hereof by reason of a course of action or mutual agreement unless such agreement is in writing, signed by both parties and specifically states it is an amendment to this Contract.

~~18~~19. **Severability**

In the event any provision, or any part or portion of any provision of this Contract shall be deemed or defined by any law or order any court or any governmental agency, or regulatory body having jurisdiction over either party, or held or declared by a court of competent jurisdiction to be unlawful, invalid, void or otherwise unenforceable, the rights and obligations of the parties shall be reduced or abated only to the extent required to remove or cure such illegal or unenforceable portion, so long as the Contract is not affected in a manner or to the extent which would render it economically, technically, materially, or commercially infeasible to either party.

IN WITNESS WHEREOF, the parties have duly executed this Contract.

Customer	Duke Energy Florida, ~~Inc~~LLC~~.~~ d/b/a Duke Energy Florida
By:_____	By:_____
Title:_____	Title:_____
Date: _____	Date: _____

DUKE ENERGY FLORIDA, ~~INC.~~LLC
STANDARD INTERCONNECTION AGREEMENT
FOR TIER 1 CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS (10kw or less)

THIS AGREEMENT is made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer), located at the address shown in the attached Application and Compliance Form, and Duke Energy Florida, ~~Inc.~~LLC, a corporation organized and existing under the laws of the State of Florida (hereinafter called the Company).

WITNESSETH:

WHEREAS, the Customer has made a request to interconnect its renewable generation Tier 1 system(s), 10 kilowatts or less in total, which is primarily intended to offset part or all of the customer's electricity requirements, with the Company's electric supply grid at the Customer's presently metered location.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein, the Company and the Customer agree as follows:

General Responsibilities of Both Parties:

1. The Customer certifies that the system's hardware and its installation, operation and maintenance is in compliance and shall continue to comply with the applicable standards, codes and manufacturer's instructions set forth in the Application and Compliance Form attached hereto and incorporated herein, and that all other information therein provided by the Customer is true and correct. The Customer shall notify the Company in writing of any changes to its system.

2. The Customer shall not be required to pay any application fee for this Tier 1 Customer-owned renewable generation system interconnection.

3. In order to commence the process for interconnection, the Customer shall provide the Company a completed application. Applications can be downloaded from the Company's website: https://www.duke-energy.com/business/products/renewables/generate-your-own~~www.progress-energy.com/florida/home/renewable-energy/interconnect.page~~.

4. The Customer is responsible for the protection of its generation equipment, inverters, protection devices, and other system components from damage from the normal and abnormal operations that occur on the Company's utility system in delivering and restoring system power; and is responsible for insuring that the equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to insure that it is operating correctly and safely.

5. Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards of IEEE 1547, IEEE 1547.1 and UL 1741.

6. Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to item 5 listed above, that performs the function of automatically isolating the Customer-owned generation equipment from the electric grid in the event the electric grid loses power.

7. The Customer agrees to provide Local Building Code Official inspection and certification of installation. The certification shall reflect that the local code official has inspected and certified that the installation was permitted, has been approved, and has met all electrical and mechanical qualifications.

8. The Company recommends that the Customer maintain general liability insurance for personal injury and property damage in the amount of not less than one hundred thousand dollars ($100,000) to the extent permitted by law. For government entities, proof of self-insurance consistent with law shall satisfy this requirement.

9. The total capacity of the Customer generation system(s) does not exceed 90% of the rating of service currently provided to the customer (based on service size, transformer rating, etc.) and has a total gross power rating of 10kw or less.

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10. The Company may isolate the Customer's system from the distribution grid using the manual disconnect switch, if available, or by disconnecting the meter without prior notice to the Customer. To the extent practical, however, prior notice shall be given. The system will be reconnected as soon as practical once the conditions causing the disconnection cease to exist. Conditions which may require the disconnection of the Customer's system are:

    (a) Company utility system emergencies or maintenance requirements.
    (b) Hazardous conditions existing on the Company's utility system due to the operation of the Customer's generation or protective equipment as determined by the Company.
    (c) Adverse electrical effects (such as power quality problems) on the electrical equipment of the company's other electric consumers caused by the Customer's generation as determined by the Company.

    In the event the Company disconnects the Customer's system without prior notice, the Company will leave a door hanger notifying the customer of the disconnection including an explanation of the conditions requiring such action.

11. The Customer, to the extent permitted by law without waiving or limiting any defenses of sovereign immunity, shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer. Nothing herein shall be intended to serve as a waiver or limitation of Customer's sovereign immunity defenses as allowed by law.

12. Prior to connection and parallel operation of the Customer's generation system with the Company's electric system, the Customer shall provide 10 days notice and permit the Company, if it should so choose, to inspect the system and its component equipment and the documents necessary to insure compliance with various sections of this Agreement and to have personnel present on the in-service date of the Customer's generation system equipment and protective apparatus.

13. In no event shall any statement, representation, or lack thereof, either express or implied, by the Company, relieve the Customer of exclusive responsibility for the Customer's generation system. Specifically, any company inspection of the Customer's system shall not be construed as confirming or endorsing the Customer's system design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Customer's equipment. The Company's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any of the Customer's equipment or procedures.

14. The Company will install metering equipment on the Customer's premises capable of measuring any excess kilowatt-hours produced by the Customer's system and delivered to the Company's electric system. The cost of the meter, installation, maintenance, and any costs of reading and billing associated with this meter equipment shall be borne by the Company. The value of such excess generation shall be reflected on the Customer's bill based on the Company's applicable net metering for customer-owned renewable generation tariff approved by the Florida Public Service Commission. ~~This tariff can be found at the Company's website~~ www.progress-energy.com/florida/home/renewable-energy/interconnect.page.

15. In the event the Company elects to install a manual disconnect switch, it shall be at the Company's expense. The Company installed disconnect switch shall be the visible load break type to provide a separation point between the AC power output of the Customer-owned renewable generator and any Customer wiring connected to the Company's system. The disconnect switch shall be mounted separate from, but adjacent to the Company's meter socket. The Customer shall ensure that such disconnect switch shall remain readily accessible to the Company and be capable of being locked in the open position with a single Company utility lock.

16. On termination of services pursuant to this Agreement, the Company shall remove any additional metering equipment related to this Agreement. At the Customer's expense, within 10 working days following the termination, the Customer shall permanently isolate the generation system and any associated equipment from the Company's electric supply system, and notify the Company that the isolation is complete.

Inspection and On-going Compliance:

17. The Company will provide the Customer with as much notice as reasonably possible, either in writing, e-mail, facsimile or by phone as to when the Company may conduct inspections and/or document review. Upon reasonable notice, the Company shall have access to the Customer's premises for any reasonable purpose in connection with the performance of the obligations imposed by this Interconnection Agreement or, if necessary, to meet the Company's legal obligation to provide service to its Customers. At any time without notice in the event of emergency or hazardous conditions, the Company shall have access to the customers premise to operate a manual disconnect switch or disconnect the meter.

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INTERCONNECTION OF CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS TO DUKE ENERGY FLORIDA, INC ELECTRIC GRID APPLICATION AND COMPLIANCE FORM

FOR TIER 1 SYSTEMS (10 KW or less)

A. Applicant Information

Name: _____ DEF Account No.: _____
Mailing Address: _____
City: _____ Zip Code: _____
Street Address (if different): _____
Daytime Phone: _____ Fax: _____ Email: _____

B. System Information

System 1 Information (please check):Wind____ Solar_____ Other(please state type) _____
System Name/Model: _____ System Capacity: _____watts (DC)
List Manufacturer/Model for:
Generator/modules: _____ Inverter: _____ Batteries □ Yes □ No
Total Battery Capacity kW DC:_____ Manufacturer Names and Model #:_____
System Location: _____ Inverter Location: _____
Permission to monitor? □ Yes □ No

System 2 Information (please check): Wind____ Solar_____ Other(please state type) _____
System Name/Model: _____ System Capacity: _____watts (DC)
List Manufacturer/Model for:
Generator/modules: _____ Inverter: _____ Batteries □ Yes □ No
Total Battery Capacity kW DC:_____ Manufacturer Names and Model #:_____
System Location: _____ Inverter Location: _____
Permission to monitor? □ Yes □ No

C. Installation Contractor Information

Installation Contractor: _____, FL License No.: _____
Address: _____
City: _____, Zip Code: _____
_____
Daytime Phone: _____ Fax: _____ Email: _____
Proposed Installation Date: _____

D. Hardware and Installation Compliance

1. The system hardware is in compliance with *Underwriters Laboratories (UL) 1741, and IEEE 1547 standards for utility interconnected inverters.*

Signed (Contractor): _____ Date: _____
Name (Print): _____ Company: _____

E. Owner Acknowledgment

The system has been installed to my satisfaction and I have been given system warranty information, and an operation manual. Also, I have been thoroughly instructed in the operation and maintenance of the system.

Signed (Owner): _____Date: _____

F. Electrical Code Inspection

Satisfies Code Requirements
Inspector Name (Print): _____
Inspector Signature: _____ Date: _____

G. Duke Energy Florida, Inc. Approval

Satisfies DEF Interconnection Requirements
DEF Representative Name (Print): _____ Phone: _____
DEF Representative Signature: _____ Date: _____

DUKE ENERGY FLORIDA, ~~INC.~~LLC
STANDARD INTERCONNECTION AGREEMENT
FOR TIER 2 CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS (>10kw, <= 100kw)

THIS AGREEMENT is made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer), located at the address shown in the attached Application and Compliance Form, and Duke Energy Florida, ~~Inc.~~LLC, a corporation organized and existing under the laws of the State of Florida (hereinafter called the Company).

WITNESSETH:

WHEREAS, the Customer has made a request to interconnect its renewable generation Tier 2 system(s), more than 10 kilowatts or less than or equal to 100 kilowatts in total, which is primarily intended to offset part or all of the customer's electricity requirements, with the Company's electric supply grid at the Customer's presently metered location.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein, the Company and the Customer agree as follows:

General Responsibilities of Both Parties:

1. The Customer certifies that the system's hardware and its installation, operation and maintenance is in compliance and shall continue to comply with the applicable standards, codes and manufacturer's instructions set forth in the Application and Compliance Form attached hereto and incorporated herein, and that all other information therein provided by the Customer is true and correct. The Customer shall notify the Company in writing of any changes to its system.

2. The Customer shall pay an application fee of $240 for this Tier 2 Customer-owned renewable generation system interconnection.

3. In order to commence the process for interconnection, the Customer shall provide the Company a completed application. Applications can be downloaded from the Company's website: https://www.duke-energy.com/business/products/renewables/generate-your-own~~www.progress-energy.com/florida/home/renewable-energy/interconnect.page~~.

4. The Customer is responsible for the protection of its generation equipment, inverters, protection devices, and other system components from damage from the normal and abnormal operations that occur on the Company's utility system in delivering and restoring system power; and is responsible for insuring that the equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to insure that it is operating correctly and safely.

5. Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards of IEEE 1547, IEEE 1547.1 and UL 1741.

6. Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to item 5 listed above, that performs the function of automatically isolating the Customer-owned generation equipment from the electric grid in the event the electric grid loses power.

7. The Customer agrees to provide Local Building Code Official inspection and certification of installation. The certification shall reflect that the local code official has inspected and certified that the installation was permitted, has been approved, and has met all electrical and mechanical qualifications.

8. The Company requires that the Customer maintain general liability insurance for personal injury and property damage in the amount of not less than one million dollars ($1,000,000) to the extent permitted by law. The Customer shall provide the Company proof of continuing insurance coverage on an annual basis. For government entities, the policy coverage shall not exceed the entity's maximum liability established by law. Proof of self-insurance consistent with law shall satisfy this requirement.

9. The total capacity of the Customer generation system(s) does not exceed 90% of the rating of service currently provided to the customer (based on service size, transformer rating, etc.) and has a total gross power rating of greater than10kw up to 100kw.

(Continued on Next Page)

10. The Company may isolate the Customer's system from the distribution grid using the manual disconnect switch without prior notice to the Customer. To the extent practical, however, prior notice shall be given. The system will be reconnected as soon as practical once the conditions causing the disconnection cease to exist. Conditions which may require the disconnection of the Customer's system are:
    (a) Company utility system emergencies or maintenance requirements.
    (b) Hazardous conditions existing on the Company's utility system due to the operation of the Customer's generation or protective equipment as determined by the Company.
    (c) Adverse electrical effects (such as power quality problems) on the electrical equipment of the company's other electric consumers caused by the Customer's generation as determined by the Company.
    (d) Failure of the Customer to maintain the required insurance coverage.

    In the event the Company disconnects the Customer's system without prior notice, the Company will leave a door hanger notifying the customer of the disconnection including an explanation of the conditions requiring such action.
11. The Customer, to the extent permitted by law without waiving or limiting any defenses of sovereign immunity, shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer. Nothing herein shall be intended to serve as a waiver of limitation of Customer's sovereign immunity defenses as allowed by law.
12. Prior to connection and parallel operation of the Customer's generation system with the Company's electric system, the Customer shall provide 10 days notice and permit the Company, if it should so choose, to inspect the system and its component equipment and the documents necessary to insure compliance with various sections of this Agreement and to have personnel present on the in-service date of the Customer's generation system equipment and protective apparatus.
13. In no event shall any statement, representation, or lack thereof, either express or implied, by the Company, relieve the Customer of exclusive responsibility for the Customer's generation system. Specifically, any company inspection of the Customer's system shall not be construed as confirming or endorsing the Customer's system design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Customer's equipment. The Company's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any of the Customer's equipment or procedures.
14. The Company will install metering equipment on the Customer's premises capable of measuring any excess kilowatt-hours produced by the Customer's system and delivered to the Company's electric system. The cost of the meter, installation, maintenance, and any costs of reading and billing associated with this meter equipment shall be borne by the Company. The value of such excess generation shall be reflected on the Customer's bill based on the Company's applicable net metering for customer-owned renewable generation tariff approved by the Florida Public Service Commission. ~~This tariff can be found at the Company's website – www.progress-energy.com/florida/home/renewable-energy/interconnect.page..~~
15. The Customer must install a manual AC load break disconnect switch at their expense which shall be mounted separate from, but adjacent to the Company's meter socket. The Customer shall ensure that such disconnect switch shall remain readily accessible to the Company and be capable of being locked in the open position with a single Company utility lock.
16. On termination of services pursuant to this Agreement, the Company shall remove any additional metering equipment related to this Agreement. At the Customer's expense, within 10 working days following the termination, the Customer shall permanently isolate the generation system and any associated equipment from the Company's electric supply system, and notify the Company that the isolation is complete.

Inspection and On-going Compliance:

17. The Company will provide the Customer with as much notice as reasonably possible, either in writing, e-mail, facsimile or by phone as to when the Company may conduct inspections and/or document review. Upon reasonable notice, the Company shall have access to the Customer's premises for any reasonable purpose in connection with the performance of the obligations imposed by this Interconnection Agreement or, if necessary, to meet the Company's legal obligation to provide service to its Customers. At any time without notice in the event of emergency or hazardous conditions, the Company shall have access to the customers premise to operate the manual disconnect switch.

Modifications/Additions to Customer-owned Renewable Generation:

18. If the Customer-owned renewable generation system is subsequently modified in order to increase its Gross power rating, the Customer must notify the Company by submitting a new application specifying the modification at least thirty days prior to making the modification.

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DUKE ENERGY FLORIDA, ~~INC.~~LLC
STANDARD INTERCONNECTION AGREEMENT
FOR TIER 3 CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS (>100kw, <= 2mw)

THIS AGREEMENT is made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer), located at the address shown in the attached Application and Compliance Form, and Duke Energy Florida, ~~Inc.~~LLC, a corporation organized and existing under the laws of the State of Florida (hereinafter called the Company).

WITNESSETH:

WHEREAS, the Customer has made a request to interconnect its renewable generation Tier 3 system(s), more than 100 kilowatts or less than or equal to 2 megawatts in total, which is primarily intended to offset part or all of the customer's electricity requirements, with the Company's electric supply grid at the Customer's presently metered location.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein, the Company and the Customer agree as follows:

General Responsibilities of Both Parties:

1. The Customer certifies that the system's hardware and its installation, operation and maintenance is in compliance and shall continue to comply with the applicable standards, codes and manufacturer's instructions set forth in the Application and Compliance Form attached hereto and incorporated herein, and that all other information therein provided by the Customer is true and correct. The Customer shall notify the Company in writing of any changes to its system.

2. The Customer shall pay an application fee of $750 for this Tier 3 Customer-owned renewable generation system interconnection.

3. In order to commence the process for interconnection, the Customer shall provide the Company a completed application. Applications can be downloaded from the Company's website: https://www.duke-energy.com/business/products/renewables/generate-your-own~~www.progress-energy.com/florida/home/renewable-energy/interconnect.page~~.

4. The Customer is responsible for the protection of its generation equipment, inverters, protection devices, and other system components from damage from the normal and abnormal operations that occur on the Company's utility system in delivering and restoring system power; and is responsible for insuring that the equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to insure that it is operating correctly and safely.

5. Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards of IEEE 1547, IEEE 1547.1 and UL 1741. Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to item 5 listed above, that performs the function of automatically isolating the Customer-owned generation equipment from the electric grid in the event the electric grid loses power. The Customer agrees to provide Local Building Code Official inspection and certification of installation. The certification shall reflect that the local code official has inspected and certified that the installation was permitted, has been approved, and has met all electrical and mechanical qualifications.

6. The Company requires that the Customer maintain general liability insurance for personal injury and property damage in the amount of not less than two million dollars ($2,000,000). The Customer shall provide the Company proof of continuing insurance coverage on an annual basis to the extent permitted by law. For government entities, the policy coverage shall not exceed the entity's maximum liability established by law. Proof of self-insurance consistent with law shall satisfy this requirement.

7. The total capacity of the Customer generation system(s) does not exceed 90% of the rating of service currently provided to the customer (based on service size, transformer rating, etc.) and has a total gross power rating of greater than100kw up to 2mw.

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8. The Company may isolate the Customer's system from the distribution grid using the manual disconnect switch without prior notice to the Customer. To the extent practical, however, prior notice shall be given. The system will be reconnected as soon as practical once the conditions causing the disconnection cease to exist. Conditions which may require the disconnection of the Customer's system are:
   (a) Company utility system emergencies or maintenance requirements.
   (b) Hazardous conditions existing on the Company's utility system due to the operation of the Customer's generation or protective equipment as determined by the Company.
   (c) Adverse electrical effects (such as power quality problems) on the electrical equipment of the company's other electric consumers caused by the Customer's generation as determined by the Company.
   (d) Failure of the Customer to maintain the required insurance coverage.

   In the event the Company disconnects the Customer's system without prior notice, the Company will leave a door hanger notifying the customer of the disconnection including an explanation of the conditions requiring such action.
9. The Customer, to the extent permitted by law without waiving or limiting any defenses of sovereign immunity, shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer. Nothing herein shall be intended to serve as a waiver of limitation of Customer's sovereign immunity defenses as allowed by law.
10. Prior to connection and parallel operation of the Customer's generation system with the Company's electric system, the Customer shall provide 10 days notice and permit the Company, if it should so choose, to inspect the system and its component equipment and the documents necessary to insure compliance with various sections of this Agreement and to have personnel present on the in-service date of the Customer's generation system equipment and protective apparatus.
11. In no event shall any statement, representation, or lack thereof, either express or implied, by the Company, relieve the Customer of exclusive responsibility for the Customer's generation system. Specifically, any company inspection of the Customer's system shall not be construed as confirming or endorsing the Customer's system design or its operating or maintenance procedures nor as a warranty or guarantee as to the safety, reliability, or durability of the Customer's equipment. The Company's inspection, acceptance, or its failure to inspect shall not be deemed an endorsement of any of the Customer's equipment or procedures.
12. The Company will install metering equipment on the Customer's premises capable of measuring any excess kilowatt-hours produced by the Customer's system and delivered to the Company's electric system. The cost of the meter, installation, maintenance, and any costs of reading and billing associated with this meter equipment shall be borne by the Company. The value of such excess generation shall be reflected on the Customer's bill based on the Company's applicable net metering for customer-owned renewable generation tariff approved by the Florida Public Service Commission. ~~This tariff can be found at the Company's website~~ www.progress-energy.com/florida/home/renewable-energy/interconnect.page.
13. The Customer must install a manual AC load break disconnect switch at their expense which shall be mounted separate from, but adjacent to the Company's meter socket. The Customer shall ensure that such disconnect switch shall remain readily accessible to the Company and be capable of being locked in the open position with a single Company utility lock.
14. On termination of services pursuant to this Agreement, the Company shall remove any additional metering equipment related to this Agreement. At the Customer's expense, within 10 working days following the termination, the Customer shall permanently isolate the generation system and any associated equipment from the Company's electric supply system, and notify the Company that the isolation is complete.

Inspection and On-going Compliance:

15. The Company will provide the Customer with as much notice as reasonably possible, either in writing, e-mail, facsimile or by phone as to when the Company may conduct inspections and/or document review. Upon reasonable notice, the Company shall have access to the Customer's premises for any reasonable purpose in connection with the performance of the obligations imposed by this Interconnection Agreement or, if necessary, to meet the Company's legal obligation to provide service to its Customers. At any time without notice in the event of emergency or hazardous conditions, the Company shall have access to the customers premise to operate the manual disconnect switch.

Modifications/Additions to Customer-owned Renewable Generation:

16. If the Customer-owned renewable generation system is subsequently modified in order to increase its Gross power rating, the Customer must notify the Company by submitting a new application specifying the modification at least thirty days prior to making the modification.

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DUKE ENERGY FLORIDA, LLC~~INC.~~
ECONOMIC DEVELOPMENT RIDER

Service Agreement

For a New Establishment or an Existing Establishment with Expanding Load

_____
CUSTOMER NAME

_____ _____
ADDRESS TYPE OF BUSINESS

The Customer hereto agrees as follows:

1. To create _____ full - time jobs or new capital investment of $ _____ and a net increase of full - time jobs.

2. That the quantity of new or expanded load shall be _____ KW of demand with a _____ % load factor.

3. Type of business and expected hours of operation are _____ _____.

4. To initiate service under this rider on _____, _____, and terminate service under this rider on _____, _____. This shall constitute a period of 5 years.

5. In case of early termination by the Customer, or an early discontinuation by the Company for a violation of the terms and conditions of this rider, the Customer shall be required to repay Duke Energy Florida, LLC~~Inc.~~ the cumulative discounts received to date under this rider plus interest.

6. If a change in ownership occurs after the Customer contracts for service under this rider, the successor Customer may be allowed to fulfill the balance of the contract under rider ED-2~~1~~ and continue the schedule of rate reductions.

7. All terms of Rate Schedule ED-2~~1~~, Economic Development Rider, apply to this agreement and are incorporated by reference herein.

By signing below, I hereby attest that the availability of this rider is a significant factor in this Customer's location / expansion decision.

Signed: _____ Accepted by: _____
Customer Duke Energy Florida, LLC~~Inc.~~
Printed Name: _____ Printed Name:_____

Title: _____ Title: _____